



### DESCRIPTION

- To reduce the shortage of highly skilled workers;
- To encourage employers to hire and train apprentices in highly skilled trades and occupations;
- To authorize tax credits for certain long term apprenticeship training expenses;
- To ensure that apprentices continue to pay income taxes and participate in the economy.



### ELIGIBILITY

- The business should be duly enrolled and registered under GRAP with the Department of Labor.
- The apprentice's occupation should be on the GRAP Demand Occupations Listing which is compiled by the Director of the Department of Labor and approved by the Governor and the Legislature of Guam.
- The business must not be a beneficiary of a Qualifying Certificate issued by the Guam Economic Development and Commerce Authority.



### AUTHORIZATION

Guam Public Law 28-142, codified as 22 GCA §§ 44101-44114 created GRAP effective August 22, 2006 with Guam Public Law 35-39, extending GRAP to December 30, 2024.



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GUAM


GUAM REGISTERED  
APPRENTICESHIP  
PROGRAM

FACT SHEET

## GROW WITH US!

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## GROW YOUR BUSINESS & GET MONEY BACK

### The Guam Registered Apprenticeship Program

GRAP provides **tax credit incentives** to eligible businesses that employ apprentices who are duly enrolled and registered in the program. Eligible businesses are entitled to tax credits against their gross receipts tax liability equal to fifty percent (50%) of the eligible training costs paid or incurred by the business.

### Guam Registered Apprenticeship training program

The Guam Registered Apprentice **training** program offers a unique and flexible job related technical instruction and on-the-job training. This program meets the needs of both employers and workers to work together and build a strong pool of qualified workers.