

Training Tax Credits: Table of Eligible Programs and Completion Requirements for Employers

Income Tax Act

The table below shows the requirements for an employer to claim the training tax credit (TTC). The table includes the British Columbia (non-Red Seal) programs and the Inter-provincial (Red Seal) programs.

Please note: For complete program information, please see [Bulletin CIT 013](#), *Training Tax Credits for Employers*.

Notes

1. An * beside the name of a program means that it is an Inter-provincial (Red Seal) program. British Columbia does not provide a TTC for the first 24 months of these programs. A federal credit is provided by the federal government for the first 24 months of an Inter-provincial Red Seal program.

For example, if an employee is registered in the Agricultural Equipment Technician program, TTCs are available for levels 3 and 4 (graduate program). The employer must apply to the federal government for the federal credit for the first 24 months of an Inter-provincial Red Seal program.

2. N/A means that there is no TTC available for the level shown.
3. Two ** beside N/A means that you may be eligible for the federal Apprenticeship Job Creation Tax Credit.
4. Three *** beside N/A means that the program is only for 12 months.
5. "Complete level 'x'" means the apprentice must complete the technical training for that level. For example, "complete level 3" means complete level 3 of technical training for that program.

TABLE	Within first 24 months of industry training agreement		Completion Requirements (for Completion TTC)			
			Level 3	Level 4	Level 5	Comments
Program						
Agricultural Equipment Technician*	N/A**		complete level 3	graduate program	N/A	
Aircraft Maintenance Technician	basic training tax credit		complete 5400 work-based hours	graduate program	N/A	
Aircraft Structural Technician	basic training tax credit		complete level 3	graduate program	N/A	
Appliance Service Technician*	N/A**		complete 5400 work-based hours	graduate program	N/A	
Arboriculturist (Urban Forestry)	basic training tax credit		complete level 3	graduate program	N/A	
Architectural Sheet Metal Worker	basic training tax credit		N/A	N/A	N/A	
Architectural Sheet Metal Worker	basic training tax credit		graduate program	N/A	N/A	This is the 3 year program that came into effect Jan. 1, 2008
Asphalt Paving/Laydown Technician	basic training tax credit	N/A***	N/A	N/A	N/A	
Automatic Transmission Service Technician	basic training tax credit		graduate program	N/A	N/A	
Automotive Glass Technician	basic training tax credit		graduate program	N/A	N/A	
Automotive Machinist	basic training tax credit		complete 5100 work-based hours	graduate program	N/A	
Automotive Painter (Automotive Refinishing Technician)*	N/A**		graduate program	N/A	N/A	For apprentices enrolled in old 3 year program

TABLE	Within first 24 months of industry training agreement		Completion Requirements (for Completion TTC)			
			Level 3	Level 4	Level 5	Comments
Automotive Painter (Automotive Refinishing Technician)*	N/A**		N/A	N/A	N/A	For apprentices enrolled in new 2 year program
Automotive Refinishing Prep. Technician	basic training tax credit	N/A***	N/A	N/A	N/A	
Automotive Service Technician Level 1	N/A**		N/A	N/A	N/A	
Automotive Service Technician Level 2	N/A**		N/A	N/A	N/A	
Automotive Service Technician Level 3	N/A		graduate program	N/A	N/A	
Automotive Service Technician (Automotive Service Technician Level 4)*	N/A		N/A	graduate program	N/A	
Automotive Upholsterer	basic training tax credit		complete 5400 work-based hours	graduate program	N/A	
Automotive Wheel Alignment and Brake Service Technician	basic training tax credit		N/A	N/A	N/A	
Baker*	N/A**		graduate program	N/A	N/A	
Barber	basic training tax credit		graduate program	N/A	N/A	
Boilermaker (Construction Boilermaker)*	N/A**		graduate program	N/A	N/A	
Boom Truck Operator - Folding Boom 22 Tonnes and Under	basic training tax credit		N/A	N/A	N/A	
Boom Truck Operator - Folding Boom Unlimited Tonnage	basic training tax credit		N/A	N/A	N/A	
Boom Truck Operator - Stiff Boom 40 Tonnes and Under	basic training tax credit		N/A	N/A	N/A	

