

Workforce Innovation and Opportunity Act &
Temporary Assistance for Needy Families
Summer Youth Employment Program Guide



The Caldwell Building
107 East Madison Street
Tallahassee, Florida 32399

The purpose of the Summer Youth Employment Program (SYEP) Guide is to provide guidance and important program information to Local Workforce Development Boards (LWDBs) on developing and operating a local SYEP. Additionally, the SYEP Guide includes the existing law and guidance associated with summer youth employment activities under the Workforce Innovation and Opportunity Act (WIOA) and Temporary Assistance for Needy Families (TANF) programs, as well as information about participant wage payments and stipends. The SYEP Guide should not be used as a substitute for careful consideration of all applicable laws and regulations, or the advice of competent legal counsel.

The SYEP provides a planned, structured learning experience that takes place in a workplace for a limited period of time. SYEP work experience may be paid or unpaid, and can include the private for-profit sector, non-profit sector or public sector. SYEP employment opportunities provide youth participants with opportunities for career exploration and skill development, and must include academic and occupational education.

A. WIOA Youth Program Design

WIOA requires the youth program to include certain program elements. These program elements may include: an objective assessment of academic levels, skills levels and service needs, which include review of basic skills, occupational skills, prior work experience, employability, aptitudes, supportive service needs for the propose of identifying appropriate services and career pathways.

The youth program should develop service strategies that identify career pathways that include employment and education goals, appropriate achievement objectives, and appropriate services based on the objective assessment results.

I. Youth Eligibility

Every individual who wants to be served in the WIOA youth program must meet minimum eligibility requirements. There are general criteria that all youth must meet as follows:

- Be authorized to work in the United States;
- Meet Military Selective Service registration requirements (males only); and
- Be an In-School Youth (ISY) or Out-of-School (OSY), as defined by WIOA section 129(a)(1)(B)–(C).

In-School Youth

An ISY is an individual who is:

- Not younger than 14 (unless an individual with a disability who is attending school under State law) and not older than 21 years of age at the time of enrollment;
- Attending school (as defined by State law), including secondary or post- secondary school;

- Low-income, as defined by WIOA section 3(36), or lives in a high poverty area as outlined in WIOA section 129(a)(2); and
- One or more of the following:
 - ✓ Basic skills deficient;
 - ✓ An English language learner;
 - ✓ An offender;
 - ✓ A homeless individual, a homeless child or youth, a runaway, in foster care or has aged out of the foster care system, a child eligible for assistance under §477 of the Social Security Act (42 USC §677), or reside in an out-of-home placement;
 - ✓ Pregnant and or parenting;
 - ✓ Has a documented disability; or
 - ✓ Requires additional assistance to complete an educational program or to secure or hold employment.

Out-of-School Youth

An OSY is an individual who is:

- Not younger than 16 and not older than 24 years at the time of enrollment;
- Not attending school (as defined by State law); and
- One or more of the following:
 - ✓ A school dropout;
 - ✓ Within the age of compulsory school attendance (age 6–18), but has not attended school for at least the most recent complete school year’s calendar quarter;
 - ✓ A recipient of a secondary school diploma or its recognized equivalent who is a low-income individual and is either:
 - Basic skills deficient; or
 - An English language learner;
 - ✓ Subject to the juvenile or adult justice system;
 - ✓ A homeless individual (as defined in section 41403(6) of the Violence Against Women Act of 1994 (42 U.S.C. 14043e–2(6))), a homeless child or youth (as defined in section 725(2) of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11434a(2))), a runaway, in foster care or has aged out of the foster care system, a child eligible for assistance under section 477 of the Social Security Act (42 U.S.C. 677), or in an out-of-home placement;
 - ✓ Pregnant and or parenting;
 - ✓ Has a documented disability; or
 - ✓ A low-income individual who requires additional assistance to enter or complete an educational program or to obtain or retain employment.

II. Income

Income is determined by collecting information from the family for the complete six-month period prior to application. Family size must be determined and the total reported six-month

income must be documented. The income is doubled (annualized) and compared to the Lower Living Standard Income Level (LLSIL) (WIOA section 3(36)) to determine low income status.

All ISY must meet the low-income eligibility criteria, with the exception being those who fall under the low-income exception. WIOA allows a low-income exception to no more than five percent of its WIOA youth in a given program year. Youth included in the low-income exception do not have to be low income, but they must meet the other eligibility requirements as stated in WIOA section 129(a)(3)(A)(ii). Under WIOA, a youth is considered to be low-income if he or she receives or is eligible to receive free or reduced-price lunch under the Richard B. Russell National School Lunch Act (42 U.S.C. 1751 et seq.). WIOA has defined youth with a disability as a separate eligibility criterion.

For OSY, only those youth who are the recipient of a secondary school diploma or its recognized equivalent and are either basic skills deficient or an English language learner, and youth who require additional assistance to enter or complete an educational program or to secure or hold employment, must be low-income. All other OSY meeting OSY eligibility are not required to be low-income (20 CFR 681.250; 20 CFR 681.210(c)(9)). WIOA allows a low-income exception where five percent of WIOA youth may be participants who ordinarily would be required to be low-income for eligibility purposes and meet all other eligibility criteria for WIOA youth except the low-income criteria (WIOA section 129 (a)(3)(A)(ii); 20 CFR 681.250(c)).

WIOA has included Individual Training Accounts (ITAs) as a part of the program framework for OSY ages 18 to 24 to:

- Expand training options.
- Increase flexibility.
- Enhance customer choice.
- Reduce tracking, reporting and paperwork that comes with dual enrollment.

III. Youth Program Elements

WIOA requires LWDBs to make available 14 program elements to youth participants; however, local programs have the discretion to determine what specific program element(s) a youth participant receives based on each participant's objective assessment and individual service strategy. Local programs are not required to provide every program service to each participant. The 14 program elements are listed and defined below:

1. Tutoring, study skills training, instruction, and evidence-based dropout prevention and recovery strategies

Tutoring, study skills training, and instruction that lead to a high school diploma or its recognized equivalent (including a recognized certificate of attendance or similar document for individuals with disabilities) or for a recognized postsecondary credential

are required for this program element. To be successful with achieving this element, LWDBs must identify strategies that focus on providing academic support, identifying areas of academic concern, overcoming learning obstacles, and discovering and offering tools and resources to develop effective learning strategies.

