

HOW TO ENGAGE

➤ **Internal Revenue Service Tax Credits for Education and Training:**

SCHOLARSHIPS UNDER SECTION 117(a) OF THE INTERNAL REVENUE CODE ARE TAX-FREE if the recipient is a degree candidate at a qualified education institution and uses the funds for tuition, fees, books, supplies, and equipment required for instruction.

INTERNAL REVENUE CODE SECTION 127 ALLOWS EMPLOYERS TO OFFER up to \$5,250 annually per employee in tax-free education help if the benefits are provided by reason of their employment relationship.

UNDER SECTION 132(d) OF THE INTERNAL REVENUE CODE, EMPLOYERS CAN OFFER a tax-free working condition fringe benefit for any expense employees can deduct on their own tax returns under IRC section 162. This typically includes travel, meals, and professional dues; it also can include education that maintains or improves job skills or meets requirements for the employee to remain in his or her current position.

➤ **U.S. Labor Department Job Training and Tax Credit Programs:**

THE WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) offers career assistance and training services to eligible individuals across three populations: Adult (aged 18 and older), Youth (aged 14-24), and Dislocated Workers. Click [here](#) to better understand the amount of WIOA funding your state receives.

THE WORK OPPORTUNITY TAX CREDIT (WOTC) is a federal tax credit available to employers who invest in American job seekers with barriers to employment. Employers must apply for and receive a certification verifying the new hire is a member of a targeted group (e.g., qualified veteran, qualified ex-felon, Supplemental Security Income or Supplemental Nutrition Assistance Program recipient) before they can claim the tax credit. Click [here](#) to find your state's WOTC coordinator.

THE FEDERAL BONDING PROGRAM provides fidelity bonds for "at-risk," hard-to-place job seekers. The bonds cover the first six months of employment at no cost to the job applicant or the employer. Click [here](#) for employer information about the Federal Bonding Program.

REGISTERED APPRENTICESHIP PROGRAMS (RAPs) are industry-driven, high-quality career pathways in which employers can develop and prepare their future workforce, and individuals can obtain paid work experience, receive progressive wage increases, classroom instruction, and a portable, nationally recognized credential. Click [here](#) to find organizations with whom to partner, as well as to join or create a RAP.

WHERE AND WITH WHOM TO ENGAGE

STATE WORKFORCE AGENCIES (SWA) serve as the grant recipient of billions of dollars in federal job training and workforce assistance. Search the list of SWAs [here](#).

STATE WORKFORCE DEVELOPMENT BOARDS serve as the connector between the U.S. Labor Department and local workforce development boards. The state boards also establish the state-level policy and vision for the workforce system. Click [here](#) to find contact information for each state board.

LOCAL WORKFORCE DEVELOPMENT BOARDS serve as the front-line service delivery mechanism for job search and training assistance. There are more than 550 local workforce boards that operate more than 2400 "American Job Centers" nationwide. Click [here](#) to find your nearest local board.

Questions? Please contact foundation@nabh.org or john@oneworkforcesolutions.com.