

H-2A Agricultural Clearance Order
Form ETA-790A
U.S. Department of Labor



A. Job Offer Information

1. Job Title * Nursery Worker							
2. Workers Needed *	a. Total	b. H-2A Workers	Period of Intended Employment				
	25	25	3. First Date * 10/5/2026	4. Last Date * 6/30/2027			
5. Will this job generally require the worker to be on-call 24 hours a day and 7 days a week? * If "Yes", proceed to question 8. If "No", complete questions 6 and 7 below.						☐ Yes ☒ No	
6. Anticipated days and hours of work per week (an entry is required for each box below) *						7. Hourly Work Schedule *	
35	a. Total Hours	7	c. Monday	7	e. Wednesday	7	g. Friday
0	b. Sunday	7	d. Tuesday	7	f. Thursday	0	h. Saturday
						a. 8 : 00	☒ AM ☐ PM
						b. 4 : 00	☐ AM ☒ PM
Temporary Agricultural Services and Wage Offer Information							
8a. Job Duties - Description of the specific services or labor to be performed. * (Please begin response on this form and use Addendum C if additional space is needed.) See Addendum C							
8b. Wage Offer *		8c. Per *		8d. Piece Rate Offer \$		8e. Piece Rate Units / Estimated Hourly Rate / Special Pay Information \$	
\$ 12 . 75		☒ HOUR ☐ MONTH		\$ _____			
9. Is a completed Addendum A providing additional information on the crops or agricultural activities to be performed and wage offers attached to this job offer? *						☒ Yes ☐ N/A	
10. Frequency of Pay: * ☒ Weekly ☐ Biweekly ☐ Other (specify): <u>N/A</u>							
11. State all deduction(s) from pay and, if known, the amount(s). * (Please begin response on this form and use Addendum C if additional space is needed.) See Addendum C							

H-2A Agricultural Clearance Order
Form ETA-790A
U.S. Department of Labor



B. Minimum Job Qualifications/Requirements

1. Education: minimum U.S. diploma/degree required. *	
☒ None ☐ High School/GED ☐ Associate's ☐ Bachelor's ☐ Master's or higher ☐ Other degree (JD, MD, etc.)	
2. Work Experience: number of <u>months</u> required. *	0
3. Training: number of <u>months</u> required. *	0
4. Basic Job Requirements (check all that apply) §	
☐ a. Certification/license requirements	☒ f. Exposure to extreme temperatures
☐ b. Driver requirements	☒ g. Extensive pushing or pulling
☐ c. Criminal background check	☒ h. Extensive sitting or walking
☒ d. Drug screen	☒ i. Frequent stooping or bending over
☒ e. Lifting requirement <u>60</u> lbs.	☒ j. Repetitive movements
5a. Supervision: does this position supervise the work of other employees? *	☐ Yes ☒ No
5b. If "Yes" to question 5a, enter the number of employees worker will supervise. §	
6. Additional Information Regarding Job Qualifications/Requirements. * (Please begin response on this form and use Addendum C if additional space is needed. If no additional skills or requirements, enter " NONE " below) Jobs are offered handling both manual and mechanized tasks associated with nursery production. Must be able to lift/carry 60 lbs. Employer-paid post-hire drug testing required. Employer-paid post-hire random, post-accident, and upon suspicion drug testing required.	

C. Place of Employment Information

1. Place of Employment Address/Location *			
4575 Fm 773			
2. City *	3. State *	4. Postal Code *	5. County *
Canton	Texas	75754	Van Zandt County
6. Additional Place of Employment Information. (If no additional information, enter " NONE " below) *			
Employer owns and/or controls all worksites.			
7. Is a completed Addendum B providing additional information on the places of employment and/or agricultural businesses who will employ workers, or to whom the employer will be providing workers, attached to this job order? *			☒ Yes ☐ N/A

D. Housing Information

1. Housing Address/Location *			
4301 Fm 773			
2. City *	3. State *	4. Postal Code *	5. County *
Van	Texas	75790	Van Zandt County
6. Type of Housing (check only one) *		7. Total Units *	8. Total Occupancy *
☒ Employer-provided (including mobile or range) ☐ Rental or public		1	20
9. Identify the entity that determined the housing met all applicable standards: *			
☐ Local authority ☒ SWA ☐ Other State authority ☐ Federal authority ☐ Other (specify): _____			
10. Additional Housing Information. (If no additional information, enter " NONE " below) *			
Housing provided only to non-local workers (i.e. permanent residence outside normal commuting distance). Only workers may occupy housing. Employer provides separate sleeping and bathroom facilities for each gender. Employer possesses and controls premises at all times. Workers must vacate housing promptly at end of contract period or upon termination, in accordance with state law.			
11. Is a completed Addendum B providing additional information on housing that will be provided to workers attached to this job order? *			☒ Yes ☐ N/A

H-2A Agricultural Clearance Order
Form ETA-790A
U.S. Department of Labor



E. Provision of Meals

1. Describe how the employer will provide each worker with three meals per day or furnish free and convenient cooking and kitchen facilities. *

(Please begin response on this form and use Addendum C if additional space is needed.)

Employer does not provide meals. Employer-provided housing includes free and convenient kitchen facilities with appropriate equipment, appliances, cooking accessories, and dishwashing facilities for meal preparation. For workers residing in employer-provided housing, employer also provides free transportation once per week to/from closest town or city for personal errands (e.g., groceries, banking services). Dining, kitchen/cooking facilities and other common areas are shared by all workers. In the event that kitchen facilities become unavailable during the contract period, employer will provide three daily meals in accordance with 20 CFR 655.122(g). In such circumstances, employer will deduct the cost of such meals up to the maximum allowable amount published in the Federal Register, or as otherwise approved by the U.S. Department of Labor.

2. The employer: *

☐ **WILL NOT** charge workers for meals.

☒ **WILL** charge each worker for meals at \$ 16 . 78 per day, if meals are provided.

F. Transportation and Daily Subsistence

1. Describe the terms and arrangements for daily transportation the employer will provide to workers. *

(Please begin response on this form and use Addendum C if additional space is needed.)

See Addendum C

2. Describe the terms and arrangements for providing workers with transportation (a) to the place of employment (i.e., inbound) and (b) from the place of employment (i.e., outbound). *

(Please begin response on this form and use Addendum C if additional space is needed.)

