



# Work Opportunity Tax Credit

The **Work Opportunity Tax Credit (WOTC)** is a federal tax credit available to employers who hire individuals from eligible target groups with significant barriers to employment.

**The target groups include:**

- Veterans
- TANF (Welfare) Recipients
- SNAP (Food Stamp) Recipients
- Designated Rural Renewal Counties
- Vocational Rehabilitation Referrals
- Ex-felons
- SSI recipients
- Qualified Long-Term Unemployment Recipients

Employers can register for an account at [iowaworks.gov](https://iowaworks.gov) to file the required forms electronically. Out of State WOTC Coordinators need to start at the Single Sign On process at [id.iowa.gov](https://id.iowa.gov).

Visit [www.doleta.gov/business/incentives/opptax/](https://www.doleta.gov/business/incentives/opptax/) and [workforce.iowa.gov/wotc](https://workforce.iowa.gov/wotc) for additional WOTC information.

Email [wotc.coordinator@iwd.iowa.gov](mailto:wotc.coordinator@iwd.iowa.gov) with any additional questions.

