

# The Work Opportunity Tax Credit (WOTC)

is a federal tax credit incentive that Congress provides to private-sector businesses for hiring individuals from any of ten target groups who have consistently faced significant barriers to employment.



Employers can earn **\$1,200 to \$9,600** in tax credits, depending on the amount of hours worked, when hiring employees from one of the below target groups:

- Veterans (unemployed/disabled/SNAP)
- Ex-felon
- Temporary Assistance for Needy Families (TANF)
- Designated Community Resident and Empowerment Zone
- Vocational Rehabilitation Referral
- Supplemental Nutrition Assistance Program (SNAP)
- Supplemental Security Income (SSI) Recipient
- Long-Term Family Assistance Recipient (LTFAR)
- Summer Youth Employee
- Long Term Unemployment Recipient

## How to Claim the Tax Credit

Eligible certifications are filed with the employer's annual business federal income tax forms. There is no minimum number of employees for an employer to participate and there is no maximum number of employees an employer can take a credit on.

## How to Participate

1. Complete and sign forms **8850** (Pre-Screening Notice and Certification Request for the Work Opportunity Credit) and **9061** (Individual Characteristics Form) along with any additional required documentation.
2. Request an online account at <https://wotc.vec.virginia.gov>.
3. Once approved, log in to your account to:
  - a. Enter application data
  - b. Check application status
  - c. Print certifications or denials
  - d. Upload pdf formatted supporting documentation
  - e. Bulk upload applications (consultants only)

**Important Note:** Applications must be entered/received within 28 days of the new hires' start to work date to ensure consideration.

### Program Update

*The Work Opportunity Tax Credit (WOTC) is authorized until December 31, 2025.*

For additional information about WOTC and eligible target groups see <https://www.dol.gov/agencies/eta/wotc>

**Questions:** Call or email Priscilla Skinner, WOTC State Coordinator, at 804-786-4341 or [priscilla.skinner@vec.virginia.gov](mailto:priscilla.skinner@vec.virginia.gov)

*The Virginia Employment Commission is An Equal Opportunity Employer/Program. Auxiliary aids and services are available upon request to individuals with disabilities.*



<https://wotc.vec.virginia.gov>