See Addendum C

3. During the travel described in Item 2, the employer will pay for or reimburse daily meals by providing each worker *

a. no less than

\$ 16 . 78

per day *

b. no more than

\$ 68 . 00

per day with receipts

G. Referral and Hiring Instructions



H-2A Agricultural Clearance Order
Form ETA-790A
U.S. Department of Labor

1. Explain how prospective applicants may be considered for employment under this job order, including verifiable contact information for the employer (or the employer's authorized hiring representative), methods of contact, and the days and hours applicants will be considered for the job opportunity. *

(Please begin response on this form and use Addendum C if additional space is needed.)

Employer accepts referrals and applicants from all sources. Interview required. Employer's agent conducts interviews by phone at time of inquiry or within a reasonable time thereafter. Interviews conducted at no cost to applicants, whether via phone or in-person. Contact Employer's agent Monday through Friday during the hours of 8:00 AM - 4:00 PM CT. If unavailable, contact employer directly during the hours of 9:00 AM - 5:00 PM CT.

Employer Agent:

MAS Labor H2A, LLC

(434) 260-8833

referrals@maslabor.com

Referring State Workforce Agency (SWA) responsible for informing applicants of terms and conditions of employment. After coordinating referral with local order holding office, referring SWA should contact employer or employers agent to provide notice of the referral. When possible, SWA should furnish translator services as needed. Employer requests advance notice by the SWA if holding office intends to refer multiple applicants concurrently.

To be eligible for employment, applicants must:

1. Be able, willing, and available to perform the specified job duties for the duration of the contract period;
2. Have been apprised of all material terms and conditions of employment;
3. Agree to abide by all material terms and conditions of employment;
4. Be legally authorized to work in the United States; AND 5. Satisfy all minimum job requirements.

2. Telephone Number to Apply *
+1 (430) 388-1003

3. Extension §
N/A

4. Email Address to Apply *
clay@gandynursery.com

5. Website Address (URL) to Apply *
N/A

H. Additional Material Terms and Conditions of the Job Offer

1. Is a completed **Addendum C** providing additional information about the material terms, conditions, and benefits (monetary and non-monetary) that will be provided by the employer attached to this job order? *

☒ Yes ☐ No

I. Conditions of Employment and Assurances for H-2A Agricultural Clearance Orders

By virtue of my signature below, I **HEREBY CERTIFY** my knowledge of and compliance with applicable Federal, State, and local employment-related laws and regulations, including employment-related health and safety laws, and certify the following conditions of employment:

1. **JOB OPPORTUNITY:** Employer assures that the job opportunity identified in this clearance order (hereinafter also referred to as the "job order") is a full-time temporary position being placed with the SWA in connection with an *H-2A Application for Temporary Employment Certification* for H-2A workers and this clearance order satisfies the requirements for agricultural clearance orders in 20 CFR part 653, subpart F and the requirements set forth in 20 CFR 655, subpart B. This job opportunity offers U.S. workers no less than the same benefits, wages, and working conditions that the employer is offering, intends to offer, or will provide to H-2A workers and complies with the requirements at 20 CFR part 655, subpart B. The job opportunity is open to any qualified U.S. worker regardless of race, color, national origin, age, sex, religion, handicap, or citizenship.
2. **NO STRIKE, LOCKOUT, OR WORK STOPPAGE:** Employer assures that this job opportunity, including all places of employment for which the employer is requesting temporary agricultural labor certification does not currently have workers on strike or being locked out in the course of a labor dispute. 20 CFR 655.135(b).
3. **HOUSING FOR WORKERS:** Employer agrees to provide or secure housing for the H-2A workers and those workers in corresponding employment who are not reasonably able to return to their residence at the end of the work day. That housing complies with the applicable local, State, and/or Federal standards and is sufficient to house the specified number of workers requested through the clearance system. The employer will provide the housing without charge to the worker. Any charges for rental housing will be paid directly by the employer to the owner or operator of the housing. If public accommodations or public housing are provided to workers, the employer agrees to pay all housing-related charges directly to the housing's management. The employer agrees that charges in the form of deposits for bedding or other similar incidentals related to housing (e.g., utilities) must not be levied upon workers. However, the employer may require workers to reimburse them for damage caused to housing by the individual worker(s) found to have been responsible for damage which is not the result of normal wear and tear related to habitation. When it is the prevailing practice in the area of intended employment and the occupation to provide family housing, the employer agrees to provide family housing at no cost to workers with families who request it. 20 CFR 655.122(d), 653.501(c)(3)(vi).
Request for Conditional Access to Intrastate or Interstate Clearance System: Employer assures that the housing disclosed on this clearance order will be in full compliance with all applicable local, State, and/or Federal standards at least 20 calendar days before the housing is to be occupied. 20 CFR 653.502(a)(3). The Certifying Officer will not certify the application until the employer provides evidence that housing has been inspected and approved or, in the case of rental or public accommodations, is otherwise in full compliance.
4. **WORKERS' COMPENSATION COVERAGE:** Employer agrees to provide workers' compensation insurance coverage in compliance with State law covering injury and disease arising out of and in the course of the worker's employment. If the type of employment for which the certification is sought is not covered by or is exempt from the State's workers' compensation law, the employer agrees to provide, at no cost to the worker, insurance covering injury and disease arising out of and in the course of the worker's employment that will provide benefits at least equal to those provided under the State workers' compensation law for other comparable employment. 20 CFR 655.122(e).
5. **EMPLOYER-PROVIDED TOOLS AND EQUIPMENT:** Employer agrees to provide to the worker, without charge or deposit charge, all tools, supplies, and equipment required to perform the duties assigned. 20 CFR 655.122(f), .210(d), or .302(c).



H-2A Agricultural Clearance Order
Form ETA-790A
U.S. Department of Labor

6. **MEALS:** Employer agrees to provide each worker with three meals a day or furnish free and convenient cooking and kitchen facilities to the workers that will enable the workers to prepare their own meals. Where the employer provides the meals, the job offer will state the charge, if any, to the worker for such meals. The amount of meal charges is governed by 20 CFR 655.122(g). When a charge or deduction for the cost of meals would bring the worker's wage below the minimum wage set by the FLSA at 29 U.S.C. 206, the charge or deduction must meet the requirements of 29 U.S.C. 203(m) of the FLSA, including the recordkeeping requirements found at 29 CFR 516.27.

