



**The Work Opportunity Tax Credit (WOTC)** is a federal income tax credit incentive provided to private sector employers when they hire from certain target groups of job seekers who face employment barriers. The WOTC is a one-time tax credit (up to \$2400) for each new hire and there is no limit to the number of new hires who can qualify. Employers that hire Nebraska VR's qualified candidates may claim the WOTC, with assistance from our Employment Specialists, if needed.

Two additional tax credits are the Disabled Access Credit (for small businesses) and the Barrier Removal Tax Deduction. Both of these credits are for assistance with structural modifications to the business to remove barriers for people with disabilities. More information regarding these can be found on the IRS website under Businesses.

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network



Learn more about WOTC at: [vr.nebraska.gov/business/wotc.html](http://vr.nebraska.gov/business/wotc.html)