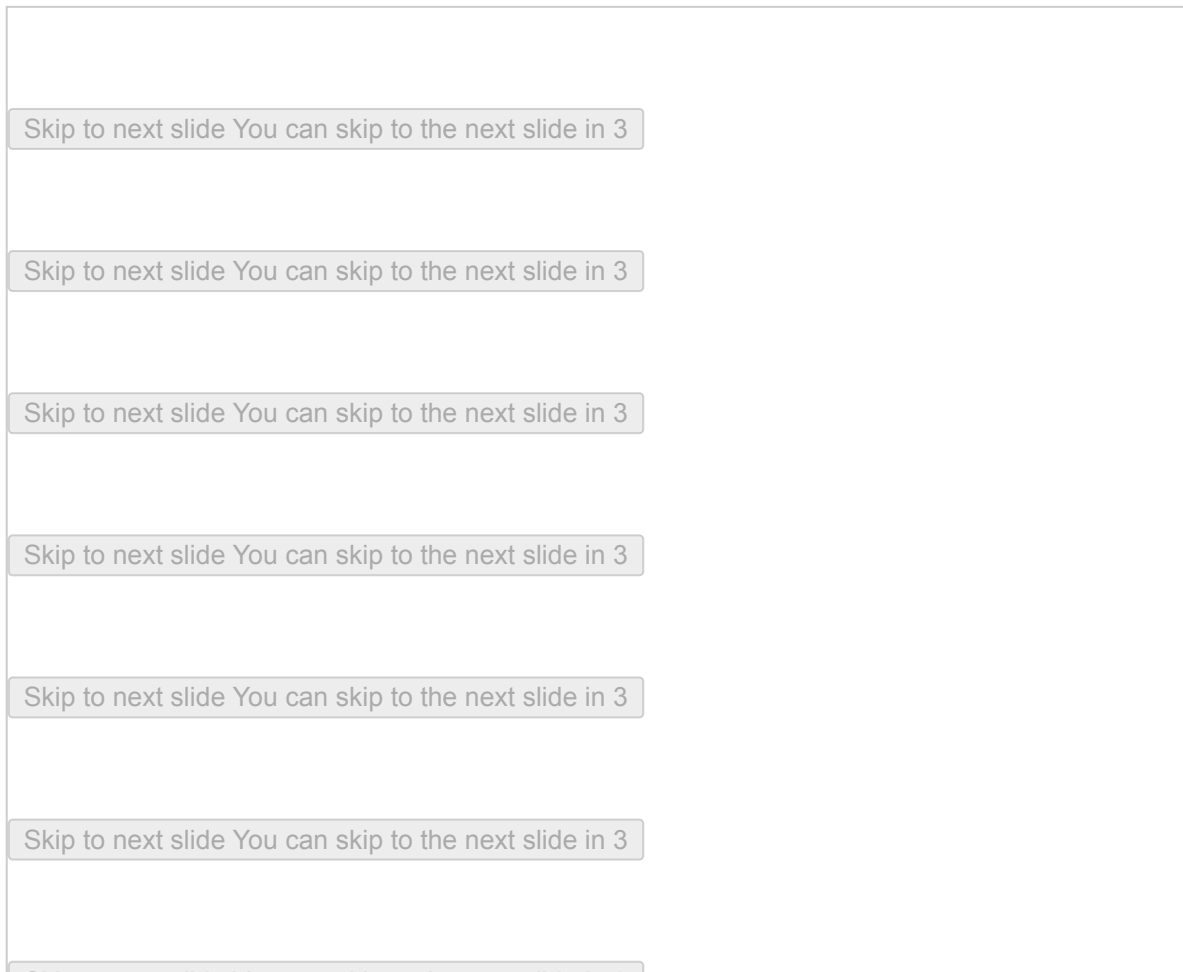


# WOTC Categories / Target Groups

WOTC Renewed Through 2025! Ten eligible categories:



## The Work Opportunity Tax Credit's Ten Target Groups from Cost Management Services

### Veteran Target Groups

#### 1. A "qualified veteran" is a veteran who is any of the following:

- A member of a family receiving assistance under the Supplemental Nutrition Assistance Program (SNAP) (food stamps) for at least 3 months during the first 15 months of employment.
- Unemployed for a period totaling at least 4 weeks (whether or not consecutive) but less than 6 months in the 1-year period ending on the hiring date.
- Unemployed for a period totaling at least 6 months (whether or not consecutive) in the 1-year period ending on the hiring date.
- A disabled veteran entitled to compensation for a service-connected disability hired not more than one year after being discharged or released from active duty in the U.S. Armed Forces.
- A disabled veteran entitled to compensation for a service-connected disability who is unemployed for a period totaling at least six months (whether or not consecutive)

in the one-year period ending on the hiring date.

## Other Target Groups

For an employee to be certified as an eligible group member by a State Workforce Agency, the new hire must belong to one of the following target groups:

**2. Long-term TANF Recipient.** A “long term family recipient” is an individual who at the time of hiring is a member of a family that meet one of the following conditions:

- Received assistance under an IV-A program for a minimum of the prior 18 consecutive months; OR
- Received assistance for 18 months beginning after 8/5/1997 and it has not been more than 2 years since the end of the earliest of such 18-month period; OR
- Ceased to be eligible for such assistance because a Federal or State law limited the maximum time those payments could be made, and it has been not more than 2 years since the cessation.

**3. Short-term TANF Recipient.** An individual who is a member of a family receiving assistance under a state plan approved under part A of title IV of the Social Security Act relating to Temporary Assistance for Needy Families (TANF). The assistance must be received for any 9-month period during the 18-month period ending on the hiring date.

**4. Supplemental Nutrition Assistance Program (SNAP) Recipient.** A “qualified SNAP benefits recipient” is an individual who on the date of hire is:

- At least 18 years old and under 40, AND
- A member of a family that received SNAP benefits for:
  - the previous 6 months OR
  - at least 3 of the previous 5 months.

**5. Designated Community Resident.** A DCR is an individual who, on the date of hiring:

- Is at least 18 years old and under 40,
- Resides within one of the following:
  - An Empowerment zone (see map)
  - An Enterprise community (see map)
  - A Renewal community (see map)
- AND continues to reside at the locations after employment.

**6. Vocational Rehabilitation Referral.** A “vocational rehabilitation referral” is a person who has a physical or mental disability and has been referred to the employer while receiving or upon completion of rehabilitative services pursuant to:

- A state plan approved under the Rehabilitation Act of 1973 OR
- An Employment Network Plan under the Ticket to Work program, OR

- A program carried out under the Department of Veteran Affairs.

**7. Ex-Felon.** A “qualified ex-felon” is a person hired within a year of:

- Being convicted of a felony or
- Being released from prison from the felony

**8. Supplemental Security Income – SSI Recipient.** An individual is a “qualified SSI recipient” if a month for which this person received SSI benefits is within 60 days of the date this person is hired.

**9. Long-Term Unemployment Recipient.** A qualified long-term unemployment recipient is one who has been unemployed for not less than 27 consecutive weeks at the time of hiring and received unemployment compensation during some or all of the unemployment period.

**10. Summer Youth.** A “qualified summer youth employee” is one who:

- Is at least 16 years old, but under 18 on the date of hire or on May 1, whichever is later, AND
- Is only employed between May 1 and September 15 (was not employed prior to May 1) AND
- Resides in an Empowerment Zone (EZ), enterprise community or renewal community (see map).

### **Minimum Employment or Retention Period**

In addition to belonging to one of the WOTC Target Groups groups outlined above, all new employees must work a minimum of **120 hours** for the employer to qualify to claim the WOTC.

### **Ineligible Populations**

The following individuals or groups of individuals do not qualify for the WOTC, even if they meet the other eligibility criteria:

- Employer’s relatives and dependents;
- Majority owners of the employer; and
- Former employees.

### **Call Now To Sign Up and Save**

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