

Work Opportunity Tax Credit Target Groups

Group A: **Short-Term TANF Recipient** – A member of a family that received Temporary Assistance for Needy Families (TANF) benefits for any nine-month period during the 18-month period ending on the hiring date.

Group B: **Qualified Veteran** – A qualified veteran who meets any of the following criteria:

- A member of a family that received food stamps (i.e., Supplemental Nutrition Assistance Program benefits for at least a three-month period during the 15-month period ending on the hiring date).
- Entitled to compensation for a service-connected disability and hired within one year of discharge, or release from active duty.
- Entitled to compensation for a service-connected disability and unemployed for a period, or periods, totaling at least six months of the year, ending on the hiring date.
- Unemployed for at least four weeks (but less than six months) during the one-year period ending on the hiring date.
- Unemployed for at least six months or more during the one-year period ending on the hiring date.

Note: To be considered a qualified veteran for this purpose, the individual must meet these two standards:

- Served on active duty, not including training, in the 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, for more than 90 days that ended during the 60-day period concluding on the hiring date.

Group C: **Qualified Ex-Felon** – An ex-felon who meets the following criteria:

- Has been convicted of a felony under any federal or state law.
- Is hired not more than one year after the conviction or release from prison for that felony.

Note: Ex-felons who are participating in a transitional program (e.g., work release) are eligible for the WOTC initiative if they were convicted of a felony.

Group D: **Qualified Designated Community Resident** – An individual who meets the following criteria:

- At least age 18, but not yet age 40, on the hiring date.
- Lives in an Empowerment Zone (See [Empowerment Zone Locator](#)).

- Group E: Vocational Rehabilitation Referral** – An individual with a disability who has completed, or is completing, rehabilitative services provided by any of the following:
- A state-certified agency.
 - An Employment Network under the Ticket to Work program.
 - The Department of Veteran Affairs.
- Group F: Summer Youth Employee** – Any individual who meets the following criteria:
- Performs services for the employer between May 1 and September 15.
 - Is age 16 or 17 on the hiring date.
 - Lives in an Empowerment Zone (See [Empowerment Zone Locator](#)).
- Group G: Food Stamp Recipient** – Any individual who meets the following criteria:
- Is at least age 18, but not yet age 40, on the hiring date.
 - Is a member of a family that meets one of the following criteria:
 - Has received food stamps for the six-month period ending on the hiring date.
 - Has received food stamps for at least three months of the five-month period ending on the hiring date.
- Group H: SSI Recipient** – Any individual who is a recipient of Supplemental Security Income (SSI) benefits for any month that ends during the 60-day period ending on the hiring date.
- Group I: Long-Term Family Assistance Recipient** – An individual who is a member of a family that meets any of the following criteria:
- Has received TANF payments for any 18 consecutive months ending on the hiring date.
 - Receives TANF payments for any 18 months (whether or not consecutive) beginning after August 5, 1997, and the earliest 18-month period beginning after August 5, 1997, ended within the last two years.
 - Stopped being eligible for TANF payments because federal or state law limits the maximum period such assistance is payable and the individual is hired not more than two years after such eligibility ended.
- Group L: Long-Term Unemployment Recipient** – An individual who meets the following criteria:
- Has been unemployed for a period of no less than 27 consecutive weeks on the day before the individual begins work for the employer.
 - Has received unemployment compensation under state or federal law during that period (period of time receiving unemployment compensation may be less than 27 weeks).