



# West Virginia Tax Department

## Program: Construction Trades Apprenticeship Training Tax Credit

**Contact** Taxpayer Services Division  
304.558.3333  
1.800.982.8297  
TaxWVTaxAid@wv.gov

**Target Audience** Employers of apprentices in the construction trades.

**Funding** N/A  
**Total available:** N/A

**Minimum or maximum amount a participant can receive:**  
The lesser of \$2,000 or 50% of the actual wages paid for an apprenticeship, and for a qualified program entailing not less than 2,000 hours and not exceeding 10,000 hours of on the job training.

**Application Process** File the credit schedule with the tax return.

**Deadlines:**

**Description** Tax credit of \$2.00 per hour x total number of hours worked by an apprentice during the tax year, not to exceed the lesser of \$2,000 or 50% of the actual wages paid for the apprenticeship. The apprenticeship training program is to consist of at least 2,000 hours, but not more than 10,000 hours of on the job training. The tax credit offsets the business franchise tax, corporate net income tax and personal income tax. Any unused credit is forfeited and no carry back to prior tax years is allowed.

**Eligible Applicants** Employers of apprentices in the construction trades.

**Restrictions** Failure to fulfill statutory requirements may result in recapture or recalculation of the tax credit.