

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210	CLASSIFICATION Registered Apprenticeship
	CORRESPONDENCE SYMBOL OA
	DATE January 17, 2025

ADVISORY: OFFICE OF APPRENTICESHIP CIRCULAR NO. 2025-02

TO: NATIONAL APPRENTICESHIP SYSTEM STAKEHOLDERS
OFFICE OF APPRENTICESHIP STAFF
STATE APPRENTICESHIP AGENCIES

SUBJECT: Guidance – Role of Registration Agencies in Assisting Sponsors and Employers with Apprenticeship Requirements in the Inflation Reduction Act of 2022

1. **Purpose.** To inform the staff of the Office of Apprenticeship (OA), State Apprenticeship Agencies (SAAs), registered apprenticeship program sponsors, registered apprenticeship partners, and other interested parties of the apprenticeship provisions in the Inflation Reduction Act of 2022 (IRA), the U.S. Department of Treasury (Treasury) and the Internal Revenue Service’s (IRS) *Increased Credit or Deduction Amounts for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements* final rule (IRS final rule), and to provide guidance on how Registration Agency (OA and Federally-recognized SAAs) staff can support and provide technical assistance to participating employers, program sponsors, and OA and SAA staff can do to meet the IRS final rule on these provisions.
2. **Action Requested.** OA requests OA and SAA staff and registered apprenticeship stakeholders to familiarize themselves with the information contained in this circular, the registered apprenticeship requirements in the IRS final rule, and the website at [Apprenticeship.gov](https://www.apprenticeship.gov). This circular is being sent via electronic mail, and is available here: <https://www.apprenticeship.gov/about-us/legislation-regulations-guidance/circulars>.
3. **Summary and Background.**
 - a. *Summary* –The IRA created increased tax benefits for certain clean energy projects for which taxpayers paid prevailing wages and utilized registered apprentices. On June 25, 2024, Treasury and the IRS published the *Increased Credit or Deduction Amounts for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements* final rule to clarify requirements regarding increased credit or deduction amounts available for taxpayers satisfying prevailing wage and apprenticeship requirements established by the IRA.

For additional information, a White House Fact Sheet on the IRA is available here: <https://www.whitehouse.gov/briefing-room/statements-releases/2022/08/19/fact-sheet-the-inflation-reduction-act-supports-workers-and-families/>. IRS resources on the IRA can be found here: <https://www.irs.gov/inflation-reduction-act-of-2022>.

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Note – This circular does not in any way replace or supersede the final rule issued by Treasury or the IRS on these provisions. This circular is intended to support the IRS in its implementation of the IRA. To the extent that the information contained in this circular in any way conflicts with or is not current with the IRS final rule on these provisions, registered apprenticeship stakeholders must follow the IRS final rule.

- b. *Background* – On August 16, 2022, Public Law 117-369, 136 Stat. 1818, commonly known as the Inflation Reduction Act of 2022, was signed into law. It amended §§ 30C, 45, 45Q, 45V, 45Y, 45Z, 48, 48C, 48E, and 179D of the Internal Revenue Code (Code) to add prevailing wage and apprenticeship requirements to qualify for increased credit or deduction amounts (<https://www.congress.gov/bill/117th-congress/house-bill/5376>).¹ The IRA authorized Treasury and the IRS to develop guidance or regulations necessary to carry out the prevailing wage and apprenticeship requirements. Treasury and the IRS have launched a page dedicated to providing the latest information and guidance on the implementation of the IRA, which is available here: <https://www.irs.gov/inflation-reduction-act-of-2022>.

