



# Workforce Issuance

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100 DCS 13.117

☐ Policy ☒ Information

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**To:** Chief Elected Officials  
MassHire Workforce Board Chairs  
MassHire Workforce Board Directors  
MassHire Career Center Directors  
MassHire Fiscal Officers  
MDCS Operations Managers

**cc:** WIOA State Partners

**From:** Alice Sweeney, Director  
MassHire Department of Career Services

**Date:** January 11, 2021

**Subject:** **EXTENSION of the Trade Adjustment Assistance (TAA) Health Coverage Tax Credit (HCTC)**

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**Purpose:** To notify MassHire Workforce Boards, MassHire Career Centers, and other workforce partners of the EXTENSION of the Health Care Tax Credit (HCTC) Program THROUGH December 31, 2021, as announced January 7, 2021 through Training and Employment Notice (TEN) 10-20 – CHANGE 1.

This information issuance rescinds MassHire Workforce Issuance 100 DCS 13-116 and Training and Employment Notice (TEN) 10-20 has been cancelled.

**Background:** The Trade Adjustment Assistance Reauthorization Act of 2015 (TAARA 2015) reauthorized the HCTC, an advanceable, refundable tax credit for a percentage of the premiums paid for specified types of health insurance coverage (including Consolidated Omnibus Budget Reconciliation Act (COBRA) continuation coverage). The HCTC is available to individuals in the TAA Program identified as “eligible TAA recipients” or “eligible ATAA recipients” under section 246 of the

Trade Act, as amended (including “eligible RTAA recipients”) (referred to collectively in this guidance as “eligible TAA recipients”). This benefit is also extended to certain individuals who are receiving pension payments from the PBGC. Individuals who are eligible for the HCTC may choose to have the amount of the credit paid on a monthly basis to their health coverage provider as their monthly health plan premium becomes due (Monthly HCTC) or may claim the tax credit on their annual Federal income tax returns (Yearly HCTC).

**Action**

**Required:** Please ensure all appropriate managers, staff, partners and customers are aware of this extension.

**Effective:** Immediately

**Inquiries:** Please email all questions to Beth Goguen at [Elizabeth.m.goguen@detma.org](mailto:Elizabeth.m.goguen@detma.org).