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 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.