

## ATTACHMENT II

### Private Sector Summer Jobs Efforts

**A. Background.** States and SDAs are encouraged to seek every opportunity to involve the private sector in cooperative and creative approaches to fund community-wide summer jobs programs. Across the country private sector summer jobs initiatives are voluntarily undertaken by community coalitions to increase the number of jobs available for young people during the summer.

Private sector employers are encouraged to support summer jobs by hiring young people, making financial donations for job creation in the public sector or donating time and resources to further such efforts. The private industry council (PIC) plays a major role in most private sector campaigns, serving as the coordinator of the planning group and providing office space and staff support. Business representatives, the Employment Service, community-based organizations (CBOs), schools and local government agencies are also typically partners in this effort.

Title II-B funds may be used to support private sector programs which are not limited to just JTPA eligible youth within the following parameters. JTPA funds can be used for activities including the following where States and SDAs are working with local businesses to plan private sector programs: employer outreach; recruitment; intake; and eligibility determination for community-wide summer jobs programs that serve JTPA eligible and non-eligible youth. In order to prevent audit questions, however, the ratio of JTPA funded staff to non-JTPA funded staff should be proportionate to the ratio of JTPA eligible youth to non-JTPA eligible youth served. In other words, if there is more than one funding stream for the program, staff could in fact serve both JTPA eligible and non-JTPA eligible youth.

**B. Technical Assistance Guides.** In the spring of 1997, ETA distributed two technical assistance guides to assist program operators in involving the private sector in creating summer jobs. The guides are entitled "Summer Employment Resource Guide: Involving the Private Sector", a how-to manual designed to provide information on how to create a community-wide private sector summer jobs program; and "Casebook of Private Sector Summer Youth Employment Programs", which presents a study of 19 exemplary private sector programs.

To receive copies of these guides, individuals should contact the Office of Employment and Training Programs, U.S. Department of Labor, Room N4459, 200 Constitution Avenue, N.W., Washington, D.C. 20210.

**C. Focus Groups.** ETA sponsored focus group meetings on the private sector summer initiatives at three locations in September 1997. Coffey Communications, LLC provided logistical support for the focus group meetings. The meetings were held in: Chicago, Illinois; Charlotte, North Carolina; and Phoenix, Arizona. The focus groups were designed to gather information from program operators and employers: (1) to help improve program approaches

and identify problems that need to be corrected and (2) to provide a forum for program operators and employers to share ideas on how DOL can assist them with their Private Sector Summer Program.

We learned from these discussions that to improve the private sector program, service providers should undertake the following activities: activate high visibility and community-wide partnerships featuring respected business leaders; establish ongoing personal contacts between program staff and employers; and foster better overall communication with employers. The findings and summary report provide ideas for action to improve private sector efforts and will be distributed to the system in the near future.

**D. Work Opportunity Tax Credit (WOTC) Program.** All States and SDAs are strongly encouraged to work with local business leaders in strengthening the coordination with the private sector in creating unsubsidized summer job opportunities for economically disadvantaged youth.

States and SDAs should utilize the WOTC program to aid them in their private-sector summer youth outreach efforts. The WOTC is a federal income tax incentive to encourage private sector employers to hire eight targeted groups of job seekers with barriers to employment, including certain economically disadvantaged summer youth employees.

To qualify employers for the WOTC for summer youth employee hires, the summer youth employee must have attained age 16 but not 18 on the hiring date (or, if later, on May 1), reside in one of the federally designated Empowerment Zones or Enterprise Communities (see attached list), have never worked for the employer before, and perform services for the employer between May 1 and September 15. Further, for the employer to qualify for the tax credit, the eligible employee must be employed for at least 20 days or 120 hours.

Employers must apply for and receive certification from their State employment agency that their new hire is a member of a WOTC target group before they can claim the tax credit on their federal income tax return. State Employment Service Agencies (SESAs) are responsible for certifying new hires as qualifying employers for the WOTC. For more information about this tax credit, SESA WOTC Coordinators or the U.S. Employment Services should be contacted.

Employers should be made aware that the WOTC is currently authorized only through June 30, 1998. Therefore, under current law, employers, may qualify for this tax credit only if they have eligible summer youth before July 1, 1998. However, the President's fiscal 1999 budget proposed reauthorization of the WOTC through April 30, 2000, and therefore, the WOTC may be extended after the June 30, 1998 date.

# The Welfare-to-Work and Work Opportunity Federal Income Tax Credits for Employers: A *Directory of STATE WOTC COORDINATORS*

U.S. Department of Labor  
October 1997



Profile
<p><i>Name</i> The Work Opportunity and Welfare-to-Work Tax Credits</p> <p><i>Features</i> On August 5, 1997, P.L. 105-34 reauthorized and expanded the WOTC and established a Welfare-to-Work tax credit to encourage employers to hire 9 groups of job seekers with barriers to employment</p>

- ◆ *Employers:* Send your certification requests (IRS Form 8850 and ETA Form 9061 or 9062) to your State Employment Agency WOTC Coordinator
- ◆ *Economic and Community Development Agencies:* Contact your State WOTC Coordinator to learn how you can help businesses in your area earn *federal one tax savings of up to \$8,500 per new hire*
- ◆ *Social Service Delivery and Workforce Development Agencies:* Contact your State WOTC Coordinator to learn how you can help long-term welfare recipients and eight other targeted groups of job seekers gain this competitive edge in the job market

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