

For more information and employee certifications, contact the Oklahoma Employment Security Commission at (405) 557-7128 or debra.roseburr@oesc.state.ok.us or david,slimp@oesc.state.ok.us at 405-557-5474 For forms, visit www.irs.gov.

Downloads:

[Work Opportunity Prescreening Instructions for 8850](#)
[Work Opportunity Prescreening and Certification -- 8850](#)
[Individual Characteristics Form ETA 9061](#)

The Work Opportunity Tax Credit Program (WOTC) was designed to promote the hiring of target group individuals. The tax credit for WOTC is up to \$2,400 for each new hire: 40% of qualified first-year wages for those employed 400 hours or more, 25% for those employed at least 120 hours. Qualified wages are capped at \$6,000, Summer Youth wages are capped at \$3,000, Long Term Family Assistance Recipients are capped at \$10,000, Food Stamp Veteran wages are capped at \$6,000, Disable Veteran having aggregate unemployment for 6 months wages are capped at \$24,000, Unemployed Veteran having aggregate unemployment for at least 4 weeks wages are capped at \$6,000, and Unemployment Veteran having periods of unemployment of 6 months wages are capped \$14,000. The WOTC Program is in hiatus waiting to be reauthorized by congress.

The tax credit is as much as \$1,200 for each Summer Youth hire, \$2,400 for each new adult hire, \$2,400 for each new hire Food Stamp Veteran, \$4,800 for each new Disabled Veteran hire, \$9,600 for each new Disabled Veteran unemployed 6 months, \$2,400 for each new Unemployed Veteran unemployed for 4 weeks, and \$5,600 for each new Unemployed Veteran for 6 months, and \$9,000 for each new long-term family assistance recipient hire.