

Dollars & Sense

Apprenticeship Incentives for Employers and Apprentices

A guide to employer training credits, incentives and supports



Northwest Training and Adjustment Board

2017

The information included in this guide is accurate as of the date of publication. There may be other incentives available which are not listed here.

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The views expressed in this document do not necessarily reflect those of Employment Ontario.

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Dollars and Sense:

A guide to employer training credits, incentives and supports

Introduction

The need for those who possess skills and knowledge to take the time to pass along their wisdom to a younger generation has never been as crucial to our local economy as it is right now. The Kenora and Rainy River Districts are facing an aging workforce while at the same time younger job seekers face challenges finding work because of lack of experience. Mentorship and on the job training are a concrete way for important skills to be handed down from worker to worker and for employers to develop great employees.

NTAB is committed to providing relevant workforce information to employers in order to help individuals get the training, skills and experience to achieve their career goals. This guide is meant to show that there are many tax credits, wage incentives, programs and resources available to help employers make their workplaces more efficient, productive and cost effective. Taking advantage of these programs will allow employers to defray costs associated with training new hires and apprentices, hiring co-op and summer students and much more.

Organizations to Help You

EMPLOYMENT ONTARIO

Employment Services in the Kenora and Rainy River Districts

The service providers provide employers with qualified candidates for you to interview; provide potential wage subsidy during training, and other hiring initiatives and staff support to both you and your new employee.

Contact one of the following Employment Ontario Service Providers for assistance in all your hiring needs.

Kenora District

Crossroads Employment Services
Ontario Employment Services
312 Pine Street,
Ignace, ON P0T 1T0
T. 807-934-6874

Sioux Hudson Employment Services
Ontario Employment Services
54 Front Street Suite 2B,
Sioux Lookout, ON P8T 1A1
T. 807-737-1672

Lake of the Woods Employment Action Project
Ontario Employment Services
25 Main Street South,
Kenora, ON P9N 1S8
T. 807-468-1911

Red Lake Career and Employment Services
Ontario Employment Services
146 Howey Street,
Red Lake, ON P0V 2M0
Red Lake: T. 807-727-2297
Ear Falls: T. 807-222-1087

Northwest Employment Works
Ontario Employment Resource Services
30 Earl Avenue,
Dryden, ON P8N 1X5
T. 807-223-4006

Rainy River District

Atikokan Economic Development Corporation
Ontario Employment Services
214 Main Street West,
Atikokan, ON P0T 1C0
T. 807-597-2485

Northern Community Development Services
Ontario Employment Services
304 Scott Street,
Fort Frances, ON P9A 1G9
T. 807-274-2282

Community Futures Development Corporations

❖ **What is it?**

The Community Futures Program is a Government of Canada initiative which supports Community Futures Development Corporations (CFDCs) in the Kenora and Rainy River Districts. The organization is dedicated to helping small and medium-sized businesses access services and capital, as well as enhancing the community's economic and employment base through community-based planning and economic development initiatives.

❖ **Who is eligible?**

CFDCs offer a wide variety of programs and services supporting community economic development and small business growth. In particular, they provide strategic community planning and socioeconomic development, support for community-based projects, business information and planning services and access to capital for small and medium sized businesses and social enterprises.

❖ **Need more information?**

Kenora District

Patricia Area Community Endeavours
P.O. Box 668,
66 Keith Avenue Unit 2,
Dryden, ON P8N 2Z3
T. 807-221-3293
Toll Free: 800-465-5307

Lake of the Woods Business Incentive Corporation
Business Assistance, Loans and Consulting
Bannister Centre,
301 First Avenue South 2nd Floor,
Kenora, ON P9N 1W2
T. 807-467-4640

Chukuni Communities Development Corporation
137 Howey Street, P.O. Box 250,
Red Lake, ON P0V 2M0
T. 807-727-3275

Rainy River District

Atikokan Economic Development Corporation
214 Main Street West,
Atikokan, ON P0T 1C0
T. 807-597-2485

Rainy River Future Development Corporation
601 Mowat Avenue,
Fort Frances, ON P9A 1Z2
T. 807-274-3276

Apprenticeship Incentives for Employers

The Apprenticeship Training Tax Credit (Provincial)

❖ What is it?

The Apprenticeship Training Tax Credit (ATTC) is a refundable tax credit. It is available to employers who hire and train apprentices in certain skilled trades during the first 48 months of an apprenticeship program.

❖ Who is eligible?

