



**Tax Credit Unit Fact Sheet**

**Work Opportunity Tax Credit (WOTC)**

**Target group: Qualified Designated Community Resident**

A **Designated Community Resident, Target Group D** is an 18-39 year old who resides in a federally designated rural renewal county of:

* **For Kentucky -** Bell, Caldwell, Floyd, Harlan, Hickman, Leslie, Letcher, Pike or Union
* **For Ohio -** Crawford, Monroe, Paulding, Seneca or Van Wert
* **For West Virginia -** Calhoun, Gilmer, Logan, McDowell, Mercer, Mingo, Summers, Tucker, Webster, Wetzel or Wyoming
* **For Indiana -** Perry County
* **For Illinois -** Alexander, Edwards, Franklin, Gallatin, Greene, Hancock, Hardin, Jasper, Knox, McDonough, Montgomery, Pulaski, Randolph, Richland, Scott, Warren, Wayne or White

**OR**

An **Empowerment Zone** is an 18-39 year old who resides in a federal Empowerment Zone of Clinton, Jackson or (parts of) Wayne counties in Kentucky.

**Maximum Credit Amount $2,400**

**Tier 1-Worked at least 120 hours, but less than 400 hours**

* Up to $1,500
* 25 percent of $6,000 of first-year wages

**Tier 2-Worked at least 400 hours**

* Up to $2,400
* 40 percent of $6,000 of first-year wages

Note: TEGL No. 25-15 provided an extension of the Empowerment Zones for a two-year period beginning on Jan. 1, 2015 and ending on Dec. 31, 2016.