

**DEPARTMENT OF LABOR****Comment Request for Information Collection for OMB 1205–0430, Resource Justification Model (RJM); Extension With Revisions**

**AGENCY:** Employment and Training Administration (ETA), Labor.

**ACTION:** Notice.

**SUMMARY:** The Department of Labor, as part of its continuing effort to reduce paperwork and respondent burden, conducts a preclearance consultation program to provide the general public and Federal agencies with an opportunity to comment on proposed and/or continuing collections of information in accordance with the Paperwork Reduction Act of 1995 (PRA95) [44 U.S.C. 3506(c)(2)(A)]. This program helps to ensure that required data can be provided in the desired format, reporting burden (time and financial resources) is minimized, collection instruments are clearly understood, and the impact of collection requirements on respondents can be properly assessed.

Currently, ETA is soliciting comments concerning the proposed extension, with change on Resource Justification Model.

**DATES:** Written comments must be submitted to the office listed in the addressee section below on or before May 1, 2015.

**ADDRESSES:** Send written comments to Thomas Stengle, Office of Unemployment Insurance, Employment and Training Administration, U.S. Department of Labor, 200 Constitution Avenue NW., Washington, DC 20210, telephone number (202) 693–2991 (this is not a toll-free number). Email address is [stengle.thomas@dol.gov](mailto:stengle.thomas@dol.gov) and fax number is (202) 693–2874 (this is not a toll-free number). To obtain a copy of the proposed information collection request (ICR), please contact the person listed above.

**SUPPLEMENTARY INFORMATION:****I. Background**

The collection of actual Unemployment Insurance (UI) administrative cost data from states' accounting records and projected expenditures for upcoming years is accomplished through the Resource Justification Model (RJM) data collection instrument. The data collected consists of program expenditures and hours worked by state staff, broken out by functional activity, for the most recent two years of expenditures. This actual cost data in combination with projected workloads is used by ETA's UI administrative resource allocation model to distribute to states UI program administration funds.

The RJM data collection instrument had not been reviewed since it was implemented in 2002 and both the states and DOL felt it would be beneficial to determine if the process could be modified to reduce the burden of assembling and reviewing the information and if the information collected is appropriate (because, for example, the increasing use of technology to administer the UI program has significantly changed the UI business model). The DOL partnered with the National Association of State Workforce Agencies (NASWA) to form a workgroup tasked with determining improvements to the RJM and three changes were agreed upon. The workgroup decided to reduce the categories of existing Non-Personal Services (NPS) categories from eight to three: Information technology (IT)/Communications, Non IT NPS, and Personal Service Contracts. The workgroup also decided to discontinue the requirement for states to submit hard copy note books containing the supporting documentation. Both of these changes reduce respondent burden. In addition, the workgroup decided to add a requirement for states

to report separately Personal Services and Personal Benefits for IT expenditures, which did not exist previously.

**II. Review Focus**

The Department of Labor is particularly interested in comments which:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the information collection on those who are to respond, including the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, permitting electronic submissions of responses.

**III. Current Actions**

*Type of Review:* Extension with revisions.

*Title:* Resource Justification Model.

*OMB Number:* 1205–0430.

*Affected Public:* State Workforce Agencies.

*Estimated Total Annual Respondents:* 53 State Workforce Agencies.

*Frequency:* Annually.

*Estimated Total Responses:* 53 respondents × 4 annual reports submitted = 212 responses.

*Average Estimated Response Time:* 109.5 hours (a reduction of 13.5 hours per response from the previously approved collection).

*Total Estimated Burden Hours:* 5,592 hours (a reduction of 715 hours from the previously approved collection).

Form/activity	Total respondents	Frequency	Total responses	Average time per response (hours)	Total estimated burden (hours)
Crosswalk .....	53	Annually .....	53	94.5	5,009
Account Summary .....	53	Annually .....	53	4.0	212
RJM 1–6 .....	53	Annually .....	53	3.0	159
IT PS/PB Expenditures .....	53	Annually .....	53	8.0	424
Totals .....	.....	.....	212	109.5	5,804

*Total Burden Cost (capital/startup):* \$15,000.

*Total Burden Cost (operating/maintaining):* \$0.

We will summarize and/or include in the request for OMB approval of the ICR, the comments received in response

to this comment request; they will also become a matter of public record.

**Portia Wu,**

*Assistant Secretary for Employment and Training, Labor.*

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## DEPARTMENT OF LABOR

### Employment and Training Administration

#### Comment Request for Information Collection for Work Opportunity Tax Credit (WOTC) Program (OMB No. 1205-0371), Extension Without Revisions of a Currently Approved Collection

**AGENCY:** Employment and Training Administration (ETA), Labor.

**ACTION:** Notice.

**SUMMARY:** The Department of Labor (Department), as part of its continuing effort to reduce paperwork and respondent burden, conducts a preclearance consultation program to provide the public and Federal agencies with an opportunity to comment on proposed and/or continuing collections of information in accordance with the Paperwork Reduction Act of 1995 [44 U.S.C. 3506(c)(2)(A)] (PRA). The PRA helps ensure that respondents can provide requested data in the desired format with minimal reporting burden (time and financial resources), collection instruments are clearly understood and the impact of collection requirements on respondents can be properly assessed.