On November 29, 2022, Treasury and the IRS announced initial guidance on the IRA’s apprenticeship and prevailing wage requirements in [Notice 2022-61](#), *Prevailing Wage and Apprenticeship Initial Guidance under Section 45(b)(6)(B)(ii) and Other Substantially Similar Provisions*, to be published on November 30, 2022, which serves as the published guidance described under §§ 30C(g)(1)(C)(i), 45(b)(6)(B)(ii), 45Q(h)(2), 45V(e)(2)(A)(i), 45Y(a)(2)(B)(ii), 48(a)(9)(B)(ii), 48E(a)(2)(A)(ii)(II) and (a)(2)(B)(ii)(II), and 179D(b)(3)(B)(i) of the Code regarding the 60 day period described in such sections with respect to the prevailing wages and apprenticeship requirements. The prevailing wage and apprenticeship requirements contained in the guidance applied to qualifying facilities, projects, property, or equipment for which construction began on or after January 29, 2023.

On November 29, 2022, the U.S. Department of Labor (Department) launched a website to provide stakeholders with information to navigate the prevailing wage and apprenticeship-related provisions of the IRA and to support Treasury and the IRS’s implementation, (please visit: <https://www.dol.gov/general/inflation-reduction-act-tax-credit>). Additionally, OA has also launched a page on Apprenticeship.gov dedicated to providing registered apprenticeship stakeholders with the most up-to-date information, resources, and Frequently Asked Questions (FAQs) on the IRA implementation; please visit: <https://www.apprenticeship.gov/inflation-reduction-act-apprenticeship-resources>. This page will be updated as more information is available.

On August 29, 2023, Treasury and the IRS released an Notice of Proposed Rulemaking (NPRM), *Increased Credit or Deduction Amounts for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements*, and Notice of Public Hearing that was published in the Federal Register on August 30, 2023. The NPRM contained proposed regulations regarding increased credit or deduction amounts

¹ The IRA also amended §§ 45L & 45U to add prevailing wage requirements to qualify for increased credit amounts.

available for taxpayers satisfying prevailing wage and registered apprenticeship (collectively, PWA) requirements established by the IRA.

On June 25, 2024, Treasury and the IRS published the final rule, *Increased Credit or Deduction Amounts for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements*, which sets forth the final regulations regarding increased credit or deduction amounts available for taxpayers satisfying PWA requirements established by the IRA. The regulations affect taxpayers intending to satisfy the PWA requirements for increased Federal income tax credits or deductions, including those intending to make elective payment elections for available credit amounts, and those intending to transfer increased credit amounts. The regulations also affect taxpayers intending to satisfy the prevailing wage requirements for increased Federal income tax credit amounts that do not have associated apprenticeship requirements. Additionally, the regulations affect taxpayers who initially fail to satisfy the PWA or prevailing wage requirements and subsequently comply with the correction and penalty procedures in order to be deemed to satisfy the PWA or prevailing wage requirements. Finally, the regulations address specific PWA and prevailing wage recordkeeping and reporting requirements.

- i. **Core Apprenticeship Requirements in the IRA** - Under 26 CFR § 1.45(b)(8), a taxpayer claiming or transferring the increased credit amount with respect to the construction of any qualified facility must satisfy the IRA apprenticeship requirements for employing “qualified apprentices.” The apprenticeship requirements of the IRA include three components — a labor hours requirement, a ratio requirement, and a participation requirement. Qualified apprentices must be from a registered apprenticeship program, registered by a Registration Agency (OA or Federally-recognized SAA). “Qualified apprentice” is defined as “*an individual who is employed by the taxpayer or by any contractor or subcontractor and who is participating in a registered apprenticeship program. An individual is participating in a registered apprenticeship program if, the individual has entered into a written agreement with a registered apprenticeship program containing the terms and conditions of the employment and training of the apprentice and has been registered as an apprentice with the U.S. Department of Labor's Office of Apprenticeship or a recognized State apprenticeship agency during the time period in which work is performed by the apprentice for the taxpayer, contractor, or subcontractor, or the individual is in the first 90 days of probationary employment as an apprentice in a registered apprenticeship program and the individual has been certified by the U.S. Department of Labor's Office of Apprenticeship or a recognized State apprenticeship agency as eligible for probationary employment as an apprentice.*” (26 CFR § 1.45-8(g)(8))

