



LEARN ABOUT

TAX CREDITS

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TUITION SUPPORT

States That Offer Tax Credits to Employers for Hiring Apprentices

Alabama

This law provides an income tax credit of \$1,000 to an employer for each qualified apprentice of an employer and would also cap the cumulative tax credits allowed at \$3,000,000 for the first two tax years following the passage of the bill and \$5,000,000 for each tax year thereafter. This law also requires the Workforce Development Division of the Department of Commerce to provide an annual report to certain legislative committees regarding the effectiveness of the program.

<http://alisondb.legislature.state.al.us/ALISON/SearchableInstruments/2016RS/PrintFiles/SB90-int.pdf>

Arkansas

Employers hiring a youth apprentice shall be given a credit in the amount of \$2,000 or 10 percent of the wages earned by the youth apprentice, whichever is less, against the tax imposed by the Arkansas Income Tax act.

<http://ace.Arkansas.gov/cte/SpecialPrograms/ApprenticeshipAppliedSciences/youthApprenticeship/Pages/TaxIncentiveEmployers.aspx>

Connecticut

Any taxpayer who employs an apprentice enrolled and registered under the terms of a qualified manufacturing program is entitled to a tax credit for each eligible apprentice of up to \$4,800.00 maximum or 50% of actual wages, whichever is less, provided such apprenticeships meet state requirements.

<http://www.ctdol.state.ct.us/progsupt/appren/taxcr.htm>

Guam

Any business that employs apprentices may receive a tax credit against its business privilege tax liability equal to 50 percent of all eligible costs paid or incurred by a program participant to train an apprentice. Eligible costs include direct wages and benefits of the apprentice, instructor costs, training costs and personal protective equipment costs.

<http://www.guamcourts.org/CompilerofLaws/GCA/22gca/22gc044.pdf>

Louisiana

Any program sponsor (employer/contractor) who pays the wages of an apprentice that is registered with the Louisiana Workforce Commission, Apprenticeship Division may receive a tax credit equal to \$1/hour worked per calendar year, with a maximum allowable amount for each apprentice of \$1,000/year.

http://www.laworks.net/Downloads/APP/Act_472_Apprenticeship_Tax_Credit.pdf

Maryland

Maryland Apprenticeship Tax Credit provides a State income tax credit to Registered Apprenticeship Sponsors or participating employers (Employer) which hire an eligible Registered Apprentice(s). The Employer may qualify for a \$1,000 tax credit for each eligible Registered Apprentice.

<https://www.dlir.state.md.us/employment/appr/apprtaxcreditinfo.shtml>

Missouri

The Youth Opportunity Program offers 50 percent tax credits for monetary contributions and wages paid to youth in an approved internship, apprenticeship or employment project, and 30% tax credits for property or equipment contributions used specifically for the project.

<http://www.ded.mo.gov/BCS%20Programs/BCSProgramDetails.aspx?BCSProgramID=85>

Montana

HB 308 provides state businesses with a \$750 tax credit for every person hired where the worker is offered on-the-job training through the Montana Registered Apprenticeship office. For every veteran hired and given an apprenticeship opportunity, businesses will be provided a \$1,500 tax credit. The apprenticeship tax credit will allow veterans to use skills and leadership they learned while serving in the military to industry sectors.

<http://leg.mt.gov/bills/2017/BillPdf/HB0308.pdf>

Nevada

Exempts from taxation all qualified real and personal property of an apprenticeship program. Title 32 Revenue and Taxation, Chapter 361 Property Tax, NRS 361.106

<http://www.leg.state.nv.us/NRS/NRS-361.html#NRS361Sec106>

Rhode Island

Employers that hire apprentices in certain manufacturing occupations may be eligible for a tax credit of 50 percent of actual wages or \$4,800, whichever is less.

<http://www.dlt.ri.gov/esu/taxcredits.htm>

South Carolina

Eligible businesses can receive a tax credit of \$1,000 for each registered apprentice employed for at least seven months during each year of an apprentice's program, for up to four years of such a program.

<http://www.apprenticeshipcarolina.com/resources.html>

Virginia

Employers may claim a tax credit for providing eligible worker retraining to qualified employees including apprentices that are approved by the Virginia Apprenticeship Council. The credit is 30 percent of all training costs through a community college, or up to \$100 annual credit for each employee if incurred at a private school.

<http://www.tax.virginia.gov/taxforms/Business/Credits/Schedule%20CR%20Instructions.pdf>

West Virginia

Employers may claim a tax credit for hiring apprentices in the construction trades. the credit may not exceed \$1000 or 50 percent of the actual wages paid in the tax year for the apprenticeship.

<http://www.legis.state.wv.us/wvcode/Code.cfm?chap=11&art=13W>

States That Offer Tuition Support for Registered Apprentices**California**

Funds allow community colleges to provide most instruction for apprenticeship programs. <http://www.cde.ca.gov/ci/ct/ap/admin.asp>

Delaware

The Adult Education and Work Force Training Grant portion of HB #200 provides funds to Vocational Technical Schools to support tuition for registered apprentices.

