

Work Opportunity Tax Credit (WOTC Overview)



Earn a Federal tax credit per qualified individual hired through the WOTC administered by the Connecticut Department of Labor (DOL) Employment Services (ES) Operations Tax Credit Unit. It's easy:

- You choose the new employee who is qualified for one of the designated groups.
- There is no limit on the number of people you can hire under this program.
- Only minimal paperwork must be filed to claim a tax credit.

A qualified employee is a member of one of the following specific groups:

On or Before December 31, 2006	On January 1, 2007 and before May 26, 2007	On or after May 26, 2007
<ul style="list-style-type: none"> • Temporary Assistance to Needy Families (TANF) recipient • Ex-felon • Food Stamp recipient • High-Risk Youth • Summer Youth employee • Supplemental Security Income (SSI) recipient or Ticket-to-Work holder • Qualified Veteran • Vocational Rehabilitation Referral or Ticket-to-Work holder 	<ul style="list-style-type: none"> • Temporary Assistance to Needy Families (TANF) recipient • Ex-felon • Food Stamp recipient • High-Risk Youth • Summer Youth employee • Supplemental Security Income (SSI) recipient or Ticket-to-Work holder • Qualified Veteran • Vocational Rehabilitation Referral or Ticket-to-Work holder • Long-Term Family Assistance Recipient (LTFAR) 	<ul style="list-style-type: none"> • Temporary Assistance to Needy Families (TANF) recipient • Ex-felon • Food Stamp recipient • Designated Community Residents • Summer Youth employee • Supplemental Security Income (SSI) recipient or Ticket-to-Work holder • Qualified Veteran • Vocational Rehabilitation Referral or Ticket-to-Work holder • Long-Term Family Assistance Recipient (LTFAR)

Who Does Not Qualify For The WOTC Tax Credits:

- Employers not covered by FUTA
- Relatives of the employer
- Individuals rehired by an employer
- Individuals employed in Federally subsidized on-the-job training positions