

**HOUSE . . . . . No.**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

*Alice Hanlon Peisch*

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*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

**An Act modernizing workforce opportunities for older workers.**

\_\_\_\_\_

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Alice Hanlon Peisch</i>	<i>14th Norfolk</i>	<i>1/6/2025</i>

**HOUSE . . . . . No.**

[Pin Slip]

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Fourth General Court  
(2025-2026)**

An Act modernizing workforce opportunities for older workers.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Section 6 of chapter 62 of the General Laws, as appearing in the 2022  
2 Official Edition, is hereby amended by inserting after subsection (dd) the following subsection:-

3 (ee)(1) The Massachusetts executive office of labor and workforce development shall  
4 establish an Age-Friendly Employer Certification program to recognize employers who  
5 implement policies and practices that support older workers. As used herein, “older worker”  
6 shall be defined as an individual who, at the time such wages are paid or incurred has attained  
7 the age of 55. To be certified, employers must provide older workers: (i) remote or hybrid work  
8 opportunities; (ii) job-sharing arrangements; (iii) flexible or part-time schedules; and (iv) equal  
9 opportunity hiring and retention practices. Certified Age-Friendly Employers will be recognized  
10 on a state-maintained public registry and promoted as models for inclusive employment  
11 practices.

12 (2) Employers certified as Age-Friendly Employers in paragraph (1) of this subsection  
13 shall be allowed an annual tax credit up to \$2,500, or 10 per cent of the wages paid to each

14 qualified employee in the first taxable year of employment, whichever is less, as determined by  
15 the Massachusetts executive office of labor and workforce development. To be eligible for a  
16 credit under this section: (i) the primary place of employment and the primary place of residence  
17 of the employee shall be in the commonwealth; and (ii) the employee shall be employed for a  
18 period of at least 12 consecutive months prior to and in the taxable year in which the credit is  
19 claimed. This credit is available to employers for up to three consecutive years following  
20 certification. The Massachusetts executive office of labor and workforce development shall  
21 administer and verify employer eligibility for this tax credit.

22 (3) Employers certified as Age-Friendly Employers in paragraph (1) of this subsection  
23 providing accommodations such as flexible scheduling or paid leave to employees aged 62 or  
24 older who are caregivers for elderly family members shall receive an additional state tax credit  
25 up to 15 per cent of the cost of such accommodations. The Massachusetts executive office of  
26 health and human services shall oversee caregiver-support-related claims.

27 (4) Employers certified as Age-Friendly Employers in paragraph (1) of this subsection  
28 shall be allowed a nonrefundable credit up to \$2,500 for each qualified trainee aged 55 or older  
29 who receives training, upskilling or professional development targeting older employees through  
30 an authorized training program by said employer in a taxable year. If the credit allowed for a  
31 taxable year exceeds the taxpayer's liability for that taxable year, the taxpayer may carry forward  
32 and apply the credit in the subsequent taxable year. Eligible training programs must be certified  
33 by the Massachusetts executive office of labor and workforce development.

34 (5) Employers certified as Age-Friendly Employers in paragraph (1) of this subsection  
35 providing extended health insurance benefits to employees aged 55 or older shall receive a tax

36 credit up to 25 per cent of the cost of such benefits, up to \$2,500 per worker annually. The  
37 Massachusetts division of insurance shall oversee compliance and reporting for this section.

38 (6) The Massachusetts executive office of labor and workforce development shall  
39 conduct outreach campaigns to educate employers about the benefits of hiring and retaining  
40 older workers and partner with community organizations and local workforce boards to connect  
41 older workers with employment opportunities.

42 (7) The Massachusetts office of business development, in consultation with the  
43 Massachusetts executive office of labor and workforce development, shall promulgate  
44 regulations establishing an application process for the credits in this subsection.

45 (8) In the case of an employer that is subject to a minimum excise under Chapter 63 of  
46 the General Laws, as appearing in the 2022 Official Edition, the amount of the credit allowed by  
47 this section shall not reduce the excise to an amount less than such minimum excise.

48 (9) An employer that is eligible for and claims the credits allowed under this section in a  
49 taxable year with respect to a qualified employee shall be eligible for such credits in the  
50 subsequent taxable year with respect to such qualified employee. Any credits allowed under this  
51 section shall not be transferable.

52 (10) The Massachusetts department of revenue, the executive office of labor and  
53 workforce development, and the executive office of health and human services may promulgate  
54 regulations to implement and enforce the provisions of this Act no later than December 31, 2025.

55 (11) This Act shall take effect on January 1, 2026.