- Businesses that have permanent establishments in Ontario
- Those subject to Ontario Income Tax
- Those having eligible expenditures in training apprentices in designated skilled trades

❖ What's in it for me?

- The maximum credit available is \$10,000 per qualifying apprentice per taxation year
- Employers and sponsors are eligible to receive the credit for four years

❖ Need more information?

Ontario Ministry of Finance: www.fin.gov.on.ca/en/credit/attc/

Canada Revenue Agency: <http://www.fin.gov.on.ca/en/credit/attc/>

Kenora District

Crossroads Employment Services
Ontario Employment Services
312 Pine Street,
Ignace, ON P0T 1T0
T. 807-934-6874

Employment Ontario - Northern Ontario Kenora Branch
Employment and Training
227 1/2 Second Street South,
Kenora, ON P9N 1G4
T. 807-468-2879

Lake of the Woods Employment Action Project
Employment Services
25 Main Street South,
Kenora, ON P9N 1S8
T. 807-468-1911

Red Lake Career and Employment Services
Ontario Employment Services
146 Howey Street,
Red Lake, ON P0V 2M0
Red Lake: T. 807-727-2297
Ear Falls: T. 807-222-1087

Northwest Employment Works
Employment Resource Services
30 Earl Avenue,
Dryden, ON P8N 1X5
T. 807-223-4006

Sioux Hudson Employment Services
Ontario Employment Services
54 Front Street Suite 2B,
Sioux Lookout, ON P8T 1A1
T. 807-737-1672

Employment Ontario - Northern Ontario
Dryden Branch
Apprenticeship Services
Provincial Government Building,
479 Government Street,
Dryden, ON P8N 3K9
T. 807-223-4632

Rainy River District

Atikokan Economic Development Corporation
Ontario Employment Services
214 Main Street West,
Atikokan, ON P0T 1C0
T. 807-597-2485

Northern Community Development Services
Ontario Employment Services
304 Scott Street,
Fort Frances, ON P9A 1G9
T. 807-274-2282

Employment Ontario - Northern Ontario
Fort Frances Branch
Apprenticeship Services
922 Scott Street 2nd Floor,
Fort Frances, ON P9A 1J4
T. 807-274-8634



Métis Apprenticeship Program (MAP)

❖ What is it?

Métis Apprenticeship Program (MAP) is designed to purchase appropriate training from various institutions and organizations for apprentices and potential apprentices.

This could include training for registered apprentices with the Ministry of Advanced Education and Skills Development (MAESD) or exploration training for individuals interested in gaining knowledge about skilled trades through the different sectors.

❖ Who is eligible?

Institutions and organizations that have certification or verification from the appropriate Provincial body, MTCU. Every effort should be made to acquire certification or a partnership with appropriate stakeholders before the program has started.

❖ What's in it for me?

- Maximum length of training is 1 year (52 weeks) for each intervention
- In-class school fees are eligible as well as books, transportation, living away from home allowance, required equipment, parking and MTCU apprenticeship registration fees

❖ Need more information?

Métis Nation of Ontario
426 Victoria Avenue
PO Box 403
Fort Frances, ON P9A 2C3
T. 807-274-1386

The Apprenticeship Job Creation Tax Credit

❖ What is it?

The Apprenticeship Job Creation Tax Credit (AJCTC) is a non-refundable tax credit equal to 10% of the eligible salaries and wages payable to apprentices in respect of employment after May 1, 2006.

❖ Who is eligible?

- Any business that hires an eligible apprentice
- An “eligible apprentice” is someone who is working in a prescribed trade in the first two years of an apprenticeship contract
- This contract must be registered with a federal, provincial or territorial government under an apprenticeship program designed to certify or license individuals in the trade

❖ What’s in it for me?

- The maximum credit is \$2,000 per year for each eligible apprentice

❖ Need more information?

