

Inflation Reduction Act FAQs

Clean Energy Tax Credit Prevailing Wage and Apprenticeship (PWA) Requirements

JUNE 2024

The strengthened and newly established tax credits for clean energy in the Inflation Reduction Act will not only drive the deployment of clean energy technologies and dramatically reduce pollution, but also provide high-quality jobs in the clean economy. The law—for the first time ever—includes high-road labor standards on federal tax credits for clean energy deployment. This is significant when considering—on the whole—high-road and union jobs pay better, have better benefits, and are safer than non-union jobs.

In June 2024, the U.S. Department of Treasury released a final rule for the Prevailing Wage and Apprenticeship (PWA) requirements to the Inflation Reduction Act clean energy tax credits. This document will offer answers to some of the most common questions on these rules.

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Definitions

Prevailing wage (also referred to as “Davis Bacon”) is determined by the Department of Labor (DOL) based on surveys of wages paid to workers in similar roles within a specific area or region, serving as a compensation floor. The Davis-Bacon Act of 1931 and subsequent Related Acts requires that construction workers on federal and federally assisted projects are paid the locally prevailing wage, which is comprised of a basic hourly rate and fringe benefits. Examples of fringe benefits include life

insurance, health insurance, pension plans, vacation pay, holiday pay, and supplemental unemployment benefits. Compliance with prevailing wage standards ensures that workers are paid at least the specified wage for their occupation and location. This helps maintain job quality in the construction sector, including the prevention of wage theft and worker exploitation. While prevailing wage sets a baseline for compensation, employers are free to pay workers more than this rate. This ensures workers are fairly compensated for their work and can earn a wage that allows them to support themselves and their families.

Registered Apprenticeship Programs are programs that allow apprentices to “earn as they learn” and gain experience in construction sector crafts. These programs are registered with DOL’s Office of Apprenticeship or a State Apprentice Agency (SAA) approved by DOL. These programs create high-skilled, educated workers who receive on-the-job training and related classroom instruction, while extending opportunities to historically marginalized workers in construction trades like Black workers, women, and veteran workers.

Updates to the Tax Credits in the Inflation Reduction Act



Q: What is different or new about the clean energy production tax credit (PTC) and investment tax credit (ITC) in the Inflation Reduction Act? What technologies are covered by the new and extended credits?

A: The Inflation Reduction Act extends existing clean energy tax credits and establishes new credits for a variety of clean energy technologies. Both the ITC and PTC are extended in their current form, covering specific technologies such as solar, geothermal, energy storage, offshore wind, biogas, and microgrids. Starting in 2025, both the PTC and ITC shift to a “technology neutral” approach, covering technologies on the basis

of zero emissions energy production. For more detail, see the [BlueGreen Alliance's fact sheet on the Clean Energy Tax Credits](#).

The DOL recently launched the [Good Clean Energy Jobs Powered by the Inflation Reduction Act](#) map. This interactive map highlights clean energy projects that are potentially eligible for the Inflation Reduction Act's enhanced tax incentives, provided that PWA requirements are met. The map includes clean energy projects that are under construction or in a pre-construction phase and are categorized by sector and state.



Q: What is the difference between the base credit and the 'bonus' credit? Which high road labor standards must be met to receive the bonus credit?

A: The Inflation Reduction Act creates a new tax credit rate for both the ITC and PTC. For both credits, a developer, including a contractor or subcontractor, must pay prevailing wages and utilize a registered apprenticeship program to receive the bonus credit. Specific labor standards are not required for the base credit. In short, to qualify for the PWA bonus the following requirements must be met:

- Ensure that laborers and mechanics employed in the construction, alteration, or repair of the facility or property, project, or equipment are paid wages at rates not less than applicable prevailing wage rates;
- Meet certain requirements related to employing qualified apprentices from registered apprenticeship programs; and
- Meet specific recordkeeping and reporting requirements.

For the ITC, the base rate is 6% and the bonus rate is 30%. For the PTC, the base rate is 0.5 cents per kilo-watt hour and the bonus rate is 2.5 cents per kilo-watt hour (kwh). The percentage of registered apprenticeship labor hours required increases over time, increasing to 12.5% in 2023, and 15% in 2024.



Q: Are Project Labor Agreements (PLAs) incentivized through the tax credits? How should a PLA be structured?

