

## **DOL Publishes Updated FMLA Guidance on Mental Health**

As the Department of Labor (DOL) recognizes National Mental Health Awareness month, the department's Wage and Hour Division is providing additional resources for workers on their rights to take leave for serious mental health conditions and for employers to better understand how to comply with the Family and Medical Leave Act (FMLA).

An eligible employee may take FMLA leave for their own serious health condition or to care for a spouse, child or parent because of their serious health condition. A serious health condition can include a mental health condition.

Mental and physical health conditions are considered serious health conditions under the FMLA if they require inpatient care or continuing treatment by a healthcare provider, such as an overnight stay in a treatment center for addiction or continuing treatment by a clinical psychologist.

The newly published guidance from DOL includes [Fact Sheet # 280: Mental Health Conditions and the FMLA](#) and [Frequently Asked Questions on the FMLA's mental health provisions](#).

## **Work Opportunity Tax Credit Available to Hire Workers**

With many businesses facing a tight job market, NDA would like to remind members of a valuable federal tax credit available to employers for hiring long-term unemployment recipients and other groups of workers facing significant barriers to employment.

The [Work Opportunity Tax Credit](#) is long-standing tax benefit encourages employers to hire workers certified as members of any of ten targeted groups facing barriers to employment. With millions of Americans out of work at one time or another since the pandemic began, the IRS notes that one of these targeted groups is long-term unemployment recipients who have been unemployed for at least 27 consecutive weeks and received state or federal unemployment benefits during part or all of that time. The WOTC is available for wages paid to certain individuals who begin work on or before December 31, 2025.

To qualify for the credit, an employer must first request certification by submitting IRS [Form 8850, Pre-screening Notice and Certification Request for the Work Opportunity Credit](#), to their state workforce agency (SWA). It must be submitted to the SWA within 28 days after the eligible worker begins work. Employers should not submit Form 8850 to the IRS.

Eligible businesses then claim the WOTC on their federal income tax return. It is generally based on wages paid to eligible workers during the first year of employment. This is a one-time credit for each new hire and an employer cannot claim the WOTC for employees who are rehired. The credit is first figured on [Form 5884, Work Opportunity Credit](#), and then claimed on [Form 3800, General Business Credit](#).