

EMPLOYER TAX CREDITS

The Work Opportunity Tax Credit

- ▶ Tax credits for hiring people from eligible target groups.

WOTC Program

The **Work Opportunity Tax Credit (WOTC)** program provides federal tax credits to Ohio employers that hire individuals from one of several target groups. Credits range from \$1,200 to \$9,600, based on the target group and the number of hours worked.

Target Groups

- ▶ Veterans
- ▶ Temporary Assistance for Needy Families recipients
- ▶ Supplemental Nutrition Assistance Program (food stamp) recipients
- ▶ Designated community residents
- ▶ Individuals referred from vocational rehabilitation
- ▶ Ex-felons
- ▶ Supplemental Security Income recipients
- ▶ Eligible summer youth employees
- ▶ Long-term unemployed



Three Simple Steps to Apply

1. Request access to the automated WOTC system.
2. Complete the IRS 8850 and ETA 9061 forms.
3. Log into your WOTC account and submit the request for certification.

More detailed instructions are available at jfs.ohio.gov/wotc/Participate.stm.

All applications must be received by the Ohio Department of Job and Family Services within 28 days of the individual's start-to-work date.

More Information

For more information about the WOTC program, visit jfs.ohio.gov/wotc.

For the latest program announcements visit dol.gov/agencies/eta/wotc

For information on how to claim the credit, visit irs.gov and search for Work Opportunity Tax Credit.

The Ohio Department of
Job and Family Services
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Mike DeWine, Governor
State of Ohio

Matt Damschroder, Director
Ohio Department of Job and Family Services

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