

Work Opportunity Tax Credit Eligible for New Hires Criteria

1. Veterans Target Groups:

A new hire qualifies for a veterans target group, if the individual is:

- A veteran who is a member of a family that received SNAP benefits (food stamps) for at least 3-month period during the 15-month period prior to hire date; **(Maximum Tax Credit \$2,400)** OR
- A disabled veteran entitled to compensation for service-connected disability, who has been:
 - Hired within 1 year of discharge or release from active duty, **(Maximum Tax Credit \$4,800)** OR
 - Unemployed for at least 6 months during year prior to hire date; **(Maximum Tax Credit \$9,600)**OR
- A veteran who has been unemployed for:
 - At least 4 weeks during year prior to hire date; **(Maximum Tax Credit \$2,400)** OR
 - At least 6 months during year prior to hire date. **(Maximum Tax Credit \$5,600)**

Please note that to be considered veteran eligible for WOTC; an individual must meet these two standards:

- 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.
- Not 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.

2. Long-term Temporary Assistance for Needy Families (TANF) Recipient: **(Maximum Tax Credit \$9,000)**

A new hire must be a member of a family that meets one of the following circumstances:

- Has received TANF benefits for at least 18 consecutive months ending on the hiring date; OR
- Has received TANF benefits for at least 18 consecutive or non-consecutive months after August 5, 1997, as long as the last month (18th month) of cash assistance is not more than 2 years from hire date.
- Stopped being eligible for TANF payments during the past 2 years because a Federal or State law limited the maximum time those payments could be made.

3. Short-term TANF Recipient: **(Maximum Tax Credit \$2,400)**

A member of a family that received TANF benefits for any 9-month period during the 18-month period ending on the hiring date.

4. SNAP (food stamp) Recipient: **(Maximum Tax Credit \$2,400)**

A new hire qualifies for this target group, if the individual is:

- Age 18 to 39 years old, **AND**
- A member of a family that received Supplemental Nutrition Assistance Program (SNAP) benefits for:
 - The 6 months ending on the hiring date, OR
 - At least 3 of the 5 months ending on the hiring date.

5. Designated Community Resident: **(Maximum Tax Credit \$2,400)**

A new hire meets the criteria for this target group, if the individual:

- Is age 18-39 years old, **AND**
- Resides within one of the federally designated:
 - Rural Renewal Counties (RRCs), OR
 - Empowerment Zones (Ezs) **(Not a Kansas target group)**

6. Vocational Rehabilitation Referral: (Maximum Tax Credit \$2,400)

An individual with a disability who completed, or is completing, rehabilitative services provided by:

- A state-certified agency, OR
- An Employment Network under the Ticket to Work program, OR
- The U.S. Department of Veteran Affairs.

7. Ex-felon: (Maximum Tax Credit \$2,400)

A new hire meets the criteria for this target group, if the individual:

- Has been convicted of a felony; **AND**
- Has a hiring date that is not more than 1 year after the conviction or release dates from prison, OR
- Those participating in a Work Release Program are considered eligible for WOTC.

8. Supplemental Security Income (SSI) Recipient: (Maximum Tax Credit \$2,400)

A recipient of SSI benefits for any month ending during the past 60-day period ending on the hire date.

9. Ticket-to-Work (TW) Recipient: (Maximum Tax Credit \$2,400)

An individual meets the criteria for this target group, if the individual:

- Is a ticket holder under the Ticket-to-Work program; **AND**
- Has an active individual work plan (IPE) from an Employment Network (EN)

10. Qualified Long-term Unemployment Recipient: (Effective Date 01-01-2016) (Maximum Tax Credit \$2,400)

A qualified long-term unemployment recipient is any individual who on the day before the individual begins work is in a period of unemployment that is:

- not less than 27 consecutive weeks **AND**
- includes a period in which the individual received unemployment compensation under State or Federal Law within the 27 weeks prior to the hire date.