



Contact the Division

Administrative Services Office

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Opportunities for All

Long-Term Disability
Employment Tax Credit

Benefits for Employers



40% Tax Credit on Wages Paid



Annual Cap: Starts at \$4,000 and increases by \$1,000 annually up to \$10,000



Enhances workplace diversity



Supports social responsibility and community involvement

Employer Requirements

- Hire a qualified individual on or after Jan 1, 2024
- Maintain employment for at least 9 months (FT/PT)
- Request for a long term disability employment eligibility certification from the Administrative Services office
- Get a voucher from ASO and pay a \$100 certification fee at treasury.
- Submit invoice to ASO for release
- Annual Certification due by Feb 28
- Retain records for 3 years
- Compliance letter from licensed healthcare provider required

Job Seekers With Disabilities

You may be eligible if you:

- Have a qualifying disability under the ADA
- Are willing and able to work
- Obtain a Compliance Letter from a licensed medical professional
- Encourage your potential employer to apply under PL 23-15 to benefit both parties.

What Is Public Law 23-15?

Public Law 23-15 promotes inclusive hiring by offering a non-refundable tax credit for employers who hire individuals with disabilities for at least 9 months. It creates new employment opportunities and supports diversity in the CNMI workforce.

SCAN ME



[Employee Eligibility Certification Form - Online Submission System](#)

