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**AMENDMENT No. 1 OF
MEMORANDUM OF UNDERSTANDING**

THIS AMENDMENT made as of the 14th day of June, 2021 in the Territory of the Virgin Islands, by and between the Government of the Virgin Islands **DEPARTMENT OF PROPERTY AND PROCUREMENT**, on behalf of the **WORKFORCE DEVELOPMENT BOARD** and **VIRGIN ISLANDS DEPARTMENT OF LABOR, DEPARTMENT OF HUMAN SERVICES, DEPARTMENT OF EDUCATION, and THE OFFICE OF VETERAN'S AFFAIRS** (hereinafter referred to as "Parties").

All parties witness to being duly authorized to execute this agreement and will attest accordingly when and where necessary.

WITNESSETH

WHEREAS, pursuant to Memorandum of Understanding (MOU) No. **G010WIBT19** approved by the Commissioner of Property and Procurement on **August 21, 2019** (which constitute and are hereinafter referred to as the "Contract"), the parties agree to ensure efficient and effective delivery of workforce development services in the Virgin Islands Workforce Delivery Area.

WHEREAS, the Contract expires pursuant to its terms on **August 20, 2022**, and

NOW THEREFORE, for mutual and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

TERMS AND CONDITIONS

1. The Contract, is hereby amended to add the Office of Veteran's Affairs as a party by deleting all existing language contained in the introduction and replacing it with language as follows:

"THIS AMENDMENT made as of the _____ day of _____, 201__ in the Territory of the Virgin Islands, by and between the Government of the Virgin Islands **DEPARTMENT OF PROPERTY AND PROCUREMENT**, on behalf of the **WORKFORCE DEVELOPMENT BOARD** and **VIRGIN ISLANDS DEPARTMENT OF LABOR, DEPARTMENT OF HUMAN SERVICES, DEPARTMENT OF EDUCATION, AND THE OFFICE OF VETERAN'S AFFAIRS** (hereinafter referred to as "Parties")."



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2. The Non-Core Partners section is amended to add the Office of Veteran's Affairs by deleting all the existing language contained therein and replacing it with new language as follows:

"The Non-Core Partners include: Virgin Islands Department of Labor (VIDOL) *Employment and Training*; Virgin Islands Department of Education (DOE) *Career and Technical Education*; Virgin Islands Department of Human Services (DHS) *Senior Community Service Employment Program (SCSEP), Temporary Assistance for Needy Families (TANF), Supplemental Nutrition Assistance Program (SNAP)*; and The Office of Veteran's Affairs."

3. Section 1 is being amended by adding a new category entitled Workforce Opportunity Tax Credit which reads as follows:

"Definitions"

1. **Qualified IV-A Recipient: Target Group Designation (A)**

- a. This target group refers to any individual who is certified by the Designated Local Agency as being a member of a family receiving Aid to Families with Dependent Children (AFDC) or TANF. Or benefits under a successor program for any nine (9) months during the eighteen (18) month period ending on the hiring date. The tax credit for this target group is calculated at the rate of twenty-five percent (25%) of the qualified first-year wages up to six thousand dollars (\$6,000.00) for employees working at least one hundred and twenty (120) hours but less than four hundred (400) hours. This allows a maximum credit amount of fifteen hundred dollars (\$1,500.00). For employees working at least four hundred (400) hours or more, the credit is calculated at the rate of forty percent (40%) of the qualified first-year wages up to six thousand dollars (\$6,000.00). This allows a maximum credit amount of ten thousand dollars (\$10,000.00).

2. **Qualified Food Stamp Recipient: Target Group Designation (G)**

- a. This target group refers to any person certified by the Designated Local Agency as one who has attained the age of 18, but not yet 25, on the hiring date; and is a member of a family receiving assistance under a food stamp program under the Food Stamp Act of 1977 for the six-month period ending on the hiring date; or receiving such assistance for at least three (3) months out of the five (5) month period ending on the hiring date, in the case of an able-bodied adult without dependents who has been determined ineligible to participate in the Food Stamp Program as the result of the failure to comply with the work requirements of Section 6(o) of the Food Stamp Act of 1977.
- b. Clarification: An "able-bodied adult without dependents" is and individual who is

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subject to Section 6(o) of the Food Stamp Act. To comply with the requirements of Section 6(o), an individual must 1) work 20 hours or more per week, averaged monthly 2) participate in and comply with the requirements of a work program for 20 hours or more per week, or 3) participate in and comply with the requirements of a program under Section 20 or a comparable program established by a State or political subdivision of a State.

3. IV-TANF Temporary Assistance for Needy Families or any program enacted by Congress to replace it.

- a. Hiring date is the date that a definite oral or written agreement to employ is reached between a job seeker and a prospective employer, in which an employment starting date is specified.
- b. Individual Characteristics Form is form ETA 9061 which identifies applicants' categories of eligibility. Member of a target group means any person who meets the eligibility criteria for one of the WOTC target group(s). Minimum Employment Period refers to the minimum number of hours an employer must retain a WOTC hire to get the credit. Before claiming the credit, an employer must employ the WOTC eligible individual for a minimum of 400 hours of service in order to qualify for the 40% credit or 120 to 399 hours in order to claim the 25% credit. This is also referred to as the "retention period". No credit is available to an employee who works less than 120 hours.