For workers engaged in the herding or production of livestock on the range, the employer agrees to provide each worker, without charge or deposit charge, (1) either three sufficient meals a day, or free and convenient cooking facilities and adequate provision of food to enable the worker to prepare his own meals. To be sufficient or adequate, the meals or food provided must include a daily source of protein, vitamins, and minerals; and (2) adequate potable water, or water that can be easily rendered potable and the means to do so. 20 CFR 655.210(e).

7. **TRANSPORTATION AND DAILY SUBSISTENCE:** Employer agrees to provide the following transportation and daily subsistence benefits to eligible workers.

A. *Transportation to Place of Employment (Inbound)*

If the worker completes 50 percent of the work contract period, and the employer did not directly provide such transportation or subsistence or otherwise has not yet paid the worker for such transportation or subsistence costs, the employer agrees to reimburse the worker for reasonable costs incurred by the worker for transportation and daily subsistence from the place from which the worker came to work for the employer to the employer's place of employment, whether in the U.S. or abroad. The amount of the transportation payment must be no less (and is not required to be more) than the most economical and reasonable common carrier transportation charges for the distances involved. The amount the employer will pay for daily subsistence expenses are those amounts disclosed in this clearance order, which are at least as much as the employer would charge the worker for providing the worker with three meals a day during employment (if applicable), but in no event will be less than the amount permitted under 20 CFR 655.173(a). The employer understands that the Fair Labor Standards Act applies independently of the H-2A requirements and imposes obligations on employers regarding payment of wages. 20 CFR 655.122(h)(1).

B. *Transportation from Place of Employment (Outbound)*

If the worker completes the work contract period, or is terminated without cause, and the worker has no immediate subsequent H-2A employment, the employer agrees to provide or pay for the worker's transportation and daily subsistence from the place of employment to the place from which the worker, disregarding intervening employment, departed to work for the employer. Return transportation will not be provided to workers who voluntarily abandon employment before the end of the work contract period, or who are terminated for cause, if the employer follows the notification requirements in 20 CFR 655.122(n).

If the worker has contracted with a subsequent employer who has not agreed in such work contract to provide or pay for the worker's transportation and daily subsistence expenses from the employer's place of employment to such subsequent employer's place of employment, the employer must provide for such expenses. If the worker has contracted with a subsequent employer who has agreed in such work contract to provide or pay for the worker's transportation and daily subsistence expenses from the employer's place of employment to such subsequent employer's place of employment, the subsequent employer must provide or pay for such expenses.

The employer is not relieved of its obligation to provide or pay for return transportation and subsistence if an H-2A worker is displaced as a result of the employer's compliance with the employer's obligation to hire U.S. workers who apply or are referred after the employer's date of need during the recruitment period set out in 20 CFR 655.135(d). 20 CFR 655.122(h)(2).

C. *Daily Transportation*

Employer agrees to provide transportation between housing provided or secured by the employer and the employer's place(s) of employment at no cost to the worker. 20 CFR 655.122(h)(3).

D. *Compliance with Transportation Standards*

Employer assures that all employer-provided transportation will comply with all applicable Federal, State, or local laws and regulations. Employer agrees to provide, at a minimum, the same transportation safety standards, driver licensure, and vehicle insurance as required under 29 U.S.C. 1841 and 29 CFR 500.104 or 500.105 and 29 CFR 500.120 to 500.128. If workers' compensation is used to cover transportation, in lieu of vehicle insurance, the employer will ensure that such workers' compensation covers all travel or that vehicle insurance exists to provide coverage for travel not covered by workers' compensation. Employer agrees to have property damage insurance. 20 CFR 655.122(h)(4).

8. **THREE-FOURTHS GUARANTEE:** Employer agrees to offer the worker employment for a total number of work hours equal to at least three-fourths of the workdays of the total period beginning with the first workday after the arrival of the worker at the place of employment or the advertised contractual first date of need, whichever is later, and ending on the expiration date specified in the work contract or in its extensions, if any. 20 CFR 655.122(i).

The employer may offer the worker more than the specified hours of work on a single workday. For purposes of meeting the three-fourths guarantee, the worker will not be required to work for more than the number of hours specified in the job order for a workday, or on the worker's Sabbath or Federal holidays. If, during the total work contract period, the employer affords the U.S. or H-2A worker less employment than that required under this guarantee, the employer will pay such worker the amount the worker would have earned had the worker, in fact, worked for the guaranteed number of days. An employer will not be considered to have met the work guarantee if the employer has merely offered work on three-fourths of the workdays if each workday did not consist of a full number of hours of work time as specified in the job order. All hours of work actually performed may be counted by the employer in calculating whether the period of guaranteed employment has been met. Any hours the worker fails to work, up to a maximum of the number of hours specified in the job order for a workday, when the worker has been offered an opportunity to work, and all hours of work actually performed (including voluntary work over 8 hours in a workday or on the worker's Sabbath or Federal holidays), may be counted by the employer in calculating whether the period of guaranteed employment has been met. 20 CFR 655.122(i).

If the worker is paid on a piece rate basis, the employer agrees to use the worker's average hourly piece rate earnings or the required hourly wage rate, whichever is higher, to calculate the amount due under the three-fourths guarantee. 20 CFR 655.122(i).



H-2A Agricultural Clearance Order
Form ETA-790A
U.S. Department of Labor

If the worker voluntarily abandons employment before the end of the period of employment set forth in the job order, or is terminated for cause, and the employer follows the notification requirements in 20 CFR 655.122(n), the worker is not entitled to the three-fourths guarantee. The employer is not liable for payment of the three-fourths guarantee to an H-2A worker whom the Department of Labor certifies is displaced due to the employer's requirement to hire qualified and available U.S. workers during the recruitment period set out in 20 CFR 655.135(d), which lasts until 50 percent of the period of the work contract has elapsed (50 percent rule). 20 CFR 655.122(i).

Important Note: In circumstances where the work contract is terminated due to contract impossibility under 20 CFR 655.122(o), the three-fourths guarantee period ends on the date of termination.

9. **EARNINGS RECORDS:** Employer agrees to keep accurate and adequate records with respect to the workers' earnings at the place or places of employment, or at one or more established central recordkeeping offices where such records are customarily maintained. The records must include each worker's permanent address, and, when available, permanent email address, and phone number(s). All records must be available for inspection and transcription by the Department of Labor or a duly authorized and designated representative, and by the worker and representatives designated by the worker as evidenced by appropriate documentation. Where the records are maintained at a central recordkeeping office, other than in the place or places of employment, such records must be made available for inspection and copying within 72 hours following notice from the Department of Labor, or a duly authorized and designated representative, and by the worker and designated representatives. The content of earnings records must meet all regulatory requirements and be retained by the employer for a period of not less than 3 years after the date of certification by the Department of Labor. 20 CFR 655.122(j).

