

December 10, 2025

The Honorable Bill Cassidy, M.D.
U.S. Senate
455 Dirksen Senate Office Building
Washington, DC 20510

The Honorable Lloyd Smucker
U.S. House of Representatives
302 Cannon House Office Building
Washington, DC 20515

The Honorable Maggie Hassan
U.S. Senate
324 Hart Senate Office Building
Washington, DC 20510

The Honorable Steven Horsford
U.S. House of Representatives
406 Cannon House Office Building
Washington, DC 20515

Dear Senators Cassidy and Hassan and Representatives Smucker and Horsford:

We, the undersigned organizations, write in strong support of S. 3265/H.R. 6231, the Improve and Enhance the Work Opportunity Tax Credit Act. The Work Opportunity Tax Credit (WOTC) is an important hiring incentive that has been utilized for three decades to build strong workforces in communities across the country. WOTC provides individuals in hard-to-reach groups experiencing poverty, stigma, or other barriers to employment with opportunities for meaningful work in our industries. Your legislation takes important steps not only to strengthen WOTC but also to preserve this vital lifeline for years to come. Unless Congress acts, WOTC will expire at the end of this year.

Uncertainty surrounding the availability of the credit is exacerbating the already challenging hiring situations these groups face. That is why the long-term extension of the credit your updated legislation provides is so critical. If WOTC is not extended by year's end, employers will face significantly higher costs to develop and retain WOTC-eligible workers, including SNAP recipients. In fact, a recent EY analysis estimates that increased costs on employers due to WOTC's expiration will cost the economy 131,000 direct jobs a year.

The updated legislation would extend and enhance WOTC, making the credit more effective in delivering meaningful work opportunities and on-the-job training for eligible veterans and military spouses, SNAP recipients, individuals with disabilities, second chance workers, and the long-term unemployed. Specifically, it would (1) extend WOTC for five years, (2) increase the credit amount from 40% to 50% of qualified wages, (3) index the credit to address inflation, (4) add a second level of credit for employees who work 400 or more hours, and (5) make employers of spouses of military personnel who are currently serving eligible for the credit.

The benefits of extending and enhancing WOTC are countless. WOTC-eligible workers live in every state in the United States. An expanded credit would help target communities with lower workforce participation rates and provide relief to essential industries that are facing workforce shortages.

Thank you for your leadership in reintroducing and updating the Improve and Enhance the Work

Opportunity Tax Credit Act. We look forward to working with you and your colleagues in a bipartisan manner to ensure S. 3265/H.R. 6231 becomes law.

Sincerely,

7-Eleven, Inc.
Advance Services Inc
Ahold Delhaize USA
Alabama Grocers Association
Alabama Retail Association
Albertsons Companies
Alex Lee, Inc.
Allegiance Staffing
Alliance of Wisconsin Retailers
All-Star Personnel
American Health Care Association
American Hotel & Lodging Association
American Staffing Association
American Trucking Associations
ARC Burger LLC
Argentum
Arizona Retailers Association
Arkansas Oil Marketers Association
Arkansas Retailers
Associated Builders and Contractors
Associated Food Stores
Associated General Contractors of America
Associated Wholesale Grocers, Inc.
Automation Personnel Services, Inc.
Aventure Staffing & Professional Services LLC
Big Y Foods, Inc.
Blue Star Families
Brookshire Grocery Company
Browns Super Stores
Byram Beverage, Inc.
California Grocers Association
California Retailers Association
Cano Health
Capstone Restaurant Group
Carolinas Food Industry Council
Celtic HoldCo Corp. doing business as Sevita Health
CFA
CHRO Association (formerly, HR Policy Association)
Coalition of Franchisee Associations
Colligas Family Markets, LP
Colorado Retail Council

Connecticut Food Association
Contemporary Services Corporation
Critical Labor Coalition
Custom Staffing, Inc.
Delaware Food Industry Council
Dolphin Group Companies
Drust Markets LLC
Dunkin' Donuts Independent Franchise Owners
Energy and Convenience Association of Nevada
Equifax
Experian Employer Services
Fareway Stores, Inc.
First Call Temporary Services, Inc.
Fisher Auto Parts, Inc
Florida Petroleum Marketers Association
Florida Retail Federation
FMI - The Food Industry Association
Food Industry Alliance of NYS
Food Lion, LLC
Food Parade Inc
Franchise Business Services
Franklin 897, LLC
Franklin Fire Department
Fresh by Brookshires
Fresh by Reasors
FUEL Iowa
Garafalo Markets
Georgia Association of Convenience Stores
Georgia Food Industry Association
Georgia Retailers
Giant Eagle, Inc.
Grade A Market Inc
Hackettstown Beverage, Inc.
Hannaford Supermarkets
Hawaii Food Industry Association
H-E-B
Heritage's Dairy Stores, Inc.
HIRE Coalition
HIS Holdings, Inc
HKA Enterprises, LLC
Hy-Vee, Inc.
Idaho Retailers Association
Illinois Retail Merchants Association
Indiana Grocery & Convenience Store Association, Inc.
Indiana Retail Council
Inergroup Insourcing Solutions

