

## Infrastructure Investment and Jobs Act

- Accelerates the Termination of the Employee Retention Tax Credit (ERTC): The ERTC, created in March 2020 to encourage businesses to keep employees on payroll, would expire on October 1, 2021 rather than on December 31; this would effectively reduce the maximum credit available to employers from \$28,000 to \$21,000. Eligible employers include those forced to suspend operations due to COVID-19 and those that experienced a significant decline in gross receipts. Qualifying employers can claim up to 70 percent (\$7,000) of the first \$10,000 in pay and health benefits in each qualifying quarter. Small employers that received a Paycheck Protection Program loan can also claim the ERTC.
- **Creates and Expands Industry-Specific Workforce Development Grant Programs:** The Senate-passed bill would create or expand workforce development programs at the Department of Transportation (DOT), Department of Energy (DOE), and the Environmental Protection Agency (EPA) related to the surface transportation, energy efficiency, and wastewater and water utility industries. As theses funding opportunities become available, notice will be included in the HR Policy Newsletter:
  - DOT provides funding to states for highway and facilities maintenance, safety improvements, congestion mitigation, and air quality improvements; a portion of this funding may be used to support workforce recruitment and preparation. The bill would allow DOT-funded training to be provided by vocational schools in addition to community colleges. Moreover, the existing DOT transportation workforce development curricula program is expanded to include hands-on training opportunities.
  - The bill would direct DOE to create three new competitive grant programs: grants to states to train individuals to conduct energy audits or surveys of commercial and residential buildings; grants to colleges and universities to create training and assessment centers focused on energy efficient construction; and grants to nonprofit organizations delivering energy efficiency and renewable energy industry skills training in collaboration with employers.
  - The EPA recently established a competitive grant program to support workforce development activities in the water and wastewater industries. The bill would revise the program to expand training opportunities for individuals in the water utility sector and to support upskilling the existing workforce.
- **Requires the Creation of Industry-Specific Advisory Boards:** The Senate-passed bill would direct federal agencies to create four new advisory boards related to workforce composition and industry needs. While the proposed advisory boards were created to solve industry-specific problems, <u>changing demographics</u> and <u>talent acquisition</u> <u>challenges</u> affect all industries:

- DOT would create a Women of Trucking Advisory Board responsible for reviewing and reporting on polices that support (or inhibit) the entry of women into the trucking industry.
- DOT, in conjunction with the National Academy of Sciences (the Academy), would produce a report assessing the education, training, and recruitment practices necessary for the continued growth of the intelligent transportation technologies industry. DOT and the Academy are directed to consider the potential barriers to employment for individuals with criminal records, individuals with disabilities, and individuals that represent populations that are typically underrepresented in the transportation industry.
- DOE would create a "21<sup>st</sup> Century Energy Workforce Advisory Board" to support the development of an agency strategy to ensure the existence of a skilled energy workforce.
- EPA would create a federal interagency working group on the water and wastewater utility workforce that will produce a report on the recruitment, training, and retention challenges faced by the industry.