October 30, 2026

The Honorable Mike Crapo
Chairman
Committee on Finance
U.S. Senate
Washington, D.C. 20510

The Honorable Ron Wyden
Ranking Member
Committee on Finance
U.S. Senate
Washington, D.C. 20510

The Honorable Jason Smith
Chairman
Committee on Ways and Means
U.S. House of Representatives
Washington, D.C. 20515

The Honorable Richard Neal
Ranking Member
Committee on Ways and Means
U.S. House of Representatives
Washington, D.C. 20515

Dear Chairmen Crapo and Smith and Ranking Members Wyden and Neal:

The undersigned organizations urge Congress to enact the Improve and Enhance the Work Opportunity Tax Credit Act (H.R. 6231/S. 3265), with retroactive effect to January 1, 2026. As the Committees finalize the year-end legislative agenda, we respectfully request that this bipartisan legislation be included in any tax package moving before the 119th Congress adjourns.

For nearly three decades, the Work Opportunity Tax Credit (WOTC) has encouraged employers to recruit, hire, and retain individuals who face significant barriers to employment, including qualified veterans, SNAP recipients, second-chance workers, and the long-term unemployed. The credit can reach up to $9,600 for certain qualified veterans and helps employers meet workforce needs in communities across the country. WOTC expired on December 31, 2025, making prompt congressional action essential.

Congress has repeatedly renewed WOTC, often retroactively, following prior lapses. Employers have relied on that longstanding practice by continuing to recruit and hire individuals from WOTC-eligible populations during the current lapse. Retroactive relief would reinforce the intended incentive structure by rewarding employers that continued to hire, train, and retain eligible workers, thereby advancing the workforce participation and economic opportunity objectives underlying the credit. Restoring WOTC retroactively to January 1, 2026, would maintain that continuity for employers and workers alike.

H.R. 6231/S. 3265 would strengthen WOTC by: (1) extending the credit retroactively from January 1, 2026, through December 31, 2030; (2) increasing the credit rate from 40 percent to 50 percent of qualified wages; (3) indexing the credit for inflation; (4) providing an additional credit for employees who complete at least 400 hours of service, thereby rewarding longer-term employment; and (5) extending eligibility to employers that hire spouses of currently serving military personnel.

With the U.S. labor force participation rate remaining near historically low levels, outside of the COVID-19 pandemic, enacting these improvements would deliver benefits nationwide. Eligible workers live in every state, and an enhanced credit would encourage hiring in communities with

lower workforce-participation rates, support industries facing persistent labor shortages, and promote sustained employment among individuals who continue to encounter significant barriers to work.

We respectfully urge you to include H.R. 6231/S. 3265 in any year-end tax package and to ensure that WOTC is restored retroactively to January 1, 2026. Doing so will provide employers and workers with the certainty needed to continue advancing WOTC's objectives. Thank you for your leadership on tax policy and for your consideration of this request.

Sincerely,

7-Eleven, Inc.
AAHOA (Asian American Hotel Owners Association)
Abilene (TX) Chamber of Commerce
Abundant Solutions
Acadiana Veteran Alliance
ACCES-VR
ACCU Staffing
Accurate Personnel, LLC
Achieva
Advance Services Inc
Advocate for Life Skills and Opportunity (ALSO)
Ahold Delhaize USA
AJM Packaging
Alabama Grocers Association
Alabama Retail Association
Alaska Hotel & Lodging Association
Albertsons Companies
Alex Lee, Inc.
Allegiance Staffing
Alliance Animal Health
Alltex Staffing and Consulting LLC
America Works of New York, Inc.
American Health Care Association/National Center for Assisted Living
American Hotel and Lodging Association
American Staffing Association
American Trucking Associations
Arc of Butler County
Arcadia University
Argentum
Arizona Food Marketing Alliance
Arizona Lodging and Tourism Association
Arizona Petroleum Marketers Association
Arizona Retailers Association
Arkansas Oil Marketers Association
Arkansas Retailers Association
Arkansas State Chamber/AIA
ASAP Personnel Inc
Asotin County Community Services
Aspire
Associated Builders and Contractors
Associated General Contractors of America
Automation Personnel Services, Inc.
Aventure Staffing
Badger State Staffing
Barry County Chamber and Economic Development Alliance
Beacon Specialized Living
Beall's, Inc.
Bethlehem Centers of Nashville
Big Y Foods, Inc.
BJ's Wholesale Club, Inc.
Blackstone Valley Chamber of Commerce
Boyne Area Chamber of Commerce
Brea Chamber of Commerce
Bristol TN/VA Chamber of Commerce
Brookshire Grocery Company
Brookshires
Buckeye Valley Chamber of Commerce
Build-A-Bear Workshop, Inc.
Burlington Chamber of Commerce
Burns Family Neighborhood Supermarkets
Byram Beverage Inc.
Cache Valley Chamber of Commerce
California Fuels & Convenience Alliance
California Grocers Association
California Hotel + Lodging Association
California Lutheran University
California Retailers Association

