The Guam Registered Apprenticeship Program (GRAP) is a program that provides tax incentives to employers who engage in apprenticeship training. Employers who register for the program are eligible for a tax credit of 50% of the wages paid to their apprentices, up to the amount of the Gross Receipt Tax (GRT) paid by the employer to the Guam Department of Taxation.

Guam Registered Apprenticeship training program aims to provide Guam businesses with a trained workforce while also enhancing the economy of Guam. The program offers tax incentives to employers who engage in apprenticeship training.

- **Employers** must register for the program with the Guam Department of Labor.
- **Employers** must ensure that their apprentices are listed on the Guam Department of Labor's Demand Occupations Listing.
- **Employers** must provide their apprentices with a "Qualifying Certificate" from the Guam Economic Development and Commerce Authority.

Guam is a U.S. territory, and the Guam Department of Labor oversees the Guam Registered Apprenticeship Program. For more information or to request alternative or accessible formats, contact the American Job Center at (671) 475-7000 or email apprenticeship@dol.guam.gov. All Apprenticeships are Equal Employment Opportunity Programs.

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