

State Financial Incentives for Work-Based Learning

Tom Keily and Ben Erwin

High-quality [work-based learning](#) opportunities enable students to develop durable skills and contribute to [positive employment outcomes](#) including increased earnings. State leaders are recognizing the value of work-based learning experiences — not only for individuals but in service of state [attainment and workforce development goals](#). Policymakers have [incorporated](#) credentials earned through work-based learning into credential attainment targets, [incentivized](#) work-based learning — including in [high-demand fields](#) — and integrated work-based learning into [stackable credential pathways](#). Increasing access to these opportunities can be a key strategy for state policymakers to advance more equitable education and workforce development [systems](#).

With the benefits in mind, states have sought to increase access to work-based learning opportunities in several ways, including improved state coordination of work-based learning activities, granting credit for work-based learning experiences, and incorporating work-based learning into school and program accountability systems. While these efforts are important policy options, [state leaders](#) cited resource limitations and inequities as [barriers to access](#).

Education institutions and intermediary organizations may lack the staff capacity, technical expertise or necessary equipment to provide career-connected experiences for students, while employers may see employment-related expenses for an apprentice or intern as an obstacle to participation. On an individual level, students may face challenges in paying for associated postsecondary



States have leveraged tax credits, grants and other direct payments to offset costs for individuals, employers and institutions.

At least 22 states offer tax credit to employers for supporting work-based learning.

At least 46 states have financial aid programs that allow funds to be used for workforce training or apprenticeship expenses.

coursework or covering the cost of equipment, housing, child care or other supports. Adequate funding serves as a significant incentive for stakeholders to develop work-based learning programs and for individuals to take advantage of the opportunities.

Workforce education and training is funded by a complicated web of state and [federal funding streams](#). Aligning these funding streams and targeting investments in priority industries and sectors or in specific student populations can help to create sustainable, high-quality work-based learning programming.

Policymakers have several levers at their disposal to develop financial incentives for work-based learning. Each lever relies on a different mechanism to transfer funds to key stakeholders. These include:

- Tax credits.
- Direct aid through grant or reimbursement programs.
- State financial aid programs.

Tax credits and reimbursement programs are a primary incentive used to cover costs incurred by employers, education institutions and other intermediaries. Direct funding through grant or reimbursement programs helps to build institutional capacity and facilitate partnerships between public and private entities. Addressing affordability concerns for individuals through financial aid programs and wraparound supports plays an important role in supporting student engagement. The amount of funding committed to students, employers, institutions and intermediaries varies significantly. This requires state leaders to balance budgetary constraints with ensuring the investment provides an adequate incentive to encourage engagement.

This Policy Brief provides an overview of financial incentives targeting three stakeholder groups:

- Students.
- Employers.
- Education institutions and intermediaries.

What Is Work-Based Learning?

[Work-based learning](#) includes:

- A [continuum](#) of learning and skill-development experiences ranging from career exposure and preparation to workplace experiences (e.g., apprenticeships and internships).
- Classroom-based components and structured out-of-class time that may culminate in earned academic credit or a credential.

Work-based learning occurs across education levels and can be offered by high schools, postsecondary institutions, eligible training providers, workforce boards, community organizations and employers, among others.

This Brief offers insight into key components of financial incentives in state policy for each of these groups in addition to state examples. Each section is informed by a 50-state policy scan on financial incentives for work-based learning. 50-state data from the scan can be found in the 50-State Scan at the end of the Brief.

Financial Incentives for Students

Work-based learning programs generate different costs for students depending on the provider offering the program and its status as a credit or non-credit program. While the cost of instruction associated with work-based learning programs may be waived or supplemented in some cases, tuition and fees that are not covered represent one cost burden for students that may impede access. Other costs associated with on-the-job training could include equipment and clothing required for the job site. Students may also require additional wraparound supports, including transportation, child care and other living expenses, particularly if the work-based learning experience is unpaid. Additionally, students may benefit from career navigation or counseling, which is another cost for the provider.

