Apprenticeship Alabama is committed to ensuring employers in Alabama have the tools needed to develop an industry-driven, Registered Apprenticeship (RA) program. For workers, RAs offer opportunities to earn a salary while learning the skill trade necessary to succeed in high demand careers. Whether you are an employer looking to hire, train or retain a skilled workforce, or a worker looking for a new career in a well-paying occupation, RAs can help you achieve your goals.

Apprenticeship Alabama supports industry-specific, on-the-job training, and classroom theory taught over a one to six year period. Apprentices receive a progressive wage, giving them an “earn while you learn” training experience that specifically meets a company’s workforce needs. Most importantly, upon completion of the program, the apprentice will have a transportable credential that will increase high wage earning potential.

To register your apprenticeship program and receive Technical Assistance please contact:

USDOL OFFICE OF APPRENTICESHIP

Michael J. Nelson
Apprenticeship & Training Representative

Medical Forum Building
950 22nd Street North, Room 648
Birmingham, Alabama 35203

Tel: 601.291.6860
E-Mail: nelson.michael.j@dol.gov
ABOUT THE PROGRAM

- An employer is allowed up to a $1,000 tax credit for each qualifying apprentice.
- An employer can claim a tax credit for up to five (5) apprentices annually, not to exceed $5,000.
- An employer must be able to verify the apprentice was employed in the program on or before May 31st and employed at least seven (7) full months of the taxable year.
- The income tax credit is non-refundable, non-transferable, and cannot be carried forward.
- The credit cannot be claimed for an individual apprentice for more than four taxable years, regardless of employer. If applicable, Apprenticeship Alabama can verify previous credit with another employer.

ELIGIBILITY FOR THE TAX CREDIT

The Employer Must:

- Enroll the apprentice in their program BEFORE May 31, 2018 to qualify to receive a tax credit for the 2018 taxable year
- Have a written employer apprenticeship agreement with the USDOL Office of Apprenticeship.
- Submit a copy of USDOL Program Registration and Apprenticeship Agreement (appendix B) for each registered apprentice.
- Verify the apprentice was employed at least seven (7) full months of the taxable year.
- Receive “Apprenticeship Tax Credit Certificate” from Apprenticeship Alabama confirming that the apprentice is in compliance with all federal and state requirements for the program.
- Employers must apply annually.