



DEPARTMENT OF ECONOMIC SECURITY

Your Partner For A Stronger Arizona

Work Opportunity Tax Credit (WOTC)

POLICY MANUAL

Effective December 2, 2024



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ARIZONA DEPARTMENT OF ECONOMIC SECURITY

Program: Work Opportunity Tax Credit

Effective Date: December 2, 2024

Chapter 1: Introduction

I. **Policy Statement**

The Work Opportunity Tax Credit (WOTC) is a federal tax credit available to employers who invest in American job seekers who have consistently faced barriers to employment. Employers may meet their business needs and claim a tax credit if they hire an individual who is in a WOTC Targeted Group. The WOTC is funded by the U.S. Department of Labor (DOL), and by the U.S. Department of the Treasury through the Internal Revenue Service (IRS). The Employment and Training Administration (ETA), a part of DOL, provides grant funding and policy guidance to the Arizona Department of Economic Security (DES), as Arizona's State Workforce Agency (SWA), to administer the WOTC certification process, while the IRS administers all tax-related provisions and requirements.

Employers must apply for and receive a certification verifying that the new hire meets the criteria of a WOTC target group before they can claim the tax credit.

II. **Applicability**

This policy applies to all DES staff who are authorized to administer the WOTC certification process.

III. **Authority**

[26 U.S.C. § 51 - Amount of credit](#)

[26 CFR 1.50A-1 Determination of amount](#)

[Consolidated Appropriations Act, 2021](#)

[TEGL 16-20, Change 1](#)

IV. **Acronyms and Definitions**

Reference the [glossary](#) for an explanation of the acronyms used in this Chapter and for definitions of **Designated Community Resident (DCR)**, **Long-Term Temporary Assistance for Needy Families (TANF) Recipient**, **Qualified Ex-Felon**, **Qualified Summer Youth Employee**, **Qualified Supplemental Nutrition Assistance Program (SNAP) Benefits Recipient**, **Qualified Supplemental Security Income (SSI) Recipient**, **Qualified Temporary Assistance for Needy Families (TANF) Recipient**, **Qualified Long-Term Unemployment Recipient (LTUR)**, **Qualified Veteran**, **Vocational Rehabilitation (VR) Program Participant**, **Ticket to Work (TTW)**, and **WOTC Targeted Group**.

V. Standards

- A.** The WOTC is a federal tax credit that may reduce an employer's federal tax liability when they hire job seekers who have traditionally faced significant barriers to employment. WOTC Targeted Groups include:
1. Qualified Veterans;
 2. Qualified Temporary Assistance for Needy Families (TANF) Recipients;
 3. Qualified Long-Term TANF Recipients;
 4. Qualified Supplemental Nutrition Assistance Program (SNAP) Benefits Recipients;
 5. Qualified Vocational Rehabilitation (VR) Program including Ticket To Work (TTW) participants;
 6. Designated Community Residents (DCR);
 7. Qualified Ex-Felons;
 8. Qualified Summer Youth Employees;
 9. Qualified Supplemental Security Income (SSI) Recipients; and
 10. Qualified Long-term Unemployment Recipients.
- B.** Employers may only receive one tax credit per employee.
- C.** An employer that is an agency or instrumentality of the federal government, or of a State, local, or Indian tribal government can only claim the WOTC if it is an organization exempt from federal taxes. It must engage primarily in activities that accomplish one or more of the following exempt purposes: religious, charitable, scientific, testing for public safety, literary, educational, or prevention of cruelty to children or animals.
- D.** Employers who are involved in the "trafficking" (within the meaning of [26 U.S.C. § 280E](#)) of a "controlled substance" (within the meaning of [Schedule I or II of the Controlled Substances Act](#)) cannot claim the WOTC.
- E.** The Division of Employment and Rehabilitation Services (DERS) WOTC Unit promotes the WOTC with ARIZONA@WORK Job Centers and employers. The WOTC Unit also determines whether an employer's new hire meets the eligibility requirements for a WOTC Targeted Group and certifies an eligible employer to receive the WOTC.

