

Type of Employee	First-year Wage Limit	Maximum Credit Per Eligible Employee
Qualified veteran who's entitled to compensation for a service-connected disability and was discharged or released from the military within the last year	\$12,000	\$4,800
Qualified veteran who was unemployed for at least six months in the prior year	\$14,000	\$5,600
Qualified veteran has both a service-connected disability and was unemployed for at least six months in the prior year	\$24,000	\$9,600
Qualified summer youth employee who is 16 or 17, lives in an empowerment zone, and is paid during any 90-day period from May 1 to September 15	\$3,000	\$1,200
Long-term family assistance recipient	\$10,000	\$4,000