States have primarily addressed affordability for students through state financial aid programs. At least 46 states have financial aid programs that can be used to cover workforce training or apprenticeship expenses. Some states have extended this into high schools by permitting students to use dual enrollment funding for coursework related to a work-based learning placement. Some states have also allowed families to use [education savings account](#) funding for work-based learning, training and industry-recognized credential assessment fees.

Apprenticeships and Work-Based Learning

In 2019, the federal government [expanded](#) the allowable use of [529 Education Savings Plans](#) to include expenses for fees, books, supplies and equipment required for participation in an apprenticeship program. Nearly all states administer a 529 program and state leaders may consider increasing participation in these programs as a means to increase access to postsecondary education and work-based learning. For example, **Colorado** [established](#) a matching grant program to encourage low- and middle-income families to participate in the program, and **Tennessee** [offers](#) a 4-to-1 state match for up to \$500.

Policymakers may cover tuition and fees for related instruction through existing postsecondary financial aid programs — including [college promise programs](#) — by including apprenticeships and nondegree credential programs in eligibility criteria. State leaders have also established specific grant programs to support participation in workforce training programs or reduced the cost burden to students through tuition waivers or reimbursements that cover the costs of related instruction and training. Although programs typically focus on tuition and fees or training program costs, some states have created more flexibility for students to use the funds to cover other related costs like equipment or textbooks. Direct financial aid does not cover wraparound supports and other living expenses since those are more likely to be addressed through institutional and intermediary funding programs.

Finally, state leaders have designed these financial aid programs to align with their priorities. States may provide more general eligibility requirements or target specific student populations, including those in rural areas, students involved in the foster care system or students in low-income households. Similarly, states may permit students to use financial aid for a wide array of credential or degree programs or target specific industries to meet workforce demand.

State Examples

Financial Aid Programs



Kentucky takes two distinct approaches to financial aid for work-based learning and career training program participation. The [Kentucky Education Excellence Scholarship](#) program, the state's primary financial aid program based on academic achievement, permits qualified students to use scholarship funds for registered apprenticeship programs or approved workforce training programs in high-demand sectors. Additionally, the [Work Ready Scholarship](#) program provides funding to students enrolled in approved workforce training programs, including apprenticeship studies, in the same high-demand fields. The Kentucky Higher Education Assistance Authority has currently identified advanced manufacturing, business/information technology, construction, healthcare and transportation/logistics as high-demand industries for each scholarship program. To support students in progressing toward a credential prior to high school graduation, the state also administers the [Work Ready Dual Credit Scholarship](#) for high school students enrolled in career and technical education dual enrollment courses that are included in a pathway leading to an industry-recognized credential.

K-12 Student Support



Indiana established the [Career Scholarship Account](#) program in 2023 to provide funds for students in grades 10-12 to pursue approved apprenticeships, applied learning experiences, work-based learning and credentials. Students can use funding to cover a variety of approved expenses, including program participation costs, postsecondary coursework, career navigation and coaching services, equipment and certification exam fees. Under the [legislation](#), students are required to develop graduation plans that outline courses, sequences, apprenticeships or programs of study aligned with their career goals in order to receive funding.

Adult Learner Engagement



Michigan originally launched the [Michigan Reconnect](#) program to provide tuition-free attendance to adult learners at local community colleges in 2020. In 2023, the state launched another program geared at engaging adult learners called the Michigan Reconnect [Short-Term Training Program](#), which provides funding to cover tuition costs for approved workforce training programs. These could include programs such as a pre-apprenticeship in industrial manufacturing and a surgical technology apprenticeship pathway. The state invested [\\$6 million](#) in the first year of the program with the goal of enrolling 4,000 students in short-term programs.