A: Treasury and DOL strongly encourage the adoption of PLAs as a strategy for compliance with PWA requirements. A PLA ensures that open dialogue exists with the labor union and establishes compensation rates for workers and apprenticeship hours before construction begins. All penalties for PWA violations, including heightened penalties for intentional disregard, will be waived where a PLA is in place and any backpay owed is paid on or before the taxpayer files its tax return claiming the increased credit. To qualify for a penalty waiver,

the PLA must at minimum: (1) Bind all contractors and subcontractors on the construction project through the inclusion of appropriate specifications in all relevant solicitation provisions and contract documents; (2) Contain guarantees against strikes, lockouts, and similar job disruptions; (3) Set forth effective, prompt, and mutually binding procedures for resolving labor disputes arising during the term of the PLA; (4) Contain provisions to pay wages at rates not less than the prevailing rates in accordance with the Davis-Bacon Act; (5) Contain provisions for referring and using registered apprentices consistent with I.R.C. 45(b)(8)(A) through (C) and guidance issued thereunder; and (6) Be a collective bargaining agreement with one or more labor organizations (as defined in 29 U.S.C. 152(5)) of which building and construction employees are members, as described in 29 U.S.C. 158(f).

For additional details on this provision, see: [Project Labor Agreements: A Best Practice for Clean Energy Projects Seeking to Meet IRA Wage and Apprenticeship Standards](#) by Deputy Secretary of the Treasury Wally Adeyemo and Acting Secretary of Labor Julie Su.



Q: Do the credits only apply during the taxable years in which the project is under construction or during the remaining time of the tax credit?

A: The ITC is available throughout the construction process (during the taxable years in which the project is under construction). For example, if a developer is building a qualifying wind farm and meets the PWA utilization requirements, the 30% ITC will be available during the entirety of the construction process based on the cost of the project. "Alteration and repair" activities (as defined by Davis-Bacon act and DOL) may be eligible for post-construction credit. Alteration and repair generally include work that improves the facility, either by fixing something that is not functioning properly or by improving upon the facility's existing condition. Maintenance work—work considered "ordinary and regular in nature"—is not eligible for credit.



Q: Which tax credits require labor standards to receive the bonus credit?

A: PWA requirements apply to the following tax incentive programs of the Internal Revenue Code:

- 30C (alternative fuel refueling property tax credit)
- 45/45Y
- Before 2025: 45 (PTC for electricity from renewables)
- 2025 onwards: 45Y (clean electricity PTC)
- 45L (energy efficient home tax credit)
- 45Q (carbon capture tax credit)
- 45U (nuclear power PTC)
- 45V (hydrogen PTC)
- 45Z (clean fuel PTC)

- 48/48E
- Before 2025: 48 (ITC for energy property).
- 2025 onwards: 48E (clean electricity ITC)
- 48C (advanced energy project tax credit)
- 179D (energy efficient commercial building deduction)

See page two of the IRS [Prevailing Wage & Registered Apprenticeship Overview factsheet](#) for a full list of tax credits and descriptions.

Q: Do the labor standards apply to a project of any size?

A: Any project larger than 1MW must utilize the labor standards for the bonus credit. Projects below 1MW do not need to meet the labor standards to receive the full value of the section 45, section 48, 45Y, and 48E bonus tax credits (i.e., 30% for the ITC).

Q: Do labor standards need to be met for ongoing operations and maintenance of a facility?

A: The labor standards required for the bonus rate of the PTC/ITC must be met during the construction, alteration, or repair work. Construction, alteration, or repair work does not include maintenance work after a facility is placed in service. Regular, ordinary maintenance work is not eligible for credit.

Prevailing Wage

Q: How is prevailing wage determined? What is a wage determination? Are there resources available to get further guidance or clarification on wages? What if a wage determination is not available for an area of type of work?

A: DOL establishes prevailing wage rates by county, for each classification of worker (labor classification), based on survey data it collects from construction projects in the area. Prevailing wage rate schedules—known as “wage determinations”—are publicly available at sam.gov—click on “Wage Determinations,” then “Public Building or Works,” and enter project location and “construction type”. When searching for wage determinations, it is important to select the correct “construction type.” DOL issues wage determinations for four categories of construction: Building, Heavy, Highway, and Residential. For example, solar and wind projects will generally fall under the “heavy” category.

If a wage determination is not available for a geographic area or labor classification, contractors and subcontractors can send an email to the DOL’s Wage and Hour Division at IRAPrevailingwage@DOL.gov.