Capabilities, Inc
Capital Area Michigan Works!
Capital Region Chamber
Capstone Restaurant Group
Career & Employment Options
Career Development Services, LLC
Career Education Colleges and Universities
CareerSource North Central Florida
CareerSource Tampa Bay
Carlsbad Chamber of Commerce
Carolinas Food Industry Council
Catholic Charities
CAVA
Cedar City Chamber of Commerce
Cedar Rapids Metro Economic Alliance
Central Louisiana Regional Chamber of Commerce
Certified Placement Services, LLC
Chamber of Commerce Hawaii
ChamberWest
Champion Personnel System
Chandler Chamber of Commerce
Chino Valley Chamber of Commerce
CHRO Association
Clay Behavioral Health Center
Coalition of Franchisee Associations
Collins Family Markets
Colorado Hotel & Lodging Association
Colorado Retail Council
Colusa County Chamber
Concorde Career College
Connecticut Business & Industry Association
Connecticut Energy Marketers Association
Connecticut Food Association
Contemporary Services Corporation
CP State
Crawford County Adult Education Center
Credit Force
Crown Staffing
CTR Group
Custom Staffing, Inc.
Dairy Queen Operators Association
Davids Bridal Inc.
Davis Staffing
Delaware Food Industry Council
Dept for Aging and Rehabilitative Services
Detroit Regional Chamber
DK Advocates
Doherty Enterprises
Dollar Tree
Dolphin Group Companies
DPSCD Essential Skills Transition Program
Drake Nelson LLC
Drust Market dba ShopRite of Wallingford and Southington
DSS Holdings, LLC. dba JobSquad Staffing
Eastern Suffolk BOCES
Eastlake Transition Program
Economic Development Corporation of Baraga County
Eco-Staff, LLC
Employment Group
Employment Network Hawaii
Employment Solutions Personnel Services Inc
Energy Marketers of America
Equifax
Evolving Lives
Experian Employer Services
Family League of Baltimore
Family Residences and Essential Enterprises
Family Residences and Family Enterprises
Fareway Stores, Inc.
Firefly Employment Services
First Call Staffing
First Call Temporary Services, Inc
First Choice Group CNY Inc.
Fisher Auto Parts
Florida Petroleum Marketers Association
FMI - The Food Industry Association
FMWF Chamber
Food Industry Alliance of NYS
Food Lion
Forerunner Services, Inc.
Franklin 897 LLC
Freeney RCS
Fresh by Brookshires
Fresh by Reasors
Fresno Chamber of Commerce
Fuel True
Full Steam Staffing LLC
Gallagher Family Markets, LLC

Gallman Holding, Inc.
Gap Inc.
Garafalo Markets
Georgia Association of Convenience Stores
Georgia Food Industry Association
Georgia Hotel & Lodging Association
Georgia Retailers
Giant Eagle, Inc.
Giant Foods
Glendale Chamber of Commerce
Goodwill Industries of KYOWVA Area, Inc.
Goodwill Industries of Lane and South Coast Counties
Goodwill Industries of Southeastern WI., Inc
Goodwill Southern California
Goodwill Southern Los Angeles County
GPS Jobs Inc
GR8 Aspirations, LLC
Grade A Market Inc
Greater Flagstaff Chamber of Commerce
Greater Kansas City Chamber of Commerce
Greater North Dakota Chamber
Greater Oak Harbor Chamber of Commerce
Greater Omaha Chamber
Greater Phoenix Chamber
Greater Pueblo Chamber
Greater Rochester Chamber of Commerce
Greater Spokane Inc
Greater Vancouver Chamber
Greenfields/ Food Parade
Grossmont Union High School District Workability 1 and TPP Programs
Gwinnett Chamber of Commerce
Hackettstown Beverage, Inc.
Hannaford Supermarkets
Harrisburg Regional Chamber
Hawaii Food Industry Association
Heritage's Dairy Stores, Inc.
HIRE Coalition
HIS Holdings, Inc
HKA Enterprises, LLC
Hofstra University
Holistic Development Center
Hospitality Minnesota
HR Direct Services INC
HSA Employment Services
Human Resources Agency
Hy-Vee, Inc.
IAAPA, the Global Attractions Association
IAKF
Idaho Lodging & Restaurant Association
Idaho Retailers Association
IKEA U.S.
IKRON Corporation
Illinois Fuel & Retail Association
Illinois Hotel & Lodging Association (IHLA)
Illinois Retail Merchants Association
Independent Living Solutions
Indian Prairie School District
Indiana Chamber of Commerce
Indiana Grocery and Convenience Store Association, Inc.
Indiana Retail Council
International Foodservice Distributors Association
International Franchise Association
Iowa Grocery Industry Association
Iowa Hotel & Lodging Association
Ivy Health
Jackson Hole Chamber of Commerce
Jamie Mitus
JDK Management Company LP.
JMR Staffing LLC
Job Store Staffing
Joliet Region Chamber of Commerce & Industry
Joseph Family Markets, LLC
Just In Time Staffing
Kendall Youth Employment Program
Kenosha Achievement Center, Inc.
Kentucky Autism Training Center
Kentucky Grocers and Convenience Store Association
Kentucky Retail Federation
Kinsley’s ShopRite
Klein's Family Markets
Klein's ShopRite of Maryland
Kwik Trip, Inc.
Lake Superior Community Partnership
Lake Zurich Community Unit School Dist. 95
LBE Holdings, LLC