LWDBs can offer tutoring, study skills training, and instruction one-on-one or in a group setting.

Secondary school dropout prevention strategies intended to lead to a high school diploma should be identified as a part of this program element. Secondary school dropout prevention strategies include services and activities that keep a youth in school and engaged in a formal learning and/or training setting. Success strategies include, but are not limited to tutoring, literacy development, active learning experiences, after-school opportunities, and individualized instruction.

Note: As dropout recovery strategies/services are included in both this first program element and in program element 2, those services should be included only in program element 2 for reporting purposes.

2. Alternative secondary school services, or dropout recovery services

Alternative secondary school services include basic education skills training, individualized academic instruction, and English as a Second Language training to assist youth who have struggled in traditional secondary education. Dropout recovery services include credit recovery, counseling, and educational plan development to assist youth who have dropped out of school. The goal of this element is to re-engage youth so that they will pursue the necessary educational training to complete a high school diploma or its recognized equivalent.

3. Paid and unpaid work experiences

A work experience is “a planned, structured learning experience that takes place in a workplace for a limited period of time” and may be paid or unpaid, [20 C.F.R. § 681.600](#). A work experience may take place in the private for-profit sector, the non-profit sector, or the public sector. Labor standards apply in any work experience where an employee/employer relationship, as defined by the Fair Labor Standards Act or applicable State law. Work experiences provide the youth participant with opportunities for career exploration and skill development.

WIOA included the following types of work experiences as a part of the youth program framework:

- Summer employment opportunities and other employment opportunities available throughout the school year;
- Pre-apprenticeship programs;

- Internships and job shadowing; and
- On-the-Job training (OJT) opportunities.

Work experiences must include academic and occupational skills education as a component of the work experience structure. The academic and occupational education component refers to contextual learning that accompanies a work experience. It includes the information necessary to understand and work in specific industries and/or occupations. Local programs may determine the appropriate type of academic and occupational education needed for a specific work experience.

Allowable work experience expenditures include the following:

- Wages and/or stipends paid for participation in a work experience;
- Staff time working to identify and develop a work experience opportunity, including staff time spent working with employers to identify and develop the work experience;
- Staff time working with employers to ensure a successful work experience, including staff time spent managing the work experience;
- Staff time spent evaluating the work experience;
- Participant work experience orientation sessions;
- Employer work experience orientation sessions;
- Classroom training or the required academic education component directly related to the work experience;
- Incentive payments directly tied to the completion of work experience; and
- Employability skills/job readiness training to prepare youth for a work experience.

Supportive services are a separate program element and cannot be counted toward the work experience expenditure requirement.

4. Occupational skills training

Occupational skills training is an organized program of study that provides specific vocational skills that lead to proficiency in performing actual tasks and technical functions required by certain occupational fields at entry, intermediate, or advanced levels. LWDBs must give priority to training programs that lead to recognized postsecondary credentials which align with in-demand industry sectors or occupations in the local area involved, as determined by the LWDB in accordance with WIOA section 123. Occupational skills training must:

- Be outcome oriented and focused on an occupational goal in a participant's individual service strategy;
- Be of sufficient duration to impart the skills needed to meet the occupational goal; and
- Result in the attainment of a recognized post-secondary credential.

5. Education offered concurrently with workforce preparation activities and training for a specific occupation or occupational cluster.

This element requires integration of education and training delivered concurrently. Workforce preparation activities, basic academic skills, and hands-on occupational skills training are to be taught within the same time frame and connected to training in a specific occupation, occupational cluster, or career pathway. An occupational cluster and career pathway are two frameworks/methods that provide a vital structure for organizing career information with the same knowledge and skills to help deliver quality programs.

6. Leadership development opportunities

Leadership development opportunities are activities that encourage responsibility, confidence, employability and self-determination, and promote positive social and civic behaviors. These opportunities include, but are not limited to:

- Community and service learning projects;
- Direct exposure to post-secondary educational possibilities;
- Peer enrichment activities;
- Organizational and team work training;
- Training in decision-making, including determining priorities and problem solving;
- Citizenship training, including life skills training such as parenting and work behavior training; and
- Civic engagement activities which promote the quality of life in their community.

7. Supportive services

These are services that are reasonable and necessary to enable a WIOA participant to participate in WIOA activities. Examples of supportive services include, but are not limited to:

- Linkages to community services;
- Assistance with transportation;
- Assistance with child-care and dependent care;
- Assistance with housing;
- Needs-related payments;
- Assistance with educational testing;
- Reasonable accommodations for youth with disabilities;
- Referrals to health care;
- Assistance with uniforms, clothes for interviews;
- Assistance with books, fees, school supplies; and
- Payments and fees for employment and training-related applications, tests, and certifications.

Linkages to community services means connecting jobseekers to services that would aid them in becoming employed and addresses needs not otherwise met. Such linkages include free legal aid to help with the expungement of criminal records, securing government identification, and linkages to organizations that provide youth the opportunity to develop their leadership skills through service to their respective community.

Needs-related payments provide financial assistance to participants for the purpose of enabling them to participate in training and are a supportive service authorized by WIOA section 134(d)(3). Unlike other supportive services, in order to qualify for needs-related payments, a participant must be enrolled in training.

8. Adult mentoring

Adult mentoring is a formal relationship between a youth and an adult mentor that includes structured activities where the mentor offers guidance, support, and encouragement to develop competence and character of the mentee. Adult mentoring must last for at least 12 months, and it can take place both during program participation and after exit. Group mentoring activities and mentoring through electronic means are allowable as part of the mentoring activities; however, the youth program must match each youth participating in this element to an individual adult mentor with whom the youth interacts on a face-to-face basis. Mentoring can include workplace mentoring where the local program matches a youth participant with an employer or employee of a company. The LWDB must develop local operating procedures to appropriately screen and select mentors.

