**WOTC CATEGORIES AND MAXIMUM AMOUNTS**

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| **Veteran Target Groups** | **Worked at least 120 hours but less than 400 hours** | **Worked at least 400 hours** |
| Received (food stamps) benefits3 of last 15 months | **Up to $1,500**(25% of $6,000 of first-year wages) | **Up to $2,400**(40% of $6,000 of first-year wages) |
| Disabled Veteran hired within 1 year of leaving service | **Up to $3,000**(25% of $12,000 of first-year wages) | **Up to $4,800**(40% of $12,000 of first-year wages) |
| Disabled Veteran Unemployed at least 6 months | **Up to $6,000**(25% of $24,000 of first-year wages) | **Up to $9,600**(40% of $24,000 of first-year wages) |
| Unemployed at least 4 weeks | **Up to $1,500**(25% of $6,000 of first-year wages) | **Up to $2,400**(40% of $6,000 of first-year wages) |
| Unemployed at least 6 months | **Up to $3,500**(25% of $14,000 of first-year wages) | **Up to $5,600**(40% of $14,000 of first-year wages) |

For more information about Washington State Employment Security Work Opportunity Tax Credit: [www.esd.wa.gov/wotc](http://www.esd.wa.gov/wotc)

Email: ESDGPWOTC@esd.wa.gov or call 360-902-9326

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| **Other WOTC Target Groups** | **Worked at least 120 hours but less than 400 hours** | **Worked at least 400 hours** |
| **Received (food stamps) benefits** *Age 18-39 qualifying individual or family member received benefits 6 months prior to hire date* | **Up to $1,500**(25% of $6,000 of first-year wages) | **Up to $2,400**(40% of $6,000 of first-year wages) |
| **Short Term TANF Recipient***TANF recipient 9 of last 18 months* | **Up to $1,500**(25% of $6,000 of first-year wages) | **Up to $2,400**(40% of $6,000 of first-year wages) |
| **Long Term TANF Recipient***TANF recipient last 18 consecutive months or received 18 months of TANF combined with final payment within last 2 years* | **N/A** | **Up to $9,000**(40% of $10,000 of first-year wages and 50% of $10,000 of second-year wages) |
| **Vocational Rehabilitation Referral***Participant in a state or federal-vocational-rehabilitation program and had a written plan within the last 2 years* | **Up to $1,500**(25% of $6,000 of first-year wages) | **Up to $2,400**(40% of $6,000 of first-year wages) |
| **Ex-Felon***Convicted of a felony within one year prior to the hire date; or released from incarceration within one year prior to the hire date* | **Up to $1,500**(25% of $6,000 of first-year wages) | **Up to $2,400**(40% of $6,000 of first-year wages) |
| **SSI Recipient***Received SSI payment in any month within 60 days of being hired* | **Up to $1,500**(25% of $6,000 of first-year wages) | **Up to $2,400**(40% of $6,000 of first-year wages) |
| **Long-term unemployed***Individual who has been unemployed at least 27 consecutive weeks and received at least one week of unemployment compensation* | **Up to $1,500**(25% of $6,000 of first-year wages) | **Up to $2,400**(40% of $6,000 of first-year wages) |