

## Local Workforce Development Areas

Name	Members	Name	Members
Alameda County	Alameda County, except Oakland City	Oakland City	Oakland City
Anaheim City	Anaheim City	Orange County	Orange County, except Anaheim City and Santa Ana City
Contra Costa County	Contra Costa County, except Richmond City	Pacific Gateway	Cities: Long Beach City, Signal Hill
Foothill Consortium	Cities: Arcadia, Duarte, Pasadena, Sierra Madre, South Pasadena	Richmond City	Richmond City
Fresno County	Fresno County	Riverside County	Riverside County
Golden Sierra Consortium	Counties: Alpine, El Dorado, Placer	Sacramento County	Sacramento City/County
Humboldt County	Humboldt County	San Benito County	San Benito County
Imperial County	Imperial County	San Bernardino County	San Bernardino County
Kern, Inyo, Mono Consortium	Counties: Kern, Inyo, Mono	San Diego County	San Diego County
Kings County	Kings County	San Francisco City/County	San Francisco City/County
Los Angeles City	Los Angeles City	San Joaquin County	San Joaquin County
Los Angeles County	Balance of Los Angeles County	San Jose-Silicon Valley	Santa Clara County except NOVA
Madera County	Madera County	San Luis Obispo County	San Luis Obispo County
Merced County	Merced County	Santa Ana City	Santa Ana City
Monterey County	Monterey County	Santa Barbara County	Santa Barbara County
Mother Lode Consortium	Counties: Amador, Calaveras, Mariposa, Tuolumne	Santa Cruz County	Santa Cruz County
North Bay Consortium	Counties: Marin, Napa, Mendocino, Lake	SELACO	Cities: Artesia, Bellflower, Cerritos, Downey, Hawaiian Gardens, Lakewood, Norwalk, Paramount
NCCC	Counties: Colusa, Glenn, Sutter, Yuba	Solano County	Solano County
NoRTEC Consortium	Counties: Butte, Del Norte, Lassen, Modoc, Nevada, Plumas, Shasta, Sierra, Siskiyou, Tehama, Trinity	Sonoma County	Sonoma County
NOVA	San Mateo County, and the following cities: Cupertino, Los Altos, Milpitas, Mountain View, Palo Alto, Santa Clara, Sunnyvale	South Bay Consortium	Cities: Carson, El Segundo, Gardena, Hawthorne, Hermosa Beach, Inglewood, Lawndale, Lomita, Manhattan Beach, Redondo Beach, Torrance
		Stanislaus County	Stanislaus County
		Tulare County	Tulare County
		Ventura County	Ventura County
		Verdugo Consortium	Cities: Burbank, Glendale, La Canada Flintridge
		Yolo County	Yolo County



# Local Workforce Development Areas & America's Job Center of California<sup>SM</sup>

Data Source:  
 America's Job Center of California<sup>SM</sup> locations, November 2022  
 Workforce Services Branch  
 California Employment Development Department  
 Esri Geographic Data

- Comprehensive Job Centers
- ◆ Affiliate Job Centers & Specialized Job Centers

Cartography by:  
 Labor Market Information Division  
 California Employment Development Department  
<http://www.labormarketinfo.edd.ca.gov>  
 November 2022

# Work Opportunity Tax Credit (WOTC)

## Information Sheet

**Introduction** – The American Taxpayer Relief Act of 2012 (P.L. 112-240) extends the Work Opportunity Tax Credit (WOTC) to December 31, 2013. The WOTC has two purposes:

- To promote the hiring of individuals who qualify as a member of a target group.
- To provide a federal tax credit to employers who hire these individuals.

The Employment Development Department (EDD) is the WOTC certifying agency for California employers.

### Target Groups that Qualify for the WOTC

Individuals hired from the following target groups may qualify an employer for the WOTC:

#### Group A – Qualified Short-Term Recipients of Temporary Assistance to Needy Families (TANF)

Any individual who:

- Is a member of a family that received TANF benefits for any 9-month period during the 18-month period ending on the hiring date.

#### Group B – Qualified Veterans

Any qualified veteran who is:

- **Ba** - a member of a family that received food stamps, i.e., Supplemental Nutrition Assistance Program (SNAP) benefits for at least a 3-month period during the 15-month period ending on the hiring date, **or**
- **Bb** - entitled to compensation for a service-connected disability hired within one year of discharge or release from active duty, **or**
- **Bc** - entitled to compensation for a service-connected disability and unemployed for a period or periods totaling at least 6 months of the year ending on the hiring date, **or**
- **Bd** - unemployed for at least 4 weeks (but less than 6 months) during the one-year period ending on the hiring date, **or**
- **Be** - unemployed for at least 6 months or more within one year of the hiring date.

