



Resources for Apprentices and Tradespersons	Source / Who is Eligible?	Details	How to Apply?
<b>Apprenticeship Incentive Grant (AIG)</b>	Source: <b>Service Canada</b>  Eligibility: <b>Red Seal Trades only</b>	Taxable cash grant of \$1,000 per year, up to a maximum of \$2,000 per person, available to registered apprentices once they have successfully finished their first or second year/level (or equivalent) of an apprenticeship program	<p>You can apply for the AIG online or download a paper application.</p> <p><a href="http://www.edsc.gc.ca/eng/jobs/trades/apprenticeship/index.shtml">http://www.edsc.gc.ca/eng/jobs/trades/apprenticeship/index.shtml</a></p> <p>*Note: There is an application deadline period.</p> <p><a href="http://www.servicecanada.gc.ca/eng/goc/apprenticeship/incentivegrant/faq/application.shtml#a1">http://www.servicecanada.gc.ca/eng/goc/apprenticeship/incentivegrant/faq/application.shtml#a1</a></p>
<b>Apprenticeship Completion Grant (ACG)</b>	Source: <b>Service Canada</b>  Eligibility: <b>Red Seal Trades only</b>	Taxable cash grant of \$2,000 maximum available to registered apprentices who have successfully completed their apprenticeship training and obtained their journey person certification in a designated trade on or after January 1, 2009.	<p>You can apply for the ACG online or download a paper application.</p> <p><a href="http://www.edsc.gc.ca/eng/jobs/trades/apprenticeship/index.shtml">http://www.edsc.gc.ca/eng/jobs/trades/apprenticeship/index.shtml</a></p> <p>*Note: There is an application deadline period</p> <p><a href="http://www.servicecanada.gc.ca/eng/goc/apprenticeship/completiongrant/faq/application.shtml#a1">http://www.servicecanada.gc.ca/eng/goc/apprenticeship/completiongrant/faq/application.shtml#a1</a></p>
<b>Apprenticeship Completion Bonus in Non-Red Seal Trades</b>	Source: <b>Ministry of Training, Colleges &amp; Universities (MTCU)</b>  Eligibility: <b>Non-Red Seal Trades only</b>	Taxable cash grant of \$2,000 available to registered apprentices after they successfully complete their apprenticeship training and obtain their Certificate of Apprenticeship and, where available, their Certificate of Qualification in any Ontario non-Red Seal trade, on or after April 1, 2009.	<p>MTCU will send out an application for completion to eligible apprentices.</p> <p>*Note: There is an application deadline period (Any application received following the 180 day time limit will not be eligible for the Bonus.)</p> <p>Contact the Coordinator, Bonus to Apprentices Program 1-800-448-9656 or the toll-free Employment Ontario Hotline at 1-800-387-5656.</p> <p><a href="http://www.tcu.gov.on.ca/eng/employmentontario/employers/apprenticeship_bonus.html">http://www.tcu.gov.on.ca/eng/employmentontario/employers/apprenticeship_bonus.html</a></p>



