

# Work Opportunity Tax Credit (WOTC) Target Group Definitions Guide Card

## **Group A – Qualified Recipient of Aid to Families with Dependent Children (AFDC)/Temporary Assistance to Needy Families (TANF)**

Any individual who:

- Is a member of a family receiving AFDC/TANF for any 9 month period during the last 18 months ending on the hiring date.

## **Group B – Qualified Veterans** (A person who has served on active duty other than training in the Armed forces of the United States for a period of more than 180 days.)

Any veteran who:

- Is receiving food stamps for at least 3 months out of the last 15 months OR
- Is a Disabled Veteran who is entitled to compensation of a service-connected disability, AND
- Is hired within one year of their discharge date from the military, OR
- Has been unemployed six months or more (whether or not consecutive) during the one year period prior to their hire date.

## **Group C – Qualified Ex-Felon**

Any individual who:

- Has been convicted of a felony under any statute of the United States or any state.
- Has a hire date which is not more than one year after the last date on which the individual was convicted or was released from prison.

## **Group D – Qualified Designated Community Resident**

Any individual age 18-39 who:

- Is a resident of an Empowerment Zone (EZ), Renewal Community (RC), or Rural Renewal County (RRC).

Note: Currently, California has not been designated to have any Rural Renewal Counties.

## **Group E – Qualified Vocational Rehabilitation Referral**

Any individual who:

- Has a physical or mental disability which results in a substantial barrier to employment, AND
- Is hired within two years of receiving those services.

## **Group F – Qualified Summer Youth Employee**

Any individual who:

- Is at least age 16 but not yet age 18 on the hire date and is a resident of an Empowerment Zone, Enterprise Community, or Renewal Community, AND
- Has not been employed by the same employer prior to the 90 day summer period between May 1 and September 15.

## **Group G – Qualified Food Stamp Recipient**

Any individual who:

- Has attained the age of 18, but not yet age 40 on the hiring date and is a member of a family who received food stamps for a six month period ending on the hiring date, OR
- Received food stamps for at least three months out of the five month period ending on the hiring date.

## **Group H – Qualified Supplemental Security Income Recipient**

Any individual who:

- Is receiving Supplemental Security Income (SSI) payments for any month ending within the 60 day period ending on the hiring date.

Note: Social Security Disability Income (SSDI) is **not** the same as an SSI recipient.

## **Group I – Qualified Long-Term Family Assistance Recipient**

Any individual who:

- Has received Temporary Assistance to Needy Families (TANF) or a successor program for at least 18 consecutive months ending on the hiring date, OR
- Has received TANF for a total of at least 18 months (whether or not the months are consecutive) beginning after August 5, 1997, and has a hiring date that is not more than two years after the end of the earlier 18 month period, OR
- Whose TANF eligibility expired, and has a hiring date within two years of the TANF eligibility expiration date.

## **Group J – Unemployed Veteran**

A veteran who:

- Was discharged from the military within five years of the hire date, AND
- Has received four weeks of Unemployment Insurance benefits within one year prior to the hire date.

## **Group K – Disconnected Youth**

A youth who:

- Is someone 16 years of age but not yet 25 on the hire date, AND
- Is not regularly attending any secondary, technical or post-secondary school during the six month period preceding the hire date, AND
- Was not regularly employed during the same six month period, (not having worked over 30 hours a week at minimum wage), AND
- Is not readily employable by reason of lacking a sufficient number of skills.

For more information regarding the WOTC program or the definitions guide, please contact the office at (866) 593-0173.

EDD is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities.