

SUPPORTING STATEMENT
ATTESTATION FOR EMPLOYERS SEEKING TO EMPLOY H-2B NONIMMIGRANT
WORKERS UNDER SECTION 105 OF DIVISION G, TITLE I OF THE FURTHER
CONSOLIDATED APPROPRIATIONS ACT, 2024, PUBLIC LAW 118-47, AS
EXTENDED BY PUBLIC LAW 119-37, FORM ETA-9142-B-CAA-10

A. Justification

This information collection request (ICR) supports the Temporary Final Rule (TFR), *Exercise of Time-Limited Authority to Increase the Numerical Limitation for Fiscal Year 2026 for H-2B Temporary Nonagricultural Worker Program and Portability Flexibility for H-2B Workers Seeking To Change Employers*, which was promulgated by the Department of Labor (DOL or Department) and the Department of Homeland Security (DHS) (collectively, the Departments). The regulatory requirements were codified at 8 CFR part 214 and 20 CFR part 655. The ICR includes the extension of Form ETA-9142-B-CAA-10, *Attestation for Employers Seeking to Employ H-2B Nonimmigrant Workers under Section 105 of Division G, Title I of the Further Consolidated Appropriations Act, 2024, Public Law 118-47, as extended by Public Law 119-37*, and instructions.

Background Information and General Instructions:

Congress passed the FY 2026 authority, Public Law 119-37, which President Donald J. Trump signed on November 12, 2025. This law extends the authority under the same terms and conditions provided in section 105 of Division G, Title I of the Further Consolidated Appropriations Act, 2024, Public Law 118-47 (Mar. 23, 2024) (“FY 2024 Omnibus”), permitting the Secretary of Homeland Security to increase the number of H-2B visas available to U.S. employers in FY 2026. In other words, Public Law 119-37 permits the Secretary of Homeland Security, after consultation with the Secretary of Labor, to provide up to 64,716 additional H-2B visas for the remainder of FY 2026, notwithstanding the otherwise-established statutory numerical limitation set forth in the INA, for eligible employers whose employment needs for FY 2026 cannot be met. Under the authority of Public Law 119-37, DHS and DOL jointly published a temporary final rule to authorize the issuance of no more than 64,716 additional visas for the remainder of FY 2026 to those businesses that are suffering irreparable harm or will suffer impending irreparable harm, as attested by the employer on a new attestation form. *See* 91 FR 5040. The authority to approve H-2B petitions under this FY 2026 supplemental cap expires at the end of the fiscal year. Therefore, the U.S. Citizenship and Immigration Services (“USCIS”) will not approve H-2B petitions filed in connection with the FY 2026 supplemental cap authority on or after October 1, 2026.

As with the previous H-2B supplemental cap rules, the Secretary of Homeland Security determined that the additional visas will only be available for returning workers, that is workers who were issued H-2B visas or otherwise granted H-2B status in FY 2023, 2024, or 2025, unless the petition requests a worker(s) to begin employment during the period beginning May 1, 2026, through September 30, 2026, who is not subject to a returning worker requirement.

The TFR seeks to mitigate or prevent irreparable harm to certain U.S. employers by allowing them to hire additional H-2B workers within FY 2026. This increase in the FY 2026 H-2B visa cap is based on a time-limited statutory authority and does not affect the H-2B program in future fiscal years. The regulations at 8 CFR 214.2(h)(6)(xvi) provide that USCIS will reject petitions filed pursuant to the TFR that are received after the numerical limitation has been reached or after October 1, 2026, whichever is sooner.

An employer seeking authorization to employ H-2B workers under this time-limited authority must submit the Form ETA-9142B-CAA-10 along with the Form I-129 petition to USCIS no earlier than 45 days after the second half of the statutory cap is reached.

Employers are also required to maintain the records associated with the filing of Form ETA-9142B-CAA-10, including those related to the additional recruitment efforts and detailed written statement explaining how they meet the irreparable harm standard, for three years from the date DOL certified the *Application for Temporary Employment Certification*.

Through the TFR, DOL sought public comments in connection with Form ETA 9142-B-CAA-10's associated requirements, in order to revise and extend the information collection, as appropriate, using traditional notice and comment processes under the PRA. Specifically, DOL sought comments on the burden associated with reviewing instructions, performing any required steps, and retaining all required documentation supporting Form ETA-9142-B-CAA-10, via a 60-day notice included in the TFR. The comments that DOL received are analyzed in section 8 below.

