



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

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No. 22-01122024

☒ Policy
☐ Information

Apprenticeship Issuance

To: Registered Apprenticeship Sponsors and Employers
From: Patrick Mitchell, Director
Date: January 12, 2024
Subject: Apprenticeship Tax Credit Eligibility for 2024

Background: The Registered Apprentice Tax Credit (RATC) promotes expansion of registered apprenticeship in the Commonwealth. Under existing policy, only certain occupations in the healthcare, technology, and production manufacturing sectors are currently eligible for the RATC in taxable year 2023. This Issuance will serve to notify and inform Apprenticeship Sponsors, employers, and relevant stakeholders of changes in Registered Apprentice Tax Credit eligibility for the 2024 taxable year effective January 1, 2024. This does not affect existing 2023 taxable year eligibility which is limited to the healthcare, technology, and production manufacturing sectors. For more information on 2023 taxable year RATC eligibility, please refer to DAS issuance #21-01122024.

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 2024 taxable year, effective January 1, 2024.

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

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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 this criteria, the following occupational groups are eligible for the RATC in taxable year 2024. A full list of 2024 RATC-eligible occupations can be found at [Apply for a Registered Apprentice Tax Credit \(RATC\) | Mass.gov](#)

- Clean Energy Installers, Technicians and related occupations, as determined by EOLWD;
- Computer occupations, as defined by Standard Occupational Codes 15-12000;
- Education sector occupations including teachers, childcare workers, and support staff, as determined by EOLWD;
- Financial Services and Insurance sector occupations as determined by EOLWD;
- Healthcare Technicians, as defined by Standard Occupational Codes 29-2000;
- Healthcare Support occupations, as defined by Occupational Codes 31-0000;
- Certain Healthcare, Social Services and Behavioral Health occupations, as determined by EOLWD;
- Production occupations employed in the Manufacturing Industry, as defined by Standard Occupational Codes 51-0000, NAICS code 31-33;
- Life Sciences Technicians as defined by Occupational Codes 19-4000, NAICS Codes 54-1713 and 54-1715 only;
- Other occupations meeting 2024 RATC eligibility criteria, as determined by EOLWD.

Employers in these occupational groups may be eligible for a credit of up to \$4,800 per qualified apprentice in a taxable year. Per M.G.L. c. 63, § 38HH, eligible employers who employ registered apprentices may apply for a tax credit of the lesser of up to \$4,800 or 50% of wages paid per apprentice who meets RATC program requirements. Employers are eligible to initially apply for RATC for apprentices who have been hired and employed as apprentices for 180 days in the ***taxable year for which the credit is claimed***. An employer is also eligible to apply for an additional \$4,800 credit if a qualified apprentice is employed for 180 days in the subsequent taxable year, as long as the total credit does not exceed \$9,600 per qualified apprentice over two taxable years. In any case, employers are eligible to receive a maximum of \$100,000 in RATC credits per ***calendar year***. If the credit allowed exceeds the tax otherwise due to the taxpayer (i.e. a taxpayer’s refund), 100% of the RATC credit may be refundable.

How to Apply: Eligible applicants may apply online once a qualified apprentice has worked as an apprentice for 180 days in the 2024 taxable year.

For more information, please visit <https://www.mass.gov/how-to/apply-for-a-registered-apprentice-tax-credit-ratc>