



CYAI

Cybersecurity
Youth Apprenticeship Initiative

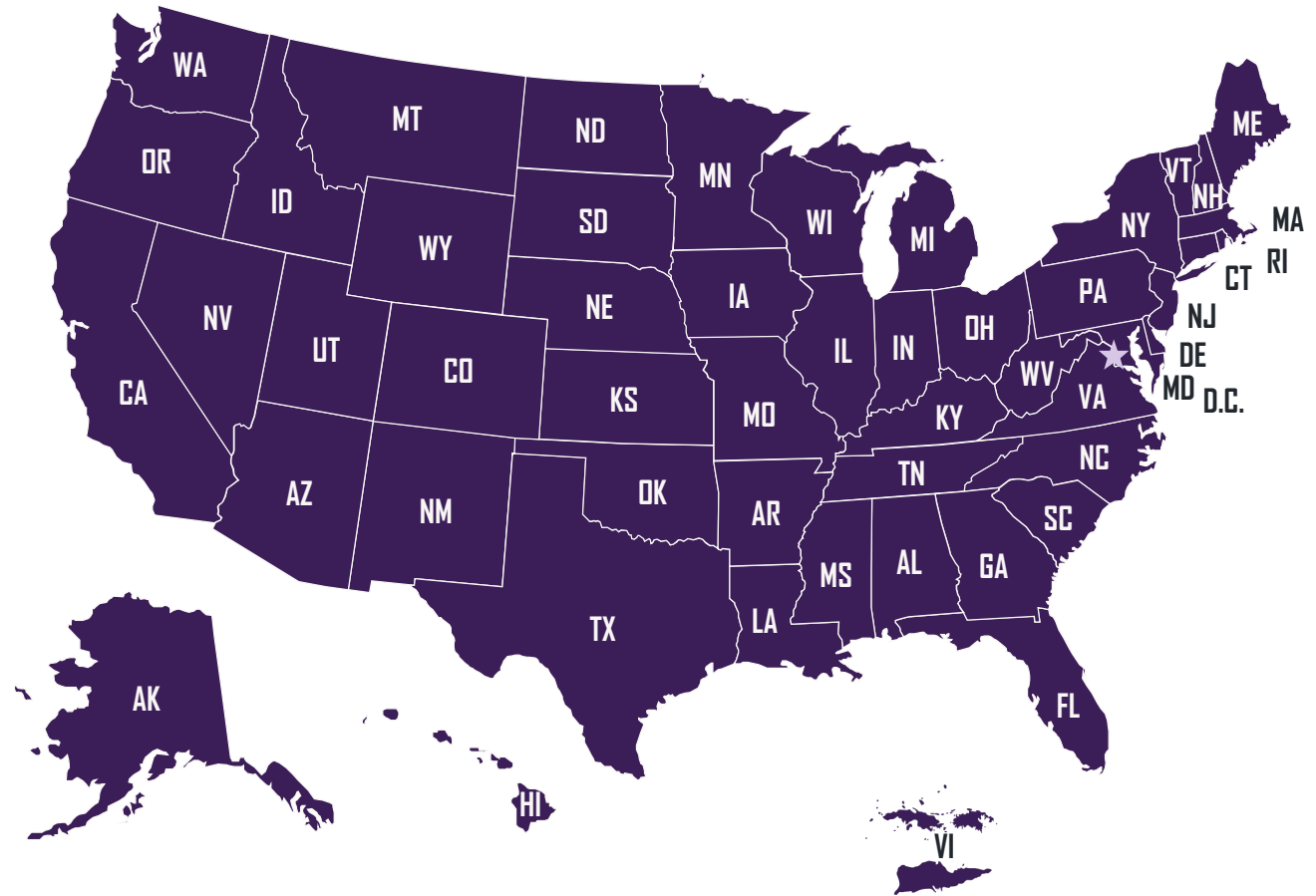
Government Support for Registered Apprenticeships

March 2023

ABOUT

This compendium shares information about available tax credits for hiring apprentices as well as highlights tuition support resources for registered apprentices across the country.

Click
on a specific locale to skip directly to that page.



ALABAMA

DOL or SAA

- SAA

Registered Pre-Apprenticeship

- Yes

Youth Registered Apprenticeship

- No. However, the Alabama Office of Apprenticeship has been charged with developing youth apprenticeship programs under a recently passed law.