Q: Who must be paid prevailing wages on a clean energy project to receive the bonus credit in the Inflation Reduction Act?

A: All workers performing construction, alteration, or repair work on the clean energy project—including electricians, ironworkers, insulators, laborers, operators, plumbers, and sheet metal workers—must be paid prevailing wages. Workers classified as independent contractors also must receive prevailing wage rates. Generally, apprentices must be paid and utilized in accordance with their apprenticeship program and apprenticeship agreement. If the apprenticeship agreement is silent as to fringe benefits, the full fringe benefit amount on the applicable wage determination must be paid to the apprentice to satisfy the Inflation Reduction Act prevailing wage requirement. Apprentices who are not in a registered program must still receive the full prevailing wage.

Q: What type of work is not covered by prevailing wage? Are there workers on a project that do not qualify for prevailing wage?

A: Prevailing wage laws typically apply to workers involved in the construction, alteration, demolition, or repair of public works projects assisted or funded in whole or in part by the government. However, there are some types of work that may not be covered by prevailing wage requirements. For example, tasks like general office work or administrative tasks not directly related to the project’s construction or maintenance may not be subject to prevailing wage requirements. Additionally, certain types of workers may be exempt from prevailing wage requirements. For example, roles such as supervisors or managers who do not perform any hands-on labor on the project may not be subject to prevailing wage requirements.

Specific examples of workers who may not qualify for prevailing wage requirements include administrative or clerical staff, engineers or architects who are not performing physical labor on the project, or supervisors or managers who are not performing physical labor.

Q: Do all DOL regulations and guidance on Davis-Bacon apply to clean energy projects seeking the bonus credit?

A: No. Under the Inflation Reduction Act, Treasury—not DOL—has authority over the administration and implementation of the labor standards tied to enhanced tax credits. The Inflation Reduction Act, however, does instruct Treasury to adopt DOL’s wage determinations, and Treasury has generally adopted existing DOL policies. For example, Treasury voluntarily adopted DOL’s regulatory provisions on apprentice

pay, along with various regulatory definitions, including the definition for “construction, alteration, and repair.” Treasury also adopted DOL’s longstanding policy that—in addition to employees—-independent contractors are also entitled to prevailing wage. Moreover, Treasury is working closely with DOL and the two agencies plan to sign a Memorandum of Understanding for compliance and enforcement purposes.

If, however, a clean energy project is also assisted by a federal grant, loan, or loan guarantee program that is subject to traditional Davis-Bacon requirements, then the entire project will likely be subject to DOL’s regulations and guidance.




Q: Which wage determination(s) apply to projects that involve more than one category of construction?

A: When searching for wage determinations on sam.gov, it is important to select the correct “construction type.” As noted above, DOL issues wage determinations for four categories of construction: building, heavy, highway, and residential. Depending on the nature of construction, a developer may have to apply more than one wage determination to a project. For example, if an offshore wind farm project includes a building at the port, the developer may have to use a heavy construction wage determination for the wind farm and a building construction wage determination for the building. DOL applies this practice only where the second category of work—building, in the example above—exceeds 20% of total contract costs or where the second category of work exceeds \$2.5 million.



Q: Is a union contract required for prevailing wage?

A: No, a union contract is not required for workers to receive the prevailing wage. Prevailing wage laws are designed to ensure that workers on government-funded public works projects are paid a fair wage, regardless of their union status. These laws apply to all construction on such projects, whether they are unionized or not.



Q: What labor classifications exist for prevailing wage? Will there be new classifications that are specific for solar or wind construction? What if a classification is missing?

A: The four categories of construction for prevailing wage are: building construction, residential construction, highway construction, and heavy construction. With respect to key craft classifications, Treasury and DOL guidance discourage the low-road practice of splintering and subdividing traditional craft classifications (also known as deskilling).

DOL may only be petitioned for additional classifications in the rare circumstance that no

labor classification applies to the planned work. If a classification is truly missing, contact DOL’s Wage and Hour Division by email (IRAPrevalingwage@DOL.gov).


In reviewing requests for additional classifications, DOL will: (1) confirm that the applicable Wage Determination does not list a classification that performs the work of the classification requested; (2) verify that the proposed classification is used in the area by the construction industry; and (3) verify that the proposed wage rate bears a reasonable relationship (does not pay lower) than other wage rates in the Wage Determination.



