

STATE OF LOUISIANA

Apprenticeship Tax Credit

FACT SHEET



Summary:

Beginning January 1, 2022, employers may claim up to a \$1,250 tax credit for each eligible apprentice they employ up to a maximum amount of \$2.5 million per calendar year, with any unspent amount carried forward to the subsequent calendar year.

Specifics:

- “Eligible Apprentice” must meet at least one of the following criteria:
 - An eligible apprentice is one who is under a written apprenticeship agreement and was employed for at least 250 hours during the taxable period. A tax credit may be claimed for \$1.25 per hour of employment of the apprentice up to a maximum of \$1,250 per apprentice.
 - An eligible apprentice is enrolled in a NCCER program (National Center for Construction Education and Research) with at least four levels of training and no less than 500 instruction hours. A student must have successfully completed two levels of training and at least 250 hours of instruction for an employer to claim the tax credit.
- The Louisiana Department of Revenue and the LOUISIANAWORKS are working together to support the tax credit.
 - The Louisiana Department of Revenue established procedures for determining employer eligibility. [Apprenticeship Tax Credit Employer Certification Form](#)
 - The LOUISIANAWORKS provides a list annually of businesses that participate in Registered Apprenticeship programs.
 - If you have eligible apprentices and your business name does not appear on the annual list of businesses that participate in Registered Apprenticeship, email apprenticeshipla@la.gov for assistance.
- The Apprenticeship Tax Credit will end December 31, 2028.