1. *Explain the circumstances that make the collection of information necessary. Identify any legal or administrative requirements that necessitate the collection. Attach a copy of the appropriate section of each statute and regulation mandating or authorizing the collection of information.*

This information collection is required by regulations exercising authority delegated to the Secretary of Homeland Security and the Secretary of Labor under the FY 2024 Omnibus and Public Law 118-47, as extended by Public Law 119-37. The H-2B program generally is governed by a range of statutory authorities, including sections 101(a)(15)(H)(ii)(b) and 214(c) of the Immigration and Nationality Act (INA) (8 U.S.C. 1011(a)(15)(H)(ii)(b) and 1184(c)), as well as regulatory authorities appearing at 8 CFR parts 103 and 214, 20 CFR part 655, and 29 CFR part 503. In general, before an employer may petition for temporary nonagricultural foreign workers, it must submit an *Application for Temporary Employment Certification* to the Secretary of Labor satisfying the elements prescribed by the INA and implementing regulations.

The update to regulations at 8 CFR part 214 and 20 CFR part 655 required the creation of a new form for employers to submit to USCIS. Under 8 CFR 214.2(h)(6)(xvi)(B)(2), the employer is required to file the Form ETA-9142B-CAA-10 with USCIS as part of its Form I-129 petition. Through the Form ETA-9142-B-CAA-10, the Departments seek to collect information necessary to ensure that employers seeking to hire H-2B workers under the supplemental cap meet all requirements to hire H-2B workers provided in the TFR. Specifically, through this form,

employers must attest that they meet the irreparable harm standard, and that they seek to hire either returning workers or workers who will begin employment during the period beginning May 1, 2026, through September 30, 2026, who are not subject to a returning worker requirement.

Finally, the employer is required to retain documents and records demonstrating compliance with the TFR, including a detailed written statement explaining how it meets the irreparable harm standard, and must provide the documents and records to DHS or DOL upon request. The retention of Form ETA-9142-B-CAA-10 and supporting documentation is required by regulations at 20 CFR part 655.69. The Departments will use their discretion to select which petitions to audit might conduct employers hiring H-2B workers under this TFR focusing on irreparable harm, record keeping compliance, general program requirements, and other worker protection provisions. The requirement to retain the form and supporting documentation, as with other prior rules, will assist the Departments in assessing an employer's compliance with the TFR's requirements.

Authority: 8 CFR Parts 103 and 214; 20 CFR Part 655, subpart A; 29 CFR Part 503; Sections 101(a)(15)(H)(ii)(b), 103(a)(6), and 214 of the INA, 8 U.S.C. 1101, 1103(a)(6), 1184; and Pub. L. 118-47, as extended by Public Law 119-37.

2. *Indicate how, by whom, and for what purpose the information is to be used. Except for a new collection, indicate the actual use the agency has made of the information received from the current collection.*

The information collection is necessary to implement the temporary cap increase authorized by the FY 2024 Omnibus and Public Law 118-47, as extended by Public Law 119-37. After obtaining a temporary labor certification (TLC), employers must complete and submit a signed attestation (Form ETA-9142-B-CAA-10) to USCIS and retain that form, along with the required supporting documentation, for three years, from the date the TLC is issued. Retaining these records for the specified period of time allows federal agencies to assess compliance with applicable regulatory standards.

3. *Describe whether, and to what extent, the collection of information involves the use of automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses, and the basis for the decision for adopting this means of collection. Also, describe any consideration of using information technology to reduce burden.*

This form and its instructions will be made available via the internet (<https://www.dol.gov/agencies/eta/foreign-labor>). The form, once fully completed and signed, must be submitted to USCIS. The employer must retain a copy of the form, as it is submitted to USCIS, along with all necessary supporting documentation, for three years from the date DOL issues the TLC.

The employer may sign the Form ETA-9142-B-CAA-10 attestation form electronically using digital signatures that meet OMB requirements; alternatively, the employer may also use a wet ink signature on the attestation form.

The Form ETA-9142-B-CAA-10 has been created as a fillable .pdf. The Form ETA-9142-B-CAA-10 is not electronically fileable. The form is to be attached to the I-129 petition the employer submits to USCIS.

