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Federal Work Opportunity Tax Credit

Target Group:	Maximum Wages:	Maximum Federal Tax Credit:
Qualified IV-A recipient (TANF)	Year 1: \$10,000	Year 1: \$4,000
	Year 2: \$10,000	Year 2: \$5,000
Qualified veteran, disabled & unemployed 6mo	\$24,000	\$9,600
Qualified veteran, unemployed 6mo	\$14,000	\$5,600
Qualified veteran, disabled & recently discharged	\$12,000	\$4,800
Qualified veteran, all others	\$6,000	\$2,400
Qualified ex-felon	\$6,000	\$2,400
Designated community resident (DCR)	\$6,000	\$2,400
Vocational rehabilitation referral	\$6,000	\$2,400
Qualified Supplemental Nutrition Assistance Program (SNAP) benefits recipient	\$6,000	\$2,400
Qualified Supplemental Security Income (SSI) recipient	\$6,000	\$2,400
Long-term family assistance recipient	\$6,000	\$2,400
Qualified long-term unemployment recipient	\$6,000	\$2,400
Qualified summer youth employee	\$3,000	\$1,200

Credit % Based Upon Hours Worked:

First Year	Second Year
<120 Hours Worked: 0%	Any Hours Worked: 50%
120 – 399 Hours Worked: 25%	
400+ Hours Worked: 40%	