Canada Revenue Agency: Apprenticeship Job Creation Tax Credit

Red Seal Trade: www.red-seal.ca

Kenora District

Crossroads Employment Services
Ontario Employment Services
312 Pine Street,
Ignace, ON P0T 1T0
T. 807-934-6874

Lake of the Woods Employment Action Project
Employment Services
25 Main Street South,
Kenora, ON P9N 1S8
T. 807-468-1911

Northwest Employment Works
Employment Resource Services
30 Earl Avenue,
Dryden, ON P8N 1X5
T. 807-223-4006

Employment Ontario - Northern Ontario
Dryden Branch/Apprenticeship Services
Provincial Government Building,
479 Government Street,
Dryden, ON P8N 3K9
T. 807-223-4632

Red Lake Career & Employment Services
Ontario Employment Services
146 Howey Street,
Red Lake, ON P0V 2M0
Red Lake: T. 807-727-2297
Ear Falls: T. 807-222-1087

Sioux Hudson Employment Services
Ontario Employment Services
54 Front Street Suite 2B,
Sioux Lookout, ON P8T 1A1
T. 807-737-1672

Rainy River District

Atikokan Economic Development Corporation
Ontario Employment Services
214 Main Street West,
Atikokan, ON P0T 1C0
T. 807-597-2485

Northern Community Development Services
Ontario Employment Services
304 Scott Street,
Fort Frances, ON P9A 1G9
T. 807-274-2282

Employment Ontario - Northern Ontario
Fort Frances Branch
Apprenticeship Services
922 Scott Street 2nd Floor,
Fort Frances, ON P9A 1J4
T. 807-274-8634



Apprenticeship Employer Signing Bonus

❖ What is it?

The \$2,000 Employment Signing Bonus encourages employers in the trades to register new apprentices in sectors where there is a high demand for skilled workers. This initiative will assist employers to hire and register apprentices who have left school and require upgrading to meet the registration standards for apprenticeship training.

❖ Who is eligible?

- Employers who are participating in Employment Ontario wage placement opportunities
- Employers must have WSIB coverage or equivalent and Third Party liability coverage
- Employers who are committed to providing relevant apprenticeship training as part of the Employment Services Placement Agreement

❖ What's in it for me?

- An initial payment of up to \$1,000 when an Employment Ontario participant is registered with the Ministry as an apprentice
- A final payment of up to \$1,000 six months from the apprenticeship signing/registration date if the apprentice is still working and training with the same employer

❖ Need more information?

Employment Ontario:

1.800.387.5656

http://www.tcu.gov.on.ca/eng/employers/emp_bonus.html

Ontario Apprenticeship Employer Completion Bonus

❖ What is it?

Ontario Apprenticeship Employer Completion Bonus is a \$1,000 taxable cash grant for each apprentice that the employer employs.

❖ Who is eligible?

- Available for employers for every apprentice that they employ who completes an apprenticeship training program and is issued a Certificate of Apprenticeship (C of A) and, where applicable a Certificate of Qualification, on or after January 1, 2010

❖ What's in it for me?

- Employers can earn a \$1,000 taxable cash grant for each apprentice they employ and train who completes his or her apprenticeship, receives a Certificate of Apprenticeship and where, applicable, a Certificate of Qualification
- Eligible employers will receive a letter and application from the Ministry of Advanced Education and Skills Development (MAESD)
- Employers will be identified by the registration document or training agreement with individual apprentices
- Any application received after the 180-day time limit will not be eligible for the support

❖ Need more information?

Ministry of Advanced Education and Skills Development (MAESD)

http://www.tcu.gov.on.ca/eng/employmentontario/employers/appr_completion.html

Employment Ontario - Northern Ontario
Kenora Branch
Employment and Training
227 1/2 Second Street South,
Kenora, ON P9N 1G4
T. 807-468-2879

Employment Ontario - Northern Ontario
Dryden Branch
Apprenticeship Services
Provincial Government Building,
479 Government Street,
Dryden, ON P8N 3K9
T. 807-223-4632

Employment Ontario - Northern Ontario
Fort Frances Branch
Apprenticeship Services
922 Scott Street 2nd Floor,
Fort Frances, ON P9A 1J4
T. 807-274-8634

Co-operative Education Tax Credit

❖ What is it?

The Co-operative Education Tax Credit is a refundable tax credit.

❖ Who is eligible?

- It is available to employers who hire students enrolled in a co-operative education program at an Ontario university or college

❖ What's in it for me?

- Corporations can claim 25 per cent of eligible expenditures (30 per cent for small businesses)
- The maximum credit for each work placement is \$3,000
- Most work placements are for a minimum employment period of 10 weeks up to a maximum of four months

❖ Need more information?

www.fin.gov.on.ca/en/credit/cetc/

Canada Revenue Agency

www.cra-arc.gc.ca/tx/bsnss/tpcs/crprtns/prv/on/cprtvdctn-eng.html

Ontario Youth Apprenticeship Program (OYAP)

❖ What is it?

