



THE COMMONWEALTH OF MASSACHUSETTS  
EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT  
DIVISION OF APPRENTICE STANDARDS

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No. 28-12172025

☒ Information  
☐ Policy

## Apprenticeship Issuance

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**To:** Registered Apprentice Sponsors and Employers  
**From:** Lara Thomas, Director  
**Date:** December 17, 2025  
**Subject:** Expansion of Registered Apprentice Tax Credit

**Background:** The Registered Apprentice Tax Credit (RATC) promotes expansion of registered apprenticeship in the Commonwealth. Beginning January 1, 2026, the range of eligible occupations has been expanded under M.G.L. c. 63 § 38 HH. This issuance will serve to inform Apprenticeship Sponsors, employers, and relevant stakeholders of these new changes. Please note that this issuance applies to eligibility criteria for **tax year 2026 and subsequent tax years**.

### Policy

Per M.G.L. c. 63 § 38 HH, as amended in 2023, in addition to Registered Apprentice Tax Credit (RATC) eligibility criteria for specific healthcare, technology and production manufacturing occupations, the Secretary of Labor may identify other expansion industries critical to a regional labor market economy. Accordingly, the Executive Office of Labor and Workforce Development (EOLWD) has established the following RATC occupation eligibility criteria for the 2026 taxable year, effective January 1, 2026.

1. Specific occupations in the technology, healthcare and production manufacturing sectors per M.G.L c. 63 § 38HH;
2. Certain occupations in industries prioritized by MassTalent including but not limited to life sciences, clean energy, health and human services, and advanced manufacturing; and

3. Certain occupations defined as “In-demand”, “High demand”, “Education wage”, “High wage”, or “Top wage” through the Massachusetts Department of Economic Research (DER) Regional Occupation Explorer.
4. Other occupations determined to be critical to a regional labor market economy at the discretion of the Secretary of the Executive Office of Labor and Workforce Development (EOLWD).

Based on these criteria, the following additional occupational groups are eligible for the RATC in taxable year 2026.

### **Other Artificial Intelligence Related Occupations**

- 13-1111 Health Information Management Business Analyst
- 33-3021 AI Consultant

### **Manufacturing Sector**

NAICS 31 – 33 only

- 27-4011 Audio and Video Technician
- 49-2097 Audiovisual Equipment Installers and Repairers
- 49-9062 Biomedical Equipment Technician
- 49-9041 Industrial Machinery Mechanics
- 49-9064 Watch & Clock Repairers
- 49-9071 Maintenance and Repair Workers, General

### **Other Defense Manufacturing Sector**

- 11-3071 Transportation, Storage and Distribution Managers
- 47-2031 Shipwright (Ship & Boat)
- 49-3051 Motorboat Mechanics and Service Technicians
- 49-9069 Nautical Instrument Mechanic
- 49-9096 Riggers
- 51-2051 Motorboat Mechanics and Technicians
- 53-5011 Able Seaman
- 53-5021 Maritime Officer
- 53-5022 Motorboat Operator
- 53-5031 Officer in Charge of Engineering Watch
- 53-7031 Dredge Operator
- 53-7051 Industrial Truck and Tractor Operators
- 53-7062 Laborers and Freight, Stock and Material Movers, Hand
- 53-7121 Tank Car, Truck and Ship Loaders
- 55-3014 Guided Missile Launching System Technician

**Key RATC features:**

- State tax credit equal to 50% of the wages paid to an apprentice in a taxable year, up to a maximum of **\$4,800** per apprentice.
- Employer may qualify for a maximum of **\$100,000** in total RATC credits per calendar year.
- The tax credit can be taken for up to **two taxable years** for the same apprentice, if otherwise eligible. The two years must be consecutive.
- If the tax credit exceeds the tax otherwise due, 100% of the balance of the RATC credit may, at the option of the taxpayer, be **refundable** to the taxpayer.