


TEXAS WORKFORCE COMMISSION
Workforce Development Letter

ID/No:	WD 25-19
Date:	December 16, 2019
Keyword:	Child Care; TANF/Choices
Effective:	January 1, 2020

To: Local Workforce Development Board Executive Directors
Commission Executive Offices
Integrated Service Area Managers


From: Courtney Arbour, Director, Workforce Development Division

Subject: **Earned Income Tax Credit for Employed Temporary Assistance for Needy Families Recipients and Other Low-Income Workers**

PURPOSE:

The purpose of this Workforce Development (WD) Letter is to provide Local Workforce Development Boards (Boards) with information and guidance on the annual Earned Income Tax Credit (EITC) for employed Temporary Assistance for Needy Families (TANF) recipients and other low-income workers.

RESCISSION:

WD Letter 27-18

BACKGROUND:

Article VII, Rider 9, of the General Appropriations Act, 86th Texas Legislature, Regular Session (2019), requires the Texas Workforce Commission (TWC) and Boards to assist employed TANF recipients and other low-income workers who qualify for the federal EITC with applying for such benefits.

Additionally, Texas Labor Code §301.067 specifies that TWC can assist eligible individuals in preparing and filing income tax returns by working with the Internal Revenue Service (IRS) to establish Volunteer Income Tax Assistance (VITA) sites within Workforce Solutions Offices.

PROCEDURES:

No Local Flexibility (NLF): This rating indicates that Boards must comply with the federal and state laws, rules, policies, and required procedures set forth in this WD Letter and have no local flexibility in determining whether and/or how to comply. All information with an NLF rating is indicated by “must” or “shall.”

Local Flexibility (LF): This rating indicates that Boards have local flexibility in determining whether and/or how to implement guidance or recommended practices set forth in this WD Letter. All information with an LF rating is indicated by “may” or “recommend.”

NLF: Each year, Boards must ensure that Workforce Solutions Offices in their local workforce development areas (workforce areas) assist employed TANF recipients and other low-income workers who may qualify for EITC.

The IRS EITC website provides the following information:

- [Eligibility Guidelines](#)
- [Quick EITC Outreach Kit](#)

LF: To assist eligible individuals in preparing and filing their annual federal tax returns, Boards may refer individuals to [VITA sites](#) in their workforce area. VITA volunteers provide free assistance with preparing and filing tax returns.

LF: Boards interested in providing space for VITA in Workforce Solutions Offices may visit the following website for more information:

- [IRS VITA Grant Program](#)

INQUIRIES:

Send inquiries regarding this WD Letter to wfpolicy.clarifications@twc.state.tx.us.

REFERENCES:

General Appropriations Act, 86th Texas Legislature, Regular Session (2019),
Article VII, Rider 9
Texas Labor Code §301.067
Choices Guide, B-905: Earned Income Tax Credit