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			Level 3	Level 4	Level 5	Comments
Program						
Boom Truck Operator - Stiff Boom Unlimited Tonnage	basic training tax credit		N/A	N/A	N/A	
Bricklayer (Mason)* (before 2012)	N/A**		complete level 3	graduate program	N/A	If your employee completed level 3 technical training before 2012, the level 3 TTC is available. If your employee graduated before 2012, the level 4 TTC is available.
Bricklayer (Mason)* (after 2011)	N/A**		graduate program	N/A	N/A	If your employee completes level 3 technical training after 2011, there is no TTC available. If your employee graduates after 2011, the level 3 TTC is available.
Building Envelope Technician	basic training tax credit	N/A***	N/A	N/A	N/A	

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			Level 3	Level 4	Level 5	Comments
Program						
Cabinetmaker (Joiner)*	N/A**		complete level 3	graduate program	N/A	
Cable Splicer	basic training tax credit		complete 5400 work-based hours	graduate program	N/A	
Carpenter*	N/A**		complete level 3	graduate program	N/A	
Communication Technician	basic training tax credit		complete level 3	graduate program	N/A	
Community Antenna Television Technician	basic training tax credit		complete 4500 work-based hours	graduate program	N/A	
Concrete Finisher (Cement Mason)*	N/A**		graduate program	N/A	N/A	
Construction Electrician*	N/A**		complete level 3	graduate program	N/A	
Construction Formwork Technician	basic training tax credit		N/A	N/A	N/A	
Dairy Production Technician	basic training tax credit		N/A	N/A	N/A	
Dairy Production Technician 1	basic training tax credit	N/A***	N/A	N/A	N/A	
Dairy Production Technician 2	N/A***	basic training tax credit	N/A	N/A	N/A	
Diesel Engine Mechanic	basic training tax credit		complete 4800 work-based hours	graduate program	N/A	
Diesel Fuel Injection Mechanic	basic training tax credit		complete 4800 work-based hours	graduate program	N/A	

TABLE	Within first 24 months of industry training agreement	Completion Requirements (for Completion TTC)			
		Level 3	Level 4	Level 5	Comments
Domestic/Commercial Gasfitter – Class B (Domestic/Commercial Gasfitter)	basic training tax credit	N/A	N/A	N/A	
Drywall Finisher	basic training tax credit	graduate program	N/A	N/A	
Electric Motor Systems Technician (Winder Electrician)*	N/A**	complete level 3	graduate program	N/A	
Electronics Communication Technician	basic training tax credit	graduate program	N/A	N/A	
Electronics Technician	basic training tax credit	complete 5400 work-based hours	graduate program	N/A	
Electronics Technician (Consumer Products)*	N/A**	complete 5400 work-based hours	graduate program	N/A	
Electro-Plater	basic training tax credit	complete 5400 work-based hours	graduate program	N/A	
Elevator Mechanic	basic training tax credit	complete 5400 work-based hours	graduate program	N/A	
Embalmer and Funeral Director	basic training tax credit	N/A	N/A	N/A	
Floor Covering Installer*	N/A**	graduate program	N/A	N/A	
Florist	basic training tax credit	N/A	N/A	N/A	
Forklift Mechanic	basic training tax credit	complete 4800 work-based hours	graduate program	N/A	
Funeral Director	basic training tax credit	N/A	N/A	N/A	

