

QUICK FACTS

WORKFORCE SERVICES

Work Opportunity Tax Credit

Program Overview

FloridaCommerce administers the Work Opportunity Tax Credit (WOTC) program which offers a federal tax credit to businesses that hire individuals from certain target groups who have consistently faced significant barriers to employment. In addition to reducing the income tax liability for participating businesses, WOTC promotes workforce diversity and facilitates access to employment opportunities that will help targeted workers move from economic dependency into self-sufficiency as they earn a steady income and become contributing taxpayers. An employer can reduce their tax liability up to \$9,600 over two years, depending on the qualified applicant.

Target Groups

This federal tax incentive may be provided to employers for hiring individuals who fall within one of the following target groups:

- Qualified Temporary Assistance to Needy Families (TANF) Recipients
- Qualified Veterans (SNAP Recipients, Disabled, Unemployed)
- Qualified Ex-felons
- Qualified Designated Community Residents (residing in an Empowerment Zone)
- Qualified Vocational Rehabilitation Referred Individuals
- Qualified Summer Youth Employees (residing in an Empowerment Zone)
- Qualified Supplemental Nutrition Assistance Program (SNAP) Recipients
- Qualified Supplemental Security Income Recipients
- Qualified Long-Term TANF Recipients
- Qualified Long-Term Unemployment Recipients

Program Priorities and Goals

- Issue employer certifications, denials, or notices of invalidation for tax credits in accordance with the policies and procedures set forth by the U.S. Department of Labor, Employment and Training Administration.
- Provide training and technical assistance to participating businesses, consultants, and program partners.
- Develop working agreements with other state workforce agencies for the timely and orderly processing of “out-of-state” certification requests.



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Ron DeSantis, Governor
J. Alex Kelly, Secretary