RTI Criteria for Youth (Hours)

- N/A

Work-based Learning Hours

- There is a proposal that students would meet the requirement by working at least 90 days as apprentices in registered programs.

Age Requirements

- N/A

Instruction Requirements

- On-the-job learning; 12-week course.

Work Requirements

- Simulated work.

For more information, see also:

- Alabama Office of Apprenticeship
 - [Pre-Apprenticeship](#)
 - [Registered Apprenticeship FAQs](#)
- [Alabama Works!](#)

Tax Incentives

- For tax years beginning on or after January 1, 2020, through Dec 31, 2025 – \$1,250 per qualifying apprentice for up to 10 apprentices employed; an additional credit of up to \$500 is available to the employer for each apprentice who is 18 years old or younger and meets the certain youth-registered or industry-recognized apprenticeship criteria at the time the credit is claimed.
- The law caps the cumulative tax credits allowed at \$3 million for the first two tax years following the passage of the bill and \$5 million for each tax year thereafter.
- The credit is not available for an individual apprentice for more than four taxable years, regardless of employer.
- This credit is nonrefundable, nontransferable, and cannot be carried forward.

Notes

- A “qualified apprentice” is one who is at least 16 years old, employed in an apprentice occupation as provided in 29 C.F.R. part 29.4 and who has entered an “apprenticeship agreement” with the program sponsor which contains the terms and conditions of employment and training.
- See [Apprenticeship Tax Credit, Section 40-18-422](#) and Apprenticeship.gov for [State Tax Credits and Tuition Support](#) for all states.

ALASKA

DOL or SAA

- DOL

Registered Pre-Apprenticeship

- Yes

Youth Registered Apprenticeship

- No

RTI Criteria for Youth (Hours)

- N/A

Work-based Learning Hours

- N/A

Age Requirements

- 16 or older; at an “ASD” high school.

Instruction Requirements

- 40 hours

Work Requirements

- N/A

For more information, see also:

- Alaska Dept. of Labor and Workforce Development
 - [Quality Pre-Apprenticeship Definition](#)
 - [Apprenticeships](#)
 - [Job Seekers](#)
 - [Employers](#)

ARIZONA

DOL or SAA

- SAA

Registered Pre-Apprenticeship

- No

Youth Registered Apprenticeship

- No

RTI Criteria for Youth (Hours)

- N/A

Work-based Learning Hours

- N/A

Age Requirements

- N/A

Instruction Requirements

- N/A

Work Requirements

- N/A

For more information, see also:

- Arizona Dept. of Economic Security
 - [Apprenticeship Office](#)
 - [Arizona's Back to Work Program](#)
- [Arizona@Work](#)

ARKANSAS

DOL or SAA

- DOL

Registered Pre-Apprenticeship

- Yes

Youth Registered Apprenticeship

- Yes

RTI Criteria for Youth (Hours)

- No special training requirements for youth, minimum of 144 hours per year for all apprentices.

Work-based Learning Hours

- On-the-job training requires at least 2,000 hours of per year supplemented by related instruction. There do not seem to be special requirements for youth, even though Arkansas has specific apprenticeship programs available to students.

Age Requirements

- N/A

Instruction Requirements

- N/A

Work Requirements

- N/A

For more information, see also:

- [Registered-Apprenticeships](#)
- [Registered Apprenticeship Rules](#)
- [AR Division of Workforce Services](#)

Tax Incentives

- Act 1042 of 2017 provides for an income tax credit for each qualified youth apprentice who is at least 16 years of age and is employed to learn an apprentice-able occupation or is in an apprenticeship or work-based learning program.
- A taxpayer who employs an apprentice is allowed an income tax credit in the amount of \$2,000 or 10 percent of the wages earned by the youth apprentice, whichever is less, for each apprentice. The amount of the income tax credit claimed in a taxable year may not exceed the individual or corporate income tax otherwise due. Any unused credit may be carried forward for a maximum of two (2) consecutive taxable years.