9. Follow-up services

LWDBs must offer follow-up services to all youth participants, after exit from the program. The follow-up services offered must align with a youth's individual service strategy. Follow-up services are critical services provided after a youth's exit from the program, and they help ensure the youth is successful in employment and/or postsecondary education and training. Follow-up services may include regular contact with a youth participant's employer, including assistance in addressing work-related problems that arise. These services may include, but are not limited to:

- Supportive services;
- Financial literacy education;
- Labor market and employment information; and
- Adult mentoring.

Follow-up services must be offered for 12 months after exit. However, youth have the option to opt out of follow-up services. This should be documented in the case management plan.

10. Comprehensive guidance and counseling

This service provides individualized counseling to the youth participants and may include, but is not limited to:

- Drug and alcohol abuse counseling;
- Mental health counseling; and
- Referrals to partner programs.

The local program must coordinate with the organization it refers to in order to ensure continuity of service.

11. Financial literacy education

Financial literacy education are activities that provide youth with the knowledge and skills that they need to achieve long-term financial stability. Financial literacy education encompasses information and activities that provide financial education that are age appropriate, timely, and provides opportunities to put lessons into practice, such as access to safe and affordable financial products that enable money management and savings; these services include, but are not limited to the following activities:

- Creating budgets, initiating checking and savings accounts at banks, and making informed financial decisions;
- Learning how to effectively manage spending, credit, and debt, including student loans, consumer credit, and credit cards;
- Understanding, evaluating, and comparing financial products, and services; and
- Educating youth about identity theft, how to resolve cases of identity theft and understanding their rights and protections related to personal identity and financial data.

12. Entrepreneurial skills training

Entrepreneurial skills training provides the basics of starting and operating a small business. WIOA identifies several approaches that can be utilized in the implementation process of the youth program. These trainings should develop the skills associated with entrepreneurship and may include, but are not limited to:

- Entrepreneurial education that provides an introduction to the values and basics of running a business. Education program must be able to guide youth through the development of a business plan, with a simulation of business startup and daily operations;
- Taking initiative;
- Creatively seeking out and identifying business opportunities;
- Develop budgets and forecast resource needs;

- Understand various business options for acquiring funding and the trade-offs associated with each option;
- Communicate effectively and market oneself and one's ideas;
- Enterprise development which provides supports and services that incubate and help youth develop their own business; and
- Experimental programs that provide youth with experience in the day-to-day operation of a business.

13. Services that provide labor market and employment information

These services provide information about the labor demand and supply of occupations. The information identifies in-demand industries and occupations and employment opportunities; and, provides knowledge of job market expectations including education and skills requirements and potential earnings. For youth, the information brings awareness of the career fields that are likely to provide long-term employment and earning in local labor markets.

14. Postsecondary preparation and transition activities

Postsecondary preparation and transition activities and services are used to prepare youth to move from secondary to postsecondary education after attaining a high school diploma or its recognized equivalent. Activities include exploring postsecondary education options including technical training schools, community colleges, 4-year colleges and universities, and registered apprenticeship. Additional activities may include, but are not limited to:

- Informing participants of legal responsibilities after turning 18;
- Assess participants' strengths, abilities and interests;
- Assist participants to prepare and submit post-secondary education applications and financial aid;
- Introduce participants to financial aid search, college scholarship portals and assist them with applying; and
- Teach participants how to develop a portfolio that demonstrates accomplishments and competencies.

IV. Administrative Requirements

LWDBs must spend at least 20 percent of its Title I Youth funds for work experience. Funds spent for SYEP work experiences may be included in the required minimum 20 percent of youth funds on work experience. LWDBs must track program funds spent on youth program paid and unpaid work experiences, including wages and staff costs for the development and management of work experiences, and report such expenditures as part of the local WIOA youth financial reporting. The percentage of funds spent on work experience is calculated based on the total local area youth funds expended for work experience rather than calculated

separately for in-school and out-of-school youth. LWDB administrative costs are not subject to the 20 percent minimum work experience expenditure requirement.

Providers of youth workforce investment activities must be selected by the LWDB through awarding a grant or contract on a competitive basis as described in WIOA section 123. If there is an insufficient number of eligible providers of youth workforce investment activities, LWDBs may award grants or contracts on a sole source basis. However, the summer employment provider does not need to select the employers who will provide the employment opportunities through a competitive process.

V. Workers' Compensation

In accordance with [Section 445.009, Florida Statutes \(F.S.\)](#), a participant in an adult or youth work experience activity administered under this section will be deemed an employee of the state for purposes of workers' compensation coverage. In determining the average weekly wage, all remuneration received from the employer shall be considered a gratuity, and the participant shall not be entitled to any benefits otherwise payable under s. 440.15, F.S., regardless of whether the participant may be receiving wages and remuneration from other employment with another employer and regardless of his or her future wage-earning capacity.

AmeriSys is the state's Workers' Compensation Provider and should be contacted using the toll-free number 1-800-455-2079, in case of a work-related injury. The manager or supervisor will be asked to provide a 4-digit location code to identify the program area of the injured employee. For more information, please click [here](#).

VI. Wages and Stipends

The issue of paying wages or stipends to youth participating in a summer employment program (and the impact this has on the tax liability of the participant, the worksite employer, and the LWDB) poses questions for the SYEP. DEO has determined that each circumstance must be evaluated on a case-by-case basis, and the factors discussed below should be applied.

WIOA section 129(c)(4) prioritizes work experiences with the requirement that local areas must spend a minimum of 20 percent of non-administrative local area funds on work experience. Under WIOA, paid and unpaid work experiences that include as a component academic and occupational education may have the following four categories: summer employment opportunities and other employment opportunities available throughout the school year; pre-apprenticeship programs; internships and job shadowing; and on-the-job training opportunities. The Department encourages local programs to coordinate work experiences, particularly summer employment, with other youth serving organizations and agencies. As was encouraged through joint letters in past years with the Departments of Health and Human Services and Housing and Urban Development, coordinating with Temporary Assistance for Needy Families, Community Services Block Grant, and Community Development Block Grant programs can strengthen local summer jobs efforts.

