

WOTC TAX CREDIT CALCULATION CHART

MINIMUM RETENTION PERIODS AND MAXIMUM TAX CREDIT AMOUNTS

Non-Veteran WOTC Target Groups	Worked at least 120 hours but less than 400 hours	Worked at least 400 hours
Short-Term TANF Recipient	Up to \$1,500 (25% of \$6,000 of first-year wages)	Up to \$2,400 (40% of \$6,000 of first-year wages)
Long-Term TANF Recipient	N/A	Up to \$9,000 (over 2 years) (40% of \$10,000 of first-year wages and 50% of \$10,000 of second-year wages)
SNAP (food stamp) Recipient	Up to \$1,500 (25% of \$6,000 of first-year wages)	Up to \$2,400 (40% of \$6,000 of first-year wages)
Designated Community Resident	Up to \$1,500 (25% of \$6,000 of first-year wages)	Up to \$2,400 (40% of \$6,000 of first-year wages)
Vocational Rehabilitation Referral	Up to \$1,500 (25% of \$6,000 of first-year wages)	Up to \$2,400 (40% of \$6,000 of first-year wages)
Ex-Felon	Up to \$1,500 (25% of \$6,000 of first-year wages)	Up to \$2,400 (40% of \$6,000 of first-year wages)
SSI Recipient	Up to \$1,500 (25% of \$6,000 of first-year wages)	Up to \$2,400 (40% of \$6,000 of first-year wages)
Long Term Unemployment Recipient	Up to \$1,500 (25% of \$6,000 of first-year wages)	Up to \$2,400 (40% of \$6,000 of first-year wages)

Veteran Target Group	Worked at least 120 hours but less than 400 hours	Worked at least 400 hours
Receives SNAP (food stamps) benefits	Up to \$1,500 (25% of \$6,000 of first-year wages)	Up to \$2,400 (40% of \$6,000 of first-year wages)

Entitled to compensation for service-connected disability:

Hired 1 year after leaving service	Up to \$3,000 (25% of \$12,000 of first-year wages)	Up to \$4,800 (40% of \$12,000 of first-year wages)
Unemployed at least 6 months	Up to \$6,000 (25% of \$24,000 of first-year wages)	Up to \$9,600 (40% of \$24,000 of first-year wages)

Unemployed:

At least 4 weeks	Up to \$1,500 (25% of \$6,000 of first-year wages)	Up to \$ 2,400 (40% of \$6,000 of first-year wages)
At least 6 months	Up to \$ 3,500 (25% of \$14,000 of first-year wages)	Up to \$5,600 (40% of \$14,000 of first-year wages)

Note: Please refer to the respective IRS forms for instructions on calculating and claiming the tax credit.



WOTC TAX CREDIT CALCULATION CHART

NON-PROFIT EMPLOYERS

MINIMUM RETENTION PERIODS AND MAXIMUM TAX CREDIT AMOUNTS

Veteran Target Group	Worked at least 120 hours but less than 400	Worked at least 400 hours
Receives SNAP (food stamps) benefits	Up to \$975 (16.25% of \$6,000 of first-year wages)	Up to \$1,560 (26% of \$6,000 of first-year wages)

Entitled to compensation for service-connected disability:

Hired 1 year after leaving service	Up to \$1,950 (16.25% of \$12,000 of first-year wages)	Up to \$3,120 (26% of \$12,000 of first-year wages)
Unemployed at least 6 months	Up to \$3,900 (16.25% of \$24,000 of first-year wages)	Up to \$6,240 (26% of \$24,000 of first-year wages)

Unemployed:

At least 4 weeks	Up to \$975 (16.25% of \$6,000 of first-year wages)	Up to \$1,560 (26% of \$6,000 of first-year wages)
At least 6 months	Up to \$2,275 (16.25% of \$14,000 of first-year wages)	Up to \$3,640 (26% of \$14,000 of first-year wages)

Note: Please refer to the respective IRS forms for instructions on calculating and claiming the tax credit.