

## Revenue Information Bulletin No. 25-028

November 10, 2025

### Income Tax

#### Work-Based Learning Tax Credit

##### Purpose

During the 2025 Regular Session, the Louisiana Legislature passed Act 376, which creates the Work-Based Learning Tax Credit (“WBLTC”). The Act grants an income tax credit to employers who hire eligible apprentices, interns, and youth workers beginning January 1, 2026. This bulletin explains how employers can qualify for and claim these credits.

##### Work-Based Learning Tax Credit (WBLTC)<sup>1</sup>

Act 376 enacted R.S. 47:6003, which authorizes a nonrefundable income tax credit for employers who hire certain Louisiana residents in approved work-based learning positions. The credit equals \$2.50 per hour worked up to \$2,500 per eligible worker per taxable period. Any portion of the credit that exceeds the taxpayer’s liability may be carried forward for up to five years. The WBLTC applies to taxable periods beginning on or after January 1, 2026.

##### Qualifications

To qualify for the credit, an eligible business must employ an eligible worker on or after January 1, 2026, **for at least 100 hours during the taxable period in one of the following categories:**

1. Eligible Apprentice – A participant in an apprenticeship program registered under La. R.S. 23:381 et seq. or enrolled in a National Center for Construction Education and Research (NCCER) accredited training program with at least four levels and 500 hours of instruction (must have completed at least two levels and 250 hours).
2. Intern – A student learner in an internship program authorized under LAC 28:CXV.3113 or successor regulations.
3. Youth Worker – An individual aged 15–24, unemployed prior to hire, meeting wage parity requirements, and satisfying at least one of the following socioeconomic or special-circumstance criteria provided in La. R.S. 47:6003(C)(4) as follows:
  - (a) Is at least 18 years old, is no longer in school, and does not have a high school diploma, HiSET or GED credential or high school equivalency diploma.

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<sup>1</sup> The Work-Based Learning Tax Credit combines two preexisting programs- the Apprenticeship Tax Credits (LAC 61.I:1909; R.S. 47:6033) and the Youth Jobs Tax Credit (LAC 61.I:1921; R.S. 47:6028). In addition to apprentices and youth workers, interns have been added as an eligible worker for the purposes of earning the new Work-Based Learning Tax Credit.

- (b) Is a member of a household that is receiving assistance from the Family Independence Temporary Assistance Program.
- (c) Is a member of a household that is receiving benefits through SNAP.
- (d) Is a member of a household that is receiving assistance from the Kinship Care Subsidy Program.
- (e) Is a member of a family that is receiving assistance or benefits under the Temporary Assistance for Needy Families Program.
- (f) Has served time in jail or prison or is on probation or parole.
- (g) Is pregnant or is a parent.
- (h) Is homeless.
- (i) Is currently or was in foster care, extended foster care, or the custody of the DCFS.
- (j) Is a veteran.
- (k) Is the child of a parent who is currently incarcerated or was released from incarceration within the past two years.
- (l) Lives in public housing or receives housing assistance such as a Section 8 voucher.

Employers cannot claim the credit for hiring a worker for whom another hiring incentive is claimed.

### **Application**

Between January 1 and February 28 of each year, businesses must submit a WBLTC application electronically, through the [Louisiana Taxpayer Access Point \(LaTap\)](#) for credits earned in the previous calendar year. The first application period will open on January 1, 2027, and end February 28, 2027, for credits earned in 2026.

Applications must list each worker's total hours worked, as well as all other requested information. Additionally, unless otherwise provided, businesses must keep or submit required information about each apprentice, intern or youth worker, as follows:

1. Apprenticeship
  - a. For taxpayers seeking to qualify through a written agreement, maintain a copy of the contract executed between the employer and the eligible apprentice for production upon request from the Department.
  - b. For taxpayers seeking to qualify pursuant to an eligible apprentice enrolled in a training program accredited by NCCER, maintain a copy of the NCCER transcript for each eligible apprentice for production upon request from the Department. The transcript must include:
    - i. the level of training attained by the student enrolled in the training program; and
    - ii. the number of hours worked during the taxable period by the student enrolled in the training program.

2. Interns

- a. Maintain a copy of the signed internship agreement between the employer and the intern for production upon request by the Department. The agreement must outline the intern's objectives and pay. If the employer is a school or school system, the internship must be approved by the Louisiana Department of Education

3. Eligible Youth

- a. Submit an employee-completed Part B of the WBLTC Application for each employee claimed. On this form, the qualifying employee will list the date of birth, date of hire, and certification as to which qualification(s) apply. Part B of the WBLTC Application will be published on or before January 1, 2026, such that eligible employers will have access to the requisite form at the time of hiring of an eligible employee.

Upon approval, the LDR will provide each approved applicant with a letter indicating the amount of the credit earned and the taxable period against which the nonrefundable credit may be used. If denied, the letter will provide the reasons for denial.

**Claiming the Credit**

To claim the credit, taxpayers must file an income tax return claiming credit code 467 on the *Nonrefundable Priority 3* Credit Schedule. The approval letter issued by LDR and a completed Form R-6311, *Tax Incentives with Job Creation Components* must be submitted with the income tax return. Supporting documentation required to be maintained must be presented to the Department upon request.

**Credit Cap**

For calendar year 2026, Act 376 sets a \$1 million annual cap on the amount of credits that may be granted by the Department. Starting January 1, 2027, the cap will increase by \$1 million each year if at least 80% of the prior year's cap was used, up to a maximum cap of \$7.5 million. If less than 80% was used in the prior year, the cap remains the same.

The Department will publish the current year's credit cap on its website no later than July 1 each year in accordance with La. R.S. 6003(D)(2). For cap administration purposes, applications for the WBLTC will be approved on a first-come, first-served basis as determined by the received date of a completed WBLTC Application. An application is not considered complete until all required information has been received by the Department. Applications received on the same business day shall be treated as received at the same time, and if the aggregate amount of requests received on the same business day exceeds the total amount of available tax credits, tax credits are approved on a pro rata basis.

**Richard Nelson**  
**Secretary**