

EXHIBIT A

PROGRAM GUIDELINES

Objective: Increase the number of students who graduate from high school “career-ready” by expanding the number of meaningful career-related-learning experiences between the private sector and schools and opportunities for foster youth.

Program Model:

- Local businesses that provide qualified activities, including employing foster youth, can apply for the credit.
- \$500 non-refundable, business tax credit
- Cap credits per fiscal year (FY 2011/12 and FY 2012/13)
- City would certify program partners, who would then market the opportunity

Definitions:

“Career-related-learning experiences” (CRLEs) are structured student activities in the community, the workplace, or in school that connect academic content and career-related learning to real life applications. These experiences extend, reinforce and support classroom learning and also help students to clarify career goals.

Career-related-learning experiences fall along a continuum of work-based learning. This tax credit will target “Career Exploration” and “Career Preparation” activities as defined below.

- “Career awareness” activities include workplace tours and field trips, career and job fairs, and guest speakers
- “Career exploration” activities include job shadowing, informational and mock interviews, career mentoring, and enterprises and community-based projects
- “Career preparation” activities include work experience, internships, and apprenticeships

Target Population:

The tax credit would target programs or partnerships that serve disconnected youth and youth at risk of disconnecting from school including foster care youth.

Proposed Guidelines for Certified Partner Program:

- School districts, juvenile justice services, child welfare services, and community-based organizations that provide programming in which students engage in career-related-learning experiences are eligible to apply to the Revenue Bureau to be a “certified partner program.” As part of the certification process, these organizations would describe their program model and goals, target population and role of local business partners. The designation pre-qualifies the program activities as eligible for the tax credit and streamlines the tax credit application for participating businesses.

Proposed Guidelines for participating businesses

- Local businesses that partner with a certified partner program or other school or community-based organization to provide career-related-learning experiences are eligible to apply. The intent of the tax credit is to incent and recognize local businesses that make significant investments in career-related learning experience with schools in the City of Portland.