

ORDRE DES MÉTIERS DE L'ONTARIO

FINANCIAL RESOURCE LIST FOR APPRENTICES & EMPLOYERS

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 journeyperson 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:	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	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	
	Non-Red Seal Trades only	available, their Certificate of Qualification in any Ontario non-Red Seal trade, on or after April 1, 2009.	Ontario Hotline at 1-800-387-5656. http://www.tcu.gov.on.ca/eng/employmentontario/employers/apprenticeship_bonus.html	

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Support to Non El eligible Apprentices	Source: Ministry of Training, Colleges & Universities (MTCU) Eligibility: *All trades *Apprentice is NOT eligible for Employment Insurance (EI)	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	MTCU will mail eligible apprentices an application form to complete indicating their eligibility for the bonus. *Note: There is an application deadline period (Any application received after the 180-day time limit will not be eligible for the support) Contact: Contact the Coordinator, Support to Non-El 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/nonEl.html	
Loans for Tools	Source: Ministry of Training, Colleges & Universities (MTCU) Eligibility: *All Trades	An interest free loan for new apprentices to help buy the tools and equipment needed to perform the trade in which they are registered.	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. The ministry will respond within 60 days of receiving the signed loans agreement.	
	*All Trades *Newly registered apprentices	Loan amounts vary depending on sector.	Contact: 1-800-313-1746 or www.tcu.gov.on.ca/eng/apprentices/tools.html	

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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 <u>http://www.tcu.gov.on.ca/eng/apprentices/app_schol.html</u>
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: <u>http://www.cra-arc.gc.ca/trades/</u> <u>http://www.cra-arc.gc.ca/tx/ndvdls/tpcs/ncm-tx/rtrn/cmpltng/ddctns/lns206-236/229/trds/trdsprsn- eng.html</u>
Canada Apprentice Loan		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: <u>http://www.esdc.gc.ca/en/support_apprentices/loans.page</u> Access the Canada Apprentice Loan Online Service: <u>https://www.pca-cal.ca/en/Home</u>

Resources for Employers	Source / Who is Eligible?	Details	How to Apply?
Apprenticeship Training Tax Credit (ATTC)	Eligibility: See list of eligible trades in Ontario (not all trades are eligible) http://www. fin.gov.on.c a/publicatio n/apprentic eship- training-tax- credit- details- en.pdf	A refundable tax credit available to employers who hire and train apprentices in certain skilled trades during the first 48 months of an apprenticeship program. Calculation based on salaries and wages paid to the apprentice. Qualifying businesses can claim 35 per cent of eligible expenditures (45 per cent for small businesses) made during the first 48 months of an apprenticeship program.	Contact: http://www.fin.gov.on.ca/en/credit/attc/ Online calculator: http://www.tcu.gov.on.ca/eng/employers/taxcredit/calculator.asp
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/ndvdls/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.	Eligible employers will receive letter and application from MTCU Note: There is a deadline (Any application received after the 180-day time limit will not be eligible for the support). 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
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.	Access through your local Employment Ontario agency Issued in two installments over 6 month period. Contact: Contact the toll-free Employment Ontario Hotline at 1-800-387-5656 <u>http://www.tcu.gov.on.ca/eng/employers/emp_bonus.html</u>

ADDITIONAL RESOURCES:

Resource	Details	Where to Go?
Employment Ontario Employment Services	There are local Employment Ontario Employment Service providers across the province. Supports and resources exist for employers and job seekers, including apprentices. Employers may be eligible for <u>financial incentives</u> to offset some of the costs of providing on-the-job training and work experience.	Find your local Employment Ontario Employment Service provider. <u>http://www.tcu.gov.on.ca/eng/employmentontar</u> <u>io/eoes.html</u>
		http://www.tcu.gov.on.ca/eng/employmentontar io/
Canada Ontario Job Grant	 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: Provide up to \$10,000 in government support per person for training costs. 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. Require training to be delivered by an eligible, third-party trainer. Eligible training costs are as follows: 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 	FAQs and general information: http://www.tcu.gov.on.ca/eng/eopg/cojg/index.h tml Application Form: https://www.eoss.tcu.gov.on.ca/COJG_Online/ho me.htm?lang=en