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To: WED Area Directors
WED Regional Managers
Local Area Administrators
SC Works Operators

From: Diana Goldwire, Interim AED – Employment Services
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Subject: **WOTC Conditional Certifications for Ex-Felons**

Date: April 24, 2023

The Work Opportunity Tax Credit (WOTC) is a federal tax credit available to employers who invest in eligible job seekers who have consistently faced barriers to employment. The WOTC enables employers to meet their business needs while claiming a tax credit if they hire an individual who is in a WOTC targeted group.

As the state workforce agency, the SC Department of Employment and Workforce (DEW) is responsible for administering WOTC certification procedures. DEW may use WOTC funds to develop working agreements such as Memoranda of Understanding (MOUs) or other formal agreements with state or local partnering agencies in order to expedite verification of targeted group eligibility and issue WOTC Conditional Certifications, where appropriate.

DEW has recently begun the implementation of Ex-Felon Conditional Certifications in partnership with the SC Department of Corrections (SCDC). SCDC is the authorized issuing authority for the Ex-Felon Conditional Certifications. Qualified Ex-Felons will receive a conditional certification during their exit process from SCDC custody. SCDC will direct individuals with these WOTC Conditional Certifications to SC Works centers for employment services and additional staff support, as appropriate, including providing information about Federal Bonding.

NOTE: Neither SCDC nor DEW's WOTC department will provide a copy of the WOTC Conditional Certification to an individual if the certification is lost. Recipients should be advised to maintain their copy of the conditional certification. Eligible job seekers may seek certification through the normal WOTC employer certification request process.

For more information about the WOTC, visit <https://www.dew.sc.gov/work-opportunity-tax-credit>. See also, the [Federal Bonding Desk Aid](#) for staff, found on SCWOS Staff Online Resources.

Questions may be directed to Workforce Reporting and Compliance at WRC@dew.sc.gov.