



# Work Opportunity Tax Credit

The Work Opportunity Tax Credit (WOTC) is a federal tax credit that is available to employers who hire job seekers from designated target groups who have consistently faced barriers to employment. To qualify for the tax credit, employers must apply and verify that the **new hire** is a member of one of the targeted groups. Participation in WOTC is voluntary and employers must ask workers if they are willing to provide the required information in order to participate.

## How to Apply for WOTC

Employers can apply for WOTC by registering for an account on the WOTC portal at [wotc.azdes.gov](https://wotc.azdes.gov). After an account is created, employers may use the portal to submit individual WOTC requests, check the status of a completed application, upload a batch file or change their profile information.

**All forms must be submitted within 28 calendar days from the employee's first day of employment.**

Employers can check the status of the certification process in the WOTC portal at [wotc.azdes.gov](https://wotc.azdes.gov). When the WOTC Unit determines an employee is certified as meeting eligibility for one of the WOTC target groups, the employer may file for the tax credit with the IRS.

## How to Find WOTC Eligible Applicants

ARIZONA@WORK is available to help employers fill their job vacancies. Email [dersazemployer@azdes.gov](mailto:dersazemployer@azdes.gov) for assistance or post job openings in Arizona's labor-exchange system, the Arizona Job Connection at [azjobconnection.gov](https://azjobconnection.gov).

## WOTC Targeted Groups

Employers can hire eligible employees from the following target groups for WOTC:

- Qualifying Veterans
- Qualified IV-A Recipient (Temporary Assistance for Needy Families (TANF) Recipients)
- Supplemental Nutrition Assistance Program (SNAP) Recipients
- Designated Community Residents
- Individuals Referred from the Vocational Rehabilitation Program
- Ex-Felons
- Supplemental Security Income (SSI) Recipients
- Summer Youth Employees
- Long-Term Family Assistance Recipients
- Long-Term unemployed Recipients





## What are the Tax Amounts for each Target Group?

WOTC ranges from \$1,200 to \$9,600 for each individual hired from a designated targeted group. This tax credit is also dependent upon the new employee working a minimum of 120 hours in their first year. Visit [the WOTC target group webpage](#) to view the maximum tax credit for each WOTC target group.



## Information and Resources

Additional information about the WOTC program, including helpful guides and related forms, is available on our website at [bit.ly/AZWOTC](http://bit.ly/AZWOTC).

The U.S Department of Labor has additional information about the WOTC program available on its website at [dol.gov/agencies/eta/wotc](http://dol.gov/agencies/eta/wotc).



## Contact Us!

Contact the Arizona WOTC Unit by email [WOTC@azdes.gov](mailto:WOTC@azdes.gov).



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