4. Vocational Rehabilitation Referral; Target Group Designation (E)

- a. This target group refers to any person certified by the Designated Local Agency as; having a physical or mental disability which, for such individual, constitutes or results in a substantial handicap to employment; and was referred to the employer upon completion of or while receiving rehabilitative services pursuant to an individual written plan of employment (IWPE) under a state plan for vocational rehabilitation services approved under the Rehabilitation Act of 1973; or Clarification, ETA's and IRS's guidance and interpretation allows the State Workforce Agencies or DLA's to issue certifications to Vocational Rehabilitation (VR) Referrals for individuals who have received rehabilitation services up to two years after receipt of the last VR services.

Workforce Development Board Responsibilities but are not limited to:

- 1. Oversee the entire Workforce Opportunity Tax Credit process.
- 2. Set all policies and procedures.
- 3. Monitor the One Stop Operator.

Virgin Islands Department of Labor Responsibilities

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1. The WOTC Unit within VIDOL will send an eligibility verification form to DHS to verify information in order to certify or deny the Form 8850 applications. This form shall clearly demonstrate which of the target groups the person qualifies for:
 - Temporary Assistance for Needy Families (TANF)
 - Supplemental Nutrition Assistance Program (SNAP)
 - Vocational Rehabilitation

Employer Appeals

- After an employer receives a denial from VIDOL for a complete, timely filed certification request, an employer may submit a written appeal to the VIDOL within one year from the date the VIDOL issued the denial letter. VIDOL will communicate clearly with employers about what information will be useful in an appeal, e.g. an explanation of why the employer believes an incorrect denial was issued, any clarifying information that was not submitted with the original certification request, or an explanation of where the employer believes the VIDOL misinterpreted information. If an employer disagrees with VIDOL's decision on an appeal, employers can submit an appeal in writing to the Employment and Training Administration Regional Administrator for a determination with supporting documentation. The ETA Regional Office will issue the final determination on the matter. The contact information is available on the WOTC website at: <https://www.dol.gov/agencies/eta/wotc/contact>

Department of Human Services Responsibilities

1. The Department of Human Services will commit to review and return all submissions for verification within a 2-week period.
2. All submissions will be tendered in the agreed upon format by all parties below via email.
3. All submissions will be sent using safeguards to include the usage of password protection and encryption of Personally Identifiable Information.

Department of Education Responsibilities

1. The Department of Education will submit referrals.
2. Assist the other agencies as needed.

Virgin Islands Office of Veteran's Affairs Responsibilities

Contract No. G034DOLT21

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1. The Office of Veteran's Affairs will commit to review and return all requests to verify the Request for Military Service including the DD214 within a two(2)week period.
2. Will actively communicate to Veterans the WOTC program and requirements.
3. All submissions will be sent using safeguards to include the usage of password protection and encryption of Personally Identifiable Information."
4. This Amendment is subject to the approval of the Commissioner of the Department of Property and Procurement.
5. Except as expressly amended in this Amendment, all terms of the MOU remain in full force and effect.
6. **FACSIMILE, ELECTRONIC & DIGITAL SIGNATURES**

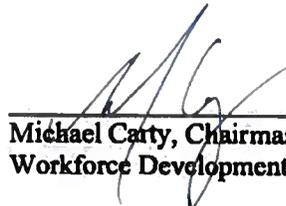
A facsimile, electronic or digital signature on this MOU shall be deemed an original and binding upon the Parties hereto.

IN WITNESS WHEREOF, the Parties have hereunto set their hands on the day and year first above written.

WITNESSES

GOVERNMENT OF THE VIRGIN ISLANDS

Jamila Turnbull



Michael Carty, Chairman
Workforce Development Board

6/1/21
Date

Kevin Dennin



Gary Molloy, Commissioner
Department of Labor

06/02/2021
Date



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Charles Benjamin

Kimberley Causey-Gomez
Kimberley Causey-Gomez, Commissioner
Department of Human Services

05/23/2021
Date

Racquel Berry-Benjamin

Racquel Berry-Benjamin
Racquel Berry-Benjamin, Commissioner
Department of Education

06/01/2021
Date

Patrick Farrell

Patrick Farrell
Patrick Farrell, Director
Office of Veteran's Affairs

1 JUNE 2021
Date

Magdalene A. Thomas

Anthony D. Thomas
Anthony D. Thomas, Commissioner
Department of Property and Procurement

6/14/2021
Date

APPROVED AS TO LEGAL SUFFICIENCY
DEPARTMENT OF JUSTICE BY: Carol E. McDermott Date 6/11/2021
Assistant Attorney General

PURCHASE ORDER NO. _____

Contract No. G034DOLT21

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