Inserra Supermarkets Inc
International Foodservice Distributors Association
International Franchise Association
Iowa Grocery Industry Association
Iowa Retail Federation
Ivy Rehab Network
Joseph Family Markets
Kentucky Grocers & Convenience Store Association
Kentucky Retail Federation
Kinsleys ShopRite
Knowlan's Super Markets, Inc.
Kwik Trip, Inc.
Liberty Healthcare
Louisiana Retailers Association
Luttrell Staffing Group
Luxor Staffing
Maine Grocers and Food Producers Association
Mannix Family Markets
Maryland Retailers Alliance
Massachusetts Food Association
McMenamin Family ShopRite Inc.
Meijer, Inc.
Michigan Retailers Association
Midwest Retail and Grocery Alliance
Military Family Advisory Network
Military Officers Association of America (MOAA)
Minnesota Grocers Association
Minnesota Retailers Association
Minnesota Service Station & Convenience Store Association
Mississippi Petroleum Marketers & Convenience Stores Association
Mississippi Retail & Grocers Association
Missouri Retailers Association
Montana Restaurant Association
Montana Retail Association
Murphy's Fresh Markets
NAACP
National Association of Convenience Stores (NACS)
National Association of Wholesaler-Distributors
National Franchisee Association
National Grocers Association
National Military Family Association
National Restaurant Association
National Restaurant Association
National Retail Federation
National Urban League (NUL)
NATSO, Representing America's Travel Centers and Truck Stops

Nebraska Grocery Industry Association
Nebraska Retail Federation
NEON
New Egypt Marketplace
New England Convenience Store & Energy Marketers Association
New Hampshire Grocers Association
New Hampshire Retail Association
New Jersey Food Council
New Jersey Gasoline, Convenience, Automotive Association
New Jersey Retail Merchants Association
New Mexico Retail Association
New York Association of Convenience Stores
Newton 830 LLC
Niemann Foods Inc
North American Association of Subway Franchisees (NAASF)
North Carolina Retail Merchants Association
North Dakota Grocers Association
Northwest Grocery Retail Association (OR, WA, ID)
Ohio Grocers Association
Oklahoma Grocers Association
Oregon Neighborhood Store Association
Pennsylvania Food Merchants Association
Pennsylvania Retailers Association
Pridestaff
Puget Consumers Coop dba PCC Community Markets
Ravitz Family ShopRites
Reasors Grocery Stores
Retail Association of Maine
Retail Association of Nevada
Retail Grocers Association KS & MO
Retail Industry Leaders Association
Retailers Association of Massachusetts
RetroTax
Rhode Island Food Dealers Association
Rockerbox
Ronetco Supermarkets, Inc.
Roxbury 832 LLC
Savage Companies
Schneider Electric
Schnuck Markets, Inc.
SCREEN Technologies, LLC
Shop Rite of Hunterdon County Inc
Shop Rite of Lincoln Park, Inc.
ShopRite of Little Falls
Shoprite Supermarkets, Inc.
SIGMA: America's Leading Fuel Marketers

Small Business & Entrepreneurship Council
South Carolina Retail Association
South Dakota Retailers Association
Spring Markets
Stand-By Personnel, Inc.
STL Office Solutions, Inc.
Stop & Shop
Sunrise ShopRite
Super1Foods
Supermarkets of Cherry Hill, Inc
Supreme Staffing
Sysco Corporation
Tennessee Grocers & Convenience Store Association
Tennessee Retail Association
Texas Food & Fuel Association
The Fresh Grocer
The Kroger Co.
The Washington Retail Association
Total Wine & More
Tree Care Industry Association
U.S. Chamber of Commerce
UNFI
UPS
Utah Food Industry Association
Utah Petroleum Marketers & Retailers Association
Utah Retail Merchants Association
Vermont Retail and Grocers Association
Virginia Food Industry Association
Virginia Retail Federation
Wakefern Food Corp.
Washington Food Industry Association
Washington Retail Association
Waverly Markets, LLC
Wawa
Wegmans Food Markets, Inc
Weis Markets, Inc.
West Virginia Oil Marketers & Grocery Association
Wisconsin Grocers Association

cc: Senators Boozman, Kaine, Marshall, Welch, Moran, Justice, and Cortez Masto
Representatives Kelly, Beyer, Kustoff, Moore, Miller, and DelBene