

## Question Scan Summary Report

**Question:** How can government structure an employer tax credit to assist in increasing the number of skilled workers in particular industries or occupations (e.g. construction trades and/or emerging industries)?

- a. What are elements of equitable and cost-effective tax credit models that could be successfully adopted in BC?
- b. What types of tax incentives for employers and employees encourage training specifically Trades training?

**Databases Searched:** Academic Search Premier; Business Source Premier; ERIC; EconLit

### Web Sites Searched:

Biotechnical Human Resource Council	Council of Construction Trade Associations
The Construction Sector Council	The Canadian Construction Association
Applied Science Technologists and Technicians of BC	BC Construction Association
Canadian Home Builder Association of BC	Apparel Human Resource Council
The Conference Board of Canada	Ontario Government Publications
Ontario Ministry of Training, Colleges and Universities	Eurydice the Information Network on Education in Europe
Organisation for Economic Co-operation and Development	The Industrial Society
European Commission Education and Training	

**Search Strategy:** Skilled workers OR Industry workers OR Trade workers OR Experienced workers OR Skilled Labor OR Craft workers OR Building trades OR Industrial Personnel OR Construction workers OR Construction industry OR Building Trades OR Industry workers OR Skilled Occupation OR Labor OR Labor market AND Tax credit OR Tax credit model OR Tax incentives OR Incentive grants OR Grants OR Employment tax credit OR Public policy

## Summary Table:

Summary Breakdown	# of Articles
<b>Number of relevant articles located (duplicates removed)</b>	<b>20</b>
<b>Type of literature located:</b>	
• Academic Articles	9
• Industry Papers	4
• Government Reports	1
• Other	6
<b>Thematic Focus:</b>	
• Elements of equitable and/or cost effective models	3
• Do tax credit initiatives work	13
• Other	4
Published between 1990-1995	5
Published between 1996-2006	15
<b>Geographic Focus</b>	
• Canadian	3
• British Columbia	1
• American	8
• Other (mainly western Europe)	8

Although many countries utilize some form of training tax incentive for employers, there is limited empirical research on the issue. The topic of tax credits, incentives or levies appears to be addressed most often in the form of opinion and position papers.

Below, is a summary of key research articles that, based on a reading of titles and abstracts, appear to include analysis that extends beyond simple opinion and address two sub-questions of this Scan. Additionally, key reports from non-academic sources addressing the initial question are also summarized. These articles tend to identify possible or existing models of employer tax incentive initiatives.

### Academic Literature

The majority of the research located in journals analyzes the effectiveness of employer tax credits, incentives or levies. (see, for example, Faulk, 2002; Grenhalgh, 2002; Leuven & Oosterbeek, 2004; Luger & Bae, 2005; Shon & Knapp, 2005; and Steven, 2001).

Greenhalgh (2002) examines and compares two different approaches to employer training incentives; one used in France (an employer training levy), the other in Britain (individual initiatives for training investment). She analyzes several econometric studies based on observed training incidence and the

returns on training. She concludes with suggestions about how the French model could be modified for adoption in Britain.

Stevens (2001) identifies challenges within the training market (i.e. credit constraints) that deter the training of a potential workforce. Stevens argues that “there is a rationale for imposing training costs on firms, irrespective of the cause of under-investment.”

Luger & Bae (2005) propose a method for estimating the effectiveness of tax incentive proposals, and suggest that their approach is “easily replicable” and “easy for policymakers to understand.” Included within the simulation results are estimations of the reduced costs to taxpayers and increases for employment figures.

Hooper (2003) identifies five key measures to determine the effectiveness of the Targeted Jobs Tax Credit program and the Work Opportunity Tax Credit program. These are:

1. Number of individuals certified.
2. Number of firms receiving the credits.
3. Number of new positions created.
4. Number of specific target groups hired to fill existing positions.
5. Long term earnings gains for individuals certified through the program.

Hooper’s results found that: the programs examined are minimally effective at increasing the number of individuals certified; the number of firms receiving credits is low; only three new positions are created for every ten subsidized employees; and that the employees would have been hired without the tax credit.

Hooper did note that the programs were effective at increasing the long term earning gains for people certified through the programs.

### Government, Industry and other Literature

This literature tends to focus on existing tax incentive models or the variety of options available. Also included are industry reports which represent the point of view of specific sectors and their beliefs regarding Tax Credit programs. The authors of these papers can be categorized as proponents of Tax Credit programs; however they fail to provide empirical research to support their assertions.

