What are the Registered Apprenticeship requirements?

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The apprenticeship requirements are:

- *Labor Hour Requirement:* a certain number of project labor hours, including work performed by any contractor or subcontractor, must be performed by qualified apprentices,
- *Ratio Requirement:* project labor hours performed by qualified apprentices must be a certain percentage of total project labor hours, subject to any applicable requirement for the ratio of apprentices to journeyworkers; and
- *Participation Requirement:* an entity (municipality, contractor, subcontract) who employ 4 or more individuals dedicated to a project must employ at least one qualified apprentice for that project. This applies to municipalities if they perform the work using their employees.

"Project" means the construction, alteration, or repair work. The Ratio percentage is based on when construction begins: 10% through December 31, 2022; 12.5% during calendar year 2023; and 15% beginning January 1, 2024. All requirements must be met to qualify for the increased tax benefit amounts.

IRS Notice 2022-61

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