1. *Apprentice labor hours requirement* – The IRA PWA requirements include a labor hours requirement. The labor hour requirement requires that a taxpayer ensure that qualified apprentices perform a minimum applicable percentage of the total labor hours toward the construction, alteration, or repair work of a qualified facility and that labor hours are only counted if the apprentice-to-journeyworker ratio is met. The total labor hours include both the journey level workers and apprentices performing construction, alteration, or repair on a qualified facility prior to the facility being placed into service. (26 CFR § 1.45-8(b))
 2. *Ratio requirement* –The IRA PWA requirements stipulate that for a taxpayer to count apprentice hours toward their apprentice labor hour requirement, the apprentice-to-journeywork ratio established in the registered apprenticeship program standards for which an apprentice is registered must be met on a daily basis. (26 CFR § 1.45-8(b)(c))
 3. *Participation requirement* – the IRA PWA requirements also include a participation requirement. The participation requirement requires each taxpayer, contractor, or subcontractors who employs four or more individuals to perform construction, alteration, or repair work with respect to the construction of a qualified facility to employ at least one qualified apprentice. Note that the requirement does not say one qualified apprentice for every four or more individuals working on a qualified facility. At a minimum, if there are four individuals employed by a single contractor working on a qualified facility, at least one of those individuals must be a qualified apprentice. However, if there are five individuals employed by a single contractor, there is not a statutory requirement for there to be more than one qualified apprentice employed by that contractor (26 CFR § 1.45-8(d)).
- ii. **Exceptions to Apprenticeship Requirements** – there are two statutory provisions that provide for exceptions if a taxpayer is unable to satisfy the apprenticeship requirements: the Good Faith Effort Exception and the Apprenticeship Cure Provision. (Note: The following is stated in the IRS FAQs which can be found here: <https://www.irs.gov/credits-deductions/frequently-asked-questions-about-the-prevailing-wage-and-apprenticeship-under-the-inflation-reduction-act>.)
1. *“Good faith effort”* - Under the Good Faith Effort Exception, taxpayers are deemed to satisfy the apprenticeship requirements if they have requested qualified apprentices from a registered apprenticeship program and either:
 - a. the request was denied for reasons other than the taxpayer, contractor, or subcontractor’s refusal to comply with the established standards and requirements of the registered apprenticeship program, or

- b. the registered apprenticeship program failed to respond within five business days of receiving a request.

If the taxpayer, contractor, or subcontractor submits a valid, written request for apprentices to a registered apprenticeship program and the request is denied or not responded to, the taxpayer will be deemed to have exercised a Good Faith Effort with respect to the request for the period described in the request, but not exceeding 365 days (366 days in case of a leap year). The Good Faith Effort Exception only applies to the specific portion of the request for apprentices that was not responded to or was denied. The taxpayer will not be deemed to have exercised a Good Faith Effort beyond 365 days (366 days in case of a leap year) of a previously denied request unless the taxpayer submits an additional request.

Taxpayers, contractors, or subcontractors must submit a written request for qualified apprentices to at least one registered apprenticeship program which:

- a. has a geographic area of operation that includes the location of the facility;
- b. trains qualified apprentices in the occupation(s) needed to perform construction, alteration, or repair with respect to the facility; and
- c. has a usual and customary business practice of entering into agreements with employers for placement of apprentices in the occupation for which they are training, consistent with the standards and requirements set forth in 29 CFR Parts 29 and 30, and any subsequent guidance issued by the Department of Labor.

The request must be in writing and sent electronically or by registered mail. The written request must include the proposed dates of employment, occupation of qualified apprentices needed, location of the work to be performed, number of apprentices needed, the number of labor hours to be performed by the apprentices, and the name and contact information of the taxpayer, contractor, or subcontractor requesting employment of qualified apprentices from the registered apprenticeship program. Reasonable estimates are permissible. The request must also state that the request for qualified apprentices is made with an intent to employ the qualified apprentices in the occupation for which they are being trained and in accordance with the requirements and standards of the registered apprenticeship program and to employ the qualified apprentices consistent with the number of

hours and dates of employment specified in the request. If the employer of the requested qualified apprentices is not the same as the taxpayer, contractor, or subcontractor submitting the request for qualified apprentices, then the request must include the name of the employer.

