



**Tax Credit Unit Fact Sheet**

**Work Opportunity Tax Credit (WOTC)**

**Target group: Qualified Vocational Rehabilitation Referrals**

A **Vocational Rehabilitation Referral,** **Target Group E is** an individual with a disability who completed or is completing rehabilitative services from a state certified agency, an Employment Network under the Ticket to Work program or the U.S. Department of Veteran Affairs (must have a hire date within two years of receiving services).

**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 Vocational Rehabilitation Referral include:

A conditional certification issued by the Office for Vocational Rehabilitation with an individual plan of employment dates.