

Apprenticeship Incentives/Subsidies

For more info, please check out www.apprenticesearch.com

phone 905.634.2575 ext 20 or toll-free 1.877.905.2748

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Program	For the Employers/Sponsors	Amount \$
The Apprenticeship Training Tax Credit	A refundable tax credit available to employers or sponsors who hire and train apprentices in certain skilled trades. The maximum credit available to employers or sponsors is \$10,000 per qualifying apprentice per taxation year. Employers and sponsors are eligible to receive the credit for four years. To download an application form for this program, go to www.rev.gov.on.ca/en/credit/attc/formpub.html	Up to \$10,000 per year for the first 4 years; maximum 48 months per qualifying apprentice = up to \$40,000 per apprentice
The Apprenticeship Job Creation Tax Credit	A non-refundable tax credit equal to 10 per cent of the eligible salaries and wages paid to eligible apprentices with respect to employment after May 1, 2006. The maximum credit is \$2,000 per year for each eligible apprentice. http://www.cra-arc.gc.ca/tx/ndvdl/tpcs/ncm-tx/rtrn/cmplng/ddctns/lns409-485/412/jctc-eng.html	Up to \$2,000 per year for each eligible apprentice.
The Employer Bonus	Provides \$1,000 to employers or sponsors whose apprentices complete an apprenticeship program in any trade or occupation. http://www.tcu.gov.on.ca/eng/eopg/publications/apprentice_train_guide.pdf	\$1,000 to employers or sponsors whose apprentices complete an apprenticeship program
Apprenticeship Employer Signing Bonus	Available to employers who hire, register and train an apprentice as part of their participation in Employment Services (ES) Job Matching, Placement and Incentives. An initial \$1,000 payment when an individual's apprenticeship training agreement or apprenticeship contract is signed/registered with the Ministry; and a final \$1,000 payment six months from the apprenticeship signing/registration date if the apprentice is still working and training with the same employer. http://www.tcu.gov.on.ca/eng/employers/emp_bonus.html	\$2,000 total \$1,000 for signing an apprentice, then \$1,000 to employers or sponsors whose apprentice is still working and training with at least six months
Cooperative Education Tax Credit	A refundable tax credit available to employers operating unincorporated businesses who hire students enrolled in university/college Cooperative Education. http://www.rev.gov.on.ca/en/credit/cetc/	\$3,000 Max. per student per work term
Employment Ontario Employment Services	Training incentive dependent upon duration of apprenticeship placement and complexity of training. http://www.tcu.gov.on.ca/eng/eopg/programs/employment.html	Up to \$6,000 Max.
OYAP: Ontario Youth Apprenticeship Program	Ontario Youth can be signed as an apprentice while still in high school(as early as Grade 11). OYAP students are exempt from ratio requirements when on placement. http://www.oyap.com	Free Registration



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www.apprenticesearch.com/Resources/PDF

Program	For The Apprentice	Amount \$
Support to Non-EI-Eligible Apprentices	Provides grants of up to \$1,500 per term to apprentices who are not eligible for employment insurance to help cover their costs while they go to school. http://www.tcu.gov.on.ca/eng/apprentices/nonEI.html	Up to \$1,500
The Loans for Tools Program	For Apprentices an interest-free loan to help them buy the tools and equipment they need to perform the tasks of the trade in which they are registered. http://www.tcu.gov.on.ca/eng/apprentices/tools.html	Up to \$800 Max. depending on the sector
The Tradesperson's Tools Deduction	Provides employed apprentices with a tax deduction of up to \$500 to help cover the cost of new tools necessary for their trade. http://www.cra-arc.gc.ca/tx/ndvdl/tpcs/ncm-tx/trrn/cmpltng/ddctns/lns206-236/229/trds/menu-eng.html	Up to \$500 Max. Tax Deduction on new tools
The Apprenticeship Incentive Grant	A taxable cash grant of \$1,000 per year that is available to registered apprentices once they have successfully completed the first or second year or level (or equivalent) of an apprenticeship program in one of the Red Seal trades. The AIG helps apprentices cover some of the expenses related to tuition, travel, and tools. www.rhdcc-hrsdc.gc.ca/eng/workplaceskills/trades_apprenticeship/AIG/index.shtml	Up to \$1,000 Max. per year
The Apprenticeship Completion Grant	A \$2,000 taxable cash grant available to registered apprentices who successfully complete an apprenticeship training program and obtain certification in a Red Seal trade. www.rhdcc-hrsdc.gc.ca/eng/workplaceskills/trades_apprenticeship/acg/index.shtml	\$2,000 taxable grant
The Apprenticeship Completion Bonus in Non-Red Seal Trades	A one-time \$2,000 taxable benefit given to apprentices who complete apprenticeship training and receive certification in a non-Red Seal trade. http://www.tcu.gov.on.ca/eng/employmentontario/employers/apprenticeship_bonus.html	One time \$2,000 taxable benefit
The Apprenticeship Scholarship	Provides \$1,000 to support individuals who require upgrading to meet the academic eligibility requirements for apprenticeship training in their chosen trade. The scholarship is available to both ES clients accessing assisted services and clients accessing the Resource and Information service. An initial \$500 payment when the individual is registered for upgrading; and, a final \$500 payment when the individual has successfully completed upgrading, is employed and has a registered apprenticeship training agreement or contract with the Ministry of Training, Colleges and Universities. http://www.tcu.gov.on.ca/eng/apprentices/app_schol.html	2 separate payments of \$500 one at the start of academic upgrading and the second upon completion of upgrading
OYAP: Ontario Youth Apprenticeship Program	Ontario Youth can be signed as an apprentice while still in high school(as early as Grade 11). MTCU pays the \$40.00 registration fee. http://www.oyap.com	Free Registration
Employment Ontario Employment Services	Services include job search assistance. Apprentice may receive assistance connecting with employers.	To be assessed