

Training Tax Credits for Employers

Income Tax Act (British Columbia)

Are you an employer who is employing an apprentice?

Do you need to know how to claim your training tax credit?

This bulletin provides specific information on training tax credits for employers. The Training Tax Credit Program provides refundable tax credits for salary and wages paid by eligible employers to eligible employees. Eligible employers can be individuals, corporations or active members of a partnership.

Effective January 1, 2007, if you are an eligible employer you may claim the training tax credits when filing your **T2 Corporation Income Tax Return** or **T1 Individual Income Tax Return** with the Canada Revenue Agency (CRA). The apprentices you employ may also be eligible for the training tax credits. For more information, please see **Bulletin PIT 002**, *Training Tax Credits for Apprentices*.

Please note: The Training Tax Credit Program was scheduled to expire on December 31, 2011; however, Budget 2012 has proposed the extension of this program for an additional three years to December 31, 2014.

Table of Contents

Industry Training Authority	2
Eligibility Requirements	2
Training Tax Credits.....	3
Basic Tax Credit	3
Completion Tax Credit.....	4
Enhanced Tax Credit.....	6
Requirements for Completing a Tax Credit Level.....	6
Applying for the Credit.....	8
Table of Eligible Programs and Completion Requirements	11

Industry Training Authority

The Industry Training Authority oversees British Columbia's industry training and apprenticeship system, including the administration of the Inter-provincial (Red Seal) and British Columbia recognized (non-Red Seal) training programs.

The Red Seal training programs follow national standards for content, assessment and achievement in trades, such as carpentry, electrical, plumbing and automotive repair.

The non-Red Seal training programs follow provincial standards for content, assessment and achievement in trades, such as diesel engine mechanics, lumber manufacturing and security alarm installation.

Eligibility Requirements

You are eligible to claim the training tax credit if you are subject to British Columbia income tax for the taxation year in which the credit is being claimed. You are subject to British Columbia income tax if you are either:

- an individual who resided in British Columbia on the last day of the taxation year, or
- a corporation that maintained a permanent establishment at any time in the taxation year.

If you are an individual, or a corporation, that is an active member of a partnership, you may claim your proportionate share of the partnership's tax credit. An active member of a partnership includes a partner that is engaged in a business similar to the partnership. Limited partners are not eligible to claim the credit.

Who is Not Eligible?

You are not eligible to claim the training tax credit if you are a corporation that:

- is exempt from tax under section 27 of the *Income Tax Act* (the Act),
- has taxable income that is exempt under Part I of the federal *Income Tax Act* (the federal Act), or
- is controlled directly or indirectly by persons who are exempt from tax under section 27 of the Act or under Part I of the federal Act.

Training Tax Credits

There are three types of training tax credits.

1. The Basic Tax Credit for non-Red Seal training programs.
2. The Completion Tax Credit for both Red Seal and non-Red Seal training programs.
3. The Enhanced Tax Credit for First Nations individuals and persons with disabilities.

Basic Tax Credit

The Basic Tax Credit is based on the salary and wages you pay an eligible apprentice in the first 24 months of an industry training agreement. The employee must have signed an industry training agreement under the *Industry Training Authority Act* and be registered in a British Columbia recognized (non-Red Seal) program. The eligible recognized programs are listed in the table at the end of this bulletin.

Please note: The start date of the industry training agreement will be on either the employee's transcript or the employee's trainee registration card issued by the Industry Training Authority.

The chart below lists the amounts of the Basic Tax Credit. Non-Red Seal Programs		
Basic	Levels 1 & 2 (First 24 months)	Before July 1, 2009: 10% of eligible salary and wages up to \$2,000
		After June 30, 2009: 20% of eligible salary and wages up to \$4,000

The Basic Tax Credit is available only for non-Red Seal programs. You cannot claim the Basic Tax Credit for salary and wages paid to an employee who is registered in a

Red Seal program. The eligible industry training programs are listed in the table at the end of this bulletin.

Employees must be employed in a position that is:

- in a business carried on **in British Columbia** in the taxation year by the eligible employer, and
- **related** to a non-Red Seal program in which the employee is registered.

Eligible period

The eligible period is the part of the taxation year that is within 24 months from the date the employee entered into the industry training agreement. The eligible period must be between January 1, 2007 and December 31, 2014.