The initial request to a registered apprenticeship program for qualified apprentices must be made no later than 45 days before the qualified apprentices are requested to start work. Any subsequent requests for qualified apprentices made to the same registered apprenticeship program after the initial request must be made no later than 14 days before the qualified apprentices are requested to start work.

2. *Ability to cure* - To cure a failure to meet the apprenticeship requirements, a taxpayer must pay a penalty of \$50 multiplied by the total labor hours for which the apprenticeship requirements were not met. The amount of the penalty with respect to the apprenticeship requirements is also increased to \$500 per labor hour if the IRS determines the failure was due to intentional disregard. The penalty for failures concerning apprenticeship requirements may not apply if the taxpayer satisfies the Good Faith Effort Exception or has a qualifying project labor agreement in place.

4. **Role of Registration Agencies to Support the Implementation of the IRA.** The successful implementation of the IRA's apprenticeship provisions requires Registration Agencies (OA and Federally-recognized SAAs) to work together collaboratively to provide the necessary technical assistance to current sponsors of registered apprenticeship, be responsive to requests from employers seeking technical assistance on available programs by referring them to sponsors that train apprentices in the relevant occupations, and provide technical assistance on the program development and registration process to those entities seeking to register new programs.

OA anticipates that employers, labor organizations, employer organizations, and other stakeholders and potential stakeholders will have increased interest in registered apprenticeship programs given the apprenticeship provisions of the IRA. Both OA and SAA staff have a significant role to play in supporting these organizations with technical assistance on joining, developing, or starting registered apprenticeship programs in the clean and renewable energy sector. OA and SAA staff are uniquely positioned as key resources for assisting new employers to join existing group programs or in starting their own programs, assisting in providing referrals to existing programs, and answering questions about registered apprenticeship. OA also encourages OA staff and SAA staff to refer parties to the website on Apprenticeship.gov for additional information.

The IRA does not require any new activities for Registration Agencies beyond their ongoing responsibility to review programs seeking registration and provide ongoing technical assistance and compliance activities with sponsors. While those requirements are not new, OA anticipates the IRA may increase demand for Registration Agencies to provide technical assistance regarding registered apprenticeship to more programs and employers. As noted in the IRS final rule, a taxpayer may satisfy the apprenticeship requirements by joining an existing program and hiring apprentices through that program either through a collective bargaining agreement or another agreement between a program and employer.

OA anticipates that Registration Agencies will be contacted by employers seeking programs in their area in which they may join or partner with existing registered apprenticeship programs to hire apprentices to meet these requirements. Additionally, the provision of this technical assistance may ultimately be used by a taxpayer, as indicated by the record keeping requirement provision at 26 CFR § 1.45-12(d)(1) and inform the basis by which the IRS may determine a taxpayer made a “Good Faith effort” to meet the apprenticeship requirements. OA notes that while correspondence and technical assistance with these taxpayers can help ensure the requirements are met, OA and SAA staff are not authorized to determine if a “Good Faith effort” was met for the purposes of IRA compliance. Ultimately the compliance of the registered apprenticeship requirements of the IRA is determined by the IRS. Registration Agencies can support entities seeking to participate and comply with the IRA PWA requirements by helping to identify applicable ratios, align with State and local licensing requirements, register programs for Federal purposes, and identify apprenticeable occupations.