TABLE	Within first 24 months of industry training agreement		Completion Requirements (for Completion TTC)			
			Level 3	Level 4	Level 5	Comments
Program						
Gasfitter – Class A	N/A		complete level 3	graduate program	N/A	
Geothermal Technician (Domestic/Residential Geothermal Heating Technician)	basic training tax credit		N/A	N/A	N/A	
Glazier*	N/A**		complete 4800 work-based hours	graduate program	N/A	
Graphic Arts (Bookbinder 1)	basic training tax credit		complete 5400 work-based hours	graduate program	N/A	
Graphic Arts - Litho Pressperson (Web, Sheet Fed, Rotary and Gravure)	basic training tax credit		complete 5400 work-based hours	graduate program	N/A	
Hairstylist (Cosmetologist)*	N/A**		N/A	N/A	N/A	
Hardwood Floorlayer	basic training tax credit		graduate program	N/A	N/A	
Heating Technician (Domestic/Residential Certified Heating Technician)	basic training tax credit		N/A	N/A	N/A	
Heavy Duty Equipment Technician (Mechanic)*	N/A**		complete level 3	graduate program	N/A	
Heavy Equipment Operator Technician	basic training tax credit	N/A***	N/A	N/A	N/A	
Hydraulic Service Mechanic	basic training tax credit		complete 5400 work-based hours	complete 7200 work-based hours	graduate program	
Inboard/Outboard Mechanic	basic training tax credit		complete level 3	graduate program	N/A	
Industrial Electrician*	N/A**		complete level 3	graduate program	N/A	

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			Level 3	Level 4	Level 5	Comments
Instrumentation and Control Technician (Industrial Instrument Mechanic)*	N/A**		complete level 3	graduate program	N/A	
Industrial Mechanic (Millwright)*	N/A**		complete level 3	graduate program	N/A	
Industrial Warehouseperson	basic training tax credit		graduate program	N/A	N/A	
Insulator (Heat and Frost) (Heat and Frost Insulator)*	N/A**		complete level 3	graduate program	N/A	
Ironworker (Ironworker Generalist)*	N/A**		graduate program	N/A	N/A	
Landscape Horticulturist*	N/A**		complete level 3	graduate program	N/A	
Lather (Interior Systems Mechanic) (Wall and Ceiling Installer)*	N/A**		graduate program	N/A	N/A	
Locksmith	basic training tax credit		N/A	N/A	N/A	
Log Builder	basic training tax credit		complete level 3	graduate program	N/A	
Logistics and Distribution Person 2	N/A***	basic training tax credit	N/A	N/A	N/A	
Logistics and Distribution Person 3	N/A		graduate program	N/A	N/A	
Lumber Manufacturing Industry (Benchperson)	basic training tax credit	N/A***	N/A	N/A	N/A	
Lumber Manufacturing Industry (Circular Sawfiler)	basic training tax credit	N/A***	N/A	N/A	N/A	
Lumber Manufacturing Industry (Sawfitter)	basic training tax credit		N/A	N/A	N/A	
Machinist*	N/A**		complete level 3	graduate program	N/A	

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Program					
Marine Engine Mechanic	basic training tax credit	complete 4770 work-based hours	graduate program	N/A	
Marine Mechanical Technician	basic training tax credit	N/A	N/A	N/A	
Marine Repair Technician	basic training tax credit	complete level 3	graduate program	N/A	
Meatcutter	basic training tax credit	graduate program	N/A	N/A	
Metal Fabricator (Fitter)*	N/A**	complete level 3	graduate program	N/A	
Meter Technician	basic training tax credit	complete 4725 work-based hours	graduate program	N/A	
Mobile Crane Operator*	N/A**	graduate program	N/A	N/A	
Mobile Crane Operator - Hydraulic 80 Tonnes and Under	basic training tax credit	N/A	N/A	N/A	
Mobile Crane Operator - Hydraulic Unlimited Tonnage	basic training tax credit	N/A	N/A	N/A	
Mobile Crane Operator - Lattice Boom Hydraulic Crane*	N/A**	N/A	N/A	N/A	
Mobile Crane Operator – Lattice Boom Friction Crane*	N/A**	N/A	N/A	N/A	
Motion Picture and Theatre (Grip)	basic training tax credit	N/A	N/A	N/A	
Motion Picture and Theatre (Set Dresser)	basic training tax credit	N/A	N/A	N/A	
Motor Vehicle Body Repairer (Metal and Paint) (Automotive Collision Repair Technician)*	N/A**	complete 5100 work-based hours	graduate program	N/A	