Salary and wages

The gross salary and wages are the amount you pay to an eligible employee in a taxation year. Gross salary and wages do not include profits, bonuses, employee benefits, stock options or unpaid amounts that are incurred under section 78(4) of the federal Act. Also, salary and wages do not include government and non-government assistance.

Please note: Salary and wages paid in a taxation year must be paid between January 1, 2007 and December 31, 2014. Salary and wages paid prior to January 1, 2007, do not qualify.

Completion Tax Credit

The Completion Tax Credit is based on the salary and wages you pay to an employee who has completed level 3, 4 or 5 of an eligible training program on or after January 1, 2007.

The chart below lists the amounts of the Completion Tax Credit for completing **tax credit levels 3, 4 and 5**.

Red Seal & Non-Red Seal Programs		
Completion	Level 3	15% of eligible salary and wages up to \$2,500
Completion	Level 4	15% of eligible salary and wages up to \$3,000
Completion	Level 5	15% of eligible salary and wages up to \$3,000

The Completion Tax Credit is available for both Inter-provincial (Red Seal) and British Columbia recognized (non-Red Seal) programs. The eligible training

programs and completion requirements for tax credit levels 3, 4 and 5 are listed in the table at the end of this bulletin.

Employees must be employed in a position that is:

- in a business carried on **in British Columbia** in the taxation year by the eligible employer, and
- **related** to a Red Seal or a non-Red Seal program in which the employee is registered.

Eligible period

The eligible period is the period that ends at any time in a month that includes the employee's completion date, does not exceed 12 months and begins on or after January 1, 2007 to December 31, 2014.

Example 1

If an employee completes tax credit level 3 on February 18, 2010, and your year end is December 31, 2010, you can calculate the level 3 tax credit based on wages from March 1, 2009 to February 28, 2010. Even though the eligible wage period straddles two tax years, the level 3 tax credit must be claimed in the 2010 tax year. In this example, there is no level 3 tax credit available for the 2009 tax year.

Please note: A previous employer may also claim a Completion Tax Credit if they employed an employee within the 12 month period ending on any day in the month that the employee completed tax credit level 3 or higher. The Completion Tax Credit must be claimed in the taxation year in which the employee completes the Completion Tax Credit requirements.

Salary and wages

The gross salary and wages are the amount you pay to an eligible employee in a taxation year. Gross salary and wages do not include profits, bonuses, employee benefits, stock options or unpaid amounts that are incurred under section 78(4) of the federal Act. Also, salary and wages do not include government and non-government assistance.

Please note: Salary and wages paid in a taxation year must be paid between January 1, 2007 and December 31, 2014. Salary and wages paid prior to January 1, 2007, do not qualify.

Enhanced Tax Credit

The Enhanced Tax Credit is available to you as an employer of a First Nations individual or a person with a disability, if the employee:

- is registered as an Indian under the *Indian Act* (Canada), or
- is entitled to a Disability Tax Credit under the federal *Income Tax Act*,

and you:

- are entitled to a Basic Tax Credit for the year,
- are entitled to a Completion Tax Credit for the year, or
- are claiming the federal Apprenticeship Job Creation Tax Credit for the year.

The chart below lists the amounts of the Enhanced Tax Credit.

Credits	Enhanced Tax Credit	Total Tax Credit
Basic Tax Credit	Before July 1, 2009: 50% of basic tax credit up to \$1,000	Before July 1, 2009: Up to \$3,000
	After June 30, 2009: 50% of basic tax credit up to \$2,000	After June 30, 2009: Up to \$6,000
Completion Tax Credit Level 3	50% of completion tax credit for level 3 up to \$1,250	Up to \$3,750
Completion Tax Credit Level 4	50% of completion tax credit for level 4 up to \$1,500	Up to \$4,500
Completion Tax Credit Level 5	50% of completion tax credit for level 5 up to \$1,500	Up to \$4,500
Federal Apprenticeship Job Creation Tax Credit	Before June 3, 2010: 15% of eligible salary and wages paid up to \$1,000	Up to \$1,000
	After June 2, 2010: 5.5% of eligible salary and wages paid up to \$1,000	

For more information on the federal government's Apprenticeship Job Creation Tax Credit, please visit their website at www.cra-arc.gc.ca/tx/ndvdl/tpcs/ncm-tx/rtrn/cmpltng/ddctns/lns409-485/412/jctc-eng.html

Requirements for Completing a Tax Credit Level

Unlike the Basic Tax Credit, the Completion Tax Credit requires the employee to complete certain requirements before the employer can claim the Completion Tax Credit.