- a. **Federal Purposes of the IRA’s Apprenticeship Provisions.** The Department’s regulations at 29 CFR Part 29 govern the registration of apprenticeship programs for “federal purposes.” Federal purposes is defined in § 29.2 as “any Federal contract, grant, agreement or arrangement dealing with apprenticeship; and any Federal financial or other assistance, benefit, privilege, contribution, allowance, exemption, preference or right pertaining to apprenticeship.” The IRA’s definition of “qualified apprentice” cites to the National Apprenticeship Act’s authority and 29 CFR Part 29. Satisfying the apprenticeship requirements of the IRA to obtain Federal tax benefits meets the Department’s definition of Federal purposes.
- b. **Ratios.** The IRA provides that any apprentice labor hours under the IRA be subject to any applicable requirements for ratios of OA or the applicable SAA (26 CFR § 1.45-8(c)). This means that the ratio must be consistent with a program’s standards of apprenticeship, which is subject to the approval of OA or the respective SAA under 29 CFR Part 29. Such ratios in the standards of apprenticeship are described at 29 CFR § 29.5(b)(7) as a numeric ratio of apprentices to journeyworkers consistent with proper supervision, training, safety, and continuity of employment, and applicable provisions in collective bargaining agreements, except where such ratios are expressly prohibited by the collective bargaining agreements. The ratio language

must be specific and clearly described as to its application to the job site, workforce, department or plant. Since the IRA provides tax credits to taxpayers for the construction, alteration, or repair work with respect to the construction of a qualified facility, this work is primarily done by occupations in the construction industry. The construction industry has historically been an industry that has higher workplace hazards than other industries. As such OA has historically approved a one apprentice to one journeyworker ratio in occupations performing work in such industries, though states and programs may always require a higher number of journeyworkers to apprentices. In limited instances, as discussed in [Circular 2021-02, Guidelines for Reviewing Apprentice to Journeyworker Ratio Requests](#), OA may consider an expanded ratio of more than one apprentice to one journeyworker. SAAs may have separate requirements for the consideration and approval of programs registered in their jurisdiction.

There is an additional consideration for a taxpayer seeking to meet the IRA apprenticeship requirements if the construction, alteration, or repair work on the qualified facility is in a geographic area other than the geographic area in which the apprenticeship program is registered. If the geographic area where the qualified apprentice is working has a different apprentice-to-journeyworker ratio than where the apprentice is registered, the ratio for that geographic area must be met if it is stricter. However, if there is not a predetermined apprentice-to-journeyworker ratio for the geographic area where the apprentice is performing work on a qualified facility, the approved ratio for the program registered by a Registration Agency must be met.

In instances where the ratio is not met, where the number of apprentices exceeds the applicable ratio number of journeyworkers, the apprentice hours for that day will not count toward the labor hour requirement. However, since they are hours worked by a worker, the hours will count toward the total labor hours for the project.

- c. **State and Local Licensing Requirements.** – Similar to the considerations for applicable ratios, taxpayers and apprenticeship stakeholders need to anticipate and align with State and local licensing requirements when bidding or working on qualified projects where State and local licensing requirements may differ from State and local requirements where the apprenticeship program has been registered. Registration of an apprenticeship program pursuant to 29 CFR § 29.5 does not exempt the program sponsor, and/or any employer(s) participating in the program, and/or the individual apprentices registered under the program from abiding by any applicable Federal, State, and local laws or regulations relevant to occupational licensing requirements. The CareerOneStop License Finder (<https://www.careeronestop.org/Toolkit/Training/find-licenses.aspx>) provides information about whether an apprenticeable occupation has State or local licensing requirements.

- d. **Identifying programs that train in appropriate occupations.** As OA noted in [Bulletin 2023-24, *Apprenticeable Occupations for Registered Apprenticeship in the Solar Industry*](#), many of the occupations performing the IRA-related apprenticeship work are already in approved “apprenticeable” occupations. However, given the increased demand for registered apprenticeship that the IRA may create, OA anticipates employers who are not familiar with registered apprenticeship will be seeking assistance in identifying which apprenticeable occupations can support the apprenticeship requirements of the IRA. Please note that labor classifications listed for local wage determinations for purposes of determining prevailing wages are distinct from the work process schedule of occupations that have been approved as apprenticeable for registered apprenticeship training. Employers should understand that apprenticeable occupations are relevant for registered apprenticeship, labor classifications are relevant for purposes of determining the prevailing wage, and both are necessary for purposes of meeting the IRA PWA requirements.
- e. **Alignment of Labor Classifications and Apprenticeable Occupations.** In addition to meeting the apprenticeship requirements, to claim the enhanced credit a taxpayer must also meet prevailing wage requirements of the IRA and ensure the payment of prevailing wage rates for the applicable classifications of laborers and mechanics for the construction, alteration, or repair of the facility. These wage rates are found in wage determinations published by the Department’s Wage and Hour Division on www.sam.gov. If a taxpayer, contractor, or subcontractor would like more information about the wage determinations on www.sam.gov, the Wage and Hour Division has published a step-by-step guide to understanding general wage determinations (<https://www.dol.gov/sites/dolgov/files/WHD/Understanding-a-Wage-Determination.pdf>) and obtaining the correct wage determination (<https://www.dol.gov/sites/dolgov/files/WHD/Obtaining-WDs.pdf>). More detailed information on wage determinations can also be found in the Wage and Hour Division’s Prevailing Wage Resource Book located here: <https://www.dol.gov/agencies/whd/government-contracts/prevailing-wage-resource-book/db-wage-determinations>.