LWDBs have the option of including a classroom component to their summer youth programs. Usually, this is done to provide the younger age group the opportunity to further their academic skills. This would likely be less appropriate for the older youth.

Labor standards apply in any work experience where an employee/employer relationship exists, as defined by the Fair Labor Standards Act or applicable State law.

Over the years, the IRS has stated consistently that the tax treatment of payments (wages or stipends) made under a federally-sponsored work-training program depends on the particular factual situation. In general, the IRS has provided the following guidance:

- Tax liability rests upon whether the participants are “employees” and whether the payments should be considered “wages.” Typically, an employer-employee relationship exists if the employer has the right to control, direct and discharge the employee, and if the employee receives compensation according to the general rate structure.
- Additional factors to consider include:
 - ✓ Whether the participants perform services. If so, income and employment taxes likely apply;
 - ✓ The amount of training provided. Even if some training is provided, the payments still may be taxable; and
 - ✓ Whether payment is made for welfare purposes and measured according to the personal or family needs of the individual. If so, income and employer taxes do not apply.

The Fair Labor Standards Act (FLSA) establishes minimum wage, overtime pay, recordkeeping, and youth employment standards affecting employees in the private sector and in Federal, State, and local governments. The FLSA applies to the extent that the activities performed in the work experience constitute employment. LWDBs must determine whether work experience constitutes training as opposed to employment. LWDBs should also consider the factors cited by the IRS when determining whether the payments (wages or stipends) made to participants in a summer youth program are taxable.

If the worksite is relying on the participant to perform real work, i.e. to be productive, an employer- employee relationship probably exists. In this situation, there must be an employer of record and participants must receive no less than the applicable state or federal minimum wage, related benefits are required, and payroll taxes should be deducted. The employer of record will be responsible for paying all taxes.

Activities that help youth prepare for and transition to postsecondary education and training: Activities include but are not limited to: skill development and college preparatory life skills (time management, mock interviews, independent living, and legal responsibilities

after age of 18) and how to prepare for post-secondary education (college applications, essay writing, financial aid, and scholarships).

Incentive payments are allowable under WIOA. However, the incentives must comply with the requirements in 2 CFR part 200.

Incentives or stipends may be used in a training situation and are determined by the LWDB. Stipends should be issued through a uniform payment system. Such incentives are not required to meet minimum wage requirements, are not to be disbursed as payroll, and income tax is not to be withheld. However, a stipend may not be used as a substitute for wages and is generally limited to reimbursement for expenses such as books, tuition, or tools.

This guidance is intended to explain some of the factors that LWDBs should consider when determining whether to pay summer youth participants a wage or a stipend, and whether those payments are subject to income and employment taxes. The IRS has not issued definitive guidance and has ruled that each determination is based on factual situations.

It is noted that some LWDBs may design their summer youth programs (particularly for the younger youth) as more of an academic classroom situation where stipends may be appropriate. Each LWDB is responsible for making the ultimate determination of whether an employer-employee relationship exists based on a case-by-case basis.

VII. WIOA Common Terms and Definitions

Basic Skills Deficient: A youth who has English reading, writing, or computing skills at or below the 8th grade (8.9 or lower) level on a generally accepted standardized test. A youth who is unable to compute or solve problems, or read, write, or speak English, at a level necessary to function on the job, in the individual's family, or in society. Refer to 20 CFR 681.290, for further information on testing.

Career Pathway: Refers to a workforce development strategy used to align the skill needs of industries in the economy of the federal, state or regional economy. This framework is combined with occupational clusters to provide structure for organizing career information with the same knowledge and skills to help deliver quality programs.

Compulsory School Attendance: This term refers to all children who are either six years of age, who will be six years old by February 1 of any school year, or who are older than six years of age but who have not attained the age of 16 years, must attend school regularly during the entire school term. A student who attains the age of 16 years during the school year is not subject to compulsory attendance beyond the date of which the student attains that age if he/she files a formal declaration of intent to terminate school enrollment with the school district. Refer to WIOA Section 129(a)(5) and Florida Statutes Section 1003.21 for additional guidance.

Dropout: an individual who no longer attends any school and who has not received a secondary school diploma or its state-recognized equivalent. Refer to 20 CFR 688.120 and WIOA section 3(54).

English Language Learner: An individual with limited abilities in reading, writing, speaking or comprehending the English language, and Native language other than English or lives in a family or community environment where a language other than English is the dominant language.

High Poverty Area: A Census tract, a set of contiguous Census tracts, Indian Reservation, tribal land, or Native Alaskan Village or county that has a poverty rate of at least 25 percent, as set every five years using American Community Survey 5-Year data.

**To view DEO Poverty Rate Map and additional info, click [here](#).

Homeless Individual: An individual who lacks a fixed, regular, and adequate nighttime residence; and:

- Is sharing housing of other persons due to loss of housing, economic hardship, or a similar reason;
- Is living in a motel, hotel, trailer park, or campground due to lack of alternative adequate accommodations;
- Is living in an emergency or transitional shelter;
- Is abandoned in a hospital;
- Is awaiting foster care placement;

- An individual who has a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings; or
- Migratory children (as defined in section 1309 of the Elementary and Secondary Education Act of 1965) who qualify as homeless because the children are living in circumstances described above.

