



**Tax Credit Unit Fact Sheet**

**Work Opportunity Tax Credit (WOTC)**

**Target group: Qualified Supplemental Nutritional Assistance Program (Food Stamp) Recipient**

A **SNAP (Food Stamp) Recipient,** **Target Group G,** is an 18-39 year old who is a member of a family that received Supplemental Nutrition Assistance Program (SNAP) benefits for the six-month period ending on hire date;

**OR**

an 18-39 year old who is a member of a family that received Supplemental Nutrition Assistance Program (SNAP) benefits at least three months out of the five-month period ending on the hire date, in the case of an able-bodied adult without dependents who have been determined ineligible to participate in the Food Stamp program as a result for failure to comply with the work requirements of section 6(0) of the Food Stamp act of 1977.

**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