Financial Incentives for Employers

Employers play a key role in supporting work-based learning in states. By offering work-based learning, employers incur a series of costs associated with supporting work-based learning. Costs can vary based on the nature of the work-based learning or apprenticeship agreement, but common costs include onboarding, safety training, wages, on-the-job training, insurance, equipment and tuition for related technical instruction.

The costs can serve as barriers to employers offering work-based learning experiences at scale. Due to some of the costs, employers may have limited capacity to offer work-based learning experiences for multiple students. This Education Commission of the States [report](#) shows that this is especially true for small- and medium-sized businesses that are interested in engaging in work-based learning but face cost barriers. Further, some employers do not see a positive return on investment for offering work-based learning due in part to costs. Collectively, the concern over costs associated with work-based learning for employers negatively impacts the availability of work-based learning sites and student access to work-based learning opportunities.

To offset some of these costs for businesses and address the financial barriers to engagement, states have considered different types of financial incentives. Most often, states use financial incentives such as tax credits, grants and other forms of direct financial support to offset the costs. At least 22 states offer tax credits to employers who support work-based learning. Additionally, another set of at least 22 states provide some form of financial support to employers that support work-based learning.

Often, states structure financial incentives to cover wages or tuition costs for people engaged in work-based learning. Additionally, some incentives are industry-specific to advance work-based learning in high-demand or high-wage industries in the state.

State Examples

Grant Funding for Employer-Sponsored Pre-Apprenticeships



Connecticut has the [Subsidized Training and Employment](#) program that provides grants to small manufacturers for on-the-job training costs for pre-apprentices. Businesses are provided with credit for the training costs on a descending sliding scale from 100-25% based on the length of the training program.

Employer Tax Credits for Apprentice Wages



Missouri has established a [tax credit](#) for employers supporting interns and apprentices. The credit is equal to half of the amount paid to an intern or apprentice during the tax year. For the business to claim the credit, the intern or apprentice must be under the age of 25.

Employer Tax Credits for Apprenticeship Start-Up Costs



New Jersey has established a [tax credit](#) to support businesses starting an apprenticeship program. The tax credit program allows businesses a credit against their taxes of \$10,000 for qualified start-up costs incurred. The state caps the total amount of cumulative tax credits at \$1,000,000 per year. A start-up cost is considered any necessary expense to start an apprenticeship program, including salary costs and non-recurring costs of telecommunications and office equipment. The program targets specific industries in the state, including advanced manufacturing, construction, healthcare, logistics, pharmaceuticals, transportation, tourism and renewable energy.

Financial Incentives for Education Institutions and Intermediaries

Schools, postsecondary institutions, workforce training providers, workforce boards and intermediaries play an important role in coordinating programs, supporting instruction and meeting student needs in work-based learning. Limited staffing at schools, postsecondary institutions and intermediary organizations is a barrier to supporting students access to work-based learning. It takes dedicated time for staff to connect with employers and facilitate opportunities for students. Often, counselors and teachers have multiple responsibilities in addition to supporting students in accessing work-based learning. Without dedicated staff with the capacity to support both students and employers, it is challenging to provide work-based learning opportunities for students at scale.

Further, there is a need to connect work-based learning experiences with classroom instruction. Often, providing resources to schools and postsecondary institutions for instructors and administrators to connect classroom instruction and work-based learning can have a positive impact on the quality of the experience for students.

Schools, postsecondary institutions and intermediaries often help students address [barriers](#) to work-based learning, such as child care, housing and transportation needs. However, the funds to provide these services are often not supported by direct funding for work-based learning which limits the ability of schools, postsecondary institutions and intermediaries to offer these wraparound supports.

States have sought to provide financial incentives to offset some of the costs associated with increasing staff capacity, aligning instruction and offering wraparound supports. At least 30 states provide financial incentives to schools, postsecondary institutions and/or intermediaries. Most commonly, the financial support comes through grants and other forms of direct payments to institutions. For schools, many states provide funds to help connect classroom learning with hands-on work-based learning experiences. At the postsecondary level, states provide financial incentives to increase institutional and system-level capacity to offer and support work-based learning. In some instances, states provide funds to support intermediaries in providing wraparound services for those engaged in work-based learning and workforce training.

