

| State | Name | Source | Description | State Department | Funding | Deadlines | Notes |
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| | Workforce Pathways for Youth Grant Program | https://www.grants.gov/web/grants/view-opportunity.html?oppid=330348 | <p>The purpose of this program is to increase alignment between workforce and out-of-school time (OST) programs and expand job training and workforce pathways for youth and disconnected youth including soft skill development, career exploration, job readiness and certification, summer jobs, year-round job opportunities, and apprenticeships.</p> <p>This grant program will help establish lasting connections and partnerships between existing OST program activities and other state and local workforce partners to better address the need for youth exposure to career-related services, which support and prepare youth to enter the workforce.</p> <p>While OST organizations are the only eligible applicants, the must have partners including a minimum of two employers or one industry/trade association that represents employers.</p> | Department of Labor Employment and Training Administration | Estimated Total Program Funding: \$10,000,000 Award Ceiling: \$5,000,000 Award Floor: \$3,300,000 | Closing date for applications: 2/04/2021 | |
| | H-1B One Workforce Grant Program | grants.gov https://www.dol.gov/agencies/eta/skills-grants/h1-b-skills-training | <p>The H-1B One Workforce Grant Program is designed to develop replicable, comprehensive workforce strategies for preparing the workforce for middle-to-high skilled H-1B occupations within the information technology, advanced manufacturing, and transportation sectors.</p> <p>These grants will build proof of concepts of innovative training models that can be replicated by the broader workforce system. Applicants must build support for a common vision for responding to the workforce challenges within their state, including how they will demonstrate impact and leverage, but do not duplicate existing programs. By forging public-private partnerships—H-1B One Workforce Partnerships—applicants will bring together industry and employers, education and training providers, the workforce system, state and local government, and other entities that will work collaboratively to align resources in response to employer demand and to offer novel education and job training solutions that generate positive outcomes and results. FOA-ETA-20-13</p> <p>Prospective applicants for H-1B One Workforce grants; check back to this website by October 7, 2020 to view Frequently Asked Questions and a Pre-Applicant Webcast.</p> | Department of Labor, Employment and Training Administration | Estimated Total Program Funding: \$150,000,000 Award Ceiling: \$10,000,000 Award Floor: \$500,000 | Nov 12, 2020 The closing date for receipt of applications under this announcement is November 12, 2020. Applications must be received no later than 4:00:00 p.m. Eastern Time. | |
| AL | Apprenticeship Tax Credit Act of 2016 | http://alisondb.legislature.state.al.us/AUSON/searableInstruments/2016RS/PrintFiles/SB90-int.pdf | <p>This law provides an income tax credit of \$1,000 to an employer for each qualified apprentice of an employer and would also cap the cumulative tax credits allowed at \$3,000,000 for the first two tax years following the passage of the bill and \$5,000,000 for each tax year thereafter. This law also requires the Workforce Development Division of the Department of Commerce to provide an annual report to certain legislative committees regarding the effectiveness of the program. The credit will be allowed to offset the tax imposed by Chapter 16 or Chapter 18. Available to eligible employers who employ an apprentice for at least 7 full months of the taxable year.</p> | Workforce Development Division of the Department of Commerce | Effective for tax form years 2018, 2019, 2020, 2021, and 2022, unless extended by an Act of the legislature, for taxpayers subject to Chapter 16. Effective for tax form years 2017, 2018, 2019, 2020, and 2021, unless extended by an Act of the legislature, for taxpayers subject to Chapter 18. | | https://revenue.alabama.gov/tax-incentives/major-tax-incentives/apprenticeship-credit/ |
| AR | Arkansas Income Tax Act | https://www.arcareereducation.org/ | Employers hiring a youth apprentice shall be given a credit in the amount of \$2,000 or 10 percent of the wages earned by the youth apprentice, whichever is less, against the tax imposed by the Arkansas Income Tax act. | Arkansas Department of Career Education | | | |
