

WOTC TAX CREDITS FOR VETERAN TARGET GROUPS

FOR-PROFIT EMPLOYERS

Type of Qualified Unemployed Veteran	Hours Required to be Worked to Meet the Minimum Retention Period	
<i>(Note: must have been hired by a for-profit employer before January 1, 2013.)</i>	At Least 120 Hours, But Less than 400 Hours	At Least 400 Hours as of the Date the IRS Form 5884 is Filed
Veteran certified as being a member of a family receiving food stamps (SNAP) for at least a three (3) month period ending during the 12 month period ending on the hiring date	25% of \$6,000 of first-year wages (up to \$1,500)	40% of \$6,000 of first-year wages (up to \$2,400)
Veteran certified as having aggregate periods of unemployment of at least four (4) weeks, but less than six (6) months, in the one (1) year prior to being hired	25% of \$6,000 of first-year wages (up to \$1,500)	40% of \$6,000 of first-year wages (up to \$2,400)
Disabled veteran who is certified as having a hiring date, which is not more than one (1) year after discharge or release from active duty	25% of \$12,000 of first-year wages (up to \$3,000)	40% of \$12,000 of first-year wages (up to \$4,800)
Veteran certified as having aggregate periods of unemployment of six (6) months or more in the one (1) year prior to being hired	25% of \$14,000 of first-year wages (up to \$3,500)	40% of \$14,000 of first-year wages (up to \$5,600)
Disabled veteran who is certified as having aggregate periods of unemployment of six (6) months or more in the one (1) year prior to being hired	25% of \$24,000* of first-year wages (up to \$6,000) * For veterans in this category hired before November 22, 2011, the max credit is 25% of \$12,000 of first-year wages (up to \$3,000)	40% of \$24,000* of first-year wages (up to \$9,600) * For veterans in this category hired before November 22, 2011, the max credit is 40% of \$12,000 of first-year wages (up to \$4,800)

QUALIFIED TAX-EXEMPT NOT FOR-PROFIT ORGANIZATIONS

Type of Qualified Unemployed Veteran	Hours Required to be Worked to Meet the Minimum Retention Period	
<i>(Note: must have been hired by a qualified tax-exempt organization on or after November 22, 2011, and before January 1, 2013.)</i>	At Least 120 Hours, But Less than 400 Hours	At Least 400 Hours as of the Date the IRS Form 5884 is Filed
Veteran certified as being a member of a family receiving Supplemental Nutrition Assistance Program benefits (SNAP or food stamps) under the Food and Nutrition Act of 2008 for at least a three (3) month period ending during the 12-month period ending on the hiring date	16.25% of \$6,000 of first-year wages (up to \$975)	26% of \$6,000 of first-year wages (up to \$1,560)
Veteran certified as having aggregate periods of unemployment of at least four (4) weeks but less than six (6) months in the one (1) year prior to being hired	16.25% of \$6,000 of first-year wages (up to \$975)	26% of \$6,000 of first-year wages (up to \$1,560)
Disabled veteran who is certified as having a hiring date, which is not more than one (1) year after discharge or release from active duty	16.25% of \$12,000 of first-year wages (up to \$1,950)	26% of \$12,000 of first-year wages (up to \$3,120)
Veteran certified as having aggregate periods of unemployment of six (6) months or more in the one (1) year prior to being hired	16.25% of \$14,000 of first-year wages (up to \$2,275)	26% of \$14,000 of first-year wages (up to \$3,640)
Disabled veteran who is certified as having aggregate periods of unemployment of six (6) months or more in the one (1) year prior to being hired	16.25% of \$24,000 of first-year wages (up to \$3,900)	26% of \$24,000 of first-year wages (up to \$6,240)

Note: Please refer to the respective IRS forms for instructions on calculating and claiming the tax credit.