State Examples

School and District Support



South Dakota established the [Workforce Education Grants program](#) in 2013 to support “transformative change in career and technical education programs.” Under the grant, schools, districts and training providers can use funds to evaluate the alignment of current CTE offerings with postsecondary education and workforce demands, develop career pathway programs of study, develop career guidance or work-based learning programs, and make investments in staffing, equipment and other instructional materials.

Building Postsecondary Institutional Capacity



Maryland administers the Career and Technical Education [Innovation Grant](#) program to support partnerships between community colleges, county workforce development boards, and industry partners that result in innovative CTE pathways that align with employer-identified skills, lead students to an industry-recognized credential, and create internship or apprenticeship opportunities.



Texas took a targeted approach to funding community colleges through its [Skills Development Fund](#) program, which provides grant funding to institutions in partnership with employers to meet their customized training and workforce upskilling needs. There are a range of training options including apprenticeships.

Funding for Intermediaries



Oregon established the [Prosperity 10,000 initiative](#) in response to the COVID-19 pandemic to provide support for the communities most impacted, including residents of color, individuals in low-income households and rural residents. The initiative included a \$35 million investment in local workforce development boards to increase access to career coaching, earn-and-learn opportunities and industry-specific training, but funding can also be used to provide wraparound services like child care, housing and transportation.

Final Thoughts

State leaders have cited resource limitations as a barrier to individuals accessing work-based and career-connected learning. To address these barriers, states have adopted different types of financial incentives. From tax credits to direct support payments through grants, states have provided funds to offset costs for offering work-based learning.

Through the analysis of financial incentives for students, employers and institutions, some considerations related to ensuring adequacy and aligning work-based learning incentives emerged. By aligning different financial incentives for work-based learning and considering the adequacy of the incentives, states have an opportunity to support the range of actors in this ecosystem. The following considerations may help guide states in ensuring adequacy and aligning work-based learning incentives:

Adequacy of the Incentive

- How do the current incentives offered increase student, employer and institution engagement in work-based learning?
- What costs are not covered by incentives to students, employers and institutions for work-based learning?
- Do incentives for students help cover costs for wraparound services?
- Are the incentives structured to meet the costs of individuals or institutions with the greatest need?
- Do the incentives align with work-based learning pathways that lead to high-wage, high-demand careers?

Incentivizing Collaboration

- Do the incentives require collaboration across employers, schools, postsecondary institutions and intermediaries?
- How are the different incentives offered to students, employers and institutions aligned to promote broader access to work-based learning?
- Do incentives support an individual's progression to a credential across all education and workforce training levels?

About the Authors

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As a principal, Tom works on topics relating to connections between education and workforce development, among other pre-K through workforce education policy topics. Prior to joining Education Commission of the States, Tom worked in financial service policy in New York State and taught middle school in Milwaukee, WI. Tom is dedicated to providing state policymakers with quality research that supports them in making a positive impact on students' lives. Contact Tom at tkeily@ecs.org.

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Appendix A: 50-State Scan

The following 50-state scan provides high-level information on state financial incentives for work-based learning.