Q: Do the prevailing wage requirements in the Inflation Reduction Act supersede any existing state laws on wage an hour?

A: No. the prevailing wage requirements in the Inflation Reduction Act do not supersede existing state laws on wage and hour, as noted by the White House Inflation Reduction Act [guidebook](#). All applicable local, state, and federal labor standards laws must be complied with when performing construction, alteration, or repair on a qualified facility. State laws on wage an hour may establish different or additional requirements for employers beyond those required by federal law. This includes state minimum wage or prevailing wage laws, which have separate legal requirements from the Inflation Reduction Act.

Registered Apprenticeship Utilization



Q: What is a registered apprenticeship program? How are programs evaluated and approved? How can I find a list of registered apprenticeship programs?

A: To qualify for the bonus credit, the project owner or developer must ensure that a certain percentage of total labor hours on a clean energy project are performed by apprentices in a registered apprenticeship program. Employers must agree to the standards and requirements of the program. DOL’s Inflation Reduction Act guidance states that this is customarily done through an agreement—e.g., an employer acceptance agreement, collective bargaining agreement, or PLA.

Registered apprenticeship programs combine paid on-the-job training with classroom instruction to prepare workers for highly skilled careers in the construction industry. Registered apprenticeship programs are the most effective mechanism for bringing new workers into the construction industry, training them to understand all aspects of a trade, and providing them with the skills to safely perform complex tasks under ever-changing conditions. These programs must meet certain standards and are approved and validated by DOL’s Office of Apprenticeship (OA) or DOL-recognized State Apprenticeship Agencies (SAAs).

Treasury's guidance also allows companies and labor organizations to sponsor new programs to satisfy the requirements of the bonus, provided they meet standards and are properly certified.

For more information and to locate Registered Apprenticeship Programs, visit:

- [North America's Building Trades Unions' \(NABTU\) list of Registered Programs](#). Building Trades unions and their construction industry partners operate over 1,600 Registered Programs across the country. The website provides a list of all registered programs, by craft and location.
- The [Department of Labor's Office of Apprenticeship](#) or [apprenticeship.gov](#).
- Developers should also identify the relevant state apprenticeship agency for assistance in locating registered programs: <https://www.apprenticeship.gov/about-us/state-offices>.

Q: What is the apprentice-to-journey worker ratio requirement on IRA projects?

A: Contractors, subcontractors, and project owners and developers must comply with the apprentice-to-journeyworker ratio set forth in the standards of the Registered Program that supplied the apprentices.

Apprentice-to-journeyworker ratios are designed to protect the safety of apprentices and to ensure apprentices receive quality on-the-job training. The Inflation Reduction Act provides that contractors, subcontractors, and project owners or developers that utilize apprentices must register and comply with the apprenticeship-to-journeyworker ratios of DOL's Office of Apprenticeship or the applicable DOL-recognized State Apprenticeship Agency. A complete list of OA and SAAs is available [here](#).

Q: What is the participation requirement on IRA projects?

A: Any contractor that employs four or more construction workers are required to have—at a minimum—one apprentice to fulfill the required apprenticeship hours for the tax credits.

Q: How is apprenticeship utilization structured in the Inflation Reduction Act? How does "labor hours" differ from the number of workers in an apprenticeship project?

A: For construction beginning prior to 2023, 10% of the workforce on a project needs to be enrolled in a registered apprenticeship program—increasing to 12.5% for construction beginning in 2023 and 15% for construction beginning in 2024 or later.

These thresholds apply to the project as a whole; they are not contractor or subcontractor-specific threshold requirements. The project owner or developer must ensure that 15% of *total* labor hours on the project are performed by registered apprentices. For example: The total labor hours for the construction of a clean energy facility is 10,000. 15% of 10,000 hours is 1,500 hours. The project owner or developer may satisfy the apprenticeship utilization requirement if the mechanical contractor on the project utilizes apprentices to perform 1,400 hours, and if the electrical contractor utilizes apprentices to perform 100 hours (1,400 + 100 = 1,500 hours, i.e., 15% of 10,000 total labor hours).

Q: When does a developer need to start using the registered apprenticeship program?

A: To determine when construction "begins," Treasury's final PWA Guidance directs project owners or developers to use either the physical work test or 5% safe harbor principle. Under the physical work test, construction of a facility begins when physical work of a "significant nature" begins; the focus is on the nature of the work performed, not the costs. Under the 5% safe harbor principle, construction begins when a project owner or developer pays or incurs 5% or more of the total costs of the facility. Any project attempting to qualify for the bonus credit under the Inflation Reduction Act that commences construction after January 29, 2023 must utilize a registered apprenticeship program.


