



THE COMMONWEALTH OF MASSACHUSETTS  
EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT

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SUBREGULATORY GUIDANCE *issued pursuant to House Bill No. 4466*

DATE: May 30, 2024

ADDRESSEES: EA Incident Command Center, for distribution to appropriate workforce partners

PURPOSE: guidance for the administration of the authorized training programs established in subsection (dd) of section 6 of chapter 62 of the General Laws, as inserted by section 6, and section 38NN of chapter 63 of the General Laws, as inserted by section 8, including, but not limited to, requirements to be deemed an authorized training program

GUIDANCE:

This subregulatory guidance (“Guidance”) outlines the general rules for administering the Temporary Authorized Training Program Credit (“Temporary Authorized Training Tax Credit for Emergency Assistance”), as recently enacted by “An Act Making Appropriations for the Fiscal Year 2024 to Provide for Supplementing Certain Existing Appropriations and for Certain Other Activities and Projects” (the “Supplemental Budget”).<sup>1</sup> The Temporary Authorized Training Tax Credit for Emergency Assistance is intended to encourage eligible entities to provide workforce-related training during the capacity limitation on the emergency shelter assistance program.<sup>2</sup> The authorized training must be provided to qualified trainees with federal work authorization<sup>3</sup> as provided in G.L. c. 23B, § 30, G.L. c. 62, § 6(dd)(1), and G.L. c. 63, § 38NN(a). For purposes of determining eligibility to receive the Temporary Authorized Training Tax Credit for Emergency Assistance, General Law chapter 62, section 6(dd)(1) and chapter 63, section 38NN(a) each define the contours of eligibility for business corporations and for partnerships, limited liability corporations or other legal entities, respectively.

Section 17(a) requires the Secretary of Labor and Workforce Development, in consultation with the Secretary of Administration and Finance to identify requirements for authorized training programs eligible for the Temporary Authorized Training Tax Credit for Emergency Assistance. For purposes of such eligibility, authorized training programs include:

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<sup>1</sup> St. 2024, c. 88.

<sup>2</sup> The capacity limitation on the emergency shelter assistance program is that established pursuant to a declaration issued by the Secretary of Housing and Livable Communities dated October 31, 2023, the extension of the declaration dated February 28, 2024 and any subsequent extensions, issued pursuant to 760 CMR 67.10, as inserted by emergency regulations issued by the executive office of housing and livable communities on October 31, 2023 and accompanying guidance issued pursuant to said declaration and 760 CMR 67.10.

<sup>3</sup> As defined in 8 CFR 274a, as amended.

- Job-related ESOL training
- Training that results in a qualified trainee obtaining a professional credential or other certification, including training that results in a qualified trainee accessing resources necessary to enter the workforce
- Training that results in a license
- On-the-job training that teaches industry-specific skills
- On-the-job training through a registered apprenticeship or preapprenticeship program
- Training specifically designed to teach skills necessary to enter the workforce in targeted expansion industries
- Any training approved through the authorized training process defined herein

These authorized training programs should prioritize workforce development and increased access to resources in the following industries:

- Hospitality & Retail
- Advanced Manufacturing
- Health & Human Services
- Early Child Care & Education
- Industries that have been identified as a priority area by MassTalent and/or the Workforce Skills Cabinet
- Any other industry subsequently identified by the Secretaries of Labor and Workforce Development and Administration and Finance based on needs identified through administration of the Temporary Authorized Training Tax Credit for Emergency Assistance

In order 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;
2. On or after April 30, 2024, hire a Qualified Trainee with work authorization as defined in G.L. c. 23B, § 30, G.L. c. 62, § 6(dd)(1), and G.L. c. 63, § 38NN(a), to work at least 20 hours per week;
3. Enroll the Qualified Trainee within 10 business days of hire in an authorized training program as defined herein;
4. Retain the Qualified Trainee as an employee for a period of at least 90 consecutive days in a taxable year; and
5. 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.

### **Authorized Training Program Requirements**

In order to be eligible to receive the Temporary Authorized Training Tax Credit for Emergency Assistance, an eligible business corporation, partnership, limited liability corporation, or other legal entity may either enroll a qualified trainee in an approved training program from the

Massachusetts' Eligible Training Provider List<sup>4</sup> ("ETPL"), or, for training programs not included on the ETPL, request and receive written approval to have the program designated as authorized by the Executive Office of Labor and Workforce Development ("EOLWD"), and then timely enroll a qualified trainee in the Authorized Training Program.

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**Authorized Training Program Requirements – to have a training program that is not registered with ETPL approved as an Authorized Training Program, eligible entities must provide the following information to EOLWD for approval. A proposed training program that is not registered with ETPL will not be recognized as authorized until written approval from EOLWD has been received:**

- Employer Name
- Employer Address
- Target industry
- Occupation/Job title
- Name of entity providing the training
- Brief description of proposed training, including skills taught and resources available

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<sup>4</sup> Massachusetts' Eligible Training Provider List, <https://www.mass.gov/training-provider-information>