










# Do You WOTC?

## Eligible Employee Target Groups

The Work Opportunity Tax Credit is federal legislation enacted to promote the hiring of certain targeted demographic groups that typically have challenges gaining employment. The program assists employers by offering federal tax credits up to \$9,600 per eligible employee.

<p><b>VETERANS</b> </p> <p><b>Requirements</b></p> <p><b>Must meet both:</b></p> <ul style="list-style-type: none"> <li>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; <b>AND</b></li> <li>Cannot have a period of active duty (not including training) of more than 90 days that ended during the 60-day period ending on the hiring date</li> </ul> <p>Also must meet <b>ONE</b> of the following:</p> <ul style="list-style-type: none"> <li>A member of a family that received SNAP benefits for at least 3 months during the 15 month period ending on the hiring date</li> <li>Entitled to compensation for a service-connected disability and was:             <ul style="list-style-type: none"> <li>Hired within one year of discharge or release from active duty, or</li> <li>Unemployed for at least six months in the year ending on the hiring date, or:</li> </ul> </li> <li>Unemployed for:             <ul style="list-style-type: none"> <li>At least four weeks (but less than six months) in the year ending on the hiring date, <b>OR</b></li> <li>At least six months in the year ending on the hiring date</li> </ul> </li> </ul>	<p><b>TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) RECIPIENTS</b> </p> <p>Short-term TANF recipient — a member of a family that:</p> <ul style="list-style-type: none"> <li>Received TANF benefits for any nine months during the 18-month period ending on the hiring date</li> </ul> <p>Long-term TANF recipient — a member of a family that meets one of the following:</p> <ul style="list-style-type: none"> <li>Received TANF benefits for at least 18 consecutive months ending on the hiring date</li> <li>Stopped being eligible for TANF payments during the past two years because a Federal or state law limited the maximum time payments could be made, and the individual is hired not more than two years after such eligibility ended</li> <li>Received TANF benefits for any 18 months after August 5, 1997, and has a hiring date that is not more than two years after the end of the earliest 18-month period after August 5, 1997</li> </ul>	<p><b>SUPPLEMENTAL SECURITY INCOME RECIPIENTS</b> </p> <p>An individual who received Supplemental Social Security Income (SSI) benefits for any month that ended during the 60-day period ending on the hire date.</p> <p><b>SUMMER YOUTH EMPLOYEES</b> </p> <p>A 16 or 17 year-old youth who:</p> <ul style="list-style-type: none"> <li>Works for the employer between May 1 and September 15; <b>AND</b></li> <li>Lives within one of the federally-designated Empowerment Zones</li> </ul>
<p><b>SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) RECIPIENTS (SNAP FORMERLY KNOWN AS FOOD STAMPS)</b> </p> <p>An individual 18-39 years old who is a member of a family that received SNAP benefits for one of the following:</p> <ul style="list-style-type: none"> <li>The six-month period ending on the hiring date</li> <li>At least three of the five months ending on the hiring date, in the case of a family member who ceased to be eligible for such assistance under Section 6 (o) of the Food Stamp Act of 1977</li> </ul>	<p><b>DESIGNATED COMMUNITY RESIDENTS</b> </p> <p>An 18 – 39 year old who lives within one of the federally-designated Rural Renewal Communities or Empowerment Zones</p> <p><b>VOCATIONAL REHABILITATION REFERRED INDIVIDUALS</b> </p> <p>An individual with a disability who completed or is completing a rehabilitative services from a state-certified agency, an Employment Network under the Ticket to Work program, or the U.S. Department of Veteran affairs</p>	<p><b>QUALIFIED LONG-TERM UNEMPLOYMENT RECIPIENT</b> </p> <p>An individual hired after December 31, 2015 who is in a period of unemployment that:</p> <ul style="list-style-type: none"> <li>Is not less than 27 consecutive weeks; <b>AND</b></li> <li>Includes a period (which may be less than 27 consecutive weeks) in which the individual received unemployment compensation under state or federal law</li> </ul> <p><b>EX-FELONS</b> </p> <p>An individual who:</p> <ul style="list-style-type: none"> <li>Has been convicted of a felony; <b>AND</b></li> <li>Who has been hired within one year after the conviction or release date from prison</li> </ul>

**Learn More:** Equifax delivers a comprehensive service that helps employers get the most out of their WOTC program. Our superior technology, proprietary SmartScreen module, and simplified processes help identify more WOTC eligible employees and capture more tax credits for their organizations nationwide.

**CONTACT US**

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