Low Income Individual: An individual who:

- Receives, or in the past six months has received, or is a member of a family that is receiving or in the past six months has received, assistance through TANF, or the Supplemental Security Income (SSI) program, or state or local income-based public assistance;
- Receives an income or is a member of a family receiving an income that, in relation to family size, is not in excess of the current combined 70 percent Lower Living Standard Income Level;
- Is a homeless individual as defined in §41403(6) of the Violence Against Women Act of 1994, or a homeless child or youth as defined in §725(2) of the McKinney-Vento Homeless Assistance Act;
- Receives or is eligible to receive a free or reduced-price lunch under the Richard B. Russell National School Lunch Act;
- Is a foster youth on behalf of whom state or local government payments are made; and
- Is an individual with a disability whose own income meets:
 - ✓ WIOA’s income requirements, even if the individual’s family income does not meet the income requirements; or
 - ✓ The income eligibility criteria for payments under any federal, state, or local public assistance program.

Migratory Child: A child who is, or whose parent or spouse, is a migratory agricultural worker, including a migratory dairy worker, or a migratory fisher, and who, in the preceding 36 months, in order to obtain, or accompany such parent or spouse, in order to obtain, temporary or seasonal employment in agricultural or fishing work – has moved from one school district to another or resides in a school district of more than 15,000 square miles, and migrates a distance of 20 miles or more to a temporary residence.

Occupational Cluster: A grouping of careers that are similar based on required skills, knowledge, duties, education and working environments. This framework is combined with career pathways to provide structure for organizing career information with the same knowledge and skills to help deliver quality programs.

Out-of-home Placement: Foster care, including family foster care, kinship care, relative care treatment foster care, and residential and group care.

Pre-apprenticeship Program: A program or set of strategies designed to prepare individuals to enter and succeed in a registered apprenticeship program and has a documented partnership with one, or more, registered apprenticeship program.

Requires Additional Assistance: The LWDB may establish a definition and eligibility documentation requirements for the “requires additional assistance to complete an educational program, or to secure or hold employment” criterion of ISY and OSY eligibility.

VIII. Policy Reference Table

| Category | WIOA Law | Proposed Regulations | TEGL 21-16 , 23-14 , 8-15 |
|---|--|--------------------------------------|--|
| Process used to select Eligible youth providers | Section (sec.) 123 | 681.400 | 23-14 |
| Funds percentage | sec. 129(b)(1) sec. 127(b)(1)(C)(iv)(II) sec.132(b)(1)(B)(iv)(II) sec. 129(a)(4) sec. 128(b)(4) | 681.410 | 23-14 |
| Youth program design | sec. 129(c)(1)(A) sec.116(b)(2)(A)(ii) sec.129(c)(3)(A) sec. 129(c)(3)(B)) sec. 129(c)(3)(C)) sec. 128(b).ec.129(c)(1)(A)) | 681.420 | 23-14 |
| Concurrent enrollment | sec. 129(c)(1)(A) | 681.430, 681.440 | 23-14 |
| Service duration | N/A | 681.450 | N/A |
| Services offered to youth/elements | sec. 129(c)(2)) sec. 123 | 681.460 | 23-14 |
| Youth program elements and funds | sec. 123 | 681.470 | 23-14 |
| Pre-apprenticeship | N/A | 681.480 | N/A |
| Adult mentoring | Sec. 129(c)(2) | 681.490 | N/A |
| Financial literacy education | | 681.500 | N/A |
| Comprehensive guidance and counseling | sec. 129(c)(1)(C)(J)) | 681.510 | N/A |
| Leadership opportunities | sec. 129(c)(2)(F)) | 681.520 | N/A |
| Social and civic behaviors | | 681.530 | N/A |
| Occupational skills training | sec. 123 sec.129 (c)(2)(d) | 681.540 | N/A |
| Individual Training Accounts | N/A | 681.550 | N/A |
| Entrepreneurial skills | N/A | 681.560 | N/A |
| Supportive services | sec. 3(59) | 681.570 | N/A |
| Follow up services | sec. 129(c)(2)(I) | 681.580 | N/A |
| Work experience | sec. 129(c)(4), sec. 3(44) | 681.590, 600, 610 | 23-14 |
| Summer employment administration | sec. 123 | 681.620, 681.630 | N/A |
| Education concurrent with workforce preparation | sec.129(c)(2)(E)) | 681.640 | N/A |
| Incentives | N/A | 681.650 | N/A |
| Community involvement | N/A | 681.660 | N/A |

B. Using Temporary Assistance for Needy Families (TANF) Funds for Summer Youth Employment Program Opportunities

“Access to a job in the summer and beyond can make all the difference to any young person—especially those who don’t have access to many resources and opportunities.”

~President Barack Obama

Summer Youth Employment Programs matter! According to the Urban Alliance, a young person’s chance of securing a job increases by (86%) when they have work experiences during the previous year. By removing some of the barriers to securing a first job, youth employment programs can represent a critical bridge in the transition to adulthood. A well-structured summer youth program is essential and can provide important benefits to the participants and communities at large. The TANF Emergency fund ended on September 30, 2010, although the need for employment opportunities remained great. Over this brief period, programs funded via this tool placed a substantial number of persons in subsidized jobs. The Office of Family Assistance (OFA), an office of the Administration for Children and Families, disseminated an Informational Memoranda (TANF-ACF-IM-2012- 01) on March 22, 2012, on the use of TANF funds to support summer jobs for youth. It informed TANF jurisdictions of the opportunities to support the creation and expansion of summer youth employment programs across the nation, using TANF funds. In its communication with the states, they encouraged state and local TANF agencies to work with Local Workforce Investment Boards (LWIBs), now termed Local Workforce Development Boards (LWDBs), to explore ways to combine resources in developing or expanding subsidized employment programs for youth.

I. Flexibility in the Use of TANF Funds

As specified in the Temporary Assistance for Needy Families (TANF) Final Rule 260.20 (45 CFR Parts 260-265), states are authorized to use TANF funds to provide services consistent with the following four purposes of the program:

1. To provide assistance to needy families so that children may be cared for in their own homes or in homes of relatives;
2. To end the dependence of needy parents on government benefits by promoting job preparation, work and marriage;
3. To prevent or reduce the incidence of out of wedlock pregnancies and establish annual goals for preventing and reducing the incidences of these pregnancies; and
4. To encourage the formation and maintenance of two-parent families.