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Chapter 2: Roles and Responsibilities

I. Policy Statement

This policy defines the roles and responsibilities for the administration of the WOTC.

II. Applicability

This policy applies to those who are authorized to administer the WOTC certification process.

III. Authority

[26 U.S.C. § 51 - Amount of credit](#)

[TEGL 16-20, Change 1](#)

IV. Acronyms and Definitions

Reference the [glossary](#) for an explanation of the acronyms used in this Chapter and for an explanation of the acronyms used in this Chapter and for the definition of **Consultant**.

V. Standards

The U.S. Department of the Treasury, the U.S. Department of Labor (DOL), and SWAs jointly administer the WOTC.

- A. The U.S. Department of the Treasury, through the Internal Revenue Service (IRS), administers all tax-related provisions of the WOTC.
- B. DOL, through the Employment and Training Administration (ETA), oversees the administration of the WOTC, including the allocation of grant funding to DES, which conducts the certification activities of employers' certification requests. To support adherence to the certification provisions outlined in [26 U.S.C. § 51](#), the ETA develops guidance and provides technical assistance and training to ensure WOTC regional and State coordinators are apprised of legislative updates and equipped to adopt and implement procedural changes. ETA Regional Offices provide federal oversight of the State's implementation of the WOTC.
- C. DES is the statutorily designated State agency authorized to administer the operation of the WOTC certification process.
- D. The DERS WOTC staff process certification requests submitted by employers and Consultants.

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Chapter 3: Application Process

I. Policy Statement

This policy outlines the application process for the WOTC program.

II. Applicability

This policy applies to DES staff responsible for processing and approving applications.

III. Authority

[TEGL 16-20, Change 1](#)

IV. Acronyms and Definitions

Reference the [glossary](#) for an explanation of the acronyms used in this Chapter and for the definition of **Consultant**, **Nonqualifying Rehire**, and **WOTC Targeted Group**.

V. Standards

A. WOTC Application Process

To verify whether a job applicant is a member of a WOTC Targeted Group, the following application process is completed:

1. Perform intake using ETA and IRS Forms:
 - a. [IRS Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit](#); and
 - b. [ETA Form 9061](#), Individual Characteristics Form; or
 - c. [ETA Form 9062](#), Conditional Certification.
2. Verify that a job applicant is a first-time, qualifying member of a WOTC Targeted Group.
3. Send the employer a notification about the verification results, which include certification, denial, or denial pending more information.

B. Intake Phase

During the intake phase, the required forms and supporting documentation to verify WOTC eligibility are collected.

C. Submission Methods

Applications for WOTC may be submitted by employers online or via email.

1. To apply online, employers must register for an [Arizona CertLink](#) account and submit individual WOTC requests to the Arizona Department of Economic Security (DES) WOTC Unit.
2. To apply by email, employers must send a completed Form 8850 - Pre-Screening Notice and Certification Request for the Work Opportunity Credit to wotc@azdes.gov.

D. Timely Submission Requirements

1. Employers and Consultants are required to submit the IRS Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit, together with either an:
 - a. ETA Form 9061, Individual Characteristics Form, or
 - b. ETA Form 9062, Conditional Certification Form.
2. These forms must be submitted no later than the 28th calendar day after the employee begins working for the employer. The IRS Form 8850 and ETA forms 9061 or 9062 must be submitted together.

E. Electronic Signatures

Electronic signatures or ink signatures may be accepted for the required signatures across all WOTC processing forms. The DERS WOTC team and employers must have proper controls in place to ensure that electronic signatures are valid and safeguarded and that electronic signatures are signed by the correct individual(s).

F. Initial Review

An initial review of each certification request must be conducted. The purpose of the review is to ensure that the certification request (IRS Form 8850, and ETA forms 9061 and 9062) were completed accurately and promptly. The IRS Form 8850 and/or ETA forms 9061 and 9062 cannot be revised after the 28th calendar day of the new hire's start date. The employer is responsible for ensuring the accuracy of the submitted forms.