Notes

- To claim the benefits, a taxpayer must obtain a certification from the Office of Apprenticeship of the U.S. Department of Labor or the Department of Career Education, certifying to the Department of Finance and Administration that the taxpayer has met all the requirements and qualifications.
- See [Arkansas Dept. of Finance and Administration Business Incentives and Credits – Apprenticeship Program](#)

CALIFORNIA

DOL or SAA

- DOL and SAA

Registered Pre-Apprenticeship

- Yes

Youth Registered Apprenticeship

- No

RTI Criteria for Youth (Hours)

- N/A

Work-based Learning Hours

- N/A

Age Requirements

- N/A

Instruction Requirements

- Average of 8–2 weeks, part-time training may range from a 2-week boot camp to 200 hours of instruction.

Work Requirements

- Offer hands-on/experiential training.

For more information, see also:

- California Dept. of Industrial Relations
 - [Pre-Apprenticeship Program Registration](#)
 - [Youth - What You Can Do Now](#)
- [Foundation for California Community Colleges - California Apprenticeship Initiative](#)

State Registered Apprentice Tuition Supports

- The California Community Colleges system oversees programs for 95,000 apprenticeships across the state with a goal of 500,000 by 2029. The California Apprenticeship Initiative is a cohort of 55 community colleges that have developed over 100 new pre-apprenticeship and apprenticeship programs through a \$75 million five-year investment.

Notes

- See California Apprenticeship Initiative (CAI), [FY21-22 New & Innovative – Pre-Apprenticeship & Apprenticeship Grant FAQs](#).
- California Dept. of Industrial Relations – [Funding Sources](#).

COLORADO

DOL or SAA

- DOL

Registered Pre-Apprenticeship

- No, however, there is a pre-apprenticeship program in construction, yet it does not appear to be registered.

Youth Registered Apprenticeship

- Yes

RTI Criteria for Youth (Hours)

- Year 1 (HS): Three days of class per week;
Year 2 (HS): Two days of class per week;
Year 3: none.

Work-based Learning Hours

- Year 1: OJT 12-16 hours/week;
Year 2: OJT 20-24 hours/week;
Year 3: OJT 32+ hours/week.

Age Requirements

- N/A

Instruction Requirements

- N/A

Work Requirements

- N/A

For more information, see also:

- [CO Dept. of Labor and Employment](#)
- [Apprenticeship for Career Seekers](#)
- [CareerWise Colorado](#)
- [BuildColorado](#)

Tax Incentives:

- A CollegeInvest 529 Savings Plan is a tax-free educational savings account that can be used to pay for apprenticeships. For Colorado taxpayers, contributions to any CollegeInvest savings account are eligible for a deduction from your state income tax return.
- The Enterprise Zone Job Training Tax Credit helps businesses develop and retain a skilled workforce. Businesses located within enterprise zones can earn a state income tax credit of 12 percent of eligible job training costs for employees and apprentices working within the enterprise zone.
- The Career Development Incentive Program (CDIP) provides financial incentives for school districts and charter schools that encourage high school students, grades 9-12, to complete qualified industry credential programs, including registered apprenticeships and quality pre-apprenticeships.
- Inflation Reduction Act Tax Incentive includes bonus credits for businesses that pay workers a prevailing wage and use registered apprenticeship programs.

U.S. VIRGIN ISLANDS

DOL or SAA

- SAA

Registered Pre-Apprenticeship

- No

Youth Registered Apprenticeship

- Yes

RTI Criteria for Youth (Hours)

- N/A

Work-based Learning Hours

- Up to 360 hours for Paid Work Experience program.

Age Requirements

- 14–25 for Summer Youth Work Experience & Training Program.
- 17–24 for Paid Work Experience Program

Instruction Requirements

- For the duration of Summer Youth Work Experience & Training Program:
 - 4 days on jobsite (6 hours)
 - 1 day for professional development workshops.

Work Requirements

- N/A

For more information, see also:

- [U.S. Virgin Islands State Apprenticeship Council](#)
- [VIDOL.Gov](#)
 - [Work, Learn & Earn Program](#)
 - [Summer Youth Work Experience and Training Program](#)
 - [Work Experience Customer's Manual](#)

Tax Incentives

- Act No. 8374 offer local businesses a tax credit of up to \$2,500 annually for partnering with the Department of Education to provide hands-on training to students to enhance and expand Career and Technical Education programs at V.I. high schools.

Notes

- See [Act No. 8374](#)

VERMONT

DOL or SAA

- SAA

Registered Pre-Apprenticeship

- Yes

Youth Registered Apprenticeship

- No

RTI Criteria for Youth (Hours)

- N/A

Work-based Learning Hours

- N/A

Age Requirements

- Not clear

Instruction Requirements

- Pre-apprenticeship programs can provide classroom training and hands-on labs related to an apprenticeship occupation.