The Ontario Youth Apprenticeship Program (OYAP) is a school-to-work transition program offered through Ontario secondary schools. Full-time students in Grades 11 and 12 earn cooperative education credits through work placements in skilled trades.

❖ Who is eligible?

- Employers offering an apprenticeship opportunity in one of the 150+ skilled trades professions

❖ What's in it for me?

- Employers can build a readily available pool of young, motivated people to fill current and future vacancies
- Directs young people to the skilled trades at an early age
- There is a cost reduction in wages while the student is learning
- The employer benefits from the gradually increasing performance and productivity of the student
- When schools and employers team up, students can better understand the link between program and workplace learning

❖ Need more information?

Employment Ontario:

800.387.5656

www.oyap.com

Kenora District

Keewatin Patricia District School Board
Kenora - Head Office
Ontario Youth Apprenticeship Program
420 Veterans Drive,
Kenora, ON P9N 3Y5
T. 807-468-5571

Kenora Catholic District School Board
Ontario Youth Apprenticeship Program
1292 Heenan Place,
Kenora, ON P9N 2Y8
T. 807-468-9851

Employment Ontario - Northern Ontario
Dryden Branch
Apprenticeship Services
Provincial Government Building,
479 Government Street,
Dryden, ON P8N 3K9
T. 807-223-4632

Employment Ontario - Northern Ontario
Kenora Branch
Employment and Training
227 1/2 Second Street South,
Kenora, ON P9N 1G4
T. 807-468-2879

Rainy River District

Employment Ontario - Northern Ontario
Fort Frances Branch
Apprenticeship Services
922 Scott Street 2nd Floor,
Fort Frances, ON P9A 1J4
T. 807-274-8634

Rainy River District School Board
Ontario Youth Apprenticeship Program
522 Second Street East,
Fort Frances, ON P9A 1N4
T. 807-274-9855



Financial Help and Resources for Apprentices

A number of grants and loans are available to help apprentices begin and complete their training. Please make your prospective apprentices aware of this information since it will help in your recruitment process.

Pre-Apprenticeship Training Program

❖ What is it?

The Pre-Apprenticeship Training Program helps potential entrants to the apprenticeship system develop their job skills and trade readiness so that they will be prepared to find work as apprentices. Programs are up to 52 weeks in duration and may include the Level 1 apprenticeship in-school training or relevant apprenticeship training, relevant safety training and an 8 to 12 week work placement. Programs may also include trade readiness, employment preparation and academic upgrading.

There is no cost to participate in a pre-apprenticeship program. In addition, costs for text books, safety equipment and tools are included.

http://www.tcu.gov.on.ca/eng/apprentices/pre_apprent.html

Apprenticeship Scholarship

❖ What is it?

A \$1,000 scholarship to support individuals who require upgrading to meet the academic eligibility requirement for apprenticeship training in their chosen trade. For individuals who do not meet academic requirements and require support education to achieve apprenticeship.

❖ Who is eligible?

- Employment Service Clients accessing assisted services and clients accessing the Resource and Information service

❖ What's in it for me?

- \$1,000 scholarship is awarded

Participants must have left school before completing the necessary academic requirements for registering in a trade, be committed to achieving the necessary academic requirements within one year, and demonstrate an interest in the skilled trades.

http://www.tcu.gov.on.ca/eng/apprentices/app_schol.html

Support to Non-EI-Eligible Apprentices

❖ What is it?

This initiative will provide up to \$1,500 of taxable financial supports for apprentices who are 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.

<http://www.tcu.gov.on.ca/eng/apprentices/nonEI.html>

Loans for Tools Program

❖ What is it?

The Loans for Tools program offers new apprentices a loan to help them buy the tools and equipment they need to perform the trade in which they are registered.

Amount depends on sector:

- Motive Power - \$800
- Industrial - \$400
- Construction - \$400
- Service - \$300

<http://www.tcu.gov.on.ca/eng/training/apprenticeship/loantool.html>

❖ Need more information on these initiatives?

Employment Ontario:

Kenora District

Employment Ontario - Northern Ontario
Dryden Branch
Apprenticeship Services
Provincial Government Building,
479 Government Street,
Dryden, ON P8N 3K9
T. 807-223-4632

Employment Ontario - Northern Ontario
Kenora Branch
Employment and Training
227 1/2 Second Street South,
Kenora, ON P9N 1G4
T. 807-468-2879



Rainy River District

Employment Ontario - Northern Ontario
Fort Frances Branch
Apprenticeship Services
922 Scott Street 2nd Floor,
Fort Frances, ON P9A 1J4
T. 807-274-8634

Tradespersons' Tool Deduction

❖ What is it?