| CA | New Employment Tax Credit | https://www.ftb.ca.gov/online/New_Employment_Tax_Credit_Reservation/ | <p>Available for each taxable year beginning on or after January 1, 2014, and before January 1, 2021, to a qualified taxpayer that hires a qualified full-time employee on or after January 1, 2014, and pays or incurs qualified wages attributable to work performed by the qualified full-time employee in a designated census tract of economic development area referred to as a designated geographic area (DGA), and that receives a formula credit reduction for the qualified full-time employee. In addition, an annual certification of employment is required with respect to each qualified full-time employee hired in a previous taxable year. In order to be allowed a credit, the qualified taxpayer must have a net increase in the total number of full-time employees in California.</p> | Governor's Office of Business and Economic Development | Compute the credit from the website | You can claim the credit for employees hired on or after January 1, 2014, in taxable years beginning on or after January 1, 2014, and before January 1, 2021. Additionally, a credit carryforward may be claimed for 5 taxable years subsequent to the year the credit was generated. | |
| CT | Tax Credit for Manufacturing Apprenticeships | https://www.ctdol.state.ct.us/prosgupt/apprent/employertaxcredits.htm | <p>Any taxpayer who employs an apprentice duly enrolled and registered under the terms of a qualified Manufacturing Program is entitled to a tax credit for each eligible apprentice of up to \$7,500.00 maximum or 50% of actual wages, whichever is less, provided such apprenticeships meet the following requirements:</p> <p>a) The tax credit is limited to qualified Manufacturing Programs with apprenticeship periods of duration which are not less than 4,000 hours (2 years) and not more than 8,000 hours (4 years). b) The apprentice must be employed on a full time basis which is defined as working a minimum of 120 hours per month at the trade. Up to 80 hours may be applied during the tax year against the 120 hour limitation.</p> | Connecticut Department of Labor | | | |
| MD | Maryland Apprenticeship Tax Credit | https://www.dllr.state.md.us/employment/apprenttaxcreditinfo.shtml | The Maryland Apprenticeship Tax Credit provides a State income tax credit to Registered Apprenticeship Sponsors or participating employers (Employer) which hire an eligible Registered Apprentice(s). The Employer may qualify for a \$1,000 tax credit for each eligible Registered Apprentice. | Maryland Department of Labor | | | |
| MI, IN, OH | Great Lakes Trade Adjustment Assistance Center | http://www.gltac.org/qualify/ | <p>The Great Lakes Trade Adjustment Assistance Center helps manufacturers in Michigan, Indiana, and Ohio that have been hit hard by import competition. They work with clients to develop an action plan - then help implement that plan with up to \$75,000 of federal matching funds from the Trade Adjustment Assistance for Firms program (TAAF), the only federal program specifically designed to help companies that have been negatively impacted by imports.</p> <p>Applying to the TAAF program is simple and there is no cost to find out if your firm will qualify. To determine if the TAAF program may be beneficial to your organization, ask yourself the following questions:</p> <ul style="list-style-type: none"> • Are you directly impacted by imports? • Are your sales down by 5% or more? • Is your average employment down by 5% or more? <p>If you answered "yes" to all of the questions above, your organization may be a candidate for the TAAF assistance.</p> | Trade Adjustment Assistance for Firms | up to \$75,000 | N/A | |
| MO | Work Opportunity Tax Credit | https://jobs.mo.gov/employer/incentives/work-opportunity-tax-credit | <p>Businesses can earn up to \$9,600 in business tax credits per eligible worker through the WOTC program. There is no limit to the number of qualifying new hires or total amount of credits distributed per year. WOTC cannot be claimed on previous employees, relatives, domestic employees, or on wages federally subsidized by on-the-job training programs. Each job seeker must be screened for target group membership on or before the day that you offer the job.</p> <p>The Missouri Work Opportunity Tax Credit (WOTC) Program is now offering an online application system for a more efficient means of submitting applications for certification. The application entry process includes entering employee and employer information from the completed and signed IRS Form 8850 and ETA Form 9061. You can submit your application online or print, complete, and mail the forms linked below.</p> | Department of Economic Development | | | |