Lemont High School
Lettuce Entertain You Entreprises, Inc.
LifeSpan Network
LoCurcio Family Markets
Long Beach Area Chamber of Commerce
Longview TX Chamber of Commerce
Lordsburg - Hidalgo County Chamber of Commerce
Louisiana Retailers Association
Luttrell Staffing Group
Madison Food Corp.
Magnolia Clubhouse
Maine Energy Marketers Association
Maine Grocers and Food Producers Association
Mannix Family ShopRites
Mannix Family Supermarkets
Maryland Hotel Lodging Association
Maryland Retailers Alliance
Massachusetts Food Association
MasterCorp, Inc. and Subsidiaries
McMenamin Family ShopRite, Inc.
Meat Institute
Meijer, Inc
Mental Health Association of Nassau County
Meridian Community College
Mesquite NV Chamber of Commerce
Metrocrest Area Chamber
Metropolis Technologies, Inc.
Metropolitan Memphis Hotel & Lodging Association
Miami Job Corps Center
Michaels Stores
Michigan Association of Convenience Stores
Michigan Chamber of Commerce
Michigan Petroleum Association
Midas Hospitality LLC
Mid-Valley Special Education Cooperative
Midway Staffing, Inc.
Midwest Retail & Grocery Alliance
Military Family Advisory Network
Military Officers Association of America (MOAA)
Minnesota Grocers Association
Minnesota Retailers
Minnesota Service Station & Convenience Store Association
Missouri Grocers Association
Missouri Petroleum & Convenience Store Association
Missouri Retailers Association
Moore County Chamber of Commerce
National Association of Convenience Stores
National Association of Electrical Distributors (NAED)
National Association of Professional Employer Organizations
National Electrical Manufacturers Association
National Franchise Association
National Grocers Association
National Ready Mixed Concrete Association
National Restaurant Association
National Retail Federation
National Roofing Contractors Association
National Urban League
NATSO, Representing America's Travel Centers and Truck Stops
NC Division of Services for the Blind
Nebraska Grocery Industry Association
Nebraska Hospitality Association
Nebraska Retail Federation
Nebraska Vocational Rehabilitation
NEON (National Employment Opportunity Network)
Neptune High School SLE/WORK BASED LEARNING
Nevada Resort Association
Nevers Inc. T/A New Egypt Marketplace
New Day Healthcare
New Designs Charter School's
New Hampshire Retail Association
New Jersey Energy Marketers Group
New Jersey Food Council
New Jersey State Chamber of Commerce
New York Association of Convenience Stores (NYACS)
New York Disability Advocates (NYDA)
Newton 830 Inc.
Niemann Foods Inc
NJ State Chamber of Commerce

