



NCWORKS
WORK
OPPORTUNITY
TAX CREDIT



Federal tax credits are available to employers who hire individuals from eligible target groups with significant barriers to employment. To find out if businesses are eligible for Work Opportunity Tax Credits (WOTC), the N.C. Division of Workforce Solutions can assist with the application process.



► Who is eligible?

Targeted groups eligible for the WOTC include veterans, former offenders, long-term unemployed, employees with vocational rehabilitation and Ticket to Work referrals, SNAP recipients, SSI recipients, long-term family assistance recipients, and others.

► Who does not qualify?

A tax credit may not be claimed for relatives, previous employees, new employees who haven't worked 120 hours in the first year of employment, employees receiving federally subsidized on-the-job-training, or 1099 employees.

► How much are the credits?

The amount of tax credits employers can claim is based on the targeted group of the individual hired, the wages paid during their first year of employment and the number of hours worked. A business can receive anywhere from \$1,200 to \$9,600 for each one of its eligible employees.

► How do I apply?

The simple process begins with completion of IRS and U.S. Department of Labor forms and includes registering with NCWorks online.

More information can be found at:

nccommerce.com/grants-incentives/workforce-grants/work-opportunity-tax-credit.

Get more information about WOTC today.

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