

## Hiring of Unemployed or Low-Income Residents

A tax credit of 40% of a newly-hired employee's first year wages (up to a maximum of \$2,400) is allowed for businesses that employ and retain Rhode Island residents who were previously unemployed or receiving public assistance. The business must seek certification of the employee's unemployment status from the Department of Labor and Training within 30 days of hire. Each eligible employee must:

- Have been a Rhode Island resident for at least 52 consecutive weeks prior to the date of hire; and
  - Previously unemployed for a period of at least twenty-six (26) consecutive calendar weeks immediately prior to the date of hire; and
  - Either: (1) received public assistance for at least 1 year preceding the date of hire or (2) have received unemployment benefits from RI or any other state at any time during the 52 weeks prior to the date of hire.
- 
- [RI Department of Labor & Training](#)
  - [Tax Division Regulation](#)
  - [RI General Law](#)