



**Public Law 117-169, 136 Stat. 1818 (August 16, 2022), commonly known as the
Inflation Reduction Act of 2022**

Prevailing Wage and Apprenticeship Requirements

Background

Under Public Law 117-169, 136 Stat. 1818 (August 16, 2022), commonly known as the Inflation Reduction Act of 2022 (IRA), a qualified facility (as described in section 45(d), 45Y(b)(1)(A) or 48E(b)(3), energy project (as described in section 48(a)(9)(A)(ii)) and a qualified nuclear power facility (as described in section 45U(b)(1)) will be eligible to receive an increased credit amount if the prevailing wage and apprenticeship requirements (Labor Requirements) are satisfied. Guidance and clarifications are needed to enable EEI member companies to comply with the Labor Requirements.

Issue

EEI is requesting the Treasury Department to provide guidance on the process for the following under the Labor Requirements:

- Contractor and subcontractor compliance;
- Compliance with the prevailing wage requirement;
- Compliance with the apprenticeship requirement; and
- Other general guidance.

Proposal

See attached draft Notice.

Support

Section 45(b)(9) provides that the Secretary shall issue such regulations or other guidance as the Secretary determines necessary to carry out the purposes of this subsection, including regulations or other guidance which provides the requirements for recordkeeping or information reporting for purposes of administering the requirements of this subsection.