



Hiring?

Get tax credits for your new employees!

Save up to \$4,800 the first year when you hire someone from one of the following groups, who traditionally face significant barriers to employment.

Veteran* who is:

- a member of a family that has received food stamps for at least 3 consecutive months in the last 15 months

OR

- receiving compensation for a service-connected disability and who is hired within 1 year of being discharged from active service

OR

- receiving compensation for a service-connected disability and who has been unemployed for at least 6 of the previous 12 months

Person with a disability who:

- has completed or is completing a vocational rehabilitation program through the New Jersey Division of Vocational Rehabilitation Services, Services for the Blind, the U.S. Department of Veterans Affairs, or the Social Security Ticket-to-Work program

OR

- received Supplemental Security Income (SSI) for any month in the 60 days before the hire date

Family assistance recipient, short-term, who is:

- a member of a family that received TANF for at least 9 of the last 18 months

Family assistance recipient, long-term, who is a member of a family:

- that received Temporary Assistance to Needy Families (TANF) for at least the previous 18 consecutive months

OR

** Veterans must have served on active duty (not including training) in the U.S. Armed Forces for more than 180 days or have been discharged or released from active duty for a service-connected disability*

- that received TANF benefits for at least 18 months (consecutive or not) since August 1997, and the 18th month is within the last 2 years

OR

- whose TANF eligibility expired within the last 2 years because they reached the maximum time allowed for benefits

Food stamp recipient who:

- is 18–39 years old and has received food stamps for 6 months up to and including the hire date

OR

- is an able-bodied adult without dependents who received food stamps for 3 of the past 5 months, but is no longer receiving them

Designated Community resident who:

- is 18–39 years old

AND

- lives in the City of Camden, designated parts of Cumberland County, or designated parts of the City of Newark

16- or 17-year-old (summer youth) who:

- lives in the City of Camden, designated parts of Cumberland County, or designated parts of the City of Newark

AND

- has never worked for the employer before

AND

- is hired between May 1 and September 15

Ex-felon who:

- was convicted of a felony or was released within the last year, from a state or federal facility

OR

- is participating in a work-release program

Work Opportunity Tax Credit

You make the hiring decision • Unlimited number of qualified new hires • Minimal paperwork

Who does not qualify

You can NOT claim the Work Opportunity Tax Credit (WOTC):

- for wages paid to your relatives
- if you do not pay federal income tax
- if your company is not for profit
- for any employee who has worked for you before (rehires)
- for federally subsidized on-the-job training. However, wages paid after the subsidy expires may qualify for the credit.

Apply online today

When you apply online, you can get certification* for the federal tax credit in as little as 48 hours!

<http://wotcnj.dol.state.nj.us>

Consultants: If you are not yet registered, go to the Registration section on the consultant page. After registering, you may proceed with the application.

Employers: You will need to enter your FEIN (federal employer identification number and UI PIN (unemployment

insurance personal identification number) to access the system. Forget your UI PIN? Call 609-292-9292. If you do not have a UI PIN, fax your request on company letterhead to the NJ Department of the Treasury at 609-292-4291. Be sure to include your Taxpayer ID, your signature, and your title.

We strongly encourage you to apply online, which is the quickest way to get your credit. If you can not apply online, you may download IRS form 8850 and ETA form 9061 at www.doleta.gov/business/incentives/opptax.

Complete the required sections and mail the forms to: WOTC Unit / NJ Department of Labor & Workforce Development / P.O. Box 058 / Trenton, NJ 08625-0058. WOTC requests must be postmarked within 28 days of the date you hire your new employee.

ALL LATE APPLICATIONS WILL BE DENIED.

**The New Jersey Department of Labor and Workforce Development must certify the Work Opportunity Tax Credit before you can claim it on your federal tax return. Once you have received WOTC certification and your employee has worked the minimum number of required hours, use IRS form 5884, Work Opportunity Tax Credit, to claim your credit.*

Tax credits for eligible employees

group	# years eligible	work year	required # work hours	% wages	wage cap	maximum tax credit
long-term TANF recipients, unemployed vets, disconnected youth	2	1	120-399	25%	\$10,000	\$2,500
		1	400+	40%	\$10,000	\$4,000
		2	no work hour requirement	50%	\$10,000	\$5,000
disabled veterans	1	1	120-399	25%	\$12,000	\$3,000
		1	400+	40%	\$12,000	\$4,800
All other adult groups/ veterans	1	1	120-399	25%	\$6,000	\$1,500
		1	400+	40%	\$6,000	\$2,400
summer youth	1	1	120-399	25%	\$3,000	\$750
		1	400+	40%	\$3,000	\$1,200