	Does the state offer a tax credit for employers that support work-based learning?	Does the state provide financial support to employers that support work-based learning?	Does the state allow financial aid program funds to be used for workforce training or apprenticeship expenses?	Does the state provide financial incentives to schools, postsecondary institutions or intermediaries for work-based learning expenses?
Alabama	None identified in state policy.	Yes.	Yes.	None identified in state policy.
	Ala. Code § 41-29-331 Ala. Code § 16-33D-1 et seq. Ala. Code § 16-60-370 et seq.			
Alaska	Yes.	None identified in state policy.	Yes.	None identified in state policy.
	Alaska Stat. Ann. § 43.20.014 Alaska Stat. Ann. § 14.43.830 Alaska Stat. Ann. § 14.43.091 et seq.			
Arizona	None identified in state policy.	Yes.	Yes.	None identified in state policy.
	Ariz. Rev. Stat. Ann. § 3-127 Ariz. Rev. Stat. Ann. § 15-1265			
Arkansas	Yes.	None identified in state policy.	Yes.	Yes, schools.
	Ark. Code Ann. § 26-51-509 Ark. Code Ann. § 6-50-705 Ark. Code Ann. § 6-85-301 et seq. Ark. Code Ann. § 6-82-1801 Ark. Code Ann. § 6-82-401 et seq. Code Ark. R. 003.18.2-II			
California	None identified in state policy.	None identified in state policy.	Yes.	Yes, intermediaries, postsecondary institutions.
	Cal. Code Regs. tit. 22, § 97730 West's Ann.Cal.Educ.Code § 8152 Cal. Lab. Code § 3122 Cal. Lab. Code § 3110 Cal. Unemp. Ins. Code § 9924 Cal. Educ. Code § 79148.1			

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Colorado	Yes.	Yes.	Yes.	Yes, schools, intermediaries.
	Colo. Rev. Stat. Ann. § 39-22-520 Colo. Rev. Stat. Ann. § 8-83-602 Colo. Rev. Stat. Ann. § 23-3.3-1101 Colo. Rev. Stat. Ann. § 24-48.5-502 Colo. Rev. Stat. Ann. § 22-14-109 Colo. Rev. Stat. Ann. § 8-83-602			
Connecticut	Yes.	Yes.	None identified in state policy.	Yes, postsecondary institutions, intermediaries.
	Conn. Gen. Stat. Ann. § 12-217g Conn. Gen. Stat. Ann. § 12-217x Conn. Gen. Stat. Ann. § 31-3pp Conn. Gen. Stat. Ann. § 31-11rr			
Delaware	None identified in state policy.	None identified in state policy.	Yes.	None identified in state policy.
	Del. Code Ann. tit. 14, § 3402A			
District of Columbia	None identified in state policy.	None identified in state policy.	None identified in state policy.	None identified in state policy.
Florida	Yes.	Yes.	Yes.	Yes, schools, postsecondary institutions, intermediaries.
	Fla. Stat. Ann. § 220.198 Fla. Stat. Ann. § 446.54 Fla. Stat. Ann. § 1009.895 Fla. Stat. Ann. § 1009.25 Fla. Stat. Ann. § 1009.505 Fla. Stat. Ann. § 1009.536 Fla. Stat. Ann. § 1011.802			
Georgia	None identified in state policy.	Yes.	Yes.	Yes, schools, postsecondary institutions.
	Ga. Code Ann. § 20-4-151 Ga. Code Ann. § 20-3-519 Ga. Code Ann. § 20-2-161.2			
Hawai'i	None identified in state policy.	None identified in state policy.	Yes.	None identified in state policy.
	Haw. Rev. Stat. Ann. § 304A-506 Haw. Rev. Stat. Ann. § 304A-505			

