

## **Financial Incentives -- CANADIAN GOVERNMENT**

### **Apprenticeship Incentive Grant (AIG), Canada Revenue Agency**

- \$1000 per year taxable cash grant for apprentices registered in Red Seal trades after successfully completing 1st or 2nd level of program. Maximum two grants per apprentice.
- **Service Canada** <http://www.servicecanada.shtml>

### **Apprenticeship Job Creation Tax Credit (AJCTC) Canada Revenue Agency**

- Non-refundable tax credit = 10% of eligible salaries
- Max credit s \$2000/year/eligible apprentice (an apprentice in a trade who is in the first two years of an apprenticeship contract of a red seal trade)
- Revenue Canada <http://www.cra-arc.gc.ca/tx/ndvdl/tpcs/ncm-tx/rtrn/cmpltng/ddctns/lns409-485/412/jctc-eng.html>

### **Apprenticeship Completion Grant (ACG)**

- \$2000. Apprenticeship Completion Grant for apprentices who successfully complete their apprenticeship training and certification in a designated Red Seal trade.
- Service Canada

### **Trades person's Tools Deduction, Canada Revenue Agency**

- \$500. per year tax deduction for all trades people to offset cost of "eligible" tools. Claim on line 229 of income tax return.
- Revenue Canada <http://www.cra-arc.gc.ca/nwsrm/txtps/2008/tt080128-eng.html>

## **Financial Incentives -- ONTARIO GOVERNMENT**

### **Apprenticeship Training Tax Credit (ATTC)**

- Up to \$15,000 non-refundable Apprenticeship Training Tax credit for employers over first 3 years of apprenticeship for specific trades
- Ministry of Revenue <http://www.rev.gov.on.ca/english/forms/ct/pdf/2495.pdf>

### **Employment Ontario Loans for Tools - Ministry of Training, Colleges and Universities, Apprenticeship Branch**

- Interest-free loan for first year registered apprentices can be used for any expenses – not just tools. Amount depends on employment sector:  
Motive Power - \$800.  
Manufacturing - \$400.  
Construction - \$400.  
Service - \$300.

#### **Ministry of Training, Colleges and Universities Apprenticeship Branch**

Hamilton Apprenticeship Office - Ontario Government Building

119 King Street West, 8th Floor

Hamilton, On L8P 4Y7

Telephone: (905) 521-7764 Fax: (905) 521-7701

[/UploadedFiles/file/Loan%20Agreement%20for%20Apprentices.PDF](#)

### **Employment Ontario**

- Up to \$4000. Training Subsidy for employers
- \$2000. Employer Signing Bonuses per apprentice are available to employers who provide apprenticeship training to individuals receiving apprenticeship scholarships. \$1000 apprenticeship Scholarships are available to high school leavers who return to school to qualify to enter apprenticeships.
- Summer Job Service \$2 per hour hiring incentive for employers who provide summer job placements for youth
- Job Start or any Job Connect Agency  
<http://www.edu.gov.on.ca/eng/document/brochure/jobconnect.html>