To complete the requirements for a Completion Tax Credit level, the employee must:

- complete a certain number of work-based hours,
- complete a specific technical training level, or
- graduate from a program.

Completing Work-Based Hours

For programs where completion requirements are a certain number of work-based hours, an employee must complete the required work-based hours to complete that level. The number of hours on an employee's transcript must be **the same as, or greater than**, the number of hours required to complete a level. All work-based hours **must be** submitted to the Industry Training Authority to claim the training tax credits.

If the number of hours shown on the transcript is less than the total required for that level (see table at the end of this bulletin), you **are not** eligible for the tax credit for that level for that year.

Example 2

If an employee is registered with the Industry Training Authority for the Automotive Upholsterer program, the completion requirement for tax credit level 3 is "complete 5,400 work-based hours" (see the table at the end of this bulletin). Once the transcript shows that the employee completed 5,400 work-based hours, you can claim the Completion Tax Credit of 15% of eligible salaries and wages paid in the previous 12 months, up to \$2,500.

Please note: This information will be included on your employee's transcript from the Industry Training Authority.

Completing Specific Technical Training

For programs where completion requirements are completing specific technical training, the Industry Training Authority will issue a transcript to the employee once they have completed the technical training. The transcript will be updated each time the employee completes a technical training level.

Example 3

If an employee is registered with the Industry Training Authority for the Carpenter program, the completion requirement for tax credit level 3 is "complete level 3" (see the table at the end of this bulletin). Once the transcript shows that the employee completed technical training level 3, you can claim the Completion Tax Credit of 15% of eligible salaries and wages paid in the previous 12 months, up to \$2,500.

Graduating a Program

The final level of an eligible program is “graduate program”. To graduate a program, an employee must receive one or more of the following certificates.

- Certificate of Qualification
- Certificate of Qualification with an Inter-Provincial Red Seal Endorsement
- Certificate of Apprenticeship

Example 4

If an employee is registered with the Industry Training Authority for the Industrial Mechanic (Millwright) program, the completion requirement for tax credit level 4 is “graduate program” (see the table at the end of this bulletin). Once the transcript shows that the employee has received a Certificate of Qualification, a Certificate of Qualification with an Inter-Provincial Red Seal Endorsement or a Certificate of Apprenticeship, you can claim the Completion Tax Credit of 15% of eligible salaries and wages up to \$3,000.

Please note: If an employee receives more than one certificate, or a certificate and a Red Seal Endorsement for graduating from the same program, you can claim only one credit for that program.

Applying for the Credit

Filing Requirements

The training tax credit is a fully refundable tax credit. You must apply the credit against your total taxes payable. If your credit is greater than your total taxes payable, the excess of the credit will be paid out as a refund.

Please note: The tax credit amount is taxable for employers as it is considered to be government assistance.

You may claim more than one credit during a taxation year if your employee completes the requirements for more than one credit, or more than one level, during a taxation year.

Example 5

If an employee completes technical training level 3 of the Plumber program during 2010, you can claim a Completion Tax Credit of up to \$2,500 for the completion of level 3. If, during 2010, the same employee also receives a Certificate of Qualification with an Inter-Provincial Red Seal Endorsement for the Plumber program, you can claim a Completion Tax Credit of up to

\$3,000 for the completion of the level 4 tax credit. The total amount of the credit for the 2010 taxation year will be up to \$5,500.

If you owe \$3,500 in federal and provincial taxes, you can use the training tax credit to reduce the taxes you owe. The remainder of the credit equal to \$2,000 (\$5,500 - \$3,500) will be paid as a tax refund.

The tax credit amount is taxable and you will be required to include the refund either in your taxable income, or as a reduction of expenses or cost, in the taxation year in which you receive the tax credit.