Provides employed tradespersons with an annual deduction of up to \$500 to help cover the cost of “eligible” tools necessary to the trade.

❖ Need more information?

[Canada Revenue Agency](http://www.cra-arc.gc.ca/trades/)
<http://www.cra-arc.gc.ca/trades/>

Tuition Tax Credit for Certification Examinations Fees

❖ What is it?

Workers who incur occupations, trade, or professional examination fees of over \$100 will be eligible for the Tuition Credit if the examinations required to obtain a professional status, certification, or licence in a trade that is recognized by federal or provincial statute and allows the individual to practice the profession or trade within Canada.

❖ Need more information?

[Canada Revenue Agency](#)
Income Tax Folio: Chapter Two - Tuition Tax Credit



Canada Apprenticeship Loan

❖ What is it?

The Canada Apprenticeship Loan is an initiative of the Government of Canada to help you complete your apprenticeship in a designated Red Seal trade.

Effective January 2015, you can apply for 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. You will not have to make payments on your Canada Apprenticeship Loan, and no interest will accumulate until after you complete or leave your apprenticeship training program.

❖ Need more information?

Government of Canada

http://www.esdc.gc.ca/en/support_apprentices/loans.page

Apprenticeship Incentive Grant (AIG)

❖ What is it?

The Apprenticeship Incentive Grant (AIG) is a taxable 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 and/or second level(or equivalent) of an apprenticeship program in one of the Red Seal trades.

Service Canada must receive your application including required supporting documents no later than **June 30** of the calendar year following the date you progressed in your apprenticeship program.

❖ Need more information?

Service Canada Centre

<http://www.servicecanada.gc.ca/eng/goc/apprenticeship/incentivegrant/program.shtml>

Toll Free: 800-622-6232

Service Canada - Kenora District,

Apprenticeship Grants

308 Second Street South Ste. 201,

Kenora, ON P9N 1G4

Apprenticeship Grants Mon to Fri 7:00 am to 8:00 pm 1-866-742-3644

Canada Enquiry Centre Mon to Fri 8:00 am to 5:00 pm 1-800-622-6232 (1-800-O-Canada)

Service Canada - Rainy River District,

Apprenticeship Grants

301 Scott Street,

Fort Frances, ON P9A 1H1

Apprenticeship Grants Mon to Fri 7:00 am to 8:00 pm 1-866-742-3644

Canada Enquiry Centre Mon to Fri 8:00 am to 5:00 pm 1-800-622-6232 (1-800-O-Canada)

Apprenticeship Completion Grant (ACG)

❖ What is it?

The Apprenticeship Completion Grant (ACG) is a taxable 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 Red Seal trade on or after January 1, 2009.

Service Canada must receive your application including required supporting documents no later than **June 30** of the calendar year following the date you progressed in your apprenticeship program.

❖ Need more information?

Service Canada Centre

<http://www.servicecanada.gc.ca/eng/goc/apprenticeship/completiongrant/program.shtml>
800.622.6232

Service Canada - Kenora District

Apprenticeship Grants

308 Second Street South Ste. 201,

Kenora, ON P9N 1G4

Apprenticeship Grants Mon to Fri 7:00 am to 8:00 pm 1-866-742-3644

Canada Enquiry Centre Mon to Fri 8:00 am to 5:00 pm 1-800-622-6232 (1-800-O-Canada)

Service Canada - Rainy River District

Apprenticeship Grants

301 Scott Street,

Fort Frances, ON P9A 1H1

Apprenticeship Grants Mon to Fri 7:00 am to 8:00 pm 1-866-742-3644

Canada Enquiry Centre Mon to Fri 8:00 am to 5:00 pm 1-800-622-6232 (1-800-O-Canada)

Apprenticeship Completion Bonus in Non-Red Seal Trades

❖ What is it?

The apprenticeship completion bonus in non-Red Seal trades is a taxable cash grant of \$2,000. The grant is 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.

❖ Need more information?

Ministry of Advanced Education and Skills Development (MAESD)

http://www.tcu.gov.on.ca/eng/employmentontario/employers/apprenticeship_bonus.html



Northwest Training and Adjustment Board
113 – 100 Casimir Avenue
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www.ntab.on.ca