Work Requirements

- Pre-apprenticeship may also include paid work experience. Hours are set according to the employer's schedule and the employer's business hours.

For more information, see also:

- [WIOA State Plan for the State of Vermont 2020–2023](#)
- [VT DOL Apprenticeship Program](#)
- [VT WDB Registered Apprenticeships](#)

VIRGINIA

DOL or SAA

- SAA

Registered Pre-Apprenticeship

- No

Youth Registered Apprenticeship

- Yes

RTI Criteria for Youth (Hours)

- RTI must be occupation-specific. RTI is given in high school CTE programs and counts toward RTI requirements for RA. The RTI will start from the high school CTE programs and may meet one or two years of the related instruction required for a Registered Apprentice Program.

Work-based Learning Hours

- There are no minimum or maximum work hour requirements, but students who complete at least 280 OJT hours per year of YRA will receive an additional credit toward graduation.

Age Requirements

- 16+

Instruction Requirements

- Pre-apprenticeship programs can provide classroom training and hands-on labs related to an apprenticeship occupation.

Work Requirements

- YRA may be part-time or full-time. Part-time employment and hours worked will be determined by the employer.

For more information, see also:

- [Virginia Youth Registered Apprenticeship](#)
- [Virginia Dept. of Education Career and Technical Education Work-Based Learning Guide](#)

Tax Incentives

- The Worker Retraining Tax Credit, effective for taxable year 2018 and thereafter, allows a 35 percent tax credit for expenditures paid or incurred for eligible worker retraining and/or for direct costs incurred during the taxable year in conducting orientation, instruction, and training of certain students in Virginia relating to the manufacturing activities undertaken by the business. The credit is capped at \$1 million per fiscal year.
- The Worker Training Tax Credit, for taxable years beginning on and after January 1, 2019, but before July 1, 2022, is equal to 35 percent of the costs of providing eligible training to qualified workers or 35 percent of the direct costs of providing manufacturing training or instruction to middle and HS students. The credit for qualified workers is \$500 to \$1,000 based on income; the credit for middle and HS students is capped at \$2,000 per year.

Notes

- See [Worker Retraining Tax Credit](#) and [Worker Training Tax Credit](#)

VIRGINIA

State Registered Apprentice Tuition Support

- Apprentice expenses paid for by Sponsors are eligible for reimbursement up to \$3,000 per individual participant. Eligible expenses include:
 - Related Technical Instruction
 - Supportive Services, including Uniforms, Protective Wear, Tools, and Testing/Exams/Certification fees
 - On-the-job Training, including Mentor Training and Extraordinary Training Costs
 - Funding will be a one-time-only reimbursement and will only be provided as long as grant funds are available.

Notes

See [CRAFT Grant \(2022\)](#)

WYOMING

DOL or SAA

- SAA

Registered Pre-Apprenticeship

- No

Youth Registered Apprenticeship

- No

RTI Criteria for Youth (Hours)

- N/A

Work-based Learning Hours

- N/A

Age Requirements

- N/A

Instruction Requirements

- N/A

Work Requirements

- N/A

For more information, see also:

- [A Strategic Plan for Expanding Apprenticeship Models in Wyoming \(2020\)](#)
- [Wyoming RAP Toolkit](#)
- [Workforce Development Training Fund Apprenticeship State Expansion](#)

State Registered Apprentice Tuition Supports

- Wyoming-based sponsors and related instruction providers can apply to receive funding to cover related technical instruction expenses including tuition and registration, class fees and instructional materials, travel, instructor wages, and more.

Notes

- See [Wyoming RAP Funding Resources - Workforce Development Training Fund \(WDTF\)](#)
 - See also, [WDTF Grant Information and Highlights](#)

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Pursuant to the National Apprenticeship Act, the Department of Labor works to expand opportunities related to apprenticeship programs. This project has been funded, either wholly or in part, with Federal funds from the Department of Labor, Employment & Training Administration under the contract number/work order DOL-OPS-16-A- 0012/1605DC-18-F-00060. The contents of this publication do not necessarily reflect the views or policies of the Department of Labor, nor does mention of trade names, commercial products, or organizations imply endorsement of same by the U.S. Government.