<http://legis.delaware.gov/LIS/lis147.nsf/abdf4f28b24945b485256ae90061b4c0/0658150a75051e8585257b8600632566?OpenDocument>

Florida

- **State Statute 446.051(2)** encourages career educational institutions to cooperate and assist in providing facilities, equipment and supplies, and instructor's salaries for the performance of related and supplemental instruction associated with the registered program.

http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0400-0499/0446/Sections/0446.051.html

- **2012 Florida Statute, 1009.25** Fee exemptions for students enrolled in an approved apprenticeship program, as defined in s. 446.021.

http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=1000-1099/1009/Sections/1009.25.html

Georgia

Georgia residents who are attending a Georgia public technical college to earn a certificate or diploma are eligible for a HOPE Grant regardless of high school graduation date or grade average. This fund covers approximately 70% of student expenses. Additionally, the State Legislature has established the Hope Career Grant for select high demand occupations. Additional funding is allocated each year to allow for virtually free tuition for students entering these select occupations.

<https://www.gafutures.org/hope-state-aid-programs/hope-zell-miller-grants/hope-grant/>

<https://www.gafutures.org/hope-state-aid-programs/hope-zell-miller-grants/hope-career-grant/>

Guam

Seventy percent (70%) of its Manpower Development Fund is allocated to the Apprenticeship Training Program at the Guam Community College to be expended exclusively to fund the administrative and instructional costs for the operation of the apprenticeship training programs; advertising and outreach programs for the promotion of the apprenticeship training programs; and direct financial assistance to students enrolled in the apprenticeship program.

http://www.dol.guam.gov/index.php?option=com_content&view=article&id=227:guam-registered-apprenticeship-program-proposed-rules&catid=1:latest&Itemid=572

Indiana

The state created a special employment and training fund, IC 22-4-25-1, from the penalties and interest from the Unemployment Insurance system to fund various training programs. Ivy Tech Community College receives funds to train apprentices in joint labor-management apprenticeship programs. Funds are also used to pay instructors for general education towards an Associate's degree and journey worker upgrade courses.

<http://www.in.gov/legislative/ic/code/title22/ar4/ch25.pdf>

Iowa

The Iowa Department of Economic Development funds \$1 million a year to support Registered Apprenticeship through the Iowa Jobs Training Program (260F). It provides job training services to current employees of eligible businesses that are located in the state. Businesses can work with their local Iowa community college, which will assess training needs, determine the availability of funds and provide training. Funds go to businesses, not apprentices.

<http://coolice.legis.iowa.gov/cool-ice/default.asp?category=billinfo&service=iowacode&input=260F#260F.6>

Maine

Maine Revised Statutes Title 26, §3211, 6-A states that the Maine Department of Labor "shall underwrite 50 percent of tuition costs for apprentices in good standing at public educational institutions and provide training cost assistance to sponsor groups in accordance with sponsor policies.

<http://www.mainelegislature.org/legis/statutes/26/title26sec3211.html>

North Carolina

The State Board of Community Colleges may provide by general and uniform regulations for waiver of tuition and registration fees for courses provided to students who are participating in a Registered Apprenticeship program that requires the participants to be high school students when entering the program.

www.ncleg.net/EnactedLegislation/SessionLaws/HTML/2015-2016/SL2016-94.html

Tennessee

The state offers tuition assistance up to \$11,600 for two years (\$5,800 per year) at the schools, institutions, and entities governed by the Tennessee Board of Regents and the University of Tennessee Board of Trustees, as well as state certified apprenticeship programs.

Tuition assistance benefits are available for a two-year period beginning when an employee is separated due to a reduction in force.

<http://tn.gov/collegepays/vbp.htm>

Texas

The Texas Workforce Commission provides funds to local public educational institutions to support the costs of related classroom

instruction in registered apprenticeship training programs. Local education agencies act as fiscal agents for registered apprenticeship training programs.

<http://www.twc.state.tx.us/svcs/apprentice/apprentice.html>

Washington State

Registered apprentices may be given a 50 percent tuition reduction at community and technical colleges. The State Board for Community and Technical Colleges issues policy on tuition and fee rates annually. (See attached "Apprenticeship Fee Guidance," from the Washington State Board for Community and Technical Colleges.)

www.sbctc.edu/college/f_tuition.aspx

Wisconsin

Apprentices pay \$120 per credit (36 hours). The 144 hours of related instruction per year requirement costs \$480. Apprentices are paid their hourly wage to attend class, and in some cases, tuition is reimbursed by sponsors or joint training funds.

[Wisconsin Statutes](#) also see *S.106. Subchapter 1 Apprentice Programs, esp. S.106.01(6)*

<https://docs.legis.wisconsin.gov/statutes/statutes/106>

S. 38.001(1m) and (2a) Mission and Purpose - *direct reference to training of apprentices*

WTCS State Board Policies (WTCSB)