You must submit either the *British Columbia Training Tax Credit (Employers)* form (**T1014-1**) with your **T1 Individual Income Tax Return** or the *British Columbia Training Tax Credit* form (**Schedule 428**) with your **T2 Corporation Income Tax Return**.

Please note: You need to file form **T1014-1** or form **T2SCH428** to meet the following deadlines.

- Basic Tax Credit and Enhanced Basic Tax Credit - within 36 months of the end of the taxation year for which the eligible salaries and wages were paid.
- Completion Tax Credit and Enhanced Completion Tax Credit - within 36 months of the end of the taxation year in which the employee completed the requirements for a tax credit level.

Example 6

If an employee completed tax credit level 4 in July 2010, and your tax year ends on December 31, 2010, you must submit a **T1014-1** form with your **T1 Individual Income Tax Return** or **T2SCH428** form with your **T2 Corporation Income Tax Return** by December 31, 2013.

Required Documentation

Basic Tax Credit or Completion Tax Credit

If you are claiming a Basic Tax Credit or a Completion Tax Credit, you may be required to provide a copy of your employee's transcript from the Industry Training Authority and a copy of your employee's trainee registration card.

If an employee is required to graduate from a program to complete a level, you may be required to provide a copy of your employee's Certificate of Qualification, Certificate of Qualification with an Inter-Provincial Red Seal Endorsement or Certificate of Apprenticeship.

Need more info?

Training Tax Credit website: www.sbr.gov.bc.ca/business/Income_Taxes/TTC/default.htm

Ministry of Finance

Income Taxation Branch
PO Box 9444 Stn Prov Govt
Victoria BC V8W 9W8

Telephone (Victoria): 250 387-3332
Toll free in Canada: 1 877 387-3332
Fax: 250 356-9243
E-mail: ITBTaxQuestions@gov.bc.ca

Industry Training Authority

Suite 110, 2985 Virtual Way
Vancouver BC V5M 4X7

Telephone: 778 328-8700
Toll-free in British Columbia: 1 866 660-6011
Fax: 778 328-8701
Email: customerservice@itabc.ca
Website: www.itabc.ca

Canada Revenue Agency

Surrey Tax Centre
9755 King George Boulevard
Surrey BC V3T 5E1

Toll-free in Canada: 1 800 959-8281
Business Enquiries: 1 800 959-5525
Website: www.cra-arc.gc.ca

The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation. The *Income Tax Act* and Regulations are on our website at www.sbr.gov.bc.ca/business/Income_Taxes/Corporation_Income_Tax/legislation.htm

Table of Eligible Programs and Completion Requirements

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, see the section above, Requirements for Completing a Tax Credit Level.

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	

TABLE	Within first 24 months of industry training agreement		Completion Requirements (for Completion TTC)			
			Level 3	Level 4	Level 5	Comments
Program						
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
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	

TABLE	Within first 24 months of industry training agreement	Completion Requirements (for Completion TTC)			
		Level 3	Level 4	Level 5	Comments
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	
Boom Truck Operator - Stiff Boom Unlimited Tonnage	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
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	
Cabinetmaker (Joiner)*	N/A**		complete level 3	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
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	
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	

TABLE	Within first 24 months of industry training agreement	Completion Requirements (for Completion TTC)			
		Level 3	Level 4	Level 5	Comments
Program					
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	
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	

TABLE	Within first 24 months of industry training agreement		Completion Requirements (for Completion TTC)			
			Level 3	Level 4	Level 5	Comments
Program			Level 3	Level 4	Level 5	Comments
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	
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	

TABLE	Within first 24 months of industry training agreement		Completion Requirements (for Completion TTC)			
			Level 3	Level 4	Level 5	Comments
Program						
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	
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	

TABLE	Within first 24 months of industry training agreement	Completion Requirements (for Completion TTC)			
		Level 3	Level 4	Level 5	Comments
Program					
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	
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	

TABLE	Within first 24 months of industry training agreement		Completion Requirements (for Completion TTC)			
			Level 3	Level 4	Level 5	Comments
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	
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	

TABLE	Within first 24 months of industry training agreement		Completion Requirements (for Completion TTC)			
			Level 3	Level 4	Level 5	Comments
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	
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

TABLE	Within first 24 months of industry training agreement	Completion Requirements (for Completion TTC)			
		Level 3	Level 4	Level 5	Comments
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	