4. *Describe efforts to identify duplication. Show specifically why any similar information already available cannot be used or modified for use for the purposes described in Item 2 above.*

The procedures and documentation requirements are sufficiently distinct to avoid duplication of collection activities. The information collections covered by this request apply only to employers who seek H-2B workers under the TFR; consequently, there is no duplication of the information collection requirements.

5. *If the collection of information impacts small businesses or other small entities, describe any methods used to minimize burden.*

The requirements associated with this information collection apply to some small businesses that will submit applications to hire H-2B workers under the cap increase. Recordkeeping requirements, for example, may be satisfied in part by using information that already exists in payroll and other records kept by most employers for other general employment or business purposes.

DOL considered the memorandum issued to all heads of departments and agencies by OMB on June 22, 2012,¹ about Reducing Reporting and Paperwork Burdens. It would not be appropriate to include exemptions for small entities (including small businesses) from the requirements under the TFR. The requirements are not disproportionately more burdensome for small entities than large ones.

6. *Describe the consequence to Federal program or policy activities if the collection is not conducted or is conducted less frequently, as well as any technical or legal obstacles to reducing burden.*

In the absence of this information collection, DOL and DHS would be unable to enforce compliance with the terms of the attestation, and DHS would be unable to ensure that visas made available by the temporary H-2B cap increase are reserved for those businesses that meet the irreparable harm standard.

¹ Office of Management and Budget Memorandum “Reducing Reporting and Paperwork Burden” (June 22, 2012), <https://obamawhitehouse.archives.gov/sites/default/files/omb/inforeg/memos/reducing-reporting-and-paperwork-burdens.pdf>.

7. *Explain any special circumstances that would cause an information collection to be conducted in a manner that requires further explanation pursuant to regulations 5 CFR 1320.5.*

These data collection efforts do not involve any special circumstances.

8. *If applicable, provide a copy and identify the date and page number of publication in the Federal Register of the agency's notice, required by 5 CFR 1320.8(d), soliciting comments on the information collection prior to submission to OMB. Summarize public comments received in response to that notice and describe actions taken by the agency in response to these comments. Specifically address comments received on cost and hour burden.*

Describe efforts to consult with persons outside the agency to obtain their views on the availability of data, frequency of collection, the clarity of instructions and recordkeeping, disclosure, or reporting format (if any), and on the data elements to be recorded, disclosed, or reported.

Consultation with representatives of those from whom information is to be obtained or those who must compile records should occur at least once every 3 years—even if the collection of information activity is the same as in prior periods. There may be circumstances that may preclude consultation in a specific situation. These circumstances should be explained.

In accordance with the Paperwork Reduction Act (PRA) of 1995, the Department solicited comments on this proposed collection for 60 days. The Department published the 60-day notice on February 3, 2026 (91 FR 5040) and the comment period expired April 6, 2026. The Department received 37 public comments. All comments can be found under the rule's docket at <https://www.regulations.gov/document/ETA-2026-0034-0001/comment>. While several comments discussed concerns with the H-2B program or the annual or supplemental cap, no comments specifically discussed the forms. One commenter suggested that the Department provide information in multiple languages to make sure that workers' rights are protected but did not suggest that any specific forms be translated or provided in multiple languages. The Department will not be making any changes as a result of the comments received and will seek approval of the information collection as proposed.

9. *Explain any decision to provide any payment or gift to respondents, other than remuneration of contractors or grantees.*

There is no payment or gift to respondents involved with this information collection.

10. *Describe any assurance of confidentiality provided to respondents and the basis for the assurance in statute, regulation, or agency policy.*

No assurances of confidentiality or privacy are provided. The information collected is not submitted to the Departments unless requested. As a practical matter, information from an investigation file would be disclosed only in accordance with the Freedom of Information Act.

11. *Provide additional justification for any questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private. This justification should include the reasons why the agency considers the questions necessary, the specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent.*

This information collection does not involve sensitive matters.

