

## Employer's Apprenticeship Tax Credit

Employers of registered full-time apprentices in the metal and plastic industries are eligible for an annual corporate tax credit of 50% of the actual wages paid to the qualifying apprentice, or \$4,800, whichever is less. The number of apprenticeships for which tax credit is allowed must exceed the average number of apprenticeships begun during the five (5) preceding income years. The following trades are eligible: machinist, toolmaker, model-maker, gage maker, pattern-maker, plastic process technician, tool & machine setter, diesinker, mold-maker, tool & die maker, machine tool repair.

- [RI Department of Labor & Training](#)
- [RI General Law](#)