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Idaho	None identified in state policy.	None identified in state policy.	Yes.	Yes, schools.
	Idaho Code Ann. § 72-1204 Idaho Code Ann. § 33-4602 Idaho Code Ann. § 33-2214			
Illinois	Yes.	None identified in state policy.	Yes.	Yes, postsecondary institutions, intermediaries.
	35 Ill. Comp. Stat. Ann. 5/231 20 Ill. Comp. Stat. Ann. 505/8 110 Ill. Comp. Stat. Ann. 947/35 20 Ill. Comp. Stat. Ann. 740/10 110 Ill. Comp. Stat. Ann. 947/65.105 105 Ill. Comp. Stat. Ann. 5/26-16 20 Ill. Comp. Stat. Ann. 605/605-1096 20 Ill. Comp. Stat. Ann. 605/605-415 20 Ill. Comp. Stat. Ann. 605/605-1035			
Indiana	None identified in state policy.	Yes.	Yes.	Yes, postsecondary institutions.
	Ind. Code Ann. § 20-51.4-4.5-6 Ind. Code Ann. § 20-51.4-4.5-1 Ind. Code Ann. § 21-12-8-9 Ind. Code Ann. § 20-43-8-15.5 Ind. Code Ann. § 22-4-25-1			
Iowa	None identified in state policy.	Yes.	Yes.	Yes, schools, postsecondary institutions, intermediaries.
	Iowa Code Ann. § 84F.1 Iowa Code Ann. § 256.229 Iowa Code Ann. § 256.228 Iowa Code Ann. § 256.227 Iowa Code Ann. § 256.192 Iowa Code Ann. § 84A.16 Iowa Code Ann. § 256.39			
Kansas	Yes.	Yes.	Yes.	None identified in state policy.
	Kan. Stat. Ann. § 74-50,231 Kan. Stat. Ann. § 74-50,232 Kan. Stat. Ann. § 74-32,424 Kan. Stat. Ann. § 74-32,273			

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Kentucky	None identified in state policy.	None identified in state policy.	Yes.	None identified in state policy.
	Ky. Rev. Stat. Ann. § 164.787 Ky. Rev. Stat. Ann. § 164.7884			
Louisiana	Yes.	None identified in state policy.	Yes.	None identified in state policy.
	La. Stat. Ann. § 47:6033 La. Stat. Ann. § 17:5001			
Maine	None identified in state policy.	None identified in state policy.	Yes.	Yes, intermediaries.
	Me. Rev. Stat. tit. 26, § 3211 Me. Rev. Stat. tit. 26, § 2033 Me. Rev. Stat. tit. 22, § 3790-A Me. Rev. Stat. tit. 20-A, § 12733 Me. Rev. Stat. tit. 20-A, § 11611 Me. Rev. Stat. tit. 26, § 3213			
Maryland	Yes.	Yes.	Yes.	Yes, postsecondary institutions.
	Md. Code Ann., Tax-Gen. § 10-742 Md. Code Ann., Educ. § 18-1801 Md. Code Ann., Educ. § 18-3603 Md. Code Ann., Educ. § 18-708 Md. Code Ann., Educ. § 18-3301 Md. Code Ann., Educ. § 21-205			
Massachusetts	Yes.	None identified in state policy.	Yes.	Yes, intermediaries.
	Mass. Gen. Laws Ann. ch. 63, § 38HH Mass. Gen. Laws Ann. ch. 15A, § 9B Mass. Gen. Laws Ann. ch. 69, § 1F			
Michigan	None identified in state policy.	None identified in state policy.	Yes.	None identified in state policy.
	Mich. Comp. Laws Ann. § 388.1848a Mich. Comp. Laws Ann. § 390.1721 Mich. Comp. Laws Ann. § 390.1622			
Minnesota	None identified in state policy.	Yes.	Yes.	Yes, schools, postsecondary institutions, intermediaries.
	Minn. Stat. Ann. § 145.9272 Minn. Stat. Ann. § 136A.121 Minn. Stat. Ann. § 197.791 Minn. Stat. Ann. § 136F.38 Minn. Stat. Ann. § 124D.46			

