

The Provincial and Federal Government offer a variety of financial supports and incentives to help employers hire and train, current and future apprentices.

FINANCIAL INCENTIVES FOR ONTARIO EMPLOYERS

ACHIEVEMENT INCENTIVE PROGRAM

Employers can receive **up to \$17,000 per apprentice** as they progress through training and certification milestones.

Through this grant program, it allows employers to:



**RECEIVE UP TO
\$17,000**

1

TRAIN

Train apprentices by reducing some of the cost of training

2

SUPPORT

Support apprentice progression when milestones are reached

REGISTRATION:

You can receive a **\$1,000 initial registration payment per apprentice** that is newly registered to Skilled Trades Ontario, who is under the age of 25, and/or self-identifies as part of an under-represented group (max. of \$2,000, if applicable).

 **\$1,000**
+

IN-CLASS TRAINING PROGRESSION

You can receive a **\$1,000 milestone payment** for each level of in-class training completed, up to 4 levels of schooling (where applicable).

Plus, receive an **additional \$1,000** milestone payment per apprentice*

 **\$1,000**
 **\$1,000**
+

COMPLETION

You can receive a **\$1,000 milestone payment** when your apprentice achieves the highest certification in their trade, i.e. a Certificate of Apprenticeship or a Certificate of Qualification.

Plus, receive an **additional \$1,000** per apprentice* (max. of \$3,000).

 **\$1,000**
 **\$1,000**

** If under the age of 25 and/or apprentice that self-identifies as being part of an under-represented group*

HOW TO QUALIFY:

Eligible employers will automatically be notified by the Ministry of Labour, Immigration, Training and Skills Development (MLITSD) when their **apprentices complete levels of in-class training** and **attain the highest level of trade certification**. They will also receive a **web-link to apply electronically** through a secure, one-time online application.

FEDERAL FINANCIAL SUPPORT FOR EMPLOYERS

APPRENTICESHIP JOB CREATION TAX CREDIT

The Apprenticeship Job Creation Tax Credit (AJCTC) is a **non-refundable investment tax credit (ITC)** equal to 10% of the apprentice salary. It is payable to eligible employers with a maximum of \$2,000/year, per apprentice for the first 2 years of the apprenticeship in Red Seal trades.

WHO IS ELIGIBLE?

Employers can claim the AJCTC when hiring eligible apprentices who:

- Are working in a **designated (Red Seal) trade**
- Are within the **first 2 years** of their apprenticeship
- Have a **registered apprenticeship contract** with a federal, provincial, or territorial program



WHAT YOU CAN CLAIM:

- A tax credit of **up to \$2,000** per eligible apprentice per year
- Applies to wages paid to apprentices in qualifying trades. For more information, see Red Seal Program [here](#).



MAX. CREDIT YOU CAN CLAIM
\$2,000/YEAR
PER EACH ELIGIBLE APPRENTICE

HOW TO CLAIM:

To access the credit, employers can:

- Claim on your **income tax return**
- Use **Line 41200 – Investment Tax Credit**
- Complete:
 - **Form T2038(IND) (for individuals)**
 - **Form T2SCH31 (for corporations)**

ADDITIONAL RESOURCES:

To access the credit, employers can:

- **[T1 Income Tax Package](#)**
- **[T4012 – T2 Corporation Income Tax Guide](#)**
 - Learn more about eligible trades through the Red Seal Program

FEDERAL WAGE SUBSIDIES AND OTHER ASSISTANCE PROGRAMS:

Access additional funding and incentives to help you hire, train, and retain the right employees for your business. Click [here](#) to explore other available wage subsidies.