10. **HOURS AND EARNINGS STATEMENTS:** Employer agrees to furnish to the worker on or before each payday in one or more written statements the following information: (1) the worker's total earnings for the pay period; (2) the worker's hourly rate and/or piece rate of pay; (3) the hours of employment offered to the worker (showing offers in accordance with the three-fourths guarantee as determined in 20 CFR 655.122(i), separate from any hours offered over and above the guarantee); (4) the hours actually worked by the worker; (5) an itemization of all deductions made from the worker's wages; (6) if piece rates are used, the units produced daily; (7) beginning and ending dates of the pay period; and (8) the employer's name, address and FEIN. 20 CFR 655.122(k).

For workers engaged in the herding or production of livestock on the range, the employer is exempt from recording and furnishing the hours actually worked each day, the time the worker begins and ends each workday, as well as the nature and amount of work performed, but otherwise must comply with the earnings records and hours and earnings statement requirements set out in 20 CFR 655.122(j) and (k). The employer agrees to keep daily records indicating whether the site of the employee's work was on the range or off the range. If the employer prorates a worker's wage because of the worker's voluntary absence for personal reasons, it must also keep a record of the reason for the worker's absence. 20 CFR 655.210(f).

11. **RATES OF PAY:** The employer agrees that it will offer, advertise in its recruitment, and pay at least the Adverse Effect Wage Rate (AEWR), a prevailing wage rate, the agreed-upon collective bargaining rate, the Federal minimum wage, or the State minimum wage, whichever is highest, for every hour or portion thereof worked during a pay period. If the offered wage(s) disclosed in this clearance order is/are based on commission, bonuses, or other incentives, the employer guarantees the wage paid on a weekly, semi-monthly, or monthly basis will equal or exceed the AEWR, prevailing wage rate, Federal minimum wage, State minimum wage, or any agreed-upon collective bargaining rate, whichever is highest. If the applicable AEWR or prevailing wage is adjusted during the contract period, and that new rate is higher than the highest of the AEWR, the prevailing wage, the collective bargaining rate, the Federal minimum wage, or the State minimum wage, the employer will increase the pay of all employees in the same occupation to the higher rate no later than the effective date of the adjustment. If the new AEWR or prevailing wage is lower than the rate guaranteed on this job order, the employer will continue to pay at least the rate guaranteed on this job order.

If the worker is paid on a piece rate basis, the piece rate must be no less than the prevailing piece rate for the crop activity or agricultural activity and, if applicable, a distinct work task or tasks performed in that activity in the geographic area, if one has been issued. At the end of the pay period, if the piece rate does not result in average hourly piece rate earnings during the pay period at least equal to the amount the worker would have earned had the worker been paid at the appropriate hourly rate, the employer agrees to supplement the worker's pay at that time so that the worker's earnings are at least as much as the worker would have earned during the pay period if the worker had instead been paid at the appropriate hourly wage rate for each hour worked. 20 CFR 655.120, 655.122(l).

For workers engaged in the herding or production of livestock on the range, the employer agrees to pay the worker at least the monthly AEWR, the agreed-upon collective bargaining wage, or the applicable minimum wage imposed by Federal or State law or judicial action, in effect at the time work is performed, whichever is highest, for every month of the job order period or portion thereof. If the offered wage disclosed in this clearance order is based on commissions, bonuses, or other incentives, the employer guarantees that the wage paid will equal or exceed the monthly AEWR, the agreed-upon collective bargaining wage, or the applicable minimum wage imposed by Federal or State law or judicial action, whichever is highest, and will be paid to each worker free and clear without any unauthorized deductions. The employer may prorate the wage for the initial and final pay periods of the job order period if its pay period does not match the beginning or ending dates of the job order. The employer also may prorate the wage if an employee is voluntarily unavailable to work for personal reasons. 20 CFR 655.210(g).

12. **FREQUENCY OF PAY:** Employer agrees to pay workers when due based on the frequency disclosed in this clearance order. 20 CFR 655.122(m).
13. **ABANDONMENT OF EMPLOYMENT OR TERMINATION FOR CAUSE:** If a worker voluntarily abandons employment before the end of the contract period, or is terminated for cause, the employer is not responsible for providing or paying for the subsequent transportation and subsistence expenses of that worker, and that worker is not entitled to the three-fourths guarantee, if the employer notifies the U.S. Department of Labor and, if applicable, the Department of Homeland Security, in writing or by any other method specified by the Department of Labor or the Department of Homeland Security in the *Federal Register*, not later than 2 working days after the abandonment or termination occurs. A worker will be deemed to have abandoned the work contract after the worker fails to show up for work at the regularly scheduled time for 5 consecutive work days without the consent of the employer. 20 CFR 655.122(n).
14. **CONTRACT IMPOSSIBILITY:** The work contract may be terminated before the end date of work specified in the work contract if the services of the workers are no longer required for reasons beyond the control of the employer due to fire, weather, or other Act of God that makes fulfillment of the contract impossible, as determined by the Department of Labor. In the event that the work contract is terminated, the employer agrees to fulfill the three-fourths guarantee for the time that has elapsed from the start date of work specified in the work contract to the date of termination. The employer also agrees that it will make efforts to transfer the worker to other comparable employment acceptable



H-2A Agricultural Clearance Order
Form ETA-790A
U.S. Department of Labor

to the worker and consistent with existing immigration laws. In situations where a transfer is not affected, the employer agrees to return the worker at the employer's expense to the place from which the worker, disregarding intervening employment, came to work for the employer, or transport the worker to his/her next certified H-2A employer, whichever the worker prefers. The employer will also reimburse the worker the full amount of any deductions made by the employer from the worker's pay for transportation and subsistence expenses to the place of employment. The employer will also pay the worker for any transportation and subsistence expenses incurred by the worker to that employer's place of employment. The amounts the employer will pay for subsistence expenses per day are those amounts disclosed in this clearance order. The amount of the transportation payment must not be less (and is not required to be more) than the most economical and reasonable common carrier transportation charges for the distances involved. 20 CFR 655.122(o).

The employer is not required to pay for transportation and daily subsistence from the place of employment to a subsequent employer's place of employment if the worker has contracted with a subsequent employer who has agreed to provide or pay for the worker's transportation and subsistence expenses from the present employer's place of employment to the subsequent employer's place of employment. 20 CFR 655.122(h)(2).

15. **DEDUCTIONS FROM WORKER'S PAY:** Employer agrees to make all deductions from the worker's paycheck required by law. This job offer discloses all deductions not required by law which the employer will make from the worker's paycheck and all such deductions are reasonable, in accordance with 20 CFR 655.122(p) and 29 CFR part 531. The wage requirements of 20 CFR 655.120 will not be met where undisclosed or unauthorized deductions, rebates, or refunds reduce the wage payment made to the employee below the minimum amounts required under 20 CFR part 655, subpart B, or where the employee fails to receive such amounts free and clear because the employee kicks back directly or indirectly to the employer or to another person for the employer's benefit the whole or part of the wage delivered to the employee. 20 CFR 655.122(p).
16. **DISCLOSURE OF WORK CONTRACT:** Employer agrees to provide a copy of the work contract to an H-2A worker no later than the time at which the worker applies for the visa, or to a worker in corresponding employment no later than on the day work commences. For an H-2A worker coming to the employer from another H-2A employer or who does not require a visa for entry to the United States, the employer agrees to provide a copy of the work contract no later than the time an offer of employment is made to the H-2A worker. A copy of the work contract will be provided to each worker in a language understood by the worker, as necessary or reasonable. In the absence of a separate, written work contract entered into between the employer and the worker, the work contract at minimum will be the terms of this clearance order, including all Addenda, the certified *H-2A Application for Temporary Employment Certification* and any obligations required under 8 U.S.C. 1188, 29 CFR part 501, or 20 CFR part 655, subpart B. 20 CFR 655.122(q).
17. **ADDITIONAL ASSURANCES FOR CLEARANCE ORDERS:**
- A. Employer agrees to provide to workers referred through the clearance system the number of hours of work disclosed in this clearance order for the week beginning with the anticipated first date of need, unless the employer has amended the first date of need at least 10 business days before the original first date of need by so notifying the Order-Holding Office (OHO) in writing (e.g., email notification). The employer understands that it is the responsibility of the SWA to make a record of all notifications and attempt to inform referred workers of the amended first date of need expeditiously. 20 CFR 653.501(c)(3)(i).
- If there is a change to the anticipated first date of need, and the employer fails to notify the OHO at least 10 business days before the original first date of need, the employer agrees that it will pay eligible workers referred through the clearance system the specified rate of pay disclosed in this clearance order for the first week starting with the originally anticipated first date of need or will provide alternative work if such alternative work is stated on the clearance order. 20 CFR 653.501(c)(3)(5).
- B. Employer agrees that no extension of employment beyond the period of employment specified in the clearance order will relieve it from paying the wages already earned, or if specified in the clearance order as a term of employment, providing transportation from the place of employment, as described in paragraph 7.B above. 20 CFR 653.501(c)(3)(ii).
- C. Employer assures that all working conditions comply with applicable Federal and State minimum wage, child labor, social security, health and safety, farm labor contractor registration, and other employment-related laws. 20 CFR 653.501(c)(3)(iii).
- D. Employer agrees to expeditiously notify the OHO or SWA by emailing and telephoning immediately upon learning that a crop is maturing earlier or later, or that weather conditions, over-recruitment, or other factors have changed the terms and conditions of employment. 20 CFR 653.501(c)(3)(iv).
- E. If acting as a farm labor contractor (FLC) or farm labor contractor employee (FLCE) on this clearance order, the employer assures that it has a valid Federal FLC certificate or Federal FLCE identification card and when appropriate, any required State FLC certificate. 20 CFR 653.501(c)(3)(v).
- F. Employer assures that outreach workers will have reasonable access to the workers in the conduct of outreach activities pursuant to 20 CFR 653.107. 20 CFR 653.501(c)(3)(vii).

I declare under penalty of perjury that I have read and reviewed this clearance order, including every page of this Form ETA-790A and all supporting addendums, and that to the best of my knowledge, the information contained therein is true and accurate. This clearance order describes the actual terms and conditions of the employment being offered by me and contains all the material terms and conditions of the job. 20 CFR 653.501(c)(3)(viii). I understand that to knowingly furnish materially false information in the preparation of this form and/or any supplement thereto or to aid, abet, or counsel another to do so is a federal offense punishable by fines, imprisonment, or both. 18 U.S.C. §§ 2, 1001.

1. Last (family) name *	2. First (given) name *	3. Middle initial §
Gandy	Clay	
4. Title *		
Manager		

H-2A Agricultural Clearance Order
Form ETA-790A
U.S. Department of Labor



5. Signature (or digital signature) * Digital Signature Verified and Retained By <i>Certifying Officer</i>	6. Date signed * 8/14/2026
---	--

For Public Burden Statement, see the Instructions for Form ETA-790/790A.

H-2A Agricultural Clearance Order
Form ETA-790A Addendum A
U.S. Department of Labor



A.9. Additional Crop or Agricultural Activities and Wage Offer Information

Crop ID	Crop or Agricultural Activity	Wage Offer	Per	Piece Rate Units / Estimated Hourly Rate / Special Pay Information
	H2 Wage Rate	\$ 12 75	Hour	Specified hourly wage applicable to foreign H-2A workers employed under contract.
		\$.		
		\$.		
		\$.		
		\$.		
		\$.		
		\$.		
		\$.		
		\$.		
		\$.		

For Public Burden Statement, see the Instructions for Form ETA-790/790A.

