



North Carolina Department of Public Safety

Rehabilitative Programs & Services

Roy Cooper, Governor
Erik A. Hooks, Secretary

W. David Guice, Chief Deputy Secretary
Joe Prater, Deputy Secretary
Nicole E. Sullivan, Director

Employer Benefits for Hiring Individuals with Criminal Backgrounds

Work Opportunity Tax Credit:

Available to private employers who employ individuals with felony convictions hired within a year of conviction or incarceration. Employers can receive \$2,400 for each eligible individual.

Information is available at www.doleta.gov/business/incentives/opptax/

Federal Bonding Program:

Provides insurance to employers willing to hire eligible individuals with criminal convictions. The bonds protect employers against money or property loss due to employee dishonesty, including theft, forgery, larceny, and embezzlement. Information is available at www.bonds4jobs.com/

State Tax Credit

§ 105-129.16G. (Expiring for taxable years beginning on or after January 1, 2014) Work Opportunity Tax Credit.

(a) Credit. - A taxpayer who is allowed a federal tax credit under Part IV, Subpart F of the Code for the taxable year is allowed a credit against the tax imposed by this Part. The credit is equal to a percentage of the amount of credit allowed under the Code for wages paid during the taxable year for positions located in this State. A position is located in this State if more than fifty percent (50%) of the employee's duties are performed in the State. The percentage is as follows:

- (1) For taxable year 2013, three percent (3%).
- (2) For all other taxable years, six percent (6%).

(b) Sunset. - This section expires for taxable years beginning on or after January 1, 2014. (2007-323, s. 31.21(a); 2008-134, s. 2(a); 2012-36, s. 4; 2013-10, s. 4.)

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4221 Mail Service Center
Raleigh, NC 27699-4221
www.ncdps.gov



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Fax: (919) 715-7754

NC Commerce

NC Commerce website provides information on how to apply for these programs:

Work Opportunity Tax Credit

<http://www.nccommerce.com/workforce/businesses/work-opportunity-tax-credit>

Federal Bonding

<http://www.nccommerce.com/workforce/businesses/federal-bonding>

Employer Guide to Hiring Individuals with Criminal Records

(2012 publication of NC Justice Center and TriadWorks)

<http://www.ncjustice.org/sites/default/files/Employer%20Guide%20to%20Hiring%20Individuals%20with%20Criminal%20Records.pdf>