



Workforce Issuance

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☐ Policy ☒ Information

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

cc: WIOA State Partners

From: Alice Sweeney, Director
MassHire Department of Career Services

Date: June 26, 2019

Subject: **Massachusetts Registered Apprenticeship Tax Credit**

Purpose: To notify MassHire Workforce Boards, MassHire Career Center Operators and other workforce partners of the new Massachusetts Registered Apprenticeship Tax Credit, eligibility guidelines and application instructions.

Background: The registered Apprenticeship Tax Credit (RATC) was created to support expansion of registered apprenticeship in non-traditional occupations, specifically in Manufacturing, Healthcare and Information Technology.

Apprenticeship program sponsors (or employers whose programs have an external sponsor) that employ apprentices may apply for tax credits of up to \$4,800 or 50% of wages paid, whichever is less, for each apprentice who meets the RATC program guidelines. Each qualified sponsor/employer is eligible for up to \$100,000 in credits each calendar year and are eligible to apply for RATC once their apprentices have been employed for 180 days. Sponsors and Apprentices

must be registered with Massachusetts Division of Apprentice Standards, the sponsor/employer must be in good standing with the Commonwealth, and the primary place of the apprentice(s)' employment must be in the Commonwealth. Apprentices must be hired and trained in one of the following occupations:

- Computer occupations, as defined by Standard Occupational Codes 15-1200
- Healthcare technologists and technicians, as defined by Standard Occupational Codes 29-2000
- Healthcare Support Occupations, as defined by Occupational Codes 31-0000
- Production occupations employed in the Manufacturing Industry, as defined by Standard Occupational Codes 51-000, NAICS code 31-33

Sponsors/Employers can apply online, or download and email an application for processing. Click [here](#) for guidelines and instructions.

Effective: Immediately

Inquiries: Please contact apprenticeship@mass.gov or call 617-626-7122 with questions about the tax credit or for assistance with an application.