

For More Information

Call or visit the Job Service Office
nearest You!!

The Department of Labor

St. Thomas

53A & 54A&B Kronprindsens Gade
Charlotte Amalie, St. Thomas
USVI 00802
Tel: (340) 776-3700
Fax: (340) 714-4994

St. Croix– Christiansted

Sunny Isle Store #7
Christiansted, St. Croix
USVI 00820
Tel: (340) 773-1440
Fax: (340) 773-1515

St. Croix– Frederiksted

302 King Street
Frederiksted, St. Croix
USVI 00840
Tel: (340) 772-2312
Fax: (340) 772-9543

St. John

Representatives are stationed every
second Thursday of each month
10:00 AM—2:00 PM

Outreach Services are available upon request.



The Department of Labor is an equal opportunity employer
with equal opportunity programs. Auxiliary aids and service are
available upon request.

■ Voice: (800) 809-8477

■ TDD: (800) 444-8477

WOTC Work Opportunity Tax Credit



A Money Saving Tax Credit For Private Employers

Earn Federal Tax Credit with WOTC

- No limit to the number of hires
- Employers decide whom to hire
- Minimal paperwork to claim tax credit
- Employers assist job seekers most in need of employment
- Create high performance workplaces



On October 4, 2004, the President signed into law the *Working Families Tax Relief Act of 2004 (P.L. 108-311)*. This legislation extends the *Work Opportunity Tax Credit (WOTC)* program and the *Welfare-to-Work (WtW)* tax credits, without change, for a two year period through December 31, 2005. The reauthorization is retroactive to December 31, 2003 and applies to new hires that begin work for an employer after December 31, 2003 and before January 1, 2006.

The *WOTC*, authorized by the *Small Business Job Protection Act of 1996 (P.L. 104-188)*, is a federal tax credit that encourages employers to hire from among the nine targeted groups of job seekers. It reduces employers' federal income tax liability by as much as \$2,400 per qualified new worker; \$750, if working 120 hours or \$1,200, if working 400 hours or more, per qualified summer youth.

Your Business Qualifies When You Hire From Among These Target Groups



Welfare Recipients

A member of a family that received Temporary Assistance for Needy Families (TANF/ AFDC) a) for at least 18 consecutive months before the date of hire.

18 - 24 year old Food Stamp Recipients

A member of a family that is receiving or recently received food stamps for at least six consecutive months or for at least three of the five months before the date of hire and their food stamp eligibility has expired.

Veterans

A member of a family that is receiving or recently received food stamps for at least three consecutive months during the 15 months before the date of hire.

Vocational Rehabilitation Referrals

A disabled person who completed or is completing rehabilitative services approved by the state or the U. S. Department of Veteran Affairs.

Ex-Felon

Who is a member of a low income family

Long Term Welfare Recipient

Who began work on or before September 30, 1996 through January 1, 2006.

Applying For WOTC Tax Credit Certification

Three Simple Steps

Employers must apply for and receive certification from the Department of Labor's WOTC Unit. To receive certification that a new employee qualifies the employer for this tax credit, an employer must :

1. Complete the one page IRS Form 8850 "Pre-Screening Notice and Certification Request for Work Opportunity by the day the job offer is made.
2. Complete either the one page ETA Form 9061 or Form 9062
 - If the job seeker has already been conditionally certified as belonging to a WOTC target group, complete the bottom part of ETA Form 9062 (sign and date) "Conditional Certification Form"
 - If the job seeker has not been conditionally certified, the employer and/or the job seeker must fill out and complete, sign and date ETA Form 9061 "Individual Characteristics Form"
3. Mail or submit the signed IRS and ETA forms to the WOTC Coordinator within 21 days of the job seeker's employment-start date.

To get the **IRS Form 8850**, the *Work Opportunity and Welfare-to-Work Tax Credits Pre-Screening Notice and Certification Request and instructions*, download from <http://irs.ustreas.gov> or call **1(800) 829-1040**

You can get **ETA Form 9061**, "Individual Characteristics Form" and brochure by visiting www.uses.doleta.gov/tax.asp

Who Does Not Qualify

- ◆ Relatives of Employers
- ◆ Employees paid wages for federally subsidized on-the-job-training
- ◆ Employees who are rehired