H-2A Agricultural Clearance Order
Form ETA-790A Addendum B
U.S. Department of Labor



C. Additional Place of Employment Information

1. Name of Agricultural Business §	2. Place of Employment *	3. Additional Place of Employment Information §	4. Begin Date §	5. End Date §	6. Total Workers §
Gandy Nursery LLC	17481 State Highway 64 Ben Wheeler, Texas 75754 VAN ZANDT COUNTY		10/5/2026	6/30/2027	25
Gandy Nursery LLC	3490 Fm 773 Grand Saline, Texas 75140 VAN ZANDT COUNTY		10/5/2026	6/30/2027	25

D. Additional Housing Information



H-2A Agricultural Clearance Order
Form ETA-790A Addendum B
U.S. Department of Labor

1. Type of Housing *	2. Physical Location *	3. Additional Housing Information §	4. Total Units *	5. Total Occupancy *	6. Inspection Entity *
☒ Employer-provided ☐ Rental or public accommodations	4301 Fm 773 Van, Texas 75790 VAN ZANDT COUNTY		1	40	☒ Local authority ☐ SWA ☐ Other State authority ☐ Federal authority ☐ Other _____
☐ Employer-provided ☐ Rental or public accommodations					☐ Local authority ☐ SWA ☐ Other State authority ☐ Federal authority ☐ Other _____
☐ Employer-provided ☐ Rental or public accommodations					☐ Local authority ☐ SWA ☐ Other State authority ☐ Federal authority ☐ Other _____
☐ Employer-provided ☐ Rental or public accommodations					☐ Local authority ☐ SWA ☐ Other State authority ☐ Federal authority ☐ Other _____
☐ Employer-provided ☐ Rental or public accommodations					☐ Local authority ☐ SWA ☐ Other State authority ☐ Federal authority ☐ Other _____

For Public Burden Statement, see the Instructions for Form ETA-790/790A.



H-2A Agricultural Clearance Order
Form ETA-790A Addendum C
U.S. Department of Labor

H. Additional Material Terms and Conditions of the Job Offer

a. Job Offer Information 1

1. Section/Item Number *	A.8a	2. Name of Section or Category of Material Term or Condition *	Job Duties
3. Details of Material Term or Condition (<i>up to 3,500 characters</i>) * Crops/Commodities: trees, shrubs, perennials, annuals. Primary duties (performed the majority of workdays): Perform manual and mechanized tasks associated with the indoor and outdoor production of horticultural products. Plant, cultivate, and maintain nursery stock, trees, shrubs, bedding plants, plugs, liners, hanging baskets, greenhouse-grown specialty plants, and other horticultural varieties. Prepare fields/soil for planting. Plant/propagate plants. Remove cull stock, debris, tree stumps, brush, ferns, vines and other growth from planting area using hand tools or mechanized equipment (rakes, shovels, hoes, tractors, mattocks, brush hooks and/or axes). Plant/pot seedlings or 'liners' by hand or mechanical planter, fill and label trays, and move product to/from greenhouses and loading/unloading areas.. Prepare trees for digging by tying or wrapping as necessary. Hand dig trees and other plants with shovel or tree spade. Crimp wire baskets. Attach hangers to baskets and hang throughout holding houses. Move containerized plants using rolling/electric carts. Load/unload trucks and product from conveyor belt. Install/remove plastic coverings. Perform general plant maintenance. Irrigate and apply fertilizer or other chemicals. Maintain irrigation systems. Train, prune, trim, shear, space, transplant and cull trees and/or plants to ensure availability of marketable products. Shear trees with proper taper and bud cut angle for quality. Tie/position trees and plants by tying or wrapping as necessary. Count, inventory, and grade trees. Select trees for cutting according to grade. Cut trees using axe or chainsaw. Drag cut trees from cutting area. Bale trees using tree baler. Wrap burlap or other covering around root balls and secure with twice and/or staples. Pack, label, tag, pull, sort, and store plants by variety. Crimp wire baskets. Apply pesticides, herbicides, fungicides, and other crop protectants. Pesticide products are purchased over the counter for use by the general public and do not require a pesticide applicator license for purchase or application. Apply fertilizers, plant growth chemicals, conditioners, and other plant related treatments at the correct times depending on plant type, growth, climate and crop conditions. Workers must operate all equipment properly and in a manner that protects operator, others, the employer's products and property. Failure to comply with safety requirements and operating instructions may result in disciplinary action up to and including immediate termination. Mow, cut, and weed fields. Perform ditching, shoveling, hoeing, hauling, ground preparation, and other manual tasks. Bending, stooping and kneeling required. Use hand tools including but not limited to hoes, shovels, shears, clippers, loppers, and saws. Lift, carry, and load/unload products or supplies. Assist with farm building/field maintenance and repairs. Repair fences. Must wear assigned personal protective equipment when required. Must report for work daily wearing work clothing and boots or other durable foot wear. Workers wearing clothing inappropriate for work will not be permitted to start work. Outdoor work required when plants are wet, or during light rain, snow, moderate winds, direct sun, high humidity and extreme temperatures. Temperatures in fields during working hours may vary. Workers may be required to work during occasional showers not severe enough to stop field operations. Allergies to ragweed, goldenrod, honey bees, insecticides, herbicides, fungicides, or related chemicals may affect a worker's ability to perform the job. Work is done outdoors for long periods of time and requires prolonged periods of standing and/or walking, repetitive movements, and frequent bending and/or stooping. Workers must be able to handle, lift, and carry heavy or bulky objects (product, containers) in accordance with the specified lifting requirements.			

b. Job Offer Information 2

1. Section/Item Number *	A.11	2. Name of Section or Category of Material Term or Condition *	Deductions from Pay
3. Details of Material Term or Condition (<i>up to 3,500 characters</i>) * DEDUCTIONS. Employer makes all deductions required by law (e.g., FICA, federal/state tax withholdings, court-ordered child support, etc.). Workers must pre-authorize voluntary deductions, which may include repayment of wage advances and/or loans, health insurance premiums, retirement plan contributions, and/or third-party payments or wage assignments for products or services furnished for the worker's benefit or convenience. All deductions comply with the Fair Labor Standards Act (FLSA) and applicable state law. Employer may deduct reasonable repair costs if the worker is found to be responsible for damage to housing beyond normal wear and tear. Employer may charge worker for reasonable cost of damages to property and/or replacement of tools and/or equipment if such damage is found to have been the result of worker's willful misconduct or gross negligence.			

For Public Burden Statement, see the Instructions for Form ETA-790/790A.