The OECD report by Tolle et al (2003) examines the different tax incentives offered to companies in Austria which invest in employee training. The author acknowledges that “since these measures have been introduced only very recently, no figures or evaluations are available for the moment.” Consequently, the report simply summarizes each tax incentive, its goals, the prime movers in launching the program, and the specifics of the program.

A report by the Saskatchewan Apprenticeship and Trade Certificate Commission (2005) evaluates the limitations and advantages of an apprenticeship tax credit program, determining that: “there are limited empirical data on which to advance cogent arguments for a tax credit approach to encouraging apprenticeship investments. Most of the literature argues for expected outcomes but we could not find a study to substantiate these arguments.” In spite of this, the authors do present some benefits and limitations of a Tax Credit program.

Benefits: The authors argue that a one dollar reduction in corporate income tax will result in a 0.4 dollar gain in general economic well being and that tax credit programs encourage more equitable distribution of training costs among employers. Furthermore, they argue that these programs will increase the number of certified workers, their mobility and worker bargaining power. Lastly, the authors view apprenticeship tax credits as a better utilization of resources which will help prevent the erosion of trades training.

Limitations: The arguments against an apprenticeship tax credit include the costs associated with the program ( i.e. lost tax revenue, and the cost of administering the program). Furthermore, the authors suggest possible tensions between sectors that qualify and those that do not, and the dangers associated with alienating those employers who do not qualify for the tax credit and use their own resources to train employees.

The Canadian Chamber of Commerce (2005) sees Canada’s human resources as “a top public policy and private sector priority” and training as a “key part of our new economy”. The Chamber argues that the Canadian tax system needs to support businesses that invest in the “most valuable and scarce resource”: the Canadian labour force.

**Feasibility Comments:** Since many countries, provinces and states have implemented tax credit training incentives in various forms, it seems likely that documentation describing the various models exist within the individual government depositories. The limited literature devoted to analyzing the structure and effectiveness of tax credit models suggests that there is not enough research in general, nor more specifically evidence-based research, to warrant a further more comprehensive systematic review of evidence.

## Included References

### References - Canada

Canadian Tooling & Machining Association. (2002). *Making a Case for Apprenticeship Training Tax Credits*. Retrieved 06/27/06, 2006 from <http://www.ctma.com/news/documents/ApprenticeshipTrainingTaxCreditProposal-Rev5-2002.pdf>

This proposal is national in scope and envelopes all apprenticeship training in Canada. Although, our main focus is the resolution of the systemic shortages of skilled tradespersons in the Canadian precision metal cutting trades, we believe that our proposal would be applicable in all of Canada's skilled trades.

Construction Industry Consortium. (2006). *The Case for a British Columbia Human Resources Investment Tax Credit Program*. Retrieved 06/27/06, 2006 from <http://www.asttbc.org/pub/TaxCreditProgram1.pdf>

British Columbia's economy is firing on all cylinders, leading job growth across the country. Associated with this good news, employers are increasingly faced with skill shortages and difficulties in recruiting and retaining skilled workers. Challenges in finding and keeping human capital are starting to impact the BC economy. Companies are using innovative approaches to recruiting, developing and keeping their talent and industry workplace training is one part of this tool kit. In this context, one of the most popular public policy options put forward by employers to stimulate more training of skilled workers is a training tax incentive. This option has been recommended by several business and industry groups in BC and Canada in recent years. While other measures by industries, governments and educators are needed to ensure people are available to hire and train, this submission focuses on the benefits and implementation of a tax credit to support more training by businesses. Business groups advocating a training tax incentive have approached provincial and federal governments in the past, but they have not been able to answer policymakers' questions on how such an initiative will work, how much will it cost, and what its impact will be. This report delves deeper into the topic to answer these questions and to estimate the costs and benefits of a training tax credit in BC.

