

Work Opportunity Credit

Two new targeted groups have been added to the work opportunity credit:

- Unemployed veterans, and
- Disconnected youth.

An unemployed veteran is a veteran hired after 2008 and before 2011 who:

- Has been discharged or released from active duty in the U.S. Armed Forces at any time during the 5-year period ending on the hiring date, and
- Received unemployment compensation under state or federal law for at least 4 weeks during the 1-year period ending on the hiring date.

A disconnected youth is an individual hired after 2008 and before 2011 who:

- Is at least age 16 but not yet age 25 on the hiring date;
- During the past 6 months, has not attended or has not regularly attended any secondary, technical, or post-secondary school for more than an average of 10 hours per week, not counting periods during which the school was closed for scheduled vacation;
- During each consecutive 3-month period within the past 6 months, was not employed or was employed and earned an amount less than he or she would have earned working for the applicable minimum wage 30 hours every week during the 3-month period; and
- Does not have a certificate of graduation from a secondary school or a General Education Development (GED) certificate **or** has a certificate that was awarded at least 6 months ago and he or she has not held a job (other than occasionally) or been admitted to a technical or post-secondary school since receiving the certificate.

For more information, see the [Instructions for Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit](#).

Use [Form 5884, Work Opportunity Credit](#), to claim the credit.