



NH Department of Education

Bureau of Career Development

Work Based Learning Tax Credit (SB270)

On July 1, 2019 RSA 188 –E: 9-a came into effect allowing for businesses donating time, money, and goods to CTE (career & technical education) centers to receive tax credit against business profit taxes up to 50% for salaries of students and supervisors participating in work-based learning experiences and up to 100% for supplies and equipment donated for related use to an educational program offered by the regional CTE center. Additionally, up to 50% of the cost of apprenticeship and training programs offered by the regional CTE center, including the compensation of employees and direct supervision and training of students in a CTE center program.

How do businesses access this credit?

- Communicate with the CTE center you are working with to fill out a simple form.

What should I expect?

- Donation forms SHOULD be submitted within one month of completion of donation activity but MUST be completed by the end of June.
- You will receive a letter of donation by September 1st
- On or before October 1st of each year the DOE shall report all credits issued to the Department of Revenue Administration.

What are examples of “donations” that qualify under this credit?

- Costs associated with pre-apprenticeship and training programs (cost for development, salaries for supervisors of students, etc...)
- Salaries paid to interns, apprentices, and trainees
- Tangible property donated to a program in the CTE center

Who do I turn in forms to?

- Send them to Nicole.m.levesque@doe.nh.gov at the Bureau of Career Development as soon as the form is completed.

For questions related to the nuances in the law such as how to claim the credit, when to employers should claim the credit on their taxes, etc... please contact:

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