

FACT SHEET on Tennessee Jobs Tax Credit

Employers may be eligible for a "State Tax Credit" under the Tennessee Jobs Tax Credit for Hiring Persons With Disabilities (TJTC). This tax credit may be available to qualified employers who establish either full-time or part-time job(s) for persons with disabilities who are receiving state services directly related to their disability. For more information about the Tennessee Jobs Tax Credit for Hiring Persons With Disabilities, visit the [TJTC - Frequently Asked Questions](http://www.tn.gov/labor-wfd/wotc/tjtc_faqs.shtml) web page at http://www.tn.gov/labor-wfd/wotc/tjtc_faqs.shtml.

Credits are allowed against qualified employer's franchise and excise liability tax in the amounts of two thousand dollars (\$2,000) for each qualifying part-time job created and five thousand dollars (\$5,000) for each qualifying full-time job created.

All Tennessee Jobs Tax Credits allowed will apply for the year in which the job(s) were established.

Am I Eligible?

- Qualified employers must hold franchise and excise tax accounts with the State of Tennessee, Department of Revenue (i.e., non-profits are not eligible) and must also participate in an existing state government employment incentive program pursuant to which persons with disabilities are being served.
- The employment of the person(s) with a disability must create a net increase in the number of persons with disabilities employed by the taxpayer.
- The qualifying employment must be provided for at least 12 consecutive months and for no less than the minimal hours per week required by law (i.e., 37.5 per week for full-time jobs and 10 per week for part-time jobs).
- In addition, to qualify for the Tennessee Jobs Tax Credit for Hiring Persons With Disabilities of five thousand dollars (\$5,000) for the creation of a full-time job, the employed person must be enrolled in the employer's health insurance program.



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What If I Have Additional Questions?

If you have questions about applying for the Tennessee Jobs Tax Credit for Hiring Persons With Disabilities, please contact the Tennessee Department of Finance & Administration at (615) 741-4892.



How Do I Apply?

Employers wishing to apply for the Tennessee Jobs Tax Credit for Hiring Persons With Disabilities must first download a copy of the Business Plan Application from the Tennessee Department of Revenue website:

<http://www.tn.gov/revenue/forms/fae/f1319501.pdf>

Qualified employers should mail their completed Business Plan Application to the Department of Finance & Administration, Office of Audit & Consulting, at the address provided on the Business Plan Application:

State of Tennessee
Department of Finance & Administration
Attention: Office of Audit & Consulting Services
WRS Tennessee Tower, 12th Floor
312 Rosa L. Parks Avenue
Nashville, TN 37243-1102

Other Helpful Resources for Employers

[EARN \(Employer Assistance and Resource Network\)](http://askearn.org) askearn.org

Resources to help employers recruit, hire, retain, and advance individuals with disabilities

[Building an Inclusive Workforce: A Four-Step Guide to Recruiting, Hiring, and Retaining Employees with Disabilities](http://www.dol.gov/odep/pubs/20100727.pdf)

<http://www.dol.gov/odep/pubs/20100727.pdf>

This guide focuses on recruiting, hiring, and retaining employees with disabilities. Includes examples of inclusive workplaces and links to different resources.

[Employer Toolkit](http://bbi.syr.edu/projects/Demand_Side_Models/Toolkit.html#resources)

http://bbi.syr.edu/projects/Demand_Side_Models/Toolkit.html#resources

This website includes briefs, resources, and webinars on incorporating people with disabilities into the workplace.

**For information on
TennesseeWorks please contact:
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