Under TANF purposes (1) and (2):

Services must be provided *only* to needy families and services provided require an income eligibility determination.

Under TANF purposes (3) and (4):

- Services may be provided to both needy and non-needy families without specific individual eligibility determination.
- States must establish objective criteria for the delivery of services to non-needy families.
- States may provide activities that focus on families in which there is a non-custodial parent (NCP) and services to allow non-custodial parents to be more involved in the lives of their children.

II. Program Benefits for Youth and Families

Summer Youth Employment Programs offer employment experiences and other valuable activities for youth and their families during the summer months. Funding for these programs use a combination of funding approaches from federal, state, local and private sources. Some of the valuable benefits of these distinct programs may include the following:

- Provide income to youth and their families;
- Encourage youth to develop “soft skills” and professional skills that may help them navigate their environments and work well with others;
- Improve their academic outcomes and prospects for employment of youth in the future;
- Train in employment skills;
- Simulate work environments;
- Explore career options; and
- Provide greater economic opportunities in areas with few employment prospects.

III. LWDB Staff Responsibilities

Major activities for LWDB staff must include and is not limited to the following assignments:

- Recruitment of and contract negotiation with perspective employers in the community;
- Recruitment of youth participants;
- Determination of their eligibility;
- Referral to potential employers;
- Monitor the performance of each eligible youth and subsidized employers via the OSST/other tools;
- Provide referrals to appropriate community service resources as needed by youth or his/her family.

IV. Eligibility Criteria

- The TANF State Plan, Section 5.10, Subsidized Employment for Youth, specifies that this program is to extend the use of TANF funding to support subsidized summer employment opportunities for youth, up to the age of (18), or (19), if the youth is in school on a full-time basis in a secondary school or its equivalent (as defined by Florida’s

definition of “minor child”) with public sector organizations, private sector companies, and nonprofit organizations.

- Youth eligible to participate are from families that have an annual income at or below 200% of the federal poverty level.

V. Eligibility Categories

In accordance with **Purpose (1)**, youth are eligible for the SYEP, if they meet these criteria:

- In a family receiving Temporary Cash Assistance (TCA); and
- Reside in the home of a parent or a caretaker relative.
A parent is defined as a natural/biological, legal or adoptive father or mother of a child. It is inclusive of step-parents.

In accordance with **Purpose (2)**, youth are eligible for the SYEP, if they meet this criterion:

- The family income does not exceed (200%) of the Federal Poverty Level (FPL). The Federal Poverty Rate Guidelines are updated annually and can be accessed on DEO’s website [here](#).

Documentation to Support Purpose (1)

To fully support TANF **Purpose (1)** in the Florida Online Recipient Integrated Data Access (FLORIDA) system, LWDBs are responsible for attaching the following documentation:

- **AIHH** screen (Household Relationship Information) displays the relationship of household members;
- **AIID** screen (Individual Demographics) displays a list of all individuals currently residing in the household;
- **AIIM** screen (Individual Miscellaneous) displays miscellaneous information including pregnancy and school attendance of household members;
- **ARDT** screen (Welfare Reform Data Tracking) displays age, cash time limit, food stamp time limit, family cap and immunization information; and
- **IQCH** screen (Cash Issuance History) displays cash issuance history information for family.

Documentation to Support Purpose (2)

To fully support TANF (**Purpose 2**), LWDBs are responsible for attaching the following documentation:

- SYEP eligibility screening form;
- Federal tax returns;
- Last pay stubs;

- Verification of unemployment payment;
- Free or reduced lunch verification;
- Disability payment verification; and
- Employment verification forms.

VI. Summer Youth Employment Screening/Eligibility Form

LWDBs must use a screening/eligibility form to document each participant's eligibility and to indicate which TANF purpose the participant is being deemed eligible under. DEO has created a TANF SYEP Eligibility Form, updated annually, that LWDBs have an option to utilize to assist in determining eligibility status. LWDBs also have the option to create and use a locally developed eligibility form. If LWDBs choose to utilize their own locally developed eligibility form, all pertinent information, including selecting the appropriate qualifying TANF purpose for determining eligibility, must be included on the form. DEO's annually updated TANF SYEP Eligibility Form can be found on DEO's website on the WIOA and/or Welfare Transition Program Resources page [here](#).

VII. One-Stop Service Tracking (OSST) Data Entry

All LWDBs choosing to operate a TANF funded SYEP must ensure that all required data for youth that are enrolled must be entered in OSST using the codes and benchmarks provided in this guidance.

Name of Program: TANF Summer Youth Employment

FEID Number: 507607 (Acronym for Federal Employment Identification Number).

VIII. Outcomes or Results for the SYEP

The data entry requirements for tracking TANF funded SYEP participation are as follows:

- Youth eligible under TANF purpose (1) must have a TANF Benchmark-1 entered and open under the Service Plan portion of the Skill Development screen. The Actual Start Date of Benchmark-1 must reflect the date of enrollment in the SYEP. The Actual End Date must reflect the date the youth departed the SYEP. The Outcome must reflect the reason the youth left the SYEP. The enrollment benchmark must remain open until the youth exits the SYEP.

If the youth is part of a family that is receiving TCA, program staff will use TANF Benchmark – 1 to enroll the youth. It will also be used to track the number of youth in TCA homes who are enrolled in the program.

- Youth eligible under TANF purpose 2 must have a TANF Benchmark-2 entered and open under the Service Plan portion of the Skill Development screen. The Actual Start Date of Benchmark-2 must reflect the date of enrollment in the summer youth program. The

Actual End Date must reflect the date the youth departed the SYEP. The Outcome should reflect the reason the youth left the SYEP. The enrollment benchmark **must remain open** until the youth exits the SYEP.

If the youth is part of a family whose income is below 200 percent of the Federal Poverty Level (FPL), program staff will use TANF Benchmark – 2 to enroll the youth. This benchmark will be used to track the number of youth whose family’s income is below 200 percent of the FPL.