**Note:** To be considered a qualified veteran for this purpose, the individual must meet these **two** standards:

- 1.) Served on active duty, not including training, in the U.S. Armed Forces for more than 180 days **or** have been discharged or released from active duty for a service-connected disability; **and**
- 2.) Not have a period of active duty, not including training, of more than 90 days that ended during the 60-day period concluding on the hiring date.

### **Group C – Qualified Ex-Felon**

Any individual who:

- Has been convicted of a felony under any statute of the United States or any state.
- Has a hire date that is not more than one year after the last date on which the individual was convicted (if not incarcerated) or was released from prison.

### **Group D – Qualified Designated Community Resident**

Any individual age 18 through 39 who, on the hire date:

- Is a resident of a designated Federal Empowerment Zone (EZ) or Rural Renewal County (RRC).

### **Group E – Qualified Vocational Rehabilitation Referral**

Any individual who:

- Has a physical or mental disability which results in a substantial barrier to employment, **and**
- Is hired within two years of receiving those services.

### **Group F – Qualified Summer Youth Employee**

Any individual who:

- Is age 16 through 17 on the hire date and is a resident of a Federal Empowerment Zone (EZ) or Rural Renewal County **and**
- Has not been employed by the same employer prior to the 90-day summer period between May 1 and September 15.

### **Group G – Qualified Food Stamp (SNAP) Recipient**

Any individual who:

- Is age 18 through 39 on the hiring date and is a member of a family who received food stamps/ Supplemental Nutrition Assistance Program (SNAP) benefits for a consecutive six-month period ending on the hiring date, **or**
- Qualifies under federal law as an “able-bodied adult without dependents” (ABAWD 1), is 18 through 39 years of age on the hiring date, **and**
- Received SNAP benefits for at least three months out of the five-month period ending on the hiring date and is no longer receiving SNAP benefits on the hiring date.

## Group H – Qualified Supplemental Security Income Recipient

Any individual who:

- Is receiving Supplemental Security Income (SSI) payments under Title XVI of the Social Security Act for any month ending within the 60-day period ending on the hiring date. **Note:** Those receiving Social Security Disability Income (SSDI) are **not** the same as SSI recipients.

## Group I – Qualified Long-Term Family Assistance Recipient

Any individual who:

- Has received Temporary Assistance to Needy Families (TANF), or a successor program, for at least 18 consecutive months ending on the hiring date, **or**
- Has received TANF for a total of at least 18 months, whether or not the months are consecutive, beginning after August 5, 1997, and whose hiring date is not more than two years after the end of the earliest 18-month period, **or**
- Whose TANF eligibility expired, and has a hiring date within two years of the TANF eligibility expiration date, but after August 5, 1997.

## Tax Credit Amounts

For Target Group(s):

- A, Ba, Bd, C, D, E, G, H, the maximum tax credit amount is a 40 percent tax credit on qualified first year wages up to \$6,000, or \$2,400 for a one-year period.
- Bb, Disabled Veteran (hired within one year of separation), the maximum tax credit amount is a 40 percent tax credit on qualified first year wages up to \$12,000 or \$4,800 for a one-year period.
- Bc, Disabled Veteran, unemployed 6 months or more, the maximum tax credit amount is a 40 percent tax credit on qualified first year wages up to \$24,000 or \$9,600 for a one-year period.
- Be, Unemployed Veteran, unemployed 6 months or more, the maximum tax credit amount is a 40 percent tax credit on qualified first year wages up to \$14,000 or \$5,600 for a one-year period.

## Retention

In order to claim the tax credit, the employee must be retained 400 hours or more for a 40 percent tax credit on qualified first year wages. For the employee that is retained at least 120 hours but less than 400 hours, a 25 percent credit is available on qualified first year wages.

## **How the WOTC Program Works for Employers**

Employers may:

- Pre-screen their own applicant to determine if they are members of one of the target groups.
- Place a job listing in the EDD CalJOBS<sup>SM</sup> system, stating in the job duties section of the listing that WOTC eligible job applicants are highly desired.

