

Incentives for Apprentices		
Program		More Information
Apprenticeship Incentive Grant (AIG) <i>(Federally funded)</i>	A taxable cash grant per year to registered apprentices once they have successfully completed the first and second year or level (or equivalent) of an apprenticeship program in one of the Red Seal trades.	<i>Government of Canada</i> http://www.servicecanada.gc.ca/eng/goc/apprenticeship/incentivegrant/program.shtml
Apprenticeship Completion Grant (ACG) <i>(Federally funded)</i>	A taxable cash grant for apprentices who complete their apprenticeship training and obtain Red Seal endorsement or a provincial or territorial Certificate of Qualification in a designated Red Seal trade.	<i>Government of Canada</i> http://www.servicecanada.gc.ca/eng/goc/apprenticeship/completiongrant/program.shtml
Apprenticeship Completion Bonus in Non-Red Seal Trades <i>(Provincially funded)</i>	A taxable cash grant per registered apprentice after they successfully complete their apprenticeship training and obtain certification in a non-Red Seal trade.	<i>Ministry of Advanced Education and Skills Development</i> http://www.tcu.gov.on.ca/eng/employmentontario/employers/apprenticeship_bonus.html
Loans for Tools Program <i>(Provincially funded)</i>	A loan to help apprentices buy the tools and equipment they need to perform the tasks of the trade in which they are registered.	<i>Ministry of Advanced Education and Skills Development</i> https://www.ontario.ca/page/start-apprenticeship#section-9
Canada Apprentice Loan <i>(Federally funded)</i>	A loan to apprentices in Red Seal trades enrolled in full-time technical training to help pay for tuition, tools, equipment, living and other expenses. Up to \$4,000 in loans per period of technical training. Interest-free for up to 6 years.	<i>Government of Canada</i> https://www.canada.ca/en/employment-social-development/services/apprentices/loan.html
Tradesperson's Tools Deduction <i>(Federally funded)</i>	A tax deduction on the cost of eligible tools bought during the year to earn employment income as a tradesperson (additional deductions exist for apprentice mechanics).	<i>Canada Revenue Agency</i> http://www.cra-arc.gc.ca/tx/ndvdl/tpcs/ncm-tx/rtrn/cmpltng/ddctns/lns206-236/229/trds/tlddctn-eng.html
Support to Non-EI Eligible Apprentices <i>(Provincially funded)</i>	A grant for non-EI eligible apprentices who attend full time in-school training.	<i>Ministry of Advanced Education and Skills Development</i> https://www.ontario.ca/page/start-apprenticeship#section-10

Incentives for Sponsors		
Program		More Information
Apprenticeship Training Tax Credit (ATTC) <i>(Provincially funded)</i>	A refundable tax credit for corporations and unincorporated businesses that hire and train apprentices in certain skilled trades during the first 48 months of an apprenticeship program.	<i>Ministry of Finance</i> http://www.fin.gov.on.ca/en/credit/attc/index.html
Employer Bonus <i>(Provincially funded)</i>	A taxable cash grant to sponsors for every apprentice that has completed their apprenticeship training and received a Certificate of Apprenticeship and Certificate of Qualification in their employ.	<i>Ministry of Advanced Education and Skills Development</i> https://www.ontario.ca/page/hire-apprentice#section-5
Apprenticeship Job Creation Tax Credit <i>(Federally funded)</i>	A non-refundable tax credit equal to 10 per cent of the eligible salaries and wages paid to eligible apprentices. There is a maximum credit per year for each eligible apprentice in a Red Seal Trade.	<i>Canada Revenue Agency</i> http://www.cra-arc.gc.ca/tx/ndvdl/tpcs/ncm-tx/rtrn/cmpltng/ddctns/lns409-485/412/jctc-eng.html