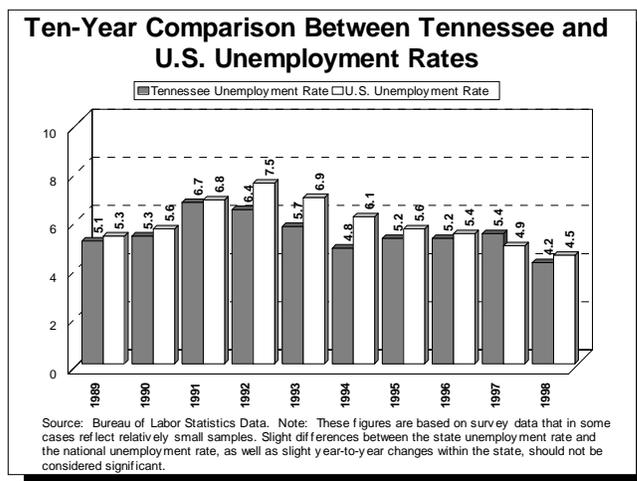


# Labor

tax credit to employers hiring individuals from one or more of eight target groups. WOTC targets two youth groups for participation:

- 1) **High risk youth.** Youth age 18 but not yet age 25 on the hiring date who have their principal place of abode within a designated high need area. (Empowerment Zone or Enterprise Community).
- 2) **Qualified Summer Youth Employee.** Youth who perform services for the employer between May 1 and September 15 and have attained age 16 but not age 18 on the hiring date, have not been employed by the same employer prior to the 90-day period between May 1 and September 30, and have had their principal place of abode within an Empowerment Zone or Enterprise Community.



Tennessee currently has four geographic areas that have been designated by the U.S. Department of Agriculture as Enterprise Communities: Nashville, Memphis, Fayette/Haywood counties, and Scott County in Tennessee/McCreary County in Kentucky (State of Tennessee Department of Economic Security).

Benefits to youth result from targeting the low socioeconomic demographic areas, providing support for low-income and high-risk youth.

Jobs for youth offer an opportunity to develop personal responsibility for assigned duties and to become more self-reliant. Teens who work in sales and other jobs that require extensive social interaction learn to deal more effectively with people and co-workers. Working also contributes to the acquisition of knowledge about business matters, financial concepts, and consumer matters.

Socialization skills are an important benefit for working teens as they develop different social skills than the ones learned in school. Schools are not equipped to train youth in the specific non-academic skills of being an adult, such as self-management, knowledge of how to function in activities that have implications for other people, and the ability to take decisive actions and learn to work.

Detrimental aspects of working can be observed in teens who work more than 20 hours per week. Some of the negative effects for teens are decreased involvement in extracurricular activities, declining grades, and physical fatigue. There is substantial evidence that high levels of job stress or long working hours can lead to increased cigarette, alcohol, and marijuana use.

Excessive commitment to a job may also interfere with the work of growing up, with an adolescent spending too much time in a role that is too constraining. Long amounts of time in a role that involves tasks that are too simple, unchallenging, and irrelevant to their future fails to promote their development.