Currently, the Office Workforce Investment in ETA is soliciting comments concerning the proposed request for an extension of a collection of Work Opportunity Tax Credit (WOTC) program forms without changes.

**DATES:** Submit written comments to the office listed in the addresses section below on or before May 1, 2015.

**ADDRESSES:** Send written comments to *Ms. Kimberly Vitelli, Chief Division of National Programs Tools and Technical Assistance (DNPTTA)*, Room C-4510, Employment and Training Administration, U.S. Department of Labor, 200 Constitution Avenue NW., Washington, DC 20210. Telephone number: 202-693-3045 (this is not a toll-free number). Individuals with hearing or speech impairments may access the telephone number above via TTY by calling the toll-free Federal Information Relay Service at 1-877-

889-5627 (TTY/TDD). Fax: 202-693-3015. Email: [vitelli.kimberly@dol.gov](mailto:vitelli.kimberly@dol.gov). To obtain a copy of the proposed information collection request (ICR), please contact the person listed above.

**FOR FURTHER INFORMATION CONTACT:** Carmen Ortiz, WOTC National Coordinator at [ortiz.carmen@dol.gov](mailto:ortiz.carmen@dol.gov).

#### SUPPLEMENTARY INFORMATION:

##### I. Background

The Work Opportunity Tax Credit (WOTC) program was created by the Small Business Job Protection Act of 1996 (Pub. L. 104-188) and allows private-for-profit businesses, and 501(c) tax-exempt organizations that hire veterans, to obtain tax credits from the Internal Revenue Service (IRS) for hiring hard-to-employ members of nine target groups. State workforce agencies (SWAs) process these requests and issue employers the final determination that a new hire is in one of the nine target groups, which employers then use to claim the tax credit to the IRS. Other legislation that imposes requirements on the WOTC program include the Taxpayer Relief Act of 1997 (Pub. L. 105-34), which created the Welfare-to-Work Tax Credit for a two-year period. The WtWTC expired on December 2005 and its Long-term TANF Recipient group became part of the WOTC in 2006 by Pub. L. 109-432. Additional legislation includes the Tax Relief and Health Care Act (Pub. L. 109-432) passed in 2006, the Small Business and Work Opportunity Tax Act (Pub. L. 110-28) passed in 2007, the American Recovery and Reinvestment Act of 2009 (Pub. L. 111-5), the VOW to Hire Heroes Act of 2011 (Pub. L. 112-56), the American Taxpayer Relief of 2012 (Pub. L. 112-240), the Tax Increase Prevention Act of 2014 (Pub. L. 113-295), and Section 51 of the Internal Revenue (IR) Code of 1986, as amended. Since its enactment, this program has experienced a series of authorization lapses and retroactive reauthorizations by Congress.

On December 19, 2014, President Obama signed into law the Tax Increase Prevention Act of 2014 (the Act) (Pub. L. 113-295). On December 31, 2013 the legislative authority of the WOTC program expired, and this Act amended Sec. 51 of the IR Code by retroactively reauthorizing WOTC, without any amendments/changes to the program or the current target groups, through December 31, 2014. This retroactive extension applies to new hires who began to work for an employer on or after January 1, 2014 and before January 1, 2015. Currently, the WOTC program's

legislative authority expired on December 31, 2014.

This submission includes five WOTC program forms as follows: (1) A reporting form (ETA 9058); (2) two processing forms (ETA Forms 9061 (English and Spanish versions) and 9062); (3) and two administrative forms (ETA Forms 9063 and 9065). ETA Form 9058 is used by SWAs to report to ETA information on processing of WOTC certification requests. ETA Form 9061 or 9062 is used by employers to request certification for their new hires together with the IRS Form 8850. The SWAs use the information on these two forms to verify target group eligibility and process the employer's requests. SWAs use ETA Form 9063 to issue the final certifications to eligible employers or their representatives and ETA Form 9065 in their administrative quarterly internal audits. The design and format of ETA Form 9063 and 9065 is optional for the states. SWAs are no longer required to report to ETA the results of their internal audits (ETA 9065).

The data collected under this submission is necessary for effective federal administration of the WOTC program, including allowing ETA and IRS to oversee state administration of the tax credit. Uniform program administration procedures and forms assure that businesses, especially multistate businesses that utilize the WOTC tax credit, receive consistent treatment from state to state regarding eligibility determinations and processing of their certification requests, and that the statutory rules for receipt of this tax credit requests are administered in a consistent manner by the SWAs.

Since Public Laws 113-295 and 112-240 did not make any changes to the program or its target groups other than reauthorize the program through a specific period of time, the program's administrative, processing and reporting forms have not been revised or amended. These forms expire on June 30, 2015. ETA is requesting a 3-year expiration date of June 30, 2018.

##### II. Review Focus

The Department is particularly interested in comments which:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;