- Youth being served with TANF funds must be reviewed for eligibility prior to receiving services. To demonstrate that the eligibility determination was completed, the applicable enrollment benchmark, 1 or 2, must be entered in the system with an Actual Start Date on or after the SYEP start date. An eligibility or screening form for TANF funded services must be completed and retained in the youth’s record, along with appropriate eligibility supporting documentation. This is applicable for all youth served with TANF funds for Summer Youth employment opportunities.

Note: Eligibility determination dates and enrollment dates may differ. Once a youth is determined eligible for the SYEP, subsequent eligibility determination is not necessary, if enrollment into the program does not immediately follow. For example, if a youth is determined eligible for the SYEP on May 12, 2021, and does not actually enroll until June 12, 2021, the LWDB will *not* have to complete another screening form or collect additional information for eligibility purposes. The LWDB would enter the actual enrollment date once the youth actively engages in the summer program. ***Youth cannot be enrolled into the SYEP before they are deemed eligible.***

Recording Employment in OSST

Codes have been added to OSST so LWDBs can accurately record the youth’s employment type as either subsidized private or subsidized public. Please adhere to the following code types:

- Subsidized Private – SYEP
Choose this category if the youth has been placed with a private employer.
- Subsidized Public – SYEP
Choose this category if the youth has been placed with a public employer.

Other Program Benchmarks

TANF-funded SYEP for each LWDB may differ in program design and services offered. To capture the great practices each LWDB offers, two benchmarks have been added for LWDBs to record other program elements provided to Florida’s youth.

Skill development benchmarks are used to record activities that are not already listed as activities in OSST. For example, if the youth will attend a “Job Skills Training” offered or required by the LWDB before they can begin working with an employer, staff may use the Job Skills Training code already provided in the system. However, if the LWDB will incorporate activities such as pre and post program classes and workshops, staff must properly record these workshops as benchmarks in OSST’s Skill Development section. Please incorporate TANF benchmarks (3) and (4) as needed.

- TANF Benchmark 3 – use this benchmark to identify completion of the following types of tasks:
 - Pre-employment classes or workshops;
 - Required Youth Orientation; and
 - Youth Employability Skills Workshops.

- TANF Benchmark 4 – use this benchmark to identify completion of:
 - Post-employment classes or workshops; and
 - Required employment wrap-up sessions.

Summer Youth Employment Programs provide “win-win” opportunities for both youth and employers. Employer partnerships benefit from the opportunity to give back to the community and help to train the future labor force. Summer youth programs help advance employability experiences that aid in skill advancements toward youth reaching their future career goals.

IX. TANF References and Resources

Derr, Michelle K. and Young, Melisa. “*Implementing Effective Subsidized Employment Programs*” Atlanta, Georgia. 2009. Presentation Handout.

TANF Information Memorandum [TANF Use of Funds to Support Summer Jobs for Youth](#)

TANF Information Memorandum [TANF Incentives and Compliance with 2 CFR Part 225](#)

JPMC (JP Morgan Chase & Co. 2017. *Untapped Talent: Fulfilling the Promise of Youth Employment Programs for a Growing Economy*. New York: JPMC.

Lewis, Kristen, and Rebecca Gluskin. 2018. *Two Futures: The Economic Case for Keeping Youth on Track*. New York. New York: Measure of America.

Ross, Martha, Kristin Anderson Moore, Kelly Murphy, Nicole Bateman, Alex DeMand, and Vanessa Sacks. 2018. *Pathways to High-Quality Jobs for Young Adults*. Washington, DC: Brookings Institution.

“Supporting Summer Youth Employment Programs,” Youth.Gov, accessed February 14, 2020. <https://youth.gov/feature-article/supporting-summer-youth-employment-programs>.

Using TANF Funds to Support Subsidized Youth Employment (Mathematica Policy Research, Inc.).

[Using TANF Funds to Support Subsidized Youth Employment](#)

[OFA “Dear Colleague” letter on DOL WIOA Youth TEGL and use of TANF funds for summer youth employment](#)

[Investing in Youth and the Community: Summer Youth Employment Programs](#)

ATTACHMENT I

TANF Questions and Answers

1. Are wages paid through the summer youth program considered TANF cash assistance?

Answer - The wages paid via the summer youth program are not considered TANF cash assistance. States may choose to disregard these earnings of summer job participants in determining a family's eligibility or amount of assistance. Other sources of funding may be used to provide supportive services for low income youth.

2. How does a SYEP participant's hours, who is not a work eligible individual, affect the state's work participation calculation?

Answer - If the participant is not work eligible, his or her hours do not impact the state's work participation calculation.

3. What happens to the hours of participation for work eligible participants?

Answer - A work eligible individual is defined as an adult or minor child head of household who receives TANF cash assistance or a non-recipient parent living with a child who is receiving cash assistance, unless the parent is a minor parent and not head of household or spouse of the head of household; an alien ineligible to receive assistance due to his/her immigration status; or at state option on a case by case basis, a recipient of Supplemental Security Income benefits. If the participant is work eligible, the hours of participation can count towards helping the state meet work participation rate requirements.

4. What may LWDBs use TANF funds for activities and for the summer youth employment program?

Answer - The TANF-ACF-IM-2012-01 Information Memoranda, published on March 22, 2012, provided information on the use of TANF funds to support summer jobs for youth. It states that "In addition to subsidizing wages, jurisdictions may use TANF funds for this program on other related activities." They include the following:

- Education and training;
- Counseling and employment related services;
- Supportive services;
- Transportation for employed persons for the purpose of attending work or needed training;
- Incentive payments that reward the participant for achieving a pre-determined milestone.

5. What are some "promising approaches" that may be gained from an effective summer employment experience?

Answer - To help ensure a successful summer youth program, some practices to consider may include the following:

- Recruit employers and worksites to provide for the maximum number of job opportunities for youth;
- Match youth with opportunities that are aligned with their talents and skill set;
- Support youth and staff and provide coaching, if possible, at their worksites;
- Ensure that youth connect to other opportunities in the community;
- Develop tools that continually assist youth regarding the workplace and the working environment;
- Ensure a level of staff sufficient to carry out high quality programming and technology systems to facilitate effective records management and communication with youth; and
- Seek to explore longer term opportunities for youth beyond the summer experience, when possible.

