

Paid work-based learning opportunities provide youth with “real world” work experiences, related to a program of study or career major. Youth can see the connection between academic and technical studies learned in the classroom and the skills needed to be part of a work environment, such as thinking, interpersonal and communication skills. Through a written agreement, employers, school staff, students and their parents/guardians know what is expected in the work-based program.

Employers play a key role in helping youth understand the requirements of a work environment. Youth learn, first hand that business and industry must be flexible to keep current with the ever changing economic and workplace needs. Continuing education and learning are required for employees as this environment changes.

For More Information Contact

Maryland State Department of Education
200 West Baltimore Street
Baltimore, Maryland 21201-2595
Phone: (410) 767-0187
Fax: (410) 333-2084
Website: www.marylandpublicschools.org

For more information contact the Local Work Force Investment Board for your area:

Anne Arundel County
410-987-3890

Baltimore City
410-396-1910

Baltimore County
410-887-2008

Frederick County
301-600-2255

Lower Shore
(Somerset, Wicomico, Worcester)
410-341-3835

Mid-Maryland
(Carroll and Howard)
410-290-2620

Montgomery County
240-777-2022

Prince George's County
301-618-8425

Southern Maryland
(Calvert, Charles, St. Mary's)
301-274-1922

Susquehanna Region
(Cecil and Harford)
410-939-4240

Upper Shore
(Queen Anne's, Caroline, Talbot, Dorchester, Kent)
410-822-1716

Western Maryland
(Allegany, Garrett, Washington)
301-791-3076

Martin O'Malley, Governor
Nancy S. Grasmick, State Superintendent of Schools
Katharine M. Oliver, Assistant State Superintendent
Career and College Readiness

Maryland's

WORK-BASED LEARNING TAX CREDIT



Earn a Tax Credit While Investing In a Young Person's Career

Maryland offers a tax credit to employers for approved, paid work-based learning programs for students that provide a structured employer-supervised learning experience.

What is the Work-Based Learning Tax Credit?

The tax credit is authorized for the taxable years beginning after December 31, 2008 and on or before December 31, 2012.

Credit may be claimed for each student employed for a minimum of 200 hours during a taxable year.

The credit will equal 15 percent of the wages paid to a student during the taxable year in which the Work-Based Learning Program took place.

Total credit granted to an employer in the current taxable year and all previous taxable years may not exceed \$1500 per student.

Students must be enrolled in private or public, secondary or postsecondary institutions and be between the ages of 16 through 23.

Who is Eligible for the Tax Credit?

- An employer
- A group of employers
- An industry trade association
- A labor organization
- An operator of a registered apprenticeship program



How Many Tax Credits will be Authorized?

The Maryland State Department of Education may authorize work-based learning tax credits for up to 1000 students annually.

What are the steps to obtain a Tax Credit?



- Provide a paid work-based learning experience for students.
- Partner with education to structure an approved work-based learning program.
- Complete the Work-Based Learning Certification form available from the MSDE website:
<http://msde.state.md.us/wbltc/application.pdf>
- Contact the WBL Coordinator in the school or Local Work Force Investment Board for additional requirements and next steps. A list of contact phone numbers can be found on the back of this brochure.
- Eligible employers will be authorized for the tax credit and notified by the Maryland State Department of Education.