G. Verification Phase

DES is responsible for the following:

1. Verifying that the employee meets the requirements to be certified for the WOTC Targeted Group(s) that the employer specified on both IRS Form 8850 and ETA forms 9061 and 9062.
2. Comparing the State's available wage data to the information the employer provides on IRS Form 8850, based on the availability of data and DES' capacity. This includes comparing the Employee Identification Number (EIN), the employee's social security number, and the applicant's hire date to verify that:
 - a. The employee receives wages from the employer; and
 - b. The employee did not receive wages from the employer prior to their hire date, per IRS Form 8850.

When WOTC staff determine that an employer certification was issued for a Nonqualifying Rehire, a Denial notice will be issued.

H. Supporting Documentation

1. State coordinators and WOTC staff rely on the information provided on the IRS Form 8850 and ETA forms 9061 and 9062 and required supporting documentation, to verify applicants' WOTC Targeted Group eligibility.
2. Supporting documentation submitted by the employer or Consultants, and/or other documentary evidence available, are used to make eligibility determinations.
3. Employers or Consultants often specify more than one WOTC Targeted Group on IRS Form 8850 and ETA Form 9061. Multiple WOTC Targeted Groups may be verified simultaneously, depending on available data sources and automated processing capabilities. Based on the applicant's WOTC Targeted Group eligibility verification results, a notification is issued to the employer.
4. DES cannot make a determination for a submitted application without the required supporting documentation.
5. All documentation must be retained for three years.

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Chapter 4: Notification

I. Policy Statement

This policy outlines the notification process for the WOTC program.

II. Applicability

This policy applies to DES staff who provide notification to employers.

III. Authority

[TEGL 16-20, Change 1](#)

IV. Acronyms and Definitions

Reference the [glossary](#) for an explanation of the acronyms used in this Chapter and for an explanation of the acronyms used in this Chapter and for the definition of **Consultant and WOTC Targeted Group**.

V. Standards

- A. Notifications of application determinations will be posted on employers' or Consultants' homepage ([Arizona CertLink](#)) to inform them that their application was certified, denied, or denied pending more information.
- B. When it is determined that the employee is a member of the WOTC Targeted Group selected on IRS Form 8850 and ETA forms 9061 and 9062, the DES will issue a certification using ETA Form 9063.
- C. When it cannot be determined whether the new hire meets the eligibility requirements for WOTC Targeted Group(s) selected, WOTC staff will issue a denial letter.
- D. A Denial Pending More Information Notification, also known as an "Employer Needs" letter, must be issued when additional information is needed to complete verification activities. Available data and supporting documentation should be used to verify the applicant's eligibility and issue determinations. When additional information is needed to determine eligibility, WOTC staff must provide an "Employer Needs" letter that outlines missing and/or required information.
- E. An Employer Certification Form (ETA Form 9063) must be issued to an employer or Consultant when WOTC staff determines that an employee is qualified for the targeted group specified on IRS Form 8850 and ETA forms 9061 and 9062. A Denial notification must be issued to an employer or Consultant when it is determined that an employee

does not qualify for the targeted group specified on IRS Form 8850 and ETA forms 9061 and 9062. A denial notification must provide a basis for the denial. The reasons for a denial vary and may include that a new hire does not meet the eligibility criteria of the designated targeted group, or that a certification request was incomplete, included erroneous information, or was not submitted timely.

F. An Employer Needs letter must:

1. Set forth the additional information and/or documentation that must be submitted;
2. Include a 365-calendar day deadline for the employer's response, if the employer has marked Box 24 on form ETA 9061; and
3. Communicate that the pending certification request will automatically be denied if the employer does not submit the additional information and/or required documentation within the 365-calendar day deadline. This denial will not be eligible for an appeal.
4. When Box 24 of ETA Form 9061 is not marked, the employer or Consultant has 28 calendar days from the applicant's job start date to upload documentation. When this application is denied, they may appeal this decision within 90 calendar days.

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Chapter 5: Authorized Representative

I. Policy Statement

This policy outlines the process to designate an authorized representative for the WOTC program.

