



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.	Contact: http://www.fin.gov.on.ca/en/credit/attc/ Online calculator: http://www.tcu.gov.on.ca/eng/employers/taxcredit/calculator.asp <hr/> Important Changes to the Apprenticeship Training Tax Credit as of April 2015: 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.
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.	Credit is claimed on your Individual Income Tax Return - line 412 - Investment tax credit by filing Form T2038(IND), Investment Tax Credit (Individuals) Contact: http://www.cra-arc.gc.ca/tx/ndvdl/tpcs/ncm-tx/rtrn/cmpltng/ddctns/Ins409-485/412/jctc-eng.html

Resources for Employers	Source / Who is Eligible?	Details	How to Apply?
Apprenticeship Completion Employer Bonus	Source: Ministry of Training, Colleges & Universities Eligibility: All trades	\$1000 taxable cash grant for employers for each apprentice employed and trained who completes their apprenticeship, receives a Certificate of Apprenticeship and where, applicable, a Certificate of Qualification.	<p style="text-align: center;">Eligible employers will receive letter and application from MTCU</p> <p style="text-align: center;">Note: There is a deadline (Any application received after the 180-day time limit will not be eligible for the support).</p> <p style="text-align: center;">Contact: Contact the toll-free Employment Ontario Hotline at 1-800-387-5656 http://www.tcu.gov.on.ca/eng/employmentontario/employers/appr_completion.html</p>
Employer Signing Bonus	Source: Ministry of Training, Colleges & Universities Eligibility: *All trades *Employer has hired an Apprenticeship Scholarship candidate as an apprentice	\$2,000 Bonus for employers who register new apprentices in sectors where there is a high demand for skilled workers. Assists employers to hire and register apprentices who have left school and require upgrading to meet the registration standards for apprenticeship training.	<p style="text-align: center;">Access through your local Employment Ontario agency</p> <p style="text-align: center;">Issued in two installments over 6 month period.</p> <p style="text-align: center;">Contact: Contact the toll-free Employment Ontario Hotline at 1-800-387-5656 http://www.tcu.gov.on.ca/eng/employers/emp_bonus.html</p>

ADDITIONAL RESOURCES:

Resource	Details	Where to Go?
<p>Employment Ontario Employment Services</p>	<p>There are local Employment Ontario Employment Service providers across the province. Supports and resources exist for employers and job seekers, including apprentices.</p> <p>Employers may be eligible for <u>financial incentives</u> to offset some of the costs of providing on-the-job training and work experience.</p>	<p>Find your local Employment Ontario Employment Service provider.</p> <p>http://www.tcu.gov.on.ca/eng/employmentontario/eoes.html</p> <p>http://www.tcu.gov.on.ca/eng/employmentontario/</p>
<p>Canada Ontario Job Grant</p>	<p>The Job Grant will provide direct financial support to individual employers who wish to purchase training for their employees. It will be available to small, medium and large businesses with a plan to deliver short-term training to existing and new employees, and will:</p> <p>Provide up to \$10,000 in government support per person for training costs.</p> <p>Require employers to contribute one-third of the total costs. There will be additional flexibility for small businesses to provide an in-kind contribution towards their share of the costs.</p> <p>Require training to be delivered by an eligible, third-party trainer.</p> <ul style="list-style-type: none"> • Eligible training costs are as follows: <ul style="list-style-type: none"> ○ Tuition or other training provider fees ○ Textbooks, software and other required materials (e.g., training clothing, tools, equipment, disability supports [as noted below], etc.) ○ Mandatory student fees ○ Examination fees 	<p>FAQs and general information: http://www.tcu.gov.on.ca/eng/eopg/cojg/index.html</p> <p>Application Form: https://www.eoss.tcu.gov.on.ca/COJG_Online/home.htm?lang=en</p>