6. Can TANF funds be used as incentives for participants or clients and under what instances may they be used?

Answer - The State and tribal TANF regulations (45 CFR 263.11 (b) and 45 CFR 286.45 (c) respectively) provided guidance on the use of federal and state maintenance of effort (MOE) funds require TANF jurisdictions to comply with OMB Circular A-87 (Revised), now codified at 2CFR Part 225. 2CFR Part 225 provides that “costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable.” Additionally, TANF program activities with objective criteria for the delivery of benefits and the determination of eligibility that are reasonably calculated to accomplish one or more of the statutory purposes of TANF are allowable. Some types of incentives that are provided contingent upon participation in such a TANF activity are also allowable. Cash incentives are an example of an incentive that a TANF program may use to encourage participation in a TANF activity.

However, not all types of incentives are allowable. Therefore, entertainment incentives and any costs directly related with such costs are unallowable. This applies to both federal TANF and state maintenance of effort (MOE) funding.

7. Can TANF funds be used to pay stipends for summer youth activities?

Answer - Yes, TANF funds can be used to pay for stipends. These programs are intended for low-income youth and they need to have a needs standard. Recurring needs-based payments and other recurring income supports (such as stipends) to participate in education and work activities constitute assistance. Also, the following links serve as additional resources that address the use of stipends:

- [TANF Q&A: Work Experience](#)

In the answer for question 1, it states, “Broadly, [Agency for Children and Families] ACF considers work experience to be separate from subsidized employment. Work experience participants generally do not receive wages, but the TANF agency may choose to provide grants, incentives, or stipends to encourage participation. On-the-job training, however, is generally considered a type of subsidized employment as participants must be paid employees (i.e., receiving wages).

➤ [TANF-ACF-PI-2008-05 \(Diversion Programs\)](#)

This Program Instruction (PI) is a resource for helping to determine what constitutes a non-recurrent, short-term benefit. The following paragraph from the PI addresses stipends:

Recurring needs-based payments and other recurring income supports (e.g., stipends, allowances, or room and board payments) to participate in education and work activities constitute assistance. This is true whether such benefits are provided as part of an “up-front” diversion program, a recipient diversion program, as a condition of receiving assistance, a case management activity, or while already receiving assistance (e.g., as a recurring income supplement). This is consistent with the language of 45 CFR 260.31(b)(6) that makes clear that income supports constitute assistance.

ATTACHMENT II

Key Tasks in Implementing Effective Subsidized Employment Programs (Tool)

There are specific tasks that must be considered in developing and designing a subsidized summer youth employment program. This valuable resource is provided to assist LWDBS who may be interested in operating a summer youth employment program or for existing summer employment programs as a tool to utilize in their assessment process. Some factors that must be addressed should include the following:

1. Define the program purpose or purposes;
2. Identify the eligibility criteria and target populations;
3. Develop a wage subsidy structure;
4. Create an administrative infrastructure and a set of implementation protocols;
5. Design the provision of supportive services and resources to program participants;
6. Engage employers and continue to promote ongoing employment;
7. Gather support and identify key champion stakeholders;
8. Secure program funding and leverage other resources; and
9. Create a process for effective evaluation and refinement of the program.

Questions to Consider for Subsidized Program Design and Delivery

1. Defining the Program Purpose

- What are your goals? How can you design the program to further them?
- What problems are you attempting to solve?

2. Targeting the Populations

- What population will you target? (e.g., work ready, youth, unemployed, TANF caseload).
- How many participants will you serve?
- How will you recruit/identify program participants?

3. Developing a Wage Subsidy Structure

- What wage and hour requirements will you request (e.g., will minimum/maximum hour requirements be imposed? Will positions eligible for subsidy be limited to those above or below a specific wage?)
- What portion of the wage will be subsidized? What other wage related costs will you cover?
- How long will you subsidize wages and related costs?
- What are the conditions /expectations of subsidy (e.g., mentoring, time for job search, supervision?)

4. Creating an Administrative Infrastructure

- Who will recruit participants and employers?
- What contracts or interagency agreements need to be entered?

- Who is/are the employer(s) of record? Who will provide paychecks to the subsidized employees?
- What is the process for resolving participant and/or employer problems when they arise?
- What materials need to be developed for program? (handbook, rules, notices)

5. Designing the Provision Supportive Services to Participants

- What types of supportive services will be provided and under what circumstances? (case management, retention assistance, social services, financial literacy).
- Who will assess the eligibility or (needs) for the services?
- Who will be responsible for delivery of the services?

6. Engaging Employers and Promoting Ongoing Employment

- What type of employers will you target?
- What industries will you include?
- How will you market the program?
- How will you recruit potential employers?
- What approaches will you take to maximize the chances that participants will transition to permanent jobs or that they will be retained once the subsidy ends?

7. Gathering Support and Identifying Champions

- Who are your potential key champions and other supporters of interest? (advocates, policymakers).
- What resources do they bring?
- Who else might you recruit for this initiative? (business groups, new employers, supportive providers)
- How will you build a case for implementation of subsidized employment?
- How might career counselors (front line staff) and direct service providers be included in the initial ongoing implementation? Will specific staff be assigned solely to the program?

8. Securing Program Funding and Leveraging Other Resources

- What are all the funding sources available to support this initiative? (federal, state, county, private)
- What limitations, if any, are there regarding the use of these funds?
- How many participants might be served through these funds?
- What is the approximate funding amount for the program?
- What other resources may be leveraged to support the program?

9. Creating a Formal Process for Evaluation and Refining of Program

- What are your key outcome goals?
- How will you measure program success? What information will you use?
- How often, and how long after the subsidy ends, will the information be gathered?
- How will the outcome information be used for future program improvement?
- How will you continue to sustain the program over time?