



**POLICY
NUMBER**

P74

Workforce Policy

Title:	State Individual Training Account Expenditure Requirements and Waiver Process		
Type:	Programmatic		
Program:	Workforce Innovation and Opportunity Act		
Effective:	June 29, 2012	Revised:	01/28/2026

I. PURPOSE AND SCOPE

The Workforce Innovation and Opportunity Act (WIOA)¹ and Florida law² emphasize access to training that leads to credentials of value and employment. The state workforce development board's (SWDB) training strategy includes Individual Training Accounts (ITAs) to help individuals gain skills for in-demand jobs. Local Workforce Development Boards (LWDBs) must use at least 50% of their Title I WIOA Adult and Dislocated Worker funds each year on ITAs, other training services prescribed and authorized by WIOA, and services supporting employment through training unless granted a waiver by the SWDB. These funds must support training that helps jobseekers get jobs and helps businesses find skilled workers. LWDBs must plan how to use these funds in ways that match local job needs and support long-term success. LWDBs are expected to work with local and regional partners, businesses, and organizations that offer support services to ensure training leads to performance outcomes.

II. KEY PROGRAM OBJECTIVES AND MEASURABLE PERFORMANCE OUTCOMES

A. Key Program Objectives

1. Allocate a minimum of 50% of WIOA Adult and Dislocated Worker funds annually to state allowable Individual Training Accounts (ITAs) expenditures.³
2. Coordinate training expenditures with other funding sources and partner programs to expand training access, support co-enrollment, and reduce duplication of services.
3. Prioritize training programs that lead to recognized, stackable credentials aligned with in-demand occupations, career pathways, and regional sector strategies.
4. Monitor expenditures using the Subrecipient Enterprise Resource Application (SERA) and ensure compliance with state-defined sub-cost category reporting requirements.

¹ Workforce Innovation and Opportunity Act of 2014, [Public Law 113-128](#), Section 134(c)(3)

² Section 445.003(3)(a)1., F.S.

³ **20 CFR 680.200**

B. Measurable Performance Outcomes

1. Percentage of WIOA funds allocated to state allowable ITAs activities meets or exceeds the 50% requirement annually.
2. Number of participants enrolled in and completing training programs that result in attainment of credentials during a program year.
3. Compliance rate of LWDBs submitting training and training-related expenditures in SERA by sub-cost category.
4. Percentage of training participants who attain employment in in-demand occupations within two quarters after exit, consistent with meeting or exceeding WIOA Primary Indicators of Performance.

III. POLICIES AND PROCEDURES

WIOA funds may be used for training only when no other grant assistance is available or when WIOA support is needed in addition to aid like Federal Pell Grants under Title IV of the Higher Education Act of 1965. The cost of participant training must be coordinated with other funding sources as required in [Workforce Policy P122 – Adult and Dislocated Worker Program Eligibility](#). Veterans Affairs (VA) education and training benefits are not considered “other grant assistance” for WIOA eligibility. Tuition, books, fees, other WIOA-authorized training services, and services supporting employment through training count toward the 50% expenditure requirement.⁴ The Allowable Programmatic Training and ITA Costs Crosswalk, developed by the Florida Department of Commerce (FloridaCommerce), guides LWDBs on qualifying expenses. FloridaCommerce requires LWDBs to report these expenditures in SERA using defined cost categories.

A. ITA Expenditures

An ITA is a payment agreement established on behalf of a participant with a training service provider from the State Eligible Training Provider List or ETPL.⁵ LWDBs may not provide training services themselves⁶ but may, under limited circumstances, use a contract instead of an ITA to provide training services.

B. Sub-Cost Categories

Other training services prescribed and authorized by WIOA and services supporting employment through training are identified in cost categories. These categories describe activities that are not paid through ITAs but are “other training services as prescribed by WIOA” for purposes of the state ITA expenditure requirement. The sub-cost categories for this expenditure requirement are outlined below.

1. Occupational Skills Training

Occupational skills training is a structured program that equips participants with specific job skills needed for entry, intermediate, or advanced roles in various fields. LWDBs should prioritize programs leading to recognized, high-value credentials, especially those on the Master Credentials List that align with in-demand or emerging local industries.

⁴ Section 445.003(3)(a)1., F.S.

⁵ [20 CFR Part 680 Subpart C](#)

⁶ Section 445.007(6), F.S.

2. Other Allowable Training Expenditures

Other allowable training services prescribed and authorized by WIOA but not purchased using an ITA can be counted to assist boards in meeting this requirement, including:

- a. On-the-job training.
- b. Registered apprenticeship programs not on the ETPL.
- c. Programs that combine workplace training with related instruction and may include cooperative education programs.
- d. Incumbent worker training.
- e. Training programs operated by the private sector or provided by contracted providers.
- f. Skill upgrading and retraining.
- g. Entrepreneurial training.
- h. Job readiness training in combination with other training activities.
- i. Adult education and literacy activities provided concurrently or in combination with services provided in any of the above.
- j. Customized training.

Supportive services required for participation in career or training services must be provided in accordance with [Workforce Policy - P109 Supportive Services and Needs-Related Payments](#) and recorded in Employ Florida in accordance with the Employ Florida Service Code Guide.

3. Other Work-Based Learning Opportunities

Work-based learning provides WIOA-eligible participants with career exploration and skill development. LWDBs may offer programs combining paid or unpaid work experience with academic and occupational education, delivered either together or separately. Requirements are outlined in [Workforce Policy P100 – Work-Based Training and Work-Based Learning Opportunities](#). Although these costs are not paid through ITA they must be recorded in SERA under Work Experience and Internships and can count towards the state ITA expenditure requirement.