The wage determination lists the prevailing wage rates for classifications of laborers and mechanics that may perform work on various projects within the relevant category of construction. Generally, labor classifications are based on trades or occupations and each labor classification encompasses many associated tasks, tools, and materials used by the labor classification. As a result, laborers and mechanics from the various labor classifications will perform work on many different types of projects. For example, "solar installation" is not a labor classification generally listed on wage determinations, because a solar energy project will typically involve work in multiple labor classifications, such as laborers, electricians, equipment operators,

ironworkers, carpenters and truck drivers. A taxpayer or contractor should carefully review the applicable wage determination and direct any questions regarding the scope of a classification (including whether the wage determination may be missing a classification that is necessary to perform work on the project) to the Wage and Hour Division. The Department's Wage and Hour Division has a dedicated inbox to receive requests for adding additional classifications when one is missing from a wage determination at: IRAprevalingwage@dol.gov.

- f. **Registration for Federal Purposes in State Apprenticeship Agency States.** The Department provides recognition for Federal purposes to SAAs consistent with the requirements of 29 CFR Part 29. The recognition provided to SAAs allows them non-exclusive authority to register programs in their state for Federal purposes. While OA provides recognition to SAAs in the respective state, it does maintain full authority to register programs in any state and territory in accordance with 29 CFR Parts 29 and 30.

Generally, OA encourages programs to be registered in their respective state, as well as seek reciprocity under a respective SAAs procedure when already registered in a different jurisdiction.² SAAs have the registered apprenticeship expertise for their state and are more familiar with the respective wage and hour provisions in their state, relevant licensing issues, the state and local labor requirements to perform work in their given jurisdiction, as well as access to any state purposes for which a program may seek registration status. As such, SAAs are better positioned to provide potential sponsors the required technical assistance and compliance assistance activities associated with a Registration Agency's core responsibilities.

OA's primary goal is to encourage prospective sponsors seeking to register their programs and employers seeking to join existing registered apprenticeship programs to meet their PWA requirements to work with the respective Registration Agency in their jurisdiction. To find the latest map and directory of OA and SAA staff by jurisdiction please visit: <https://www.apprenticeship.gov/about-us/apprenticeship-system>. In limited circumstances, SAAs may have registration requirements for programs that may present a barrier to the attainment of the Federal purposes status and impact a taxpayer's eligibility for the IRA. In those limited circumstances, OA may consider registering a program in that jurisdiction if it otherwise meets the requirements of 29 CFR Parts 29 and 30, and otherwise meets the respective state's wage and hour requirements, state labor laws, ratio requirements, respective occupational licensing requirements, as well as any other requirements necessary to legally perform work in the state.

² Other exceptions include Federally Recognized Tribes and Instrumentalities (see [Circular 2025-01](#)), National Program Standards for Apprenticeship (see [Circular 2022-01](#)), and programs sponsored by Federal Agencies.