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| MO | Youth Opportunity Program | https://ded.mo.gov/programs/community/YOP | The Youth Opportunity Program offers 50 percent tax credits for monetary contributions and wages paid to youth in an approved internship, apprenticeship or employment project, and 30% tax credits for property or equipment contributions used specifically for the project. | Missouri Department of Economic Development | The CY2019 YOP Guidelines and Application is now available. Applications will be accepted beginning December 1, 2018 and must be postmarked no later than December 31, 2018. Applications will be reviewed and scored competitively, with tax credits awarded based on score. Approved 2019 projects may begin April 1, 2019, July 1, 2019, or October 1, 2019. | | |
| MT | Employer Apprenticeship Tax Credit Act | https://leg.mt.gov/bills/2017/BillPdf/HB0308.pdf | HB 308 provides state businesses with a \$750 tax credit for every person hired where the worker is offered on-the-job training through the Montana Registered Apprenticeship office. For every veteran hired and given an apprenticeship opportunity, businesses will be provided a \$1,500 tax credit. The apprenticeship tax credit will allow veterans to use skills and leadership they learned while serving in the military to industry sectors. | Montana Department of Labor and Industry Registered Apprenticeship Office | | | |
| NV | Exemption of Property of Certain Apprenticeship Program | https://www.leg.state.nv.us/NRS/NRS-361.htm#NRS361sec106 | Exempts from taxation all qualified real and personal property of an apprenticeship program. Title 32 Revenue and Taxation, Chapter 361 Property Tax, NRS 361.106 | | | | |
| NJ | Manufacturing Equipment and Employment Investment Tax Credit | http://www.nj.gov/njbusiness/financing/manufacturing/ | The purpose of the Manufacturing Equipment and Employment Investment Tax Credit is to encourage investment in certain manufacturing equipment in New Jersey and to provide the taxpayer with incentive to increase employment in New Jersey locations by employing New Jersey residents. A taxpayer must invest in qualified manufacturing equipment and begin operations by July 7, 1993 in order to qualify for this tax credit. Such investment has the benefit of allowing a tax credit computation for the tax year in which the investment was made as well as each of the following two tax years. The tax credit computation for the first year is based on the cost of the qualified manufacturing equipment placed in service in New Jersey during that tax year. This portion of the credit is calculated in Part I. The computations for the two following tax years are based on the average increase in New Jersey residents employed in New Jersey subject to a limitation based on the cost of the investment made in the first year. The portion of the tax credit for the two tax years following the year of investment are calculated in Parts II and III of this schedule. | State of New Jersey Business Portal | The credit allowable for any given year cannot exceed an amount which would reduce the total tax liability below the statutory minimum. Parts I, II and III of this schedule relate to | N/A | |
| NJ | Grow NJ Assistance Program | http://www.nieda.com/financing_incentives/Programs/grow_nj | Locate the project in a Qualified Incentive Area Meet or exceed the minimum employment and capital investment requirements Demonstrate that the award of the tax credit is a "material factor" in the company's decision to create or retain the minimum number of full-time jobs Demonstrate that the capital investment and the resultant creation of eligible positions will yield a net positive benefit of at least 110 percent of the requested tax credit amount All projects must meet Green Building Requirements Enter into any construction contracts associated with the project using "prevailing wage" labor rates and affirmative action requirements Maintain the project and related employment at the project site for 1.5 times the period in which the business receives the tax credit Businesses receiving tax credits must maintain a minimum of 80% of its full-time workforce from the last tax period prior to the grant approval. If the full-time workforce falls below 80%, the business will forfeit its tax credit amount for that tax period and each subsequent tax period until the full-time workforce is restored back to the minimum level and documentation reflecting such has been reviewed and approved by the EDA Board. If, in any tax period, the number of full-time employees employed by the business at the qualified business location within a qualified incentive area drops below 80% of the number of full-time retained full-time employees specified in the incentive agreement, then the business shall forfeit its credit amount for that tax period and each subsequent tax period, until the first tax period for which documentation demonstrating the restoration of the number of full-time employees employed by the business at the qualified business facility to 80 percent of the number of jobs specified in the incentive agreement For projects with outstanding commitments under other EDA incentive programs, the applicant may unwind their current commitment in certain circumstances and under certain conditions to take advantage of the Grow NJ Program. | New Jersey Economic Development Authority | Businesses that are creating or retaining jobs in New Jersey may be eligible for tax credits ranging from \$500 to \$5,000 per job, per year; with bonus credits ranging from \$250 to \$3,000 per job, per year (award amounts vary based on applicable criteria.) | 30-Jun-19 | |