H-2A Agricultural Clearance Order
Form ETA-790A Addendum C
U.S. Department of Labor



H. Additional Material Terms and Conditions of the Job Offer

c. Job Offer Information 3

1. Section/Item Number *	F.1	2. Name of Section or Category of Material Term or Condition *	Daily Transportation
3. Details of Material Term or Condition (<i>up to 3,500 characters</i>) * Housing located within walking distance (i.e., less than one mile); workers will walk to work each work day. For any work locations outside of walking distance, and any incidental transportation between worksites, employer provides daily transportation from the employer-provided housing to the place of work at no cost to workers. For workers residing in employer-provided housing, employer also provides free transportation at least once per week to closest town/city for personal errands (e.g.,			

d. Job Offer Information 4

1. Section/Item Number *	F.2	2. Name of Section or Category of Material Term or Condition *	Inbound/Outbound Transportation
3. Details of Material Term or Condition (<i>up to 3,500 characters</i>) * Employer pays/reimburses foreign workers for all visa-related costs (excluding passport fees) in the first workweek. For non-local workers, employer arranges/provides inbound transportation via common carrier mode of transportation (e.g., bus or plane) and reimburses workers for daily subsistence and reasonable lodging costs, if applicable. Use of employer-offered transportation is voluntary. Employer arranges/provides outbound travel via common carrier mode of transportation (e.g.,			

For Public Burden Statement, see the Instructions for Form ETA-790/790A.

H-2A Agricultural Clearance Order
Form ETA-790A Addendum C
U.S. Department of Labor



H. Additional Material Terms and Conditions of the Job Offer

e. Job Offer Information 5

1. Section/Item Number *	F.1	2. Name of Section or Category of Material Term or Condition *	Daily Transportation - Daily Transportation Continued 1
3. Details of Material Term or Condition (<i>up to 3,500 characters</i>) * groceries, banking services). Exact transportation schedule for any such transportation varies depending on work location, work/weather conditions, and other factors. Use of employer-provided transportation is voluntary. Workers who decline or are ineligible for employer-provided housing are responsible for own transportation. Employer attests that it will have enough vehicles, with appropriate seating capacity, to transport all workers eligible for employer-provided transportation when necessary. Vehicle type, quantity, and seating capacity are TBD and may vary, but may include any combination of the following: bus (quantity: 1, seats per: 30), bus (quantity 2, seats per: 48) Round-trip travel for employer-provided transportation is equal to or less than 75 miles. Vehicle safety standards at 29 CFR § 500.104 will apply.			

f. Job Offer Information 6

1. Section/Item Number *	F.2	2. Name of Section or Category of Material Term or Condition *	Inbound/Outbound Transportation - Inbound/Outbound Transportation Continued 1
3. Details of Material Term or Condition (<i>up to 3,500 characters</i>) * bus or plane) to workers who complete the contract or are dismissed early without cause. Use of employer-provided transportation is voluntary. No outbound travel provided to workers who resign voluntarily, abandon employment, or are terminated for cause.			

For Public Burden Statement, see the Instructions for Form ETA-790/790A.



H-2A Agricultural Clearance Order
Form ETA-790A Addendum C
U.S. Department of Labor

H. Additional Material Terms and Conditions of the Job Offer

g. Job Offer Information 7

1. Section/Item Number *	A.8a	2. Name of Section or Category of Material Term or Condition *	Job Duties - Job Duties Continued 1
3. Details of Material Term or Condition (up to 3,500 characters) * Workers with a clean driving record (no major moving violations such as but not limited to Driving While Intoxicated or Reckless Driving) and able to obtain an insurable driver's license may drive company vehicles. Workers with appropriate licenses and a valid doctor's certificate may transport other workers to-and-from the employer- provided housing directly to worksites each day and transporting workers around employer's farm during the workday and possibly carrying equipment/supplies and this may involve the worker(s) operating the vehicles across public roads in order to reach the other farm properties to perform their work. Workers are driving multi-purpose vehicles that have a capacity of less than 13 tons, require a standard driver's license to operate, may be used on or off farm by the workers (e.g., drive to the grocery store, bank, etc. at their discretion). Workers are not required or expected to arrange for the routine pick-up of another worker or groups of workers on a regular schedule at other housing locations or centralized pick-up points. Supervisor(s) will provide instructions and directions to workers. Workers must be able to comprehend and follow instructions and communicate effectively to supervisors. Unusual, complex or non-routine activities will be supervised. Workers expected to perform basic duties in a proficient manner without close supervision. Job opportunity is Skill Level I. All primary duties are entry-level and require close supervision and/or a short demonstration of the task by a more experienced worker. Employer may request, but not require, workers to work more than the stated daily hours and/or on a worker's Sabbath or federal holidays. Worker must report to work at designated time and place each day. Daily or weekly work schedule may vary due to weather, sunlight, temperature, crop conditions, and other factors. Employer will notify workers of any change to start time. Workers will have an unpaid lunch break. TERMINATION. Prior to any termination for cause, employer evaluates workers' performance of required tasks and compliance with Work Rules and other employer policies. Employer may terminate a worker for cause if the worker's performance consistently and/or substantially fails to satisfy the employer's reasonable expectations (in accordance with the criteria set forth herein), or otherwise engages in serious or egregious misconduct that endangers health, safety, or property. In assessing whether workers' performance meets reasonable expectations, employer evaluates, among other reasonable criteria, whether the worker: (1) has adequately complied with the Work Rules and any other policies or procedures; (2) has complied with all health and safety guidelines, including the use of tools or equipment in accordance with best practices to protect the employer's property, crops, and in a manner that avoids injury or damage; (3) has treated company property (tools, equipment, crops, fixtures, etc.).			

h. Job Offer Information 8

1. Section/Item Number *	A.8a	2. Name of Section or Category of Material Term or Condition *	Job Duties - Job Duties Continued 2
3. Details of Material Term or Condition (up to 3,500 characters) * with care and respect, avoiding damage or improper cleanliness or maintenance standards; (4) has timely and consistently followed instructions duly communicated by supervisors, crew leaders, and management personnel; (5) has complied with the employer's quality control standards for ensuring a marketable product; (6) is not repeatedly tardy or absent, has reported to work at the time and place instructed, and remained at work for the agreed-upon work hours, unless such absence was excused or the worker timely communicated and sought approval for any deviation from such schedule; (7) has consistently performed the duties assigned, in the manner instructed, and has not purposefully malingered or acted in a recalcitrant manner (i.e., refusing without cause to perform certain duties, refused to follow instructions, performed work in a careless or reckless manner that poses a risk to the employer's crops/commodities, company property, or the health/safety of others, etc.). Non-U.S. workers may be displaced as a result of one or more U.S. workers becoming available for the job during the employer's recruitment period. Job abandonment will be deemed to occur after five consecutive workdays of unexcused absences. Workers may not report for work under the influence of alcohol or drugs. Possession or use of illegal drugs or alcohol on company premises is prohibited and will be cause for immediate termination. Regardless of whether the employer requires a background check as a condition of employment, the employer may terminate for cause, in accordance with applicable laws and regulations, any worker discovered during the period of employment to have a criminal conviction record or status as a registered sex offender that the employer reasonably believes will endanger the safety or welfare of other workers, company staff, customers, or the public at large. The following rules provide general guidance to workers regarding acceptable workplace standards and expectations. This section is not intended to be comprehensive, and employer reserves the right to promulgate additional rules and/or policies at its discretion. Repeat or severe violations of the Work Rules or other employer policies may result in disciplinary action up to and including termination (see Section 5). (1) Worker must be present, able, and willing to perform the full range of required duties every scheduled workday, at the scheduled time, unless absence or tardiness is excused or approved in advance by employer. Worker may not begin work prior to the scheduled starting time or continue working after stopping time. (2) Worker is responsible for adhering to the employer's timekeeping policies and ensuring that all worked hours are properly logged and accounted for. Worker should promptly notify an immediate supervisor of any timecard issues or discrepancies. (3) While on the clock, worker is expected to give his or her full attention, effort, and focus to the assigned task, perform work diligently and productively. Workers may not sleep, waste time, loiter, take unreasonable or excessive breaks, distract other workers, or use electronic devices (e.g., cell phones) for recreation or personal business (except in the case of emergencies).			