Saskatchewan Apprenticeship & Trade Certification Commission. (2005). *The Impact of Apprenticeship Training Tax Credits in Saskatchewan*. Retrieved 06/27/06, 2006 from

<http://www.saskapprenticeship.ca/pdfs/apprenticeshiptaxcreditreport.pdf>

For the past few years, all available labour market information has clearly indicated that we will be facing a skills shortage in most trades-related occupations<sup>1</sup>. The first decade of this century has seen the first wave of "baby boomers" retiring at the same time as employment growth has been

strong. For example, employment rose 17% in mining and 18% in construction<sup>2</sup>, both trades-dominated occupations. In Saskatchewan, double digit growth in the construction and transportation sectors<sup>3</sup> and continued investment in the resource sectors indicate a strong demand for tradespersons. The Province of Saskatchewan has made development of a skilled labour force a high priority on its list of social and economic objectives<sup>4</sup>. Each Department, Crown Corporation and agency of executive government has been tasked with identifying means to achieve the outcome of a skilled work force in the areas over which each has influence. The Saskatchewan Apprenticeship and Trade Certification Commission has been working with partners in the Department of Learning and at SIAST to help the Province reach this objective<sup>5</sup>. To better understand current and projected labour market indicators and the role of our industry partners in furthering the skill development agenda, the Commission has accessed research available through its national partners and has garnered feedback from its industry partners in the Province.

The Canadian Chamber of Commerce. (2005). *Finance and Taxation*. Retrieved 06/27/06, 2006 from <http://www.chamber.ca/cmslib/general/F0516.pdf>

Human Resource Development Investment Tax Credit Due to increasing skill shortages, the aging of our workforce and global competition, Canada's human resources have become a top public policy and private sector priority. Human capital—whether it is post-secondary education or work-based training—is a key part of our new economy. Local Chambers and the Canadian Chamber of Commerce have built awareness on this priority in recent years. Addressing current and future skills shortages has become a #1 concern among regional and national business and industry groups across the country. This is a national challenge that will affect the national economy, regional economies and virtually all major industrial and occupational sectors in Canada. The Government of Canada has a direct interest in this issue given its responsibility for Employment Insurance and the national economy and labour market. Human resources has become our country's most valuable and scarce resource. The Canadian tax system needs to reflect this. Our tax framework supports companies who invest in research and development, purchase manufacturing equipment, etc. Why should it not reward those who invest in our most important capital? Small and medium-sized enterprises (SMEs) across Canada need innovative.

### References - USA

Bremer, C. D., & Madzar, S. (1995). Encouraging Employer Involvement in Youth Apprenticeship and Other Work-Based Learning Experiences for High School Students. *Journal of Vocational and Technical Education*, 12(1), 15-26.

Employers' lack of involvement in apprenticeship may stem from such beliefs as lack of faith in training or its payback, adequate supply of qualified adults,

opposition by unions, or sufficient number of skilled workers. Initiatives to encourage participation include tax credits, student assessment, coalitions, curriculum design, and involvement of national business organizations.

Cerami, C. A. (1994). Three Ways to Create Jobs. *Atlantic Monthly*, 273(3), 102. Presents ways for creating jobs in the United States. Problem of joblessness; Response of leaders to the problem; Offer of cash incentives for companies to hire more people; Tax credits; Increase in interest rates; Long term programs for expanding overseas markets; Advantages of the outlined steps.

Faulk, D. (2002). Do State Economic Development Incentives Create Jobs? An Analysis of State Employment Tax Credits. *National Tax Journal*, 55(2), 263-280.

Provides estimates of the employment impact of employment tax credits by comparing the employment change in firms that participate in employment tax credit programs with firms that do not. Effect of tax incentives on employment; Overview of the Job Tax Credit program of Georgia; Categories of costs incurred by firms that participate in a tax credit program.

Employment tax credits have become one of the primary tools of state economic development policy. A recurring question is whether these credits create jobs that would not have been created in their absence. This paper provides estimates of the employment impact of such credits by comparing the employment change in eligible firms that participate in employment tax credit programs with eligible firms that do not participate in such programs. Results from a switching regression model indicate that firms taking Georgia's Jobs Tax Credit created 23 to 28 percent more jobs than eligible firms not taking the credit between 1993 and 1995. The cost per job is \$2280 to \$2680 over the 1993 to 1995 period. While the maximum number of jobs potentially attributable to the program is small, the cost per job is also low especially when compared with firm-specific incentive packages.

Geroy, G. D., & Carroll, J. B. (1990). Analysis of Tax Breaks for Training: "A Wolf in Sheep's Clothing?" HRD & ALL Research Series. Paper 90-06. (Available in paper and on microfiche)

This paper identifies federal social policy concerning tax credits as it applies to work force training--its history, participants, implications, and impact. The paper outlines five programs--the Targeted Jobs Tax Credit (TJTC) program of 1978, the National Individual Training Account Act of 1984, the Job Training Partnership Act (JTPA) of 1983, the National Training Incentives Act of 1985, and tax breaks for employee education through Section 127 of the Internal Revenue Code. A conclusion is that public policy should encourage investment in human capital. Human-resource-development professionals are potentially successful lobbyists who can assess existing and future training needs, evaluate the benefits of training in economic terms, and build coalitions among diverse publics for successful policy implementation.

