

# Work-Based Learning

## Overview for Potential Business Partners



### The Purpose of Work-Based Learning

The objective of Work-Based Learning (WBL) is to give high school students the opportunity to connect with industry professionals to help mentor and guide them in real world experiences. WBL has been shown to reinforce the value of work, as well as, the critical employability skills Arkansas employers want most. By matching young talent with workplace mentors and positive employment through WBL, young people receive a beneficial and rich work experience. WBL can lead to positive future employment and fill gaps in the workforce for employers.

### Benefits to Learners

1. Strengthen academic skills.
2. Gain real workplace experience and an understanding of career and educational options.
3. Build motivation to expand learning through the hands-on approach of applying knowledge and gaining skills.
4. Work with positive adult mentors.
5. Expose students to the needs and expectations of a business.

### Benefits to Employers to Participate in a Work-Based Learning Program

Employers play an active role in shaping the quality of their future workforce when they participate in work-based learning opportunities. Work-Based learning can help business and industry in the following ways:

1. Create a sustainable workforce pipeline for a business.
2. Save time and money by investing in local talent who have interest and related technical skills.
3. Improve the skill level of workers through their mentoring of students.
4. Improve community relations by helping local youth with employment and education.
5. Reduce employee training costs and turnover.
6. Work-Based Learning has the potential to turn entry-level work experiences into full-time potential employees.
7. Companies benefit from increased brand awareness and their status as locally preferred employers thanks to the relationships they develop with students, families, and the community.

### Employer Qualifications for Paid Work-Based Learning Tax Exemptions

Per the [dfa.arkansas.gov](http://dfa.arkansas.gov) website:

**[Apprenticeship Program \(ACA §26-51-509\) as amended \[Applicable to tax years 2018 and thereafter\]](#)**

*Act 1042 of 2017 and Act 213 of 2019 provides for an income tax credit for each qualified apprentice who is at least 16 years of age and is employed to learn an apprenticeable occupation or is in an apprenticeship or work-based learning program.*

*A taxpayer who employs an apprentice is allowed an income tax credit in the amount of \$2,000 or 10% of the wages earned by the apprentice, whichever is less, for each apprentice. The amount of the income tax credit claimed in a taxable year may not exceed the individual or corporate income tax otherwise due. Any unused credit may be carried forward for a maximum of two (2) consecutive taxable years.*

### Responsibility Guidelines

Worksite Supervisors for Work-Based Learning students will be responsible for the following:

1. Meet with Work-Based Learning Coordinator and student to develop a student training which outlines the goals and expectations for the student.
2. Complete and sign a site agreement.
3. Provide safety instructions to the student for all tasks and duties to be performed.
4. Meet and/or communicate with the WBL Coordinator at periodic intervals to discuss the student's progress.
5. Mentor students in developing their job skills and knowledge.
6. Complete evaluation and/or improvement plan for students