To determine if an applicant is a member of one or more of the target groups, the employer and the employee must complete and sign the Pre-Screening Notice and Certification Request for the WOTC, Form IRA 8850. In addition, the individual Characteristics Form, ETA 9061, must be completed and signed. Mail forms to:

WOTC Center  
2901 50<sup>th</sup> Street  
Sacramento, CA 95817

## **How the WOTC Program Works for the Job Seeker**

Job seekers may:

- Let prospective employers know they are WOTC eligible at the time of interview.
- Go to the nearest EDD Workforce Services office to enroll for services.

## **Forms and Information**

For more information regarding the WOTC program, visit the EDD website at [www.edd.ca.gov/jobs\\_and\\_training/work\\_opportunity\\_tax\\_credit.htm](http://www.edd.ca.gov/jobs_and_training/work_opportunity_tax_credit.htm), contact a local America's Job Center of California<sup>SM</sup>, or call the California WOTC Center, toll-free at 1-866-593-0173.

The EDD is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Requests for services, aids, and/or alternate formats need to be made by calling 1-866-593-0173 (voice). TTY users, please call the California Relay Service at 711.

# Fact Sheet

## EDD Fidelity Bonding Program

The Employment Development Department (EDD) Fidelity Bonding Program provides bonding services to help alleviate employers' concerns in hiring ex-offenders and at-risk job applicants. This is accomplished through providing a level of insurance for employers against possible theft and dishonest or fraudulent acts.

Our bonding program is provided at no cost to employers, employees, and job seekers at America's Job Center of California<sup>SM</sup> (AJCC<sup>SM</sup>) throughout the state.

### Who is eligible?

To qualify for a fidelity bond, the job seeker or employee must meet all of the following criteria:

- Provide verifiable proof of authorization to work in the United States.
- Have a firm job offer or commitment of employment with a reasonable expectation of permanence.
- Not be commercially bondable.
- The offered position requires that the employee be bonded or have a bond to retain or remain on the job.
- The job seeker or employee must be qualified for the position being offered.
- Cannot be self-employed or an owner/operator.
- Must be at least 18 years old.

### What is the coverage amount limit?

A fidelity bond may be issued for \$5,000, \$10,000, or \$15,000 coverage. A \$15,000 fidelity bond coverage will be considered on a case-by-case basis.

### How long does the coverage last?

A fidelity bond remains in effect for six months from the date it was issued. It cannot be canceled, forfeited, terminated, or transferred to another employee.

At the completion of the initial six-month coverage period, if no claim has been made against the policy, the employer can purchase continuing coverage at normal commercial rates. Extended coverage will be made available from the Travelers Property Casualty Company through The Union Insurance Group.

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### How can I apply for bond certification?

Job seekers or employees can apply for fidelity bonding by visiting their local AJCC. The certification process is simple and requires no paperwork for the job seeker or the employer. Coverage becomes effective once:

- Job seekers, employees, and employers meet all eligibility requirements.
- The AJCC staff has certified the bond.
- The applicant/employee has begun work.

### For More Information

- Contact your nearest AJCC or visit the EDD at [www.edd.ca.gov](http://www.edd.ca.gov).

# Fact Sheet

## Work Sharing Unemployment Insurance Program

Employers can apply for the Work Sharing program as a temporary alternative to layoffs if the business's production or services have been reduced.

This program allows for the payment of unemployment benefits to individuals whose wages and hours have been reduced by 10 to 60 percent.

### How does it help employers?

The Work Sharing program helps employers:

- Minimize or eliminate the need for layoffs in nearly all types of businesses or industries.
- Keep trained employees and quickly recover when business conditions improve.
- Bring back furloughed or laid-off employees at reduced hours as business conditions improve. During the COVID pandemic, previously furloughed and laid-off employees do not have to work a normal schedule for one week without a reduction in hours before they can participate in Work Sharing.

For example:

- Due to an economic downturn, an employer with 100 employees needs to lay off 20 employees. However, rather than lay off these employees, the employer is approved to participate in the Work Sharing program. The employer keeps all 100 employees on the payroll but reduces their workweek from 5 days to 4 days, thereby achieving the same desired 20 percent reduction in payroll. All 100 employees continue to earn wages for four days and also are eligible for Work Sharing benefits for the fifth nonworking day. The employer retains all trained staff and, when business improves, the employees resume their 5-day work schedule

### How does it help employees?

Employees whose hours and wages have been reduced can:

- Receive UI benefits.
- Keep their current job.
- Avoid financial hardships.

### Background

This is the first program of its kind in the nation. It was established by the California State Legislature in 1978 under Senate Bill 1471.