II. Applicability

This policy applies to the DES staff who review the requests for designated authorized representatives.

III. Authority

[TEGL 16-20, Change 1](#)

IV. Acronyms and Definitions

Reference the [glossary](#) for an explanation of the acronyms used in this Chapter and for an explanation of the acronyms used in this Chapter and for the definition of **Consultant**.

V. Standards

- A. Any employers that want to designate an authorized representative, also known as a Consultant, for WOTC purposes are required to submit their authorization using [ETA Form 9198](#) Employer Representative Declaration.
- B. To facilitate an employer's certification requests on behalf of an employer, including the submission of WOTC pre-screening forms (i.e., IRS Form 8850), an individual must be listed on the ETA Form 9198 as an authorized representative of the employer.
- C. An Authorized Representative/Consultant must have a WOTC staff approved active ETA Form 9198 on file for the designated employer before submitting an application request.
- D. Certification requests will not be processed and there will be no communication with an individual who is not listed as an authorized representative on an employer's ETA Form 9198 that is on file with DES at the time the certification request is submitted.

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Program: Work Opportunity Tax Credit

Effective Date: December 2, 2024

Chapter 6: Employer Appeals

I. Policy Statement

This policy defines the employer appeals process for the WOTC program.

II. Applicability

This policy applies to DES staff who are authorized to administer the DERS WOTC certification process.

III. Authority

[26 U.S.C. § 51\(i\)\(2\) - Nonqualifying rehires](#)

[TEGL 16-20, Change 1](#)

IV. Acronyms and Definitions

Reference the [glossary](#) for an explanation of the acronyms used in this Chapter.

V. Standards

Employer Appeals

- A.** After an employer receives a denial from WOTC staff for a complete, timely submitted certification request, an employer may submit a written appeal to WOTC staff within 90 calendar days from the date the denial letter was issued.

ETA will not require SWAs to review employers' appeals for certification requests that do not meet the eligibility requirements of 26 U.S.C. § 51(i)(2).

- B.** It should be communicated clearly to employers about what information will be useful in an appeal, such as an explanation of why the employer believes an incorrect denial was issued, any clarifying information that was not submitted with the original certification request, or an explanation of where the employer believes WOTC staff misinterpreted information.
- C.** When the employer submits the required supporting documentation by the deadline specified above, and when the submitted documentation was not considered when issuing the determination, the employer may appeal the determination.
1. The certification request will be reviewed and redetermined based on certification requirements, considering the additional supporting documentation

submitted.

2. If an employer disagrees with WOTC staff's decision on an appeal, an employer may submit an appeal in writing (with supporting documentation and other relevant information) to the ETA Regional Administrator for a determination review. The ETA Regional Office will issue the final determination on the matter.
- D.** When the original certification request was certified for a targeted group that results in a lower tax credit (for a targeted group that was also initially selected on IRS Form 8850 and ETA Form 9061/9062), the employer may submit an appeal request for a certification redetermination. If the employer appeals DES' certification determination (for an alternate targeted group that results in a higher tax credit), DES is not required to process the employer's appeal. The decision to process employer appeals for certification redeterminations will be at the discretion of DES.

ARIZONA DEPARTMENT OF ECONOMIC SECURITY

Program: Work Opportunity Tax Credit

Effective Date: December 2, 2024

Chapter 7: Administrative Requirements

I. Policy Statement

This policy defines the reporting and auditing requirements for the WOTC program.

II. Applicability

This policy applies to DES staff who are authorized to administer the DERS WOTC certification process and staff who complete the audits of the WOTC program.

III. Authority

[TEGL 16-20, Change 1](#)

IV. Acronyms and Definitions

Reference the [glossary](#) for an explanation of the acronyms used in this Chapter and for an explanation of the acronyms used in this Chapter and for the definition of **WOTC Targeted Group**.

