



**Tax Credit Unit Fact Sheet**

**Work Opportunity Tax Credit (WOTC)**

**Target group: Qualified Supplemental Security Income Recipients**

A **Supplemental Security Income (SSI) Recipient Target Group H,** is a recipient of SSI benefits for any month ending within the 60-day period ending on the hire 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 Supplemental Security Income Recipient include:

* SSI Record or Authorization
* SSI Contact Information
* Evidence of SSI Benefits