

December 19, 2025

Dear Business Partners:

The Work Opportunity Tax Credit (WOTC) is authorized until December 31, 2025 (Section 113 of Division EE of P.L. 116-260 -- Consolidated Appropriations Act, 2021). The legislative authority for all WOTC targeted groups will expire on December 31, 2025, unless it is reauthorized by Congress. At this time, the Employment and Training Administration (ETA) has not indicated whether Congress will pass legislation to reauthorize WOTC.

In the event of a lapse in WOTC authorization, states will adhere to the following procedures, consistent with ETA's WOTC Procedural Guidance:

- Accept and fully process all timely submitted WOTC certification requests for individuals with start dates on or before December 31, 2025
- Accept, date stamp, log, and retain certification requests, submitted using the required IRS and ETA WOTC Processing Forms, for individuals with start dates on and after January 1, 2026, that are submitted within the DOL 28-day timeliness requirement
- Not release certification request determinations for individuals with start dates on or after January 1, 2026, until after a Congressional reauthorization

Consultants and independent employers should continue submitting certification requests within the DOL 28-day timeliness requirement to the states.

Additional information will be provided as it becomes available from the U.S. Department of Labor (DOL) Employment and Training Administration (ETA). For specific questions, please contact the WOTC State Coordinator: <https://www.dol.gov/agencies/eta/wotc/contact/state-workforce-agencies>

Thank you,

WOTC Systems, managed by CSDC