V. Standards

A. Reporting

DES uses the forms below for administrative purposes:

- ETA Form 9058 – WOTC Report 1, Certification Workload and Characteristics of Certified Individuals. This form collects program activity by DES and is submitted to ETA quarterly. This form is required to be used without modifications to the content and instructions, however, DES may add its own logo.
- ETA Form 9065, Work Opportunity Tax Credit, Audit Summary Worksheet. This worksheet is an optional ETA form for DES internal use in recording the results of verification activities conducted by DES. DES is not required to submit this form to ETA. The form's design and format are optional, and DES can change the design and format.
- ETA Form 9063, Employer Certification. DES issues this form to an employer (or employer representative) to inform the employer that an employee has been certified as a member of the targeted group requested. DES can only issue this form after verifying targeted group eligibility. If audited, employers should provide this certification to the IRS.

B. Auditing

- To reduce the chances of certifying ineligible persons for WOTC, DES must conduct quarterly audits. A quarterly audit is a verification activity to examine the quality of DES' certification process. DES conducts program monitoring related to WOTC activities to ensure that policy is followed and compliance is maintained, and expectations are met. DES will monitor WOTC staff activities in accordance with this policy. DES monitoring teams will require prompt, corrective action and technical assistance if any monitoring issues are identified.
- In a quarterly audit, ETA recommends that DES review certifications to ensure the following:
 - Timely submission of required forms and documentation;
 - Completeness of forms (e.g., signatures and dates);
 - Review of available data (e.g., Unemployment Insurance Wage Records, public welfare benefits case number/letter, etc.);
 - Accuracy of supporting documentation;
 - Forms were submitted by the employer or the employer's authorized representative;
- The applicant is a first-time hire for the employer seeking certification. In addition to verifying that an individual is a member of the WOTC Targeted Group selected on IRS Form 8850 and ETA Form(s), DES must implement on a quarterly basis, audit verification activities to ensure that certifications issued are for "first-time hires." (Refer to Chapter 3. Section V.G of the WOTC policy).

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Program: Work Opportunity Tax Credit

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Chapter 8: Glossary

This chapter contains acronyms and definitions used throughout the *WOTC Policy Manual*.

A. Acronyms

Acronym	Definition
DCR	Designated Community Resident
DERS	Division of Employment and Rehabilitation Services
DES	Department of Economic Security
DOL	Department of Labor
EIN	Employee Identification Number
ERD	Employer Representative Declaration
ETA	Employment and Training Administration
IRS	Internal Revenue Service
LTUR	Long-Term Unemployment Recipient
SNAP	Supplemental Nutrition Assistance Program
SWA	State Workforce Agencies
TANF	Temporary Assistance for Needy Families
TTW	Ticket to Work
VR	Vocational Rehabilitation
WOTC	Work Opportunity Tax Credit

B. Definitions

Term	Definition
Consultant	An authorized representative of an employer who requests the WOTC on the employer's behalf.
Designated Community Resident (DCR)	An individual who, on the hiring date: <ul style="list-style-type: none">• Is at least 18 years old and under 40 years old; and• Has a principal residence within one of the following:

Term	Definition
	<ul style="list-style-type: none"> ○ An Empowerment Zone (EZ); or ○ A Rural Renewal County (RRC) <p>When determining the credit, wages do not include wages paid or incurred for services performed while the individual's principal place of residence is outside of an EZ or RRC.</p>
Employer Representative Declaration (ERD)	Another name for a power of attorney.
Ineligible Employers	<p>Employers prevented from claiming the WOTC.</p> <ul style="list-style-type: none"> ● Employers who are an agency or instrumentality of the federal government, or of a state, local, or Indian tribal government, can only claim the WOTC if the employer is an organization described in IRC Section 501(c) that is exempt from tax under IRC Section 501(a). ● When an employer is involved in the “trafficking” (within the meaning of 26 U.S.C. § 280E) of a “controlled substance” (within the meaning of Schedule I or II of the Controlled Substances Act), then 26 U.S.C. § 280E would prevent the taxpayer from claiming the WOTC.
Long-Term Temporary Assistance for Needy Families (TANF) Recipient	<p>An individual who, at the time of hiring, is a member of a family that meet one of the following conditions:</p> <ul style="list-style-type: none"> ● Received assistance under an IV-A program for a minimum of the prior 18 consecutive months; ● Received assistance under an IV-A program for a minimum 18-month period, and it has not been more than two years since the end of the earliest 18-month period; or ● Ceased to be eligible for assistance under an IV-A program because a

