

Mass Workforce Issuance

100 DCS 13.109

☐ Policy

☒ Information

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

cc: WIOA State Partners

From: Alice Sweeney, Director
Department of Career Services

Date: December 2, 2016

Subject: **Reinstatement of the Health Coverage Tax Credit for Eligible Trade Adjustment Assistance Recipients**

Purpose: To notify Local Workforce Development Boards, One-Stop Career Center Operators and other local workforce partners of the new registration and enrollment process for qualified taxpayers to receive the Health Coverage Tax Credit benefit now open for 2017 and to advise those assisting job seekers and workers. Job seekers and workers should be directed to www.irs.gov/hctc for program requirements, enrollment and other pertinent information.

Background: The Health Coverage Tax Credit (HCTC) is a Federal tax credit administered by the Internal Revenue Service (IRS), as described on the IRS HCTC Website: www.irs.gov/hctc. The Health Coverage Tax Credit is a tax credit that pays 72.5 percent of qualified health insurance premiums for eligible individuals and their families. The HCTC acts as partial reimbursement for premiums paid for qualified health insurance coverage and can now be claimed for qualified coverage through 2019.

Taxpayers may be eligible to elect the HCTC if they are one of the following:

- An eligible [Trade Adjustment Assistance](#) (TAA) recipient, alternative TAA (ATAA) recipient or reemployment TAA (RTAA) recipient*,
- An eligible [Pension Benefit Guaranty Corporation](#) (PBGC) payee, or
- The family member of an eligible TAA, ATAA, or RTAA recipient or PBGC payee who is deceased or who finalized a divorce with them.

* Please note: You must be TRA eligible to qualify for the HCTC.

Action

Requested: Please disseminate this information and assure that all staff is aware of this information.

Effective: Immediately.

Inquiries: Questions related to this issuance should be directed to Beth Goguen at Elizabeth.M.Goguen@massmail.state.ma.us.

The HCTC Customer Contact Center is also available at 1-800-829-1040. For those with a hearing impairment, call 1-800-829-4059.

Please note the HCTC telephone contact information may change. Visit: <https://www.irs.gov/help-resources/telephone-assistance> for updates.