Q: If the apprenticeship program can't fill the statutory amount of apprenticeship workers on a given project, will they still qualify for the credit? Is there a good faith provision for projects who attempt to use an apprenticeship program but are not able to?

A: The Inflation Reduction Act establishes an exception for project owners or developers who make "good faith efforts" to secure apprentices. Specifically, a project owner or developer may be excused from its obligation to ensure apprentice utilization in one of two ways:

The project owner or developer requests apprentices from a registered program, and the registered program denies the request. This exception does not apply if the denial is the result of a refusal by the project owner or developer or any contractor or subcontractor to comply with the established standards and requirements of the Registered Program.

The project owner or developer requests apprentices from a registered program, and the registered program fails to respond within five business days. Project owners are required to submit a written request for apprentices not longer than 45 days before the


apprentices are requested to begin work and follow up requests to the same program are required to not be later than 14 days before work is to begin. Further, if the project owner or developer does not hear back from an apprenticeship program, the developer is not off the hook for this requirement indefinitely. They will need to check back with an apprenticeship program within 365 days or for the length requested in the exemption, whichever is longer.



Q: What are the benefits associated with registered apprenticeships? Beyond learning a trade, do you earn higher wages?

A: Registered apprenticeships offer benefits to both apprentices and employers. For apprentices, these programs provide the opportunity to learn a trade through structured on-the-job training and classroom instruction. This can lead to a rewarding career with life sustaining wages, benefits, and job security. Apprentices also have the opportunity to earn industry-recognized credentials or certifications, which can help them advance in their careers and earn higher wages. [Research from Mathematica Policy Research](#) has shown that six years after starting an apprenticeship program, earnings of the average apprentice were \$6,595 higher than the earnings of non-participants with the same earnings history and characteristics, and that over a lifetime, apprenticeship program completers earn \$240,037 more than workers who did not complete an apprenticeship.

For employers, registered apprenticeships offer a pipeline of skilled workers trained to meet their specific needs. This can result in reduced turnover, increased productivity, and improved quality of products or services. These programs can also help employers meet their affirmative action, equal employment opportunity goals and can be a valuable tool for developing a diverse and inclusive workforce.



Q: How much does it cost for private businesses to have a registered apprenticeship program?

A: Based on the report [The Benefits and Costs of Apprenticeships: A Business Perspective](#) from the U.S. Department of Commerce, the cost of establishing a registered apprenticeship program can vary depending on several factors, such as the size of the business, the industry, and the type of occupation.

According to the report, the cost of establishing a registered apprenticeship program for a small business can range from \$1,000 to \$15,000, while the cost for a larger business can range from \$10,000 to \$300,000 or more. These costs can include expenses such as developing and implementing the training program, providing wages and benefits to apprentices, and supporting the administrative requirements of the program. Some of the costs associated with

establishing entirely new programs can be avoided if businesses choose to utilize existing joint labor-management apprenticeship programs.


However, the report notes that these costs can also be offset by several benefits, including increased productivity, reduced turnover, and improved quality of products or services. In addition, some states offer employers tax credits or other financial incentives to help offset the cost of establishing an apprenticeship program. See the list of states with incentives [here](#).



Q: How does an apprenticeship program support or benefit the communities apprentices work in?

A: Apprenticeship programs can benefit the communities in which they operate in several ways. First, by providing a structured training program that leads to a skilled workforce, apprenticeship programs can help meet the workforce needs of local businesses and industries. This can promote economic development and growth in the community by ensuring that there is a pool of trained and qualified workers available to support local businesses and industries.

Second, apprenticeship programs can provide opportunities for community engagement and partnership-building. For example, some apprenticeship programs may partner with local schools, community organizations, or workforce development agencies to recruit and train new apprentices. This can help build relationships with community stakeholders and demonstrate a commitment to investing in the local workforce.



Q: How do apprenticeships help support diversity, equity, and inclusion?

A: In several ways. By promoting equal employment opportunity and affirmative action, apprenticeship programs can help create a more diverse and inclusive workforce. Registered apprenticeships must abide by strong and enforceable rules that other programs do not: [Equal Employment Opportunity | Apprenticeship.gov](#). This can provide opportunities for individuals from traditionally underrepresented groups to access skilled trades and pursue rewarding careers.