Noblesville Chamber of Commerce
Norman Williams and Associates
North American Association of Subway Franchisees (NAASF)
North Carolina Petroleum & Convenience Marketers Association
Northwest Grocery Retail Association
Northwest Valley Chamber of Commerce
NYSED ACCES-VR
Ohio Council of Retail Merchants
Ohio Grocers Association
Ohio Hotel & Lodging Association
Oklahoma Grocers Association
On Site Personnel Group Inc
One Acadiana
Opelika Chamber of Commerce
Operation New Hope
Opportunity Networks
Orange Grove Center
Paul Quinn College
PCC Community Markets
Pendleton Chamber of Commerce
Pennsylvania Food Merchants Association
Pennsylvania Petroleum Association
Pennsylvania Restaurant & Lodging Association
People Source
Personnel Specialists LLC
Petroleum & Convenience Marketers of Alabama
Pocatello-Chubbuck Chamber of Commerce
Proman
Ray Graham Association
Reasors
Rebel Convenience Stores
Reblee LLC DBA Allegiance Staffing
Rehabilitative Services and Vocational Placement, Inc.
Retail Association of Maine
Retail Association of Nevada
Retail Grocers Association Greater Kansas City
Retail Grocers Association of KS & MO
Retail Industry Leaders Association
Retailers Association of Massachusetts
RetroTax
Rhode Island Food Dealers Association
RI Hospitality Association
Riverton Chamber and Visitors Center
Rock Springs Chamber of Commerce
Rockerbox
Ronetco Supermarkets Inc
Roxbury 832 Inc.
Ryan, LLC
Sacramento Metropolitan Chamber of Commerce
Saint Vincent's Services
Saker ShopRites Inc.
Salt Lake Chamber
San Francisco Chamber of Commerce
San Juan Capistrano Chamber of Commerce
Santa Maria Valley Chamber of Commerce
Sarasota Chamber of Commerce
Savage
Schnuck Markets, Inc.
Schuylkill Chamber of Commerce
Service Station Dealers of America and Allied Trades
Shop Rite of Hunterdon County, Inc.
Shop Rite of Lincoln Park, Inc.
ShopRite of Carteret
ShopRite of Little Falls
SIGMA: America’s Leading Fuel Marketers
SILO
Simi Valley Chamber of Commerce
Skechers U.S.A., Inc.
Small Business & Entrepreneurship Council
South Carolina Human Services Providers Association
South Dakota Retailers Association
South Sioux City Area Chamber of Commerce & Tourism
Southwest California Legislative Council
Southwest Cook County Cooperative Association for Special Education
Sparta 908 LLC
Spectrum
Spring Market
Staffing Inc
Stand-By Personnel, Inc
STL Office Solutions, Inc.
Stop & Shop Supermarkets

Super1Foods
Target
Tennessee Retail Association
Terrell Chamber of Commerce
Texas Food & Fuel Association
Texas Hotel & Lodging Association
Texas Restaurant Association
The Boot
The Business Council of New York State
The Chamber of Southern Arizona
The Chamber of Southwest Riverside County
The Friedkin Group
The GIANT Company
The Greater Springfield Chamber of Commerce
The Iner Group LLC
The Job Center
The Kroger Co.
The National Association of Shell Marketers
The Viscardi Center
Thrive Real Life Independence, LLC
Tire Industry Association
TN Hospitality & Tourism Association
Toledo Regional Chamber of Commerce
Total Wine & More
Tree Care Industry Association
TRS ENTERPRISES, LLC
TrueBlue, Inc.
TTEC Holdings, Inc
Tulsa Regional Chamber
Tyson Foods, Inc.
U.S. Chamber of Commerce
UCP-LI
United Cerebral Palsy of Long Island
United Natural Foods, Inc. (UNFI)
UPS
Urban Outfitters, Inc.
US Department of Veterans Affairs
Utah Food Industry Association
Utah Retail Merchants Association
Vail Valley Partnership
Vandalia-Butler Chamber of Commerce
VerifyToday
Vermont Fuel Dealers Association
Vermont Lodging Association
Vermont Retail and Grocers Association
Veterans Coalition Foundation Inc
Virginia Chamber of Commerce
Virginia Petroleum and Convenience Marketers Association
Virginia Restaurant Lodging and Travel Association
Virginia Retail Federation
Vogel Alcove
Wakefern Food Corp.
Walgreen Co.
Wallace State Community College
Wantage 834 Inc.
Washington Food Industry Association
Washington Hospitality Association
Washington Retail Association
Waverly Markets
Weis Markets, Inc.
West Valley Chambers of Commerce Alliance
West Valley Regional Chamber of Commerce
West Virginia Oil Marketers & Grocers Association
West Virginia Retailers Association
Wickenburg Chamber of Commerce
Willmar Lakes Area Chamber
Wisconsin Retailers Alliance
WMDA /CAR
Woodpack Global
WORC Solutions LLC
Work Point LLC
WORKFORCE Employment Specialists
Workforce Ok.
Workforce Solutions Greater Dallas
Zallie Family Markets

cc: The Honorable Bill Cassidy, M.D.
The Honorable Maggie Hassan
The Honorable Lloyd Smucker
The Honorable Steven Horsford