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			Level 3	Level 4	Level 5	Comments
Motorcycle Mechanic*	N/A**		complete 4500 work based hours	graduate program	N/A	
Moulder and Coremaker	basic training tax credit		complete 5400 work-based hours	graduate program	N/A	
Oil Burner Mechanic (Residential)*	N/A**		complete 4800 work-based hours	graduate program	N/A	
Outdoor Power Equipment Technician	basic training tax credit		complete level 3	graduate program	N/A	
Painter and Decorator*	N/A**		graduate program	N/A	N/A	
Parts and Warehousing Person 1	N/A**		N/A	N/A	N/A	
Partsperson 2	N/A**		N/A	N/A	N/A	
Partsperson (Partsperson 3)*	N/A		graduate program	N/A	N/A	
Piledriver and Bridgeworker	basic training tax credit		graduate program	N/A	N/A	
Planermill Maintenance Tech 1	basic training tax credit	N/A***	N/A	N/A	N/A	
Planermill Maintenance Tech 2	basic training tax credit		N/A	N/A	N/A	
Plasterer	basic training tax credit		complete 3600 work-based hours	graduate program	N/A	
Plumber*	N/A**		complete level 3	graduate program	N/A	
Powerline Technician*	N/A**		complete level 3	graduate program	N/A	
Production Horticulturist	basic training tax credit		complete level 3	graduate program	N/A	

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			Level 3	Level 4	Level 5	Comments
Professional Cook 1	N/A**		N/A	N/A	N/A	
Professional Cook 2	N/A**		N/A	N/A	N/A	
Cook (Professional Cook 3)*	N/A		graduate program	N/A	N/A	
Railway Car Technician	basic training tax credit		complete 4500 work-based hours	graduate program	N/A	
Recreational Vehicle Service Technician*	N/A**		complete level 3	graduate program	N/A	
Refrigeration and Air Conditioning Mechanic (Refrigeration Mechanic)*	N/A**		complete level 3	graduate program	N/A	
Reinforcing Steel Installer	basic training tax credit		N/A	N/A	N/A	
Residential Building Maintenance Worker	basic training tax credit		graduate program	N/A	N/A	
Residential Construction Framing Technician	basic training tax credit	N/A**	N/A	N/A	N/A	
Residential Steep Roofer	basic training tax credit		graduate program	N/A	N/A	
Rig Technician*	N/A		graduate program	N/A	N/A	
Roofer*	N/A**		graduate program	N/A	N/A	
Security Alarm Installer	basic training tax credit		N/A	N/A	N/A	
Sheet Metal Worker*	N/A**		complete level 3	graduate program	N/A	
Sprinkler System Installer*	N/A**		complete level 3	graduate program	N/A	
Steamfitter (Pipefitter)*	N/A**		complete level 3	graduate program	N/A	
Telecontrol Technologist	basic training tax credit		complete 5400 work-based hours	complete 7200 work-based hours	graduate program	

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		Level 3	Level 4	Level 5	Comments
Program					
Tilesetter*	N/A**	graduate program	N/A	N/A	
Tire Repairer	basic training tax credit	N/A	N/A	N/A	
Tool and Die Maker*	N/A**	complete level 3	graduate program	N/A	For apprentices enrolled in old four year program
Tool and Die Maker*	N/A**	N/A	N/A	N/A	For apprentices enrolled in new 1 year program
Tower Crane Operator	basic training tax credit	N/A	N/A	N/A	
Transport Refrigeration Mechanic	basic training tax credit	graduate program	N/A	N/A	
Transport Trailer Technician (Commercial Trailer Mechanic)*	N/A**	graduate program	N/A	N/A	
Truck and Transport Mechanic (Commercial Transport Vehicle Mechanic)	N/A**	Complete level 3	graduate program	N/A	
Utility Arborist	basic training tax credit	N/A	N/A	N/A	
Water Well Driller	basic training tax credit	N/A	N/A	N/A	
Welder (level "A")*	N/A	graduate program	N/A	N/A	
Welder (level "B")*	N/A**	N/A	N/A	N/A	
Welder (level "C")*	N/A**	N/A	N/A	N/A	