



Workforce Issuance

100 DCS 08.133

☒ Policy ☐ Information

To: MassHire Workforce Board Chairs
MassHire Workforce Board Directors
MassHire Career Center Directors
MassHire Fiscal Officers
MDCS Operations Managers

Cc: WIOA State Partners

From: Diane Hurley, Acting Director
MassHire Department of Career Services

Date: **October 7, 2024**

Subject: **Temporary Authorized Training Tax Credit for Emergency Assistance (TATTCEA)**

Purpose: To notify MassHire Workforce Boards (MWBs), MassHire Career Center (MCC) operators and other local workforce partners of policy and guidance related to the Temporary Authorized Training Tax Credit for Emergency Assistance (TATTCEA). The following elements are addressed herein:

- funding designation for authorized training eligible for the TATTCEA
- employer eligibility seeking a TATTCEA
- job seeker services
- MOSES tracking related to the above

Flowcharts (see Attachment F) have been created to assist with various TATTCEA scenarios.

Background: Through the Temporary Authorized Training Tax Credit for Emergency Assistance (TATTCEA) Program, the Healey-Driscoll Administration and Massachusetts Legislature has invested funds to expand the scale of services to job seekers in EA

shelters and create partnerships with employers to prepare those job seekers with the training, knowledge, and skills needed to meet business demand.

The Secretary of Labor and Workforce Development, in consultation with the Secretary of Administration and Finance, has worked to identify requirements for the authorization of training programs to be eligible for employers to apply for the Temporary Authorized Training Tax Credit for Emergency Assistance.

MassHire Career Centers (MCCs) provide eligible job seekers a seamless delivery of multiple universally accessible services that are customer centered and lead to employment. Job seekers receive access to those services based on need as identified during intake and assessment. Dedicated MCC staff support the jobseeker throughout their employment (or re-employment) journey.

Policy: Employers seeking a TATTCEA, can be directed to [Temporary Authorized Training Tax Credit](#)

Employers are encouraged to access the website above and download and complete, upload and submit, the appropriate forms to request an EA Tax Credit Certificate.

Qualifying Employers

To claim the Temporary Authorized Training Tax Credit for Emergency Assistance, an eligible business corporation, partnership, limited liability corporation, or other legal entity must:

1. Be engaged in business in the Commonwealth as demonstrated by submitting a Secretary of State Certificate of Good Standing which can be requested here:
[MA Sec of State Request SGS](#);
2. On or after April 30, 2024, hire a Qualified Trainee with work authorization that:
 - a. Lives or lived in EA shelter (see qualified trainee/jobseeker eligibility below)
 - b. Participated in an authorized training, and
 - c. Works at least 20 hours per week

In addition:

- d. Enroll or had enrolled the Qualified Trainee within 10 business days of hire in an authorized training program as defined within this policy;
- e. Retain or had retained the Qualified Trainee as an employee for a period of at least 90 consecutive days; and
- f. Provide post-placement support services* and evidence of such hire and retention in a manner designated by the

Executive Office of Labor and Workforce Development in partnership with the Department of Revenue.

- i. *Support Services include, at a minimum, details shared with the employee to raise awareness about the availability of services at their local MassHire Career Center. MCCs can share with employers the flyers found at Attachments G, H and I.

Authorized Training

Requirements for authorized training programs eligible for the TATTCEA include:

- English for Speakers of Other Languages (ESOL) job-related training
- Training that will result in a qualified trainee obtaining a certification, credential, or license.
- Training On-the-Job (TOJ) where a new employee will learn industry-specific knowledge and skills while working in their actual job environment.
- Training through a registered apprenticeship or pre-apprenticeship program that combines paid work with classroom instruction to help a new employee develop knowledge and skills for a career.
- Targeted training where a new employee will learn industry-specific knowledge and skills to enter the workforce in an expansion industry.

Authorized training programs should prioritize workforce development and increase access to resources in the following industries:

- | | |
|-------------------------------|------------------|
| • Advanced Manufacturing | • Transportation |
| • Early Childhood Education | • Hospitality |
| • Health and Human Services | • Life Sciences |
| • Clean Energy and Technology | • Construction |
| • Finance & Insurance | • Education |
| • Information Technology | |

The following trainings qualify or are identified as “authorized”:

1. Training with a current SDWI designation found on the ETPL
2. Training submitted by an employer to EOLWD for review, including Training On-the-Job (TOJ)
3. MassHire Career Center Training designed and approved by MDCS through utilization of funding available as outlined in Workforce Issuance **08.129**, [Supplemental Funds - MassHire Emergency Assistance Shelter Engagement](#)

4. MassHire Career Center Training designed and approved by MDCS through utilization of funding available as outlined in Workforce Issuance **08.132**, [EA Shelter MassHire Career Center Funds FY25](#)
5. TOJs developed in partnership with a MassHire Career Center and employer

SWDI Designation - Training

Current programming that is authorized, is searchable via the Eligible Training Provider List (ETPL) found here: [MassHire JobQuest ETPL Training](#). Courses that qualify are searchable by utilizing the “Approved Course Type” search box and selecting “SWDI” from the dropdown.