For Public Burden Statement, see the Instructions for Form ETA-790/790A.



H-2A Agricultural Clearance Order
Form ETA-790A Addendum C
U.S. Department of Labor

H. Additional Material Terms and Conditions of the Job Offer

i. Job Offer Information 9

1. Section/Item Number *	A.8a	2. Name of Section or Category of Material Term or Condition *	Job Duties - Job Duties Continued 3
3. Details of Material Term or Condition (up to 3,500 characters) * (4) Workers should only enter work areas with employer's permission and authorization and should remain at the work area(s) assigned for the duration of the work day, unless authorized by employer to leave prior the scheduled stopping time. (5) Workers must follow supervisor's instructions regarding performance of tasks and any health, safety, and field sanitation guidelines, including but not limited to instructions for the safe and effective handling of mechanized equipment, heat stress protocols, and pesticide safety procedures. Workers should promptly report any health, safety, or maintenance issues (including equipment breakdowns, accidents, or injuries) to the employer. (6) Workers should perform work in a skillful and competent manner, taking care to avoid damage to crops/commodities, equipment, or property. Workers should not be careless or sloppy in their work in a manner that jeopardizes the marketability of the employer's crop or creates an unsafe work environment. (7) Workers may not report to work under the influence of drugs or alcohol and should report drug or alcohol use by other workers to the employer immediately. (8) Workers may not intentionally or recklessly damage employer's property, and may not remove, deface, alter, or otherwise interfere with any legally-required signs, postings, placards, or notices. (9) Workers may not leave trash or other waste in the field or other work areas and must dispose of trash in proper waste receptacles. (10) Workers must remain professional in all interactions with peers, the employer, supervisors, and members of the public. Worker may not harass, threaten, intimidate, or engage in any abusive or violent behavior against any individual. Fighting is prohibited. Workers may not carry, possess, or use any firearms or other dangerous or deadly weapon. (11) Workers may not steal from other workers or the employer. Worker may not remove tools, supplies, or equipment from farm premises without authorization. Worker may not falsify any identification, personnel, medical, production, or other work-related documents or records. Worker may not reveal confidential or proprietary information to any third-party, including but not limited to personnel records, customer lists, financial information, or other business records. (12) Workers may not drive employer-owned vehicles without employer's consent and without proper licensure, as required. Workers must adhere to all vehicle and transportation safety requirements, including the mandatory use of seatbelts. Workers may not use equipment of any kind (including vehicles) for personal use unless authorized by the employer.			

j. Job Offer Information 10

1. Section/Item Number *	A.11	2. Name of Section or Category of Material Term or Condition *	Pay Deductions - Deductions Continued 1
3. Details of Material Term or Condition (up to 3,500 characters) * If the employer receives a fine for acts committed by a worker on the road while driving an employer provided vehicle or equipment and he or she is at fault, the fine amount will be deducted from the employees' wages when expressly authorized by the worker in writing. No arrangements have been made with establishment owners or agents for the payment of a commission or other benefits for sales made to workers. In accordance with 8 CFR § 214.2(h)(5)(xi)(A) and 20 CFR § 655.135(j)-(k), employer prohibits the solicitation and payment of recruitment fees by workers. Workers who pay or are solicited to pay such a fee must inform the employer immediately. Employer will investigate all fee allegations and take immediate remedial action as appropriate. ADDITIONAL COMPENSATION. Employer may offer, at its discretion, pay differentials, raises, bonuses, or other compensation to any seasonal worker employed under the contract. All additional pay shall be based on non-discriminatory individual factors, including but not limited to performance, skill, or worker tenure (i.e., years of service). Employer pays by cash, check, pay card, and/or direct deposit. The payroll period is weekly. FIRST WEEK'S PAY. If an applicant fails to verify the start date of need between 9 and 5 business days prior to the original date of need, then they are disqualified from the first weeks' pay obligations listed in 20 C.F.R. § 653.501(c)(5). Work performed under the contract is exempt from federal overtime pay requirements under the Fair Labor Standards Act (FLSA). ADDITIONAL TERMS, CONDITIONS, AND ASSURANCES. SCHEDULING CHANGES. Workers should expect occasional periods of little or no work because of weather, crop or other conditions beyond the employer's control. These periods may occur anytime throughout the season. Workers may be assigned a variety of duties in any given day and different tasks on different days. REASONABLE ACCOMMODATIONS. Qualified workers with disabilities must notify the employer of any accommodations needed to perform the job. Workers must be able to perform the work required, with or without reasonable accommodations. A worker is not eligible for the job if the worker is not able to perform the job duties even with the requested accommodation, or if the employer is not reasonably able to provide the accommodation (i.e., because the accommodation would cause undue hardship on the operation of the business). NONDISCRIMINATION. All terms and conditions included in the job order will apply equally to all seasonal workers (U.S. and foreign H-2A), employed in the occupation described in this job order. DEPARTURE ACKNOWLEDGEMENT. Employer will advise all foreign H-2A workers of their responsibility to depart the United States upon separation of employment or completion of the H-2A contract period, unless the workers obtains an extension of status.			

For Public Burden Statement, see the Instructions for Form ETA-790/790A.