In those instances where a program has been denied registration by an SAA and believes such denial is based on State criteria inconsistent with 29 CFR Parts 29 and 30, the potential sponsor may contact the respective state's OA Regional Director to submit an application for registration for Federal purposes in that state. When evaluating the application for approval, the Regional Director will:

- Ensure that the application meets the regulatory requirements of 29 CFR Parts 29 and 30;
- Obtain documentation or information from the sponsor demonstrating that such program registration is being sought for Federal purposes, such as to perform work under the requirements of the IRA;
- Evaluate the potential sponsor's explanation of why the program was not approved by the SAA;
- Contact the respective SAA regarding the sponsor's submission to review any documentation that was used to not approve the program and determine if such issues could be resolved between the potential sponsor and the SAA without the need for OA to register the program; and
- Obtain any necessary documentation and assurance from the sponsor or SAA that the SAA's denial of the program's registration is otherwise not due to the sponsor's inability to satisfy the respective state's wage and hour requirements, labor laws, ratio requirements, occupational licensing requirements, as well as any other requirements necessary to legally perform work in the state and not due to conflict with local rules or authority.

In the event that the aforementioned criteria are met to the Regional Director's satisfaction, the Regional Director may exercise their authority to approve the registration of the program for Federal purposes.

- g. **Prevailing Wage and Tax Credit Resources.** OA expects staff may receive inquiries and questions regarding the prevailing wage provisions as well as other requirements of the IRA and how to qualify for the tax benefits. OA advises staff and SAAs to refer those seeking such information to the Department's Wage and Hour Division and Treasury/IRS resources:
- <https://www.irs.gov/inflation-reduction-act-of-2022>
 - <https://www.dol.gov/agencies/whd/IRA>

OA notes that there will be subsequent technical assistance made available through publicly available webinars and encourages OA and SAA staff to attend those events.

- h. **Resources.** Please see the following sites for additional information:
- Treasury/IRS final rule: *Increased Amounts of Credit or Deduction for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements*: <https://www.federalregister.gov/documents/2024/06/25/2024->

[13331/increased-amounts-of-credit-or-deduction-for-satisfying-certain-prevailing-wage-and-registered](#).

- Treasury Press Release: <https://home.treasury.gov/news/press-releases/jy1708>.
- IRS Landing Page - Prevailing wage and apprenticeship requirements: <https://www.irs.gov/credits-deductions/prevailing-wage-and-apprenticeship-requirements>.
- IR 2023-156 – News Release: <https://www.irs.gov/newsroom/treasury-and-irs-issue-proposed-regulations-on-prevailing-wage-and-apprenticeship-requirements-for-increased-energy-credit-or-deduction-amounts>.
- Federal Register NPRM: Prevailing Wage and Apprenticeship: <https://www.federalregister.gov/documents/2023/08/30/2023-18514/increased-credit-or-deduction-amounts-for-satisfying-certain-prevailing-wage-and-registered>.
- IRS FAQs about the prevailing wage and apprenticeship: <https://www.irs.gov/credits-deductions/frequently-asked-questions-about-the-prevailing-wage-and-apprenticeship-under-the-inflation-reduction-act>.
- IRS Overview Fact Sheet: <https://www.irs.gov/pub/irs-pdf/p5855.pdf> DOL IRA overview: <https://www.dol.gov/general/inflation-reduction-act-tax-credit>.
- Apprenticeship IRA resources: <https://www.apprenticeship.gov/inflation-reduction-act-apprenticeship-resources>.
- DOL Wage and Hour Division IRA resources: <https://www.dol.gov/agencies/whd/IRA>.

5. **Inquiries.** Questions about tax benefits should be directed to Treasury and the IRS. If you have any questions about this circular specifically, please contact ApprenticeshipIRA@dol.gov. Interested parties are also requested to contact the Registration Agency for their state at: <https://www.apprenticeship.gov/about-us/state-offices>.

6. **References.**

- Public Law 117-369, 136 Stat. 1818, commonly known as the Inflation Reduction Act of 2022
- *Increased Credit or Deduction Amounts for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements*, 89 FR 53184
- National Apprenticeship Act, 29 U.S.C. 50
- 29 CFR Parts 29 and 30

7. **Attachments.** None.