

Work Opportunity Tax Credit (WOTC)

WOTC VETERAN Target Groups

Please note that to be considered a veteran eligible for WOTC, an individual must meet these two standards:

1. Have served on active duty (not including training) in the U.S. Armed Forces for more than 180 days or have been discharged or released from active duty for a service-connected disability.
2. Not have a period of active duty (not including training) of more than 90 days that ended during the 60-day period ending on the hire date.

Target Group 2Ba Maximum Tax Credit \$2,400	Veteran receiving SNAP: A Veteran who is member of a family that received SNAP benefits (food stamps) for at least a 3-month consecutive months during the 15-month period ending on the hire date.
Target Group 2Bb Maximum Tax Credit \$4,800	Veteran Disabled Discharged (within year): A Veteran who is entitled to compensation for a service-connected disability; and has a hire date within 1 year of discharge or release from active duty.
Target Group 2Bc Maximum Tax Credit \$9,600	Veteran Disabled and Unemployed: A Veteran who is entitled to compensation for a service-connected disability; and was unemployed at least 6 months during the year ending on the hire date.
Target Group 2Bd Maximum Tax Credit \$2,400	Veteran Unemployed 4 weeks: A Veteran who was unemployed at least 4 weeks, but less than 6 months during the year prior to the hire date.
Target Group 2Be Maximum Tax Credit \$5,600	Veteran Unemployed 6 months: A Veteran who was unemployed at least 6 months during the year prior to the hire date.
Target Group E Maximum Tax Credit \$2,400	Veterans Affairs Referral: An individual with a disability who completed or is completing rehabilitative services from the U.S. Department of Veteran of Affairs.

WOTC NON-VETERAN Target Groups

Target Group C Maximum Tax Credit \$2,400	Ex-Felon: An individual who has been convicted of a felony within 1 year prior to the hire date.
Target Group C Maximum Tax Credit \$2,400	Ex-Felon: An individual who has been convicted of a felony AND has release date from prison within 1 year prior to the hire date.
Target Group C Maximum Tax Credit \$2,400	Ex-Felon: An individual charged with a felony received “deferred adjudication” (without a finding of guilty, but only if the court considers this to have been a “conviction”) AND was placed on probation within 1 year prior to the hire date.
Target Group D Maximum Tax Credit \$2,400	Designated Community Resident: An 18-39 year old who resides in a designated Rural Renewal County.
Target Group D Maximum Tax Credit \$2,400	Designated Community Resident: An 18-39 year old who resides in a designated Empowerment Zone.

Target Group E Maximum Tax Credit \$2,400	Vocational Rehabilitation Referral: An individual with a disability who completed or is completing rehabilitative services from a state-certified agency.
Target Group E Maximum Tax Credit \$2,400	Ticket to Work Referral: An individual with a disability who completed or is completing rehabilitative services from an Employment Network under the Ticket to Work program.
Target Group F Maximum Tax Credit \$1,200	Summer Youth Employee: A 16 or 17 year-old youth who works for the employer between May 1 and September 15 and resides in an Empowerment Zone.
Target Group G Maximum Tax Credit \$2,400	SNAP (Food Stamp) Recipient: An 18-39 year old who is a member of a family that received Supplemental Nutrition Assistance Program (SNAP) benefits for the 6 month period ending on hire date.
Target Group G Maximum Tax Credit \$2,400	SNAP (Food Stamp) Recipient: An 18-39 year old who is a member of a family that received Supplemental Nutrition Assistance Program (SNAP) benefits at least 3 months out of the 5-month period ending on the hire date, but has been determined ineligible to participate in the SNAP Program as the result of a failure to comply with the work requirements (Able-Bodied Adult without Dependents).
Target Group H Maximum Tax Credit \$2,400	Supplemental Security Income (SSI) Recipient: A recipient of SSI benefits for any month ending within the 60-day period ending on the hire date.
Target Group A Maximum Tax Credit \$2,400	Short-term TANF Recipient: A member of a family that received TANF benefits for 9 months (whether or not consecutive) during the 18 months ending on the hire date.
Target Group I Maximum Tax Credit \$9,000	Long-term Family Assistance Recipient (TANF): A member of a family that received TANF benefits for 18 consecutive months ending on the hire date.
Target Group I Maximum Tax Credit \$9,000	Long-term Family Assistance Recipient (TANF): A member of a family that received TANF benefits for at least 18 months (whether or not consecutive) and has a hire date that is not more than 2 years after the end of the earliest 18-month period after August 5, 1997.
Target Group I Maximum Tax Credit \$9,000	Long-term Family Assistance Recipient (TANF): A member of a family that received TANF benefits but stopped being eligible for TANF due to a Federal or state law that limits the maximum time payments could be made during the 2 years prior to the hire date.
Target Group L Maximum Tax Credit \$2,400	Long-Term Unemployment Recipient: A qualified long term unemployment recipient is any individual who on the hire date is in a period of unemployment that is not less than 27 consecutive weeks AND includes a period (which may be less than 27 weeks) in which the individual received unemployment compensation under State or Federal law.