



UNITED STATES DEPARTMENT OF LABOR  
Employment and Training Administration

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## Work Opportunity Tax Credit

### What is WOTC?

The Work Opportunity Tax Credit (WOTC) is a Federal tax credit available to employers for hiring individuals from certain target groups who have consistently faced significant barriers to employment.

WOTC joins other workforce programs that incentivize workplace diversity and facilitate access to good jobs for American workers.

### What does WOTC do?

WOTC helps targeted workers move from economic dependency into self-sufficiency as they earn a steady income and become contributing taxpayers, while participating employers are able to reduce their income tax liability.

### How large is the tax credit?

The maximum tax credit ranges from \$1,200 to \$9,600, depending on the employee hired.

### What's New

- [Guidance on WOTC Program Status](#)
- [Guidance on Empowerment Zones Issued](#)
- [New WOTC Video Resources](#)
- [Guidance for ARRA Target Groups](#)
- [Guidance on Veterans Target Group](#)
- [Misrouted WOTC Applications](#)

### Looking for more information?



### How to Apply

- [Calculate your Tax Credit](#)
- [WOTC Forms](#)

### Additional Resources

- [Brochures & Fact Sheets](#)
- [IRS WOTC Information](#)
- [Solutions for Business](#)

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