ODEP
Office of Disability Employment Policy

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INFO BRIEF

Work Opportunity Tax Credit— An Under-Utilized Employer Tax Incentive to Hire Individuals with Disabilities

The Work Opportunity Tax Credit (WOTC) Program is a winning opportunity for businesses to solve key workforce shortages and reduce hiring costs by using the credit for new employees with disabilities. When an employer fills a vacant position with a WOTC-certified employee, the employer can become qualified to claim a federal income tax credit for a portion of the new employee's salary.

Individuals eligible for certification include job seekers with disabilities who are using vocational rehabilitation services, persons receiving Supplemental Security Income (SSI) benefits within 60 days of hire, ticket holders referred by Employment Networks, and disabled veterans. For more information on this program, see the ODEP factsheet, **Work Opportunity Tax Credit—An Under-Utilized Employer Tax Incentive to Hire Individuals with Disabilities, at www.dol.gov/odep/documents/WOTC-incentive.pdf**