



**Tax Credit Unit Fact Sheet**

**Work Opportunity Tax Credit (WOTC)**

**Target group: Qualified Ex-felons**

A qualified **Ex-Felon, Target Group C** for WOTC is an individual who has been convicted of a felony or released from incarceration for a felony conviction within 12 months prior to the individual’s start date.

**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

Examples of supportive documentation for a qualified Ex-Felon, WOTC Target Group C include:

* a parole officer’s statement
* extracts of court records
* copy data in Department of Corrections online system at <http://kool.corrections.ky.gov/>