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<b>Apprenticeship Scholarship</b>	Source: <b>Ministry of Training, Colleges &amp; Universities (MTCU)</b>  Eligibility: <b>*All trades</b> <b>*Academic upgrading requirement</b>	\$1,000 Apprenticeship Scholarship for youth  *left school before completing the necessary academic requirements for registering in a trade  *completed academic upgrading  *employed and registered as an apprentice	Access through your local Employment Ontario agency  Contact: Call the toll-free Employment Ontario Hotline at 1-800-387-5656 <a href="http://www.tcu.gov.on.ca/eng/apprentices/app_schol.html">http://www.tcu.gov.on.ca/eng/apprentices/app_schol.html</a>
<b>Tradesperson's Tools Deduction</b>	Eligibility: <b>*Employed tradespersons and apprentice mechanics</b>  <b>*See list of eligible tools</b>	Deduction for the cost of eligible tools.	Key forms for reference: Form T2200, Declaration of Conditions of Employment, Form T777, Statement of Employment Expenses, Guide T4044, Employment Expenses  Contact: <a href="http://www.cra-arc.gc.ca/trades/">http://www.cra-arc.gc.ca/trades/</a> <a href="http://www.cra-arc.gc.ca/tx/ndvdls/tpcs/ncm-tx/rtrn/cmpltng/ddctns/Ins206-236/229/trds/trdsprsn-eng.html">http://www.cra-arc.gc.ca/tx/ndvdls/tpcs/ncm-tx/rtrn/cmpltng/ddctns/Ins206-236/229/trds/trdsprsn-eng.html</a>
<b>Canada Apprentice Loan</b>	Source: ESDC (Employment and Social Development Canada)  Eligibility: <b>*Red Seal Trades only</b>	Up to \$4,000 in interest-free loans per period of technical training. The money will be available to you to help pay for tuition, tools, equipment and living expenses, to cover forgone wages or to help support your family.	Information: <a href="http://www.esdc.gc.ca/en/support_apprentices/loans.page">http://www.esdc.gc.ca/en/support_apprentices/loans.page</a> Access the Canada Apprentice Loan Online Service: <a href="https://www.pca-cal.ca/en/Home">https://www.pca-cal.ca/en/Home</a>

Resources for Employers	Source / Who is Eligible?	Details	How to Apply?
<b>Apprenticeship Training Tax Credit (ATTC)</b>	Eligibility: <i>See list of eligible trades in Ontario (not all trades are eligible)</i>  <a href="http://www.fin.gov.on.ca/publication/apprenticeship-training-tax-credit-details-en.pdf">http://www.fin.gov.on.ca/publication/apprenticeship-training-tax-credit-details-en.pdf</a>	A refundable tax credit available to employers who hire and train apprentices in certain skilled trades.  Calculation based on salaries and wages paid to the apprentice.	<p style="text-align: center;">Contact:  <a href="http://www.fin.gov.on.ca/en/credit/atcc/">http://www.fin.gov.on.ca/en/credit/atcc/</a></p> <p style="text-align: center;">Online calculator:  <a href="http://www.tcu.gov.on.ca/eng/employers/taxcredit/calculator.asp">http://www.tcu.gov.on.ca/eng/employers/taxcredit/calculator.asp</a></p> <hr/> <p style="text-align: center;"><b>Important Changes to the Apprenticeship Training Tax Credit as of April 2015:</b></p> <p style="text-align: center;">The tax credit is based on salaries and wages paid to an apprentice. Qualifying businesses can claim 25 per cent of eligible expenditures (30 per cent for small businesses) made during the first 36 months of an apprenticeship program that commenced on or after April 24, 2015. The maximum credit for each apprenticeship is \$5,000 per year. The maximum credit over the first 36-month period of the apprenticeship is \$15,000.</p>
<b>Apprenticeship Job Creation Tax Credit (AJCTC)</b>	Eligibility: <b>Red Seal trades only</b>	Non-refundable tax credit equal to 10% of the eligible salaries and wages payable to eligible apprentices in respect of employment after May 1, 2006. The maximum credit an employer can claim is \$2,000 per year for each eligible apprentice.	<p style="text-align: center;">Credit is claimed on your Individual Income Tax Return -            line 412 - Investment tax credit by filing Form T2038(IND), Investment Tax Credit (Individuals)</p> <p style="text-align: center;">Contact:  <a href="http://www.cra-arc.gc.ca/tx/ndvdl/tpcs/ncm-tx/rtrn/cmpltng/ddctns/Ins409-485/412/jctc-eng.html">http://www.cra-arc.gc.ca/tx/ndvdl/tpcs/ncm-tx/rtrn/cmpltng/ddctns/Ins409-485/412/jctc-eng.html</a></p>