| NJ | New Jobs Investment Tax Credit | http://www.nj.gov/njbusiness/financing/incentive/e/ | The New Jobs Investment Tax Credit is available for investment in new or expanded business facilities that create new jobs in New Jersey. Investments which qualify for this tax credit must be placed in service or used during tax years beginning after July 7, 1993. The investment must create at least 5 new jobs (50 new jobs for large businesses) with a median annual compensation of the threshold amount established for the particular tax year. Also, in order to claim this tax credit, the average book value of all real and tangible personal property in New Jersey must have increased over the prior year. | State of New Jersey Business Portal | The New Jobs Investment Tax Credit is taken in five equal annual installments. The annual credit cannot exceed 50% of that portion of the Corporation Business Tax liability which is attributable to and the direct result of the taxpayer's qualified investment and shall not reduce the tax liability below the statutory minimum. Although there is no carryover provision for this tax credit, the amount of the unused annual credit may be refunded to the taxpayer subject to certain limitations. Part III of Form 30A is used to determine the allowable credit amount as well as any potential refund amount. | N/A | |
| RI | Job Training Tax Credit - Apprenticeships | http://www.dlt.ri.gov/bwc/taxcredits.htm | Employers that hire apprentices in certain manufacturing occupations may be eligible for a tax credit of 50 percent of actual wages or \$4,800, whichever is less. Employers that hire an apprentice as a machine toolmaker, machinist, model-maker, gage maker, pattern-maker, plastic process technician, tool and machine set-up die-maker, mold-maker, tool & die maker, and similar occupations may be eligible for a tax credit of 50 percent of actual wages or \$4,800, whichever is less. The apprentice must be enrolled in a registered qualifying program through the Rhode Island Department of Labor and Training's State Apprenticeship Council. | Rhode Island Department of Labor and Training / Rhode Island State Apprenticeship Council | | http://www.dlt.ri.gov/apprenticeshop/ | |
| SC | Registered Apprenticeship Program | http://www.apprenticeshipcarolina.com/resources.html | Eligible businesses can receive a tax credit of \$1,000 for each registered apprentice employed for at least seven months during each year of an apprentice's program, for up to four years of such a program. | Apprenticeship Carolina, a division of SC Technical College System | | | |
| TN | FastTrack Economic Development Fund | http://www.tnecd.com/advantages/incentives-grants | Grant provided to local communities to reimburse a company for eligible expenditures not covered by infrastructure or job training grants. The grant can help offset expenses such as relocation, temporary office space, capital improvements and retrofitting. | Department of Economic and Community Development | Only used in exceptional cases where a company's impact, such as net new full-time jobs and capital investment, in a community is significant. These funds are available subject to terms of the Accountability Agreement executed by the state, community and company. | | |
| VA | Virginia Registered Apprenticeship | https://www.dol.virginia.gov/apprenticeship/ | Employers may claim a tax credit for providing eligible worker retraining to qualified employees including apprentices that are approved by the Virginia Apprenticeship Council. The credit is 30 percent of all training costs through a community college, or up to \$100 annual credit for each employee if incurred at a private school. | Virginia Apprenticeship Council | | | |
| WI | Industrial Development Revenue Bond | http://iwrwisconsin.com/grow/assistance/industry-revenue-bond/ | IRBs can be used to stimulate capital investments and job creation by providing private borrowers with access to financing at interest rates that are lower than conventional bank loans. The Wisconsin Economic Development Corporation (WEDC) allocates the bonding authority and the volume cap for the program. | Wisconsin Economic Development Corporation | Varies | Varies | Contact Regional Development Director |