The designation “SWDI” will ensure that the course is searchable to the public on MassHire JobQuest, and identifiable for required reporting purposes.

SWDI-P Designation of MassHire Career Center (MCC) Programming

Any authorized training as named above, except for #1, ETPL, will be designated as SWDI-P. For training described in Items 3-5 above, local areas must develop a procedure to create the training provider and course, so it is trackable in MOSES. Local staff will need to apply “State Workforce Development Initiative – Private” (SWDI-P) designation to the course (See Attachment A for instruction).

If a MassHire Career Center has worked with a Massachusetts employer to create a Training-On-the Job program (See Workforce Issuance 08-134 for more information) then SWDI-P designation must be also applied to the course.

This designation, SWDI-P will ensure that the course is not searchable to the public on MassHire TrainingPro, but identifiable for required reporting purposes.

Emergency Assistance (EA) Shelter Job Seeker Eligibility

To be eligible for participation in the TATTCEA, job seekers will need to meet the following criteria:

Residency. Participants must be a resident of Massachusetts and must provide a copy of one (1) of the three (3) documents listed below:

- NFL-9 form (Attachment B –Sample) or
- Length of Stay Approval Extension Notice (Attachment C-Sample)
or
- Length of Stay Denial Extension Notice (Attachment D-Sample)

Work Authorization. Participants must be legally authorized to work in the United States.

Enrollments

In accordance with MassHire Workforce Issuance 100 DCS 08.127: “Guidance for Serving Immigrants in Emergency Assistance Shelters,” MassHire Career Center (MCC) staff will enroll those EA Shelter job seekers provided with a MassHire service. Recording services in MOSES via the “**Employment Support for Immigrants in Shelter**” career center specific program is applicable to shelter residents regardless of work authorization status for the purpose of data tracking and generating daily and weekly reports on services provided to shelter residents.

Additional MOSES Data Entry guidance for the TATTCEA can be found on Attachment E.

Referrals

Referrals to jobs will be made and documented as appropriate.

MOSES Tracking

Employers who directly submit for the Temporary Authorized Training Tax Credit for Emergency Assistance (TATTCEA) with their own proprietary training plan, including a proprietary Training On-the-Job (TOJ) plan, will have their application processed and tracked via MOSES by MDCS staff.

MOSES tracking for employers who coordinate training services and hiring through their local MassHire Career Center, including a MCC supported Training On-the-Job (TOJ) plan will be conducted by MassHire Career Center staff.

MassHire Career Centers must ensure procedures are in place to promptly record all training, services and employment outcomes. MHCC Staff are responsible for inputting SWDI-P authorized training and job placements into MOSES. (See Attachment E for additional guidance)

In order for the employer to be eligible for the tax credit:

- The hired EA Shelter jobseeker has to be placed into an Authorized Training program within ten (10) days of their hire date.
- The EA job seeker must retain employment with the employer for at least 90 consecutive days within a taxable year.

Co-Enrollment

EA shelter jobseekers may benefit from co-enrollment in WIOA and any other programs for which they are eligible (e.g. WPP), and this is strongly encouraged to ensure coordinated services and to support successful outcomes. MCCs should follow local processes to determine whether a jobseeker meets eligibility for co-enrollment, but this should not delay services or access to training opportunities.

Co-enrollment may require additional documentation and MassHire Career Centers must follow the policies that oversee those programs for eligibility determinations, career planning, follow-up activities and collection of documentation.

Personally Identifiable Information (PII)

Any documentation containing Personal Identifying Information (PII) must be maintained securely. Staff must ensure measures are taken to maintain appropriate security and privacy of documents sent electronically. Senders of electronic documents must use secure methods when emailing documents that contain PII.

Action

Required: Please ensure all appropriate management and staff are familiar with and have a full understanding of the requirements within this policy.

Effective: September 30, 2024

Inquiries: Email all inquiries related to this policy to PolicyQ&A@mass.gov.

Attachments:

- A: SWDI and SWDI-P Designation
- B: Sample-NFL-9
- C: Sample-Length of Stay Approval Extension Notice
- D: Sample-Length of Stay Denial Extension Notice
- E: MOSES Tracking
- F: TATTCEA Flow Charts
- G: MassHire Welcome Flyer English
- H: MassHire Welcome Flyer Spanish
- I: MassHire Welcome Flyer Haitian Creole