

November 15, 2022

Submitted electronically via the Federal eRulemaking Portal at <http://www.regulations.gov>.

Internal Revenue Service  
CC:PA:LPD:PR (Notice 2022-51)  
Room 5203  
PO. Box 7604  
Ben Franklin Station  
Washington, DC 20044

**RE: Treasury Department’s Guidance on Prevailing Wage and Apprenticeship Requirements Under the Inflation Reduction Act of 2022 (Notice 2022-51)**

To Whom It May Concern:

TrueBlue, Inc, (“TrueBlue”) is pleased to submit this letter in response to the request for comments on the Department of Treasury’s (“Treasury”) forthcoming guidance implementing the prevailing wage and apprenticeship requirements under the Inflation Reduction Act of 2022 (“IRA”), Pub. L. No. 117-169 (codified in various sections of Title 26 of the U.S. Code).

BACKGROUND

TrueBlue is a leading supplier of temporary work. With over 800 locations in America and 95,000 clients worldwide, TrueBlue has connected approximately 615,000 people to work, including 30,000 veterans per year. TrueBlue serves businesses in the service, retail, wholesale, manufacturing, transportation, and construction industries.

PeopleReady, a TrueBlue company, has been serving the solar industry for more than 20 years, putting more than 20,000 people to work building new utility scale solar installations. These projects have produced over 10 gigawatts. PeopleReady specializes in creating mobile workforces that build the mechanical infrastructure. PeopleReady recruits locally, first, and then augments with a team of experienced mobile workers, often recruited from underserved communities. TrueBlue supports a national, fair, and transparent standard for solar installation while ensuring living wages, portability in labor, availability of benefits for our workers, and we strongly support diversity, equity, inclusion, and accessibility (DEIA) so our entire country’s workforce is included.

THE CREATION OF A NATIONAL APPRENTICESHIP PROGRAM

TrueBlue applauds the expectations of the IRA to double the number of solar installations between now and 2032 for an additional 222 gigawatts of solar power, and the apprenticeship and wage tax incentives to help build a robust pipeline of solar industry workers for years to come. To effectuate this change, however, there must be a commitment to those in the solar field. At present, there is no national apprenticeship program in the field, nor are those occupations included in prevailing wage schedules.

According to the U.S. Bureau of Labor Statistics, there were 17,100 jobs for Solar Photovoltaic installers in 2021.<sup>1</sup> In the next ten (10) years, it is projected that employment for this position will grow 27%, making Solar Photovoltaic installers one of the top 20 occupations with the highest projected growth

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<sup>1</sup> <https://www.bls.gov/ooh/construction-and-extraction/solar-photovoltaic-installers.htm>

between 2021 and 2031.<sup>2</sup> In light of the clear intent of the IRA to create apprenticeship programs to meet the needs of the solar field, it would be hazardous and capricious not to commit to facilitating a formal apprenticeship program for Solar Photovoltaic installers.

According to data from the National Electrical Contractors Association (NECA), 7,000 new electricians join the industry each year, but 10,000 retire from it, leaving contracting firms and their customers struggling to manage a net deficit of skilled labor.<sup>3</sup> The situation has been further compounded by the steady growth of construction activity nationwide, which according to the U.S. Bureau of Labor Statistics will create an increasing number of opportunities for electrical contractors/electricians - an estimated 85,000-plus unfilled positions by 2024.<sup>4</sup> With the lack of available electricians<sup>5</sup> combined with higher labor costs in using electricians for non-electrical components of solar,<sup>6</sup> it is essential to create an apprenticeship program for Solar Photovoltaic installers. The absence of an apprenticeship program for the solar field may undermine any IRA incentive in addition to increasing the cost of solar.

As such, TrueBlue proposes that Treasury and The Department of Labor (“Labor”) facilitate the swift creation of a national apprenticeship program in the solar field. Extensive coordination at Labor, between the Employment Training Administration and the Wage and Hour Division, will be required to simultaneously expedite approval of high quality national apprenticeship programs while also developing a prevailing wage schedule. Since so much of the implementation of the IRA tax credit includes assisting companies in making good faith efforts to employ sufficient apprentices, the lack of any apprenticeship program and prevailing wages schedule is an existential concern for the efficacy of the credits.

Customarily, it would take many months or even years to create a national apprenticeship program. It would therefore be advantageous to Labor to engage with entities, like TrueBlue, to develop national apprenticeship programs on an expedited schedule. TrueBlue, and entities alike, are able to assist Labor in the surveying needed to set prevailing wages. Such issues will require the attention of the Labor Secretary, due to the need for resources to flow towards these initiatives.

A national apprenticeship program for solar installation should take a uniform, fair and equitable approach using recognized job classifications and standardized curriculum. TrueBlue recommends that an apprenticeship program last no longer than two years, with clarity that electrical certification is separate and distinct from green labor, so as to build a workforce that can meet the full solar-related needs of the expanding green economy.

## CONCLUSION

Thank you for the opportunity to comment on the prevailing wage and apprenticeship requirements under the Inflation Reduction Act. We offer our comments in the spirit of cooperation to guide Treasury in critical ways to develop the necessary pipeline of skilled workers essential to address the expanding green

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<sup>2</sup> *Id.* (“The average growth rate for all occupations is 5 percent”); see also <https://www.bls.gov/ooh/fastest-growing.htm>.

<sup>3</sup> <https://www.yahoo.com/now/siemens-provides-3d-interactive-instructions-150000289.html>

<sup>4</sup> *Id.* see also <https://www.bls.gov/iag/tgs/iag23.htm>; <https://www.ecmag.com/section/your-business/moving-needle-amid-nationwide-shortages-skilled-labor-experts-share-tips>.

<sup>5</sup> The ten year projected growth for Electricians is 7%. See <https://www.bls.gov/ooh/construction-and-extraction/electricians.htm>.

<sup>6</sup> Median pay for electricians is \$60,040 per year. See <https://www.bls.gov/ooh/construction-and-extraction/electricians.htm>. The median pay for Solar Photovoltaic installers is 47,670 per year. *Id.*

economy. You may contact Natalie McNair, Director of Public Affairs, at [nmcnair@trueblue.com](mailto:nmcnair@trueblue.com) with any questions.

We look forward to working with you to implement the goals of the Inflation Reduction Act.

Sincerely,

/s/

Garrett Ferencz  
General Counsel and Chief Legal Officer  
TrueBlue, Inc.