

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)
Summer Youth Employee	Up to \$750 (25% of \$3,000 of first-year wages)	Up to \$1,200 (40% of \$3,000 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.