Hooper, T. (2003). *Employer Tax Credits*. Retrieved 06/27/06, 2006 from <http://lbjournal.com/PrintLBJArchives/2003/hooper.pdf>

The federal government employs two types of labor market policies that are designed specifically to help disadvantaged individuals find and retain employment: workforce development programs that target potential employees and tax credits that reward employers. Workforce development programs, initiatives that provide individuals with services from job placement to skills training to help them secure employment, are the federal government's primary tools for helping the disadvantaged enter the workforce. These initiatives can generally be characterized as a supply side policy, as they attempt to increase employment by enhancing the capabilities of the labor supply. In 2002, the U.S. Department of Labor administered over \$3.7 billion in funding for workforce development services for disadvantaged adults and youth.

Luger, M. I., & Bae, S. (2005). The Effectiveness of State Business Tax Incentive Programs: The Case of North Carolina. *Economic Development Quarterly*, 19(4), 327-45.

The authors propose a practical way to estimate the effectiveness of state tax incentives. They simulate how much taxpayers' costs are reduced by tax incentives and how those reductions are likely to increase employment. That enables them to address the critical but elusive counterfactual question about the induced rather than gross effects of tax incentives. The importance of this article is not in the elegance of its approach but in its application. The authors demonstrate how a straightforward model can be used to help inform critical decisions that thus far have had little useful input from analysts. Their approach is easily replicable. The simulation results are easy for policymakers to understand. The power of this relatively simple approach has already been demonstrated in North Carolina, where its use is helping to shape tax incentive policy.

Pope, R. A., & Kuhle, J. L. (1996). Tax Credits for Job Creation and Job Retention in the California Economy. *Public Finance Quarterly*, 24(2), 192-215.

Sohn, J., & Knaap, G. (2005). Does the Job Creation Tax Credit Program in Maryland Help Concentrate Employment Growth? *Economic Development Quarterly*, 19(4), 313-26.

The Job Creation Tax Credit program is one of the five Smart Growth programs initiated by the state of Maryland in 1997. Like other tax credit programs, it is a person-based program intended to create jobs; it is also, however, a place-based program in that eligibility is limited to jobs created in Priority Funding Areas (PFAs). This article examines whether the program has furthered the goals of concentrating job growth with PFAs. The empirical analysis uses a fixed-effects random growth model and examines employment in five economic sectors from 1994 to 1998 at the zip code

level. The results show that job growth in transportation, communication, and utilities and services industries has concentrated in PFAs, whereas growth in the primary sector, manufacturing, and finance, insurance, and real estate has been unaffected by the program.

### References – Other Geographic Areas

Dar, A., Canagarajah, S. & Murphy, P. (2003). *Training Levies: Rationale and Evidence from Evaluations*. Retrieved 06/29/06, 2006 from <http://siteresources.worldbank.org/INTLM/Resources/TrainingLevies.pdf>  
This paper examines one of the most commonly used techniques for generating resources from employers – payroll levies. A number of countries have resorted to imposing payroll taxes on enterprises, which have become a significant source of financing for skills training, both in specialized training institutions or in enterprises (Middleton, Ziderman and Adams, 1993). The key principle behind such schemes is “who benefits pays” – according to the human capital model developed by Becker (1964), while the cost of completely general training should fall on the trainees, employers should share in firm-specific training costs. Another rationale for such schemes is usually that governments feel that because the firms are contributing financially, such interventions will encourage them to put greater emphasis on upgrading the skills of their workforce and make them more competitive. Payroll taxes are also attractive to governments because they provide a sheltered source of revenue for training and a means of mobilizing funds that may otherwise be unavailable to the public sector. This note attempts to present information on international experience with training levy schemes,. In doing this, the note also discusses the rationale behind such schemes and look at some of the evidence on the effectiveness of these schemes

Greenhalgh, C. (2002). Does an Employer Training Levy Work? The Incidence of and Returns to Adult Vocational Training in France and Britain. *Fiscal Studies*, 23(2), 223-263.