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Mississippi	None identified in state policy.	None identified in state policy.	Yes.	Yes, postsecondary institutions.
	Miss. Code Ann. § 37-106-75 Miss. Code Ann. § 37-106-29 Miss. Code Ann. § 37-153-57			
Missouri	Yes.	None identified in state policy.	Yes.	None identified in state policy.
	Mo. Ann. Stat. § 135.460 Mo. Ann. Stat. § 173.1105 Mo. Ann. Stat. § 160.545 Mo. Ann. Stat. § 178.637 Mo. Ann. Stat. § 173.2553			
Montana	Yes.	Yes.	Yes.	Yes, schools.
	Mont. Code Ann. § 39-6-109 Mont. Admin. R. 24.22.701 Mont. Code Ann. § 39-71-319 Mont. Code Ann. § 20-26-615 Mont. Code Ann. § 20-7-1506			
Nebraska	None identified in state policy.	None identified in state policy.	Yes.	Yes, schools.
	Neb. Rev. Stat. Ann. § 85-3001 et seq. Neb. Admin. Code 390.443			
Nevada	None identified in state policy.	None identified in state policy.	Yes.	Yes, schools.
	Nev. Rev. Stat. Ann. § 396.9665 Nev. Rev. Stat. Ann. § 389.169			
New Hampshire	Yes.	None identified in state policy.	Yes.	None identified in state policy.
	N.H. Rev. Stat. Ann. § 188-E:9-a N.H. Rev. Stat. Ann. § 195-H:11			
New Jersey	Yes.	Yes.	Yes.	Yes, intermediaries.
	N.J. Stat. Ann. § 54:10A-5.44 N.J. Stat. Ann. § 34:15D-32 N.J. Stat. Ann. § 18A:71B-111 N.J. Stat. Ann. § 34:15D-6.1			
New Mexico	Yes.	Yes.	None identified in state policy.	None identified in state policy.
	N.M. Stat. Ann. § 7-2A-17.1 N.M. Admin. Code 5.5.50.6			

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New York	Yes.	None identified in state policy.	None identified in state policy.	Yes, intermediaries.
	N.Y. Lab. Law § 25-c N.Y. Econ. Dev. Law § 441 N.Y. Pub. Auth. Law § 1894			
North Carolina	None identified in state policy.	None identified in state policy.	Yes.	None identified in state policy.
	N.C. Gen. Stat. Ann. § 115D-5.1A N.C. Gen. Stat. Ann. § 115D-5			
North Dakota	Yes.	None identified in state policy.	Yes.	None identified in state policy.
	N.D. Cent. Code Ann. § 57-38-01.24 N.D. Cent. Code Ann. § 15.1-21-02.6			
Ohio	None identified in state policy.	Yes.	Yes.	None identified in state policy.
	Ohio Rev. Code Ann. § 3317.164 Ohio Rev. Code Ann. § 3333.122 Ohio Rev. Code Ann. § 3303.07 Ohio Rev. Code Ann. § 3333.93			
Oklahoma	None identified in state policy.	None identified in state policy.	Yes.	None identified in state policy.
	Okla. Stat. Ann. tit. 70, § 2602			
Oregon	None identified in state policy.	Yes.	Yes.	Yes, intermediaries
	Or. Rev. Stat. Ann. § 344.753 Or. Admin. R. 575-031-0016 Or. Admin. R. 575-039-0040 Or. Rev. Stat. Ann. § 660.175 Or. Rev. Stat. Ann. § 660.400			
Pennsylvania	None identified in state policy.	None identified in state policy.	Yes.	Yes, schools, intermediaries
	24 Pa. Stat. Ann. § 5199.4 24 Pa. Stat. Ann. § 25-2599.4 24 Pa. Stat. Ann. § 18-1803-A			
Rhode Island	Yes.	Yes.	None identified in state policy.	None identified in state policy.
	44 R.I. Gen. Laws Ann. § 44-11-41 42 R.I. Gen. Laws Ann. § 42-102-13 42 R.I. Gen. Laws Ann. § 42-102-11			

