

**NATIONAL EXECUTIVE COMMITTEE  
OF  
THE AMERICAN LEGION  
October 6-7, 2021  
Indianapolis, Indiana**

**Resolution No. 14: Enhancing the Work Opportunity Tax Credit (WOTC) for Veteran Workers  
Origin: Veterans Employment & Education Commission  
Submitted by: Veterans Employment & Education Commission**

WHEREAS, Some veterans experience challenges transitioning into the private sector workforce due to a variety of factors after they conclude their time in the service, often resulting in unemployment or underemployment; and

WHEREAS, There were an estimated 581,000 unemployed veterans in 2020, according to the U.S. Department of Labor; and

WHEREAS, The Work Opportunity Tax Credit (WOTC), a tax credit issued by the federal government, is designed to incentivize private-sector employers to hire among target groups that consistently face difficulty in finding stable employment: and

WHEREAS, Qualified unemployed veterans are one of the 10 groups eligible for the WOTC program; and

WHEREAS, The current WOTC program provides a tax credit of 40% for the first \$6,000 of wages, providing around \$2,400 in subsidies over the course of the first year of a veteran's employment; and

WHEREAS, The WOTC credit rate has not been adjusted since the program was created 25 years ago; and

WHEREAS, Both small businesses and veterans seeking employment have much to gain from an expansion of the WOTC program; now, therefore, be it

**RESOLVED, By the National Executive Committee of The American Legion in regular meeting assembled in Indianapolis, Indiana, on October 6-7, 2021, That the American Legion supports boosting the Work Opportunity Tax Credit (WOTC) to 50% for the first \$10,000 of wages through December 31, 2023 for All Hiring Groups for the first two years of employment.**