

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) Work Opportunity 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.

Current WOTC Target Groups:

On or after January 1, 2012 and before December 31, 2013 (retroactive re-authorization of target groups)

- 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 (VOW to Hire Heroes)**
- 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 the Federal Unemployment Tax Act (FUTA)
- Relatives of the employer
- Individuals rehired by an employer
- Individuals employed in Federally subsidized on-the-job training positions