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South Carolina	Yes.	None identified in state policy.	Yes.	None identified in state policy.
	Code 1976 § 12-6-3477 S.C. Code Ann. § 59-150-365 S.C. Code Ann. § 59-149-10 S.C. Code Ann. § 59-150-360 S.C. Code Ann. § 59-149-10			
South Dakota	None identified in state policy.	None identified in state policy.	Yes.	Yes, schools.
	S.D. Codified Laws § 13-55-30 S.D. Codified Laws § 13-55A-2 S.D. Admin. R. 24:10:47:03			
Tennessee	None identified in state policy.	Yes.	Yes.	None identified in state policy.
	Tenn. Code Ann. § 49-11-903 Tenn. Code Ann. § 49-4-921 Tenn. Code Ann. § 49-4-921 Tenn. Code Ann. § 49-4-301 Tenn. Code Ann. § 49-4-708			
Texas	Yes.	Yes.	Yes.	Yes, postsecondary institutions, intermediaries.
	Tex. Tax Code Ann. § 151.4292 40 Tex. Admin. Code § 838.2 Tex. Labor Code Ann. § 305.026 Tex. Educ. Code Ann. § 61.652 Tex. Educ. Code Ann. § 133.002 40 Tex. Admin. Code § 838.2 Tex. Labor Code Ann. § 303.003			
Utah	None identified in state policy.	Yes.	Yes.	None identified in state policy.
	Utah Code Ann. § 53B-34-107 Utah Code Ann. § 53B-8-115 Utah Code Ann. § 53B-13a-102			
Vermont	None identified in state policy.	Yes.	Yes.	Yes, schools, postsecondary institutions, intermediaries.
	Vt. Stat. Ann. tit. 10, § 531 Vt. Stat. Ann. tit. 16 § 2846 Vt. Stat. Ann. tit. 10, § 543			

	Does the state offer a tax credit for employers that support work-based learning?	Does the state provide financial support to employers that support work-based learning?	Does the state financial aid program allow funds to be used for workforce training or apprenticeship expenses?	Does the state provide financial incentives to schools, postsecondary institutions or intermediaries for work-based learning expenses?
Virginia	Yes.	Yes.	Yes.	Yes, schools, postsecondary institutions, intermediaries.
	Va. Code Ann. § 58.1-439.6:1 Va. Code Ann. § 23.1-3129.1 Va. Code Ann. § 23.1-627.4 Va. Code Ann. § 23.1-2911.2 Va. Code Ann. § 2.2-2476 Va. Code Ann. § 23.1-2912 Va. Code Ann. § 2.2-2499.8			
Washington	None identified in state policy.	None identified in state policy.	Yes.	Yes, schools, postsecondary institutions, intermediaries.
	Wash. Rev. Code Ann. § 28B.145.100 Wash. Rev. Code Ann. § 28B.124.010 Wash. Rev. Code Ann. § 28B.117.030 WAC 131-28-026 Wash. Rev. Code Ann. § 28C.18.130 Wash. Rev. Code Ann. § 28B.50.282			
West Virginia	Yes.	None identified in state policy.	Yes.	Yes.
	W. Va. Code Ann. § 11-13W-1 W. Va. Code R. 133-6-2 W. Va. Code Ann. § 18C-7-3 W. Va. Code Ann. § 18C-6-2 W. Va. Code Ann. § 18C-9-3 W. Va. Code Ann. § 18B-3D-1			
Wisconsin	None identified in state policy.	Yes.	Yes.	Yes, postsecondary institutions.
	Wis. Stat. Ann. § 106.05 Wis. Admin. Code DWD § 295.25 Wis. Stat. Ann. § 106.05 Wis. Stat. Ann. § 106.273 Wis. Stat. Ann. § 39.415 Wis. Stat. Ann. § 38.04			
Wyoming	None identified in state policy.	Yes.	Yes.	Yes, postsecondary institutions.
	Wyo. Admin. Code 053.0017.4 § 4 Wyo. Stat. Ann. § 21-16-1301 Wyo. Stat. Ann. § 21-18-404 Wyo. Stat. Ann. § 21-16-1901 Wyo. Admin. Code 053.0017.4 § 4			