



Resources for Apprentices and Tradespersons	Source / Who is Eligible?	Details	How to Apply?
Apprenticeship Incentive Grant (AIG)	Source: Service Canada Eligibility: Red Seal Trades only	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	You can apply for the AIG online or download a paper application. http://www.edsc.gc.ca/eng/jobs/trades/apprenticeship/index.shtml *Note: There is an application deadline period. http://www.servicecanada.gc.ca/eng/goc/apprenticeship/incentivegrant/faq/application.shtml#a1
Apprenticeship Completion Grant (ACG)	Source: Service Canada Eligibility: Red Seal Trades only	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.	You can apply for the ACG online or download a paper application. http://www.edsc.gc.ca/eng/jobs/trades/apprenticeship/index.shtml *Note: There is an application deadline period http://www.servicecanada.gc.ca/eng/goc/apprenticeship/completiongrant/faq/application.shtml#a1
Apprenticeship Completion Bonus in Non-Red Seal Trades	Source: Ministry of Training, Colleges & Universities (MTCU) Eligibility: Non-Red Seal Trades only	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.	MTCU will send out an application for completion to eligible apprentices. *Note: There is an application deadline period (Any application received following the 180 day time limit will not be eligible for the Bonus.) Contact the Coordinator, Bonus to Apprentices Program 1-800-448-9656 or the toll-free Employment Ontario Hotline at 1-800-387-5656. http://www.tcu.gov.on.ca/eng/employmentontario/employers/apprenticeship_bonus.html

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<p>Support to Non EI eligible Apprentices</p>	<p>Source: Ministry of Training, Colleges & Universities (MTCU)</p> <p>Eligibility: *All trades *Apprentice is NOT eligible for Employment Insurance (EI)</p>	<p>Provides up to \$1500 of taxable financial supports for apprentices who are not eligible for federal Employment Insurance (EI) who attend full time in-school training at a Delivery Agency approved by the Ministry of Training Colleges and Universities</p>	<p>MTCU will mail eligible apprentices an application form to complete indicating their eligibility for the bonus.</p> <p>*Note: There is an application deadline period (Any application received after the 180-day time limit will not be eligible for the support)</p> <p>Contact: Contact the Coordinator, Support to Non-EI Apprentices Program at 1-800-448-9656 or contact the toll-free Employment Ontario Hotline at 1-800-387-5656. http://www.tcu.gov.on.ca/eng/apprentices/nonEI.html</p>
<p>Loans for Tools</p>	<p>Source: Ministry of Training, Colleges & Universities (MTCU)</p> <p>Eligibility: *All Trades *Newly registered apprentices</p>	<p>An interest free loan for new apprentices to help buy the tools and equipment needed to perform the trade in which they are registered.</p> <p>Loan amounts vary depending on sector.</p>	<p>Application is sent automatically to the apprentice following registration. The applicant should complete and return the loan agreement sent to them in the information package by MTCU. Amounts vary depending on sector.</p> <p>The ministry will respond within 60 days of receiving the signed loans agreement.</p> <p>Contact: 1-800-313-1746 or www.tcu.gov.on.ca/eng/apprentices/tools.html</p>

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Apprenticeship Scholarship	Source: Ministry of Training, Colleges & Universities (MTCU) Eligibility: *All trades *Academic upgrading requirement	\$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 http://www.tcu.gov.on.ca/eng/apprentices/app_schol.html
Tradesperson's Tools Deduction	Eligibility: *Employed tradespersons and apprentice mechanics *See list of eligible tools	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: http://www.cra-arc.gc.ca/trades/ http://www.cra-arc.gc.ca/tx/ndvdl/tpcs/ncm-tx/rtrn/cmpltng/ddctns/Ins206-236/229/trds/trdsprsn-eng.html
Canada Apprentice Loan	Source: ESDC (Employment and Social Development Canada) Eligibility: *Red Seal Trades only	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: http://www.esdc.gc.ca/en/support_apprentices/loans.page Access the Canada Apprentice Loan Online Service: https://www.pca-cal.ca/en/Home

Resources for Employers	Source / Who is Eligible?	Details	How to Apply?
Apprenticeship Training Tax Credit (ATTC)	Eligibility: <i>See list of eligible trades in Ontario (not all trades are eligible)</i> http://www.fin.gov.on.ca/publication/apprenticeship-training-tax-credit-details-en.pdf	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: http://www.fin.gov.on.ca/en/credit/atcc/ General Guidelines: http://www.fin.gov.on.ca/en/credit/atcc/genguidelines.html</p> <hr/> <p style="text-align: center;">Important Changes to the Apprenticeship Training Tax Credit as of April 2015:</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>
Apprenticeship Job Creation Tax Credit (AJCTC)	Eligibility: Red Seal trades only	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: http://www.cra-arc.gc.ca/tx/ndvdl/tpcs/ncm-tx/rtrn/cmpltng/ddctns/Ins409-485/412/jctc-eng.html</p>