We examine two different policy regimes towards continuing vocational training for the adult workforce: policy in France has been interventionist, using an employer training levy since the 1970s, whereas British policy has relied largely on individual initiatives for training investment by employers and workers. We begin with a review of the theory of vocational training, indicating why market failure and under-provision are the likely outcome and signaling types of corrective policy that might be adopted. We set up hypotheses about the likely impact of policy in France relative to Britain to provide a framework for evaluation. We present a detailed comparison of the two systems in observed training incidence and the returns to training captured by workers and employers, drawing on a wide range of econometric studies. We conclude with an assessment of the employer training levy in France and suggest ways it could be modified if adopted in Britain.

Leuven, E., & Oosterbeek, H. (2004). Evaluating the Effect of Tax Deductions on Training. *Journal of Labor Economics*, 22(2), 461-88.

Dutch employers can claim an extra tax deduction when they train employees older than age 40. This discontinuity in a firm's training cost is exploited to identify the tax deduction's effects on training participation and of training participation on wages. The results show that the training rate of workers just above age 40 is 15%-20% higher than that of workers just below age 40. This difference mainly results from the postponement of training and is not a stimulating effect of the measure. The two-stage least squares estimate of the wage effect of training is not statistically different from zero.

Lynch, L. M. (1993). *Strategies for Workplace Training. Lessons from Abroad*. U.S.; District of Columbia:

Workplace training strategies in selected foreign countries were examined from the stand point of their relevance to development of a national training policy in the United States. Case studies of the following were conducted: apprenticeship training in Germany, enterprise-based training in Japan, stimulation of training by training taxes in France and Australia, local training consortia in the United Kingdom, and government-supported training in Sweden. The following menu of policy options was proposed: federal funding of training consortia composed of individuals from employers' associations, unions, schools, local government, and other training institutions; incentives and tax credits for firms with substantial training expenditures; a national training levy with lower rates for smaller firms to stimulate firm-provided training; establishment of occupational skill standards by industry and a national standard of certification of workplace skills; expansion of apprenticeship programs outside the traditional manufacturing sector; additional financial support for youths to acquire training off the job; a national clearinghouse of information on successful training initiatives and available resources; and coordination of all federal training initiatives with regional, state, and local industry efforts.

Mytzek-Zühlke, R., & Nitsche, N. *Institutions and Costs: Determinants of Firm Financed Training Activities in four European Countries*. Retrieved 06/27/06, 2006 from <http://www.roa.unimaas.nl/seminars/pdf2006/mytzek.pdf>

This contribution investigates the participation rates in firm sponsored vocational training courses in Germany, Denmark, Sweden, and the UK on the basis of the CVTS2 micro data. Starting from the theory of transitional labour markets (TLM), the social risk management approach, and the economics of training, it is tested in a regression framework using Heckman correction whether institutional variables, cost variables, and variables indicating innovation in firms are associated with the training participation rate in companies. The results point at a negative effect of direct training costs, where as higher hourly wages, assessment of the employees' skill needs, and evaluation of the training courses appear to have a positive

impact on the training participation rate. Moreover, there is evidence for a major influence of certain aspects of the national institutional and financial frameworks like training funds, public subsidies, or tax concessions, on the training participation rates. These findings suggest that future research on firm sponsored vocational training should take the national institutional frameworks for the CVT systems that influence training costs more explicitly into consideration.

Nash, I. (1993). Employers Applaud Apprentice Scheme. *Times Educational Supplement*, (4040), 3.

Reports on the industry sector's response to the proposal to create a modern apprenticeship for all 16 to 17-year-old school leavers. Replacement for the existing Youth Training; Tax incentives for employers to train young people to National Vocational Qualification level 3.

Stevens, M. (2001). Should Firms Be Required to Pay for Vocational Training? *The Economic Journal*, July, 185-505.

Failure in the training market may result from credit constraints and other capital market imperfections, deterring potential trainees, or labour market imperfections creating external benefits for firms. This paper represents a model of a training market affected by both problems, and examines their impact, and the impact of various policy measures, on the welfare of workers and firms. It is shown that there is a rationale for imposing training costs on firms, irrespective of the cause of under-investment. However, training levy schemes in which the levy depends upon the wage bill are shown to address capital market imperfections only.

Tolle, M., Heller, H., & Mayr, T. (2003). Austria. *OECD Papers*, 3(6), 13.

Reports on tax incentives offered in Austria to companies which invest in training. Revelation that incentive has been established by federal law on a permanent basis; Role of the Federation of Austrian Industry in developing and launching the incentive initiative; Political goals and programmatic objectives of the incentive scheme; Principal features of the initiative.

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