Term	Definition
	federal or State law limited the maximum time those payments could be made, and it has been not more than two years since the cessation of such assistance.
Nonqualifying Rehire	An individual who had been employed by the employer seeking WOTC certification at any time prior to their hiring date. Rehires are ineligible for WOTC certification
Qualified Ex-Felon	<p>A person who is on parole for a felony at the time of hire; or</p> <p>A person hired within a year of:</p> <ul style="list-style-type: none"> ● Being convicted of a felony or ● Being released from prison for a felony.
Qualified Summer Youth Employee	<p>A person who:</p> <ul style="list-style-type: none"> ● Is at least 16 years old, but under 18 years old on the hiring date, or on May 1, whichever is later; ● Only performs services for the employer between May 1 and September 15 (not employed prior to May 1); and ● Resides in an Empowerment Zone (EZ).
Qualified Supplemental Nutrition Assistance Program (SNAP) Benefits Recipient	<p>An individual who, on the hiring date, is:</p> <ul style="list-style-type: none"> ● At least 18 years old and under 40 years old; and ● A member of a family that received SNAP benefits for: <ul style="list-style-type: none"> ○ The previous six months; or ○ At least three of the previous five months.
Qualified Supplemental Security Income (SSI) Recipient	An individual who received SSI benefits for any month ending within the 60 calendar-day period that ends on the hire date.
Qualified Temporary Assistance for Needy Families (TANF) Recipient	An individual who is a member of a family receiving assistance under a State program funded under part A of Title IV of the Social Security Act relating to Temporary Assistance for Needy Families (TANF). The assistance must be received for any 9 months during the

Term	Definition
	18-month period ending on the hiring date.
Qualified Long-Term Unemployment Recipient (LTUR)	An individual who has been unemployed for not less than 27 consecutive weeks at the time of hiring, and who received unemployment compensation during some or all of the unemployment period.
Qualified Veteran	<p>A veteran who is any of the following:</p> <ul style="list-style-type: none"> ● A member of a family receiving assistance under the Supplemental Nutrition Assistance Program (SNAP) (food stamps) for at least a three-month period during the 15-month period ending on the hiring date. ● Unemployed for periods of time totaling at least four weeks (whether or not consecutive), but less than six months in the one-year period ending on the hiring date. ● Unemployed for periods of time totaling at least six months (whether or not consecutive) in the one-year period ending on the hiring date. ● Entitled to compensation for a service-connected disability, and hired not more than one year after being discharged or released from active duty in the U.S. Armed Forces; or ● Entitled to compensation for a service-connected disability, and unemployed for periods of time totaling at least six months (whether or not consecutive) in the one-year period ending on the hiring date.
Qualified Ticket to Work (TTW)	A voluntary work incentive program for Social Security Administration (SSA) Social Security Disability Insurance (SSDI) or Supplemental Security Income (SSI) beneficiaries who are between 18 and 64 years of age and interested in going to work.

Term	Definition
Qualified Vocational Rehabilitation (VR) Program Participant	<p>A person who has a physical or mental disability and who has been referred to the employer while receiving or upon completion of rehabilitative services pursuant to:</p> <ul style="list-style-type: none"> ● A State plan approved under the Rehabilitation Act of 1973; ● An Employment Network Plan under the Ticket to Work (TTW) program; or ● A program carried out under the Department of Veteran Affairs.
WOTC Targeted Group	<p>Individuals which employers can hire, based on their qualifying status, that would allow the employer to receive the WOTC.</p>

Equal Opportunity Employer / Program • Auxiliary aids and services are available upon request to individuals with disabilities • To request this document in alternative format or for further information about this policy, contact your local office; TTY/TDD Services: 7-1-1