4. Co-Enrollment in other training service programs

A maximum of 25% of the required 50% state ITA expenditure requirement can be met through participants enrolled in the WIOA Adult or Dislocated Worker program whose training tuition and required fees are paid for by another federal or state program if the following conditions are met:

- a. Training aligns with in-demand occupations and has been determined appropriate by the LWDB.
- b. Documented case management, navigation, and support services are provided; and
- c. Credential attainment or documented training completion occurs.

Calculation is limited to training costs paid through another federal or state program and training case management as outlined below.

5. Training Program and Case Management

Costs associated with training program and case management are costs:

- a. Directly related to staff time used in developing, implementing, or coordinating authorized training programs for participants identified in this policy, including costs directly related to case management and job placement services for clients in training (not clients seeking training).
- b. Associated with developing, implementing, or coordinating local training for

eligible clients participating in training programs leveraged through other grants (e.g., Temporary Assistance for Needy Families, Pell Grants), including expenditures associated with the provision of support services to individuals while they are in training.

Staff costs are limited to salaries and benefits.

C. Requirements and Associated Potential Consequences

LWDBs must allocate at least 50% of expected WIOA Adult and Dislocated Worker formula funds each fiscal year to meet the state ITA expenditure requirement. This percentage is based on carry-forward funds (estimated or actual) plus current year allocations. The required minimum allocation of 50 percent (or waiver percentage) must be shown in the budget submitted to FloridaCommerce.

LWDBs must report monthly related expenditures in SERA for each of the specified state ITA sub-cost categories listed in Section III.B. of this policy. The Crosswalk reflects qualifying expenditures. To ensure the most effective use of WIOA funds, LWDBs that are unable to expend the required 50% or that have not secured a state ITA expenditure requirement waiver (see Section III.E., ITA Waiver Requests) risk having funds recaptured and reallocated in accordance with [Workforce Policy F7 – Recapture and Reallocation of WIOA Funds](#), and/or corrective action consistent with [Workforce Policy G104: Sanctions and Other Required Corrective Action for LWDBs Who Fail to Meet Federal and State Standards](#).

D. Integrated Service Delivery and Strategic Alignment

LWDBs should align planning and spending for workforce training with regional workforce priorities. This includes:

1. Using labor market data and employer input to guide training investments.
2. Selecting training providers that support regional sector strategies.
3. Encouraging co-enrollment across WIOA programs to expand services and reduce duplication.
4. Actively promoting training opportunities to individuals who are unaware of or not engaged with career centers. Key strategies include community outreach and employer partnership in alignment with all applicable issued technical assistance.

E. ITA Waiver Requests

If an LWDB decides it cannot meet the state's 50% Individual Training Account (ITA) expenditure requirement, it may request a waiver to spend less than the required amount. The waiver request must be submitted **before July 1** of the program year (PY) for which the waiver will apply. Both the LWDB and the Chief Local Elected Official(s) (CLEO) must review and approve the waiver request. The LWDB must complete a formal request that includes all required information, following the instructions provided in technical assistance issued for this topic. After local approval, the LWDB sends the request to FloridaCommerce's Bureau of Financial Management, which reviews it and forwards it to CareerSource Florida's Workforce Program Development unit. All waiver requests must follow the specific procedures outlined in this policy. Waivers are valid for one year only. Two options for waiver requests are outlined below.

Option 1: The Simplified Waiver Option for High Performing LWDBs:

1. LWDBs eligible for this option must demonstrate all the following:
 - a. An increase in recorded expenditures and/or individuals served in allowable training cost categories outlined in Section III.B. except Section III.B.5., Training Program and Case Management; and
 - b. A minimum of 25% (half) of the required 50% state ITA expenditures in WIOA Adult and Dislocated Worker formula funds expended in all allowable training cost categories outlined in Section III.B. except Section III.B.5., Training Program and Case Management.
2. LWDBs that meet the criteria above will need to submit a request notifying Florida Commerce and CareerSource Florida that they wish to utilize this option, in alignment with issued technical assistance and guidance. Submission must include an attestation indicating that the LWDB will continue to work to meet the 50% expenditure requirement. FloridaCommerce and CareerSource Florida will review internally available data and confirm eligibility for this option and notify the LWDB whether it is eligible to apply through the Simplified Waiver Option format or if a Standard Waiver Application is required. No additional information will be required for LWDBs qualifying for this waiver type.

Option 2: The Standard Waiver Option:

Waiver requests of the 50% expenditure requirement must not be below 30% and must include both detailed projections for how the requested waiver will meet local training needs and projected expenditure for the following program year in all applicable categories described in Section III.B., should the waiver be approved. Other documentation required will be outlined in technical assistance and guidance.

Boards granted this type of waiver must meet at least three times of the course of the fiscal year with FloridaCommerce and CareerSource Florida to review fiscal and programmatic data related to training services, in alignment with the terms of the waiver acceptance communicated to the LWDB within the waiver acceptance notification.

1. The ITA Review Committee, which includes staff from CareerSource Florida and Florida Commerce, will determine the sufficiency of the waiver request. If further clarification is required, a meeting will be scheduled between the LWDB and the ITA Review Committee. The ITA Review Committee may:
 - a. Request additional documentation.
 - b. Propose adjustments to the requested waiver, to include alternate negotiated expenditure rate(s) in whole or by expenditure category.
2. The LWDB may accept, counter, or reject the proposed rate. Rejection requires attestation that the board understands the full 50% expenditure requirement will apply.

IV. IMPLEMENTATION

LWDBs must create clear local strategies for optimizing workforce training that align with state and federal rules. These strategies must include monthly tracking of spending on training programs, including ITA; plans that match local workforce needs; and outreach to underserved groups. Boards must also define staff roles, train staff to promote training services, and document how they provide support services, case management, and co-enrollment across WIOA programs. FloridaCommerce will include this as part of its LWDB monitoring efforts.