



**Tax Credit Unit Fact Sheet**

**Work Opportunity Tax Credit (WOTC)**

**Target group: Qualified Short-term Temporary Assistance for Needy Families (TANF) Recipient**

A **Short-term TANF Recipient, Target Group A,** is a member of a family that received TANF/KTAP benefits for nine months (whether or not consecutive) during the 18-month period prior to the 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