The current construction workforce is disproportionately white and male. Latinos are over-represented, but in lower skill and lower wage jobs. An Institute for Construction Employment Research study, [Diversity, Equity, and Inclusion Initiatives in the Construction Trades](#), shows that union-based Registered Apprenticeships feature greater gender and racial diversity than their non-union counterparts. Programs like NABTU's TradesFutures are creating pathways to apprenticeships and careers for those historically excluded from the construction industry. See <https://tradesfutures.org/>.

Compliance, Enforcement, and Recordkeeping



Q: How will the labor standards be enforced? What are the penalties for claiming the bonus credit and not fulfilling the labor standards?

A: Treasury will enforce the use of labor standards through periodic audits of contracts, including examination of payroll and apprenticeship hours, only after the credit is claimed.



Q: How do you report a violation of PWA rules?

A: If someone suspects a violation of the PWA rules has occurred they can report the suspected violation to the IRS by submitting [Form 3949-A, Information Referral](#).



Q: What recordkeeping is necessary to meet the requirements of the bonus credit? Are there penalties?

A: Treasury's final PWA guidance requires that project owners and developers maintain and preserve robust records that demonstrate compliance with the final PWA rules. Treasury's guidance states that the project owner, developer, is responsible for collecting and maintaining "sufficient" records to establish compliance with the PWA requirements.

Records required include payroll records, hour rates, hours worked, deductions from wages, and actual wages paid for each laborer, mechanic, and apprentice employed at the project. Project owners and developers must also maintain records of prevailing wage determinations, any correction payments made to workers, and documents related to apprenticeship programs.

Prevailing Wage: Developers should keep records showing that all laborers and mechanics working on the site of work had been paid the applicable prevailing wage rate for all their hours worked to meet the prevailing wage provisions of the Inflation Reduction Act. For example, the project owner or developer could keep records that show the applicable wage determinations and any additional classifications and rates received from the Department of Labor; identify all laborers and mechanics who performed construction work on the facility; and reflect the correct classifications of work they performed, their hours worked in each classification, and the prevailing wage rates paid for the work, including any bona fide fringe benefit contributions or costs.

The penalty for noncompliance with the prevailing wage requirement is a fine of \$5,000 per employee to Treasury and will be required to pay the employee the difference between the wage received and the

prevailing wage plus 3% interest on that wage. If Treasury finds that failure to satisfy prevailing wage was intentional, the correction of payment is three times the amount to the employee and a \$10,000 fine to Treasury.

Apprenticeship Utilization: Developers must keep the records necessary to show the amount of any credit or deduction claimed. For example, the developer would need to keep records showing that the apprentice to journeyworker ratio of the Registered Apprenticeship program on each day that an apprentice was working was met; that the apprentice labor hours for construction, alteration, or repair were met; and that the apprentice participation requirements were met. Project owners and developers intending to rely on the good faith effort exception would need to keep records reflecting those good faith efforts, such as documents showing the requests for apprentices and the response, if any, from the Registered Apprenticeship program.

If the developer violates the the Labor Hours Requirement or the Participation Requirement, they will receive a penalty of \$50 multiplied by the total hours for which the apprenticeship hours were missed. If Treasury finds the failure was due to intentional disregard of labor hours, the fine increases to \$500 per total labor hours not satisfied.

Resources

- [Treasury's Final PWA Guidance](#)
- [IRS PWA Overview Fact Sheet](#)
- [IRS Inflation Reduction Act PWA Requirements Fact Sheet](#)
- [IRS FAQs](#)
- [Department of Labor's Interactive Map for Good Clean Energy Jobs Powered by the Inflation Reduction Act](#)
- [U.S. Inflation Reduction Act Taxpayer Resource Hub](#)
- [U.S. DOL's Prevailing Wage and the Inflation Reduction Act Overview](#)
- [DOL's Apprenticeship and Inflation Reduction Act Overview](#)
- [DOL PLA and Inflation Reduction Act Overview](#)
- For direct assistance from the DOL regarding Inflation Reduction Act apprenticeship and prevailing wage provisions, contact:
- ApprenticeshipIRA@DOL.gov
- IRAPrevailingWage@DOL.gov
- State Apprenticeship Registration Agencies: <https://www.apprenticeship.gov/about-us/state-offices>