12. *Provide estimates of the hour burden of the collection of information.*

The attestation form includes attestations, including an attestation that the employer meets the irreparable harm standard, and document retention obligations spelled out in the TFR and described above. DOL estimates the time burden for completing and signing the form to be 0.25 hours and 0.75 hours for notifying third parties and retaining records relating to the returning worker requirements. Using the total hourly wage for an HR specialist (\$55.96), the estimated opportunity cost of time for an HR specialist to complete the attestation form, notify third parties, and retain records relating to the returning worker requirements, is \$55.96 per response.²

Additionally, employers are required to assess and document supporting evidence for meeting the irreparable harm standard. Employers are also required to retain all records associated with these attestations and with their requests for H-2B workers pursuant to the TFR (5 hours). DOL believes that an estimated 4,208 remaining unfilled certifications for FY 2026 will include all potential employers that might request to employ H-2B workers under the TFR. This number of certifications is a reasonable proxy for the estimated number of employers that will need to review and sign the attestation based on the average number of workers requested on each H-2B *Application for Temporary Employment Certification*. Using this estimate for the total number of certifications, DOL estimates that the cost for HR specialists conducting the recordkeeping activities is \$235,480.

The burden for this ICR is summarized in the following table:

Estimated Annualized Respondent Hour and Cost Burdens

Forms	Number of	Frequency	Total Number of Responses	Time Per Response	Total Burden	Hourly Wage	Total Burden Costs
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² Calculation: \$55.96 (average per hour wage for an HR specialist) × 1 (time burden for the new attestation form and notifying third parties and retaining records related to the returning worker requirements (0.25 + 0.75)) = \$55.96.

	Respondents			(In Hours)	Hours	Rate*	
Completing Form ETA-9142-B-CAA-10	4,208	1	4,208	0.25	1,052	\$55.96	\$58,870
Record keeping	4,208	1	4,208	0.25	1,052	\$55.96	\$58,870
Returning Workers' attestation	4,208	1	4,208	0.5	2,104	\$55.96	\$117,740
Irreparable harm step	4,208	1	4,208	5	21,040	\$81.77	\$1,720,441
Unduplicated Totals	16,832	1	16,832	Varies	25,248	Various	\$1,955,921

* Bureau of Labor Statistics. U.S. Department of Labor, Bureau of Labor Statistics, Occupational Employment Statistics May 2024, Financial Analysts: <https://www.bls.gov/oes/current/oes132051.htm>

**Calculation: \$55.96 (\$38.33 mean hourly wage * 1.46 benefits-to-wage multiplier = \$53.03) x 0.75 (time burden for the new attestation form and notifying third parties and retaining records related to the returning worker requirements.) = \$41.97.

***Calculation: \$56.01 (average per hour wage for a financial analyst, based on BLS wages) x 1.46 (benefits-to-wage multiplier) = \$81.77 (fully loaded hourly wage for a financial analyst) x 5 hours (time burden for assessing, documenting and retention of supporting evidence demonstrating the employer is likely to suffer irreparable harm) = \$408.85

†This estimate cannot be aggregated; DOL estimates that approximately 4,208 will file this attestation form and comply with all requirements.

13. *Provide an estimate for the total annual cost burden to respondents or record keepers resulting from the collection of information. (Do not include the cost of any hour burden already reflected on the burden worksheet).*

1. Start-up/capital costs: There are no start-up costs.

2. Maintenance and operations costs: None

14. *Provide estimates of annualized costs to the Federal government. Also, provide a description of the method used to estimate cost, which should include quantification of hours, operational expenses (such as equipment, overhead, printing, and support staff), and any other expense that would not have been incurred without this collection of information. Agencies may also aggregate cost estimates from Items 12, 13, and 14 in a single table.*

DOL anticipates some additional costs will be incurred by DHS in adjudicating the Form ETA-9142-B-CAA-10 DOL, however, expects these costs will be covered by the fees associated with forms filed with USCIS in support of a petition for H-2B workers. DOL will not incur government costs associated with the employers' retention of the necessary information associated with this collection.

15. *Explain the reasons for any program changes or adjustments reported on the burden worksheet.*

This is a new information collection.

16. *For collections of information whose results will be published, outline plans for tabulation and publication. Address any complex analytical techniques that will be used. Provide the time schedule for the entire project, including beginning and ending dates of the collection of information, completion of report, publication dates, and other actions.*

The information on Form ETA-9142-B-CAA-10 will not be published; however, DHS and DOL may publicly disclose information regarding the H-2B program consistent with applicable law and regulations.

17. *If seeking approval not to display the expiration date for OMB approval of the information collection, explain the reasons that display would be inappropriate.*

ETA will display the OMB approval number and expiration date.

18. *Explain each exception to the topics of the certification statement identified in "Certification for Paperwork Reduction Act Submissions."*

DOL is not seeking any exception to the certification requirements.

B. Collections of Information Employing Statistical Methods

This information collection does not employ statistical methods.