The objective of the Work Sharing program is to help employers and employees avoid some of the burdens that accompany a layoff situation. If employees are retained during a temporary slowdown, employers can quickly gear up when business conditions improve. Employers are spared the expense of recruiting, hiring, and training new employees. Employees are spared the hardship of total unemployment.

### Who may participate in Work Sharing?

Any employer who has a reduction in production, services, or other conditions that cause the employer to seek an alternative to layoffs may participate in the Work Sharing program.

Some of the specific requirements are:

- Must be a legally registered business in California.
- Must have an active California Employer Account Number.
- A minimum of 2 employees, comprising at least 10 percent of the employer's regular workforce or a unit of the workforce, must be affected by a reduction in wages and hours worked.
- The reduction in weekly wages and hours worked also must be at least 10 percent, not to exceed 60 percent.
- The plan application identifies participating employees with their full names, Social Security numbers, and other information required by the Department.
- The retirement benefits and health benefits of employees must be continued under the same terms and conditions as prior to the reduction in hours and wages or to the same extent as other employees not participating in the Work Sharing Plan. All reductions in retirement benefits must be applied equally to employees participating in the Work Sharing Plan and to those not participating in the plan during the duration of the plan.

- The collective bargaining agent must approve the Work Sharing Plan by signing the application.
- The employer must agree to furnish the Employment Development Department (EDD) with any necessary reports during application of the plan as well as during the duration of an approved Work Sharing Plan.
- The employer must notify the employees prior to reducing the usual work hours and wages of the intent to participate in the Work Sharing program. If not, the employer must explain why the employees cannot be notified in advance.
- The employer must attest that participation in the program is consistent with their employment obligations under federal and state laws.
- A corporate officer or major stocker holder who is deemed to have significant investment in the company may not participate in the Work Sharing program.

## How does an employer apply to participate in Work Sharing?

The fastest way to apply is online by creating a [Work Sharing Account](http://worksharing.edd.ca.gov/employer/s/login/SelfRegister). ([worksharing.edd.ca.gov/employer/s/login/SelfRegister](http://worksharing.edd.ca.gov/employer/s/login/SelfRegister))

The advantages in submitting the application online:

- Quick Plan Approvals.
- Ability to update and edit forms.
- Employees can submit forms online.
- Eligible employees receive benefits faster.
- All documents are saved online.
- No paper hassle.
- Save on postage.

Employers can also print the [Work Sharing Application \(DE 8686\) \(PDF\)](http://edd.ca.gov/pdf_pub_ctr/de8686.pdf) ([edd.ca.gov/pdf\\_pub\\_ctr/de8686.pdf](http://edd.ca.gov/pdf_pub_ctr/de8686.pdf)), and mail their completed application to the EDD.

## What happens after the employer's Work Sharing Plan application is approved?

The EDD will send an email notification of approval to the employer and mail a letter of approval which includes a sample packet of Initial Claim and Payment Certification, Employers WS Certification, A Guide for WS Employers guidebook, and How to Distribute Work

Sharing Forms. A supply of weekly certification forms is shipped thereafter. The number of forms provided will vary based on the number of employees approved to participate in the program.

The employer and participating employees must complete the documents either online or by mail. After completion, the claims are reviewed by the EDD to establish an unemployment claim.

Employees approved to participate in the program must meet regular unemployment claim filing requirements.

After the unemployment claim is filed, the employer and participating employees must submit a certification form online or by mail for each week of reduced hours and wages.

Benefits are paid weekly proportionate to the percentage of reduction in hours and wages. For example:

- An employee normally works a 5-day workweek and is paid \$500. If this employee's workweek is reduced to 4 days, the employee's weekly wages would be \$400. This is a 20 percent reduction in wages and hours. The Work Sharing benefits for this employee are 20 percent of the unemployment benefits the employee would receive if the employee were totally unemployed. If the employee's weekly unemployment benefit amount is \$300, the employee would qualify for \$60 in Work Sharing benefits. This results in a reduction in gross wages of only \$40 for that week ( $\$400 + \$60 = \$460$ ).

## How is the employer charged?

Employers are charged for Work Sharing unemployment benefits in the same manner as for regular unemployment benefits.

Questions regarding employer charges may be directed to:

EDD Contribution Rate Group  
1-916-653-7795

## For More Information

For further information, please contact:

EDD Special Claims Office  
PO Box 419076  
Rancho Cordova, CA 95741-9076  
1-916-464-3343

For additional information on other EDD programs and services, please visit the [EDD website](http://edd.ca.gov) ([edd.ca.gov](http://edd.ca.gov)).

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