



# RETRAINING TAX CREDIT

Allows companies to offset expenses for retraining employees in new technology and equipment.

Tax credit granted against employer's Georgia tax liability as follows:

- *Up to 50% of employer's Georgia tax liability.*
- *Equal to one half of direct cost of retraining.*
- *Up to \$500 per employee per approved training program each year , not to exceed \$1250 per year.*



Eligible programs include:

- *Newly installed equipment.*
- *Newly implemented technology such as customized computer operating platforms, TQM, ISO and self-directed work teams.*

*Eligible retraining costs include instructor salaries, materials, development of retraining program and reasonable travel.*

*Eligible employees must be Georgia residents, employed for 16 weeks before training occurs, full time (working a minimum of 25 hours) , first line or immediate supervisor.*

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