



Graduated Apprenticeship Grant for Employers (GAGE)



Background

Corporations and unincorporated businesses have had the ability to claim the Apprenticeship Training Tax Credit (ATTC) in the past. As a result of the 2017 Ontario Economic Outlook and Fiscal Review presented by the Ontario Minister of Finance, the ATTC will be phased out and replaced with the Graduated Apprenticeship Grant for Employers (GAGE).

Eligibility

Apprentices who register after November 14, 2017 will be subject to the new GAGE process, while those apprentices who registered before November 14, 2017 will continue under the ATTC program for a maximum of 36 months.

Unlike the ATTC which uses months to determine the eligibility, GAGE uses milestones to determine eligibility for the grants. The previous 125 trades that were eligible under the ATTC continue to be eligible under GAGE, as well 5 additional Red Seal services sector trades: hairstylist, cook, horticultural/landscape technician, baker/patisserie, and appliance service technician (please see the attached appendix for the full listing of available trades).

Please note the Federal Apprenticeship Job Creation Tax Credit of up to \$2,000 is still available, and must be applied for on the corporate tax return each year for a maximum of 24 months. The change only relates to Ontario side of Apprenticeship tax credit.

Application

Employers must now register their apprentices online (<https://www.eoss.tcu.gov.on.ca/AOL/training/prerequisites>). Once applied, all grants will be automatically assessed as the apprentices make their way through the program. To apply you must have the following information before beginning the application process:

- Apprentices
 - o SIN
 - o Complete mailing address
 - o Telephone number
 - o Email address
 - o Start date of your apprenticeship training with sponsor
 - o Number of regular working or training hours per week
 - o Proof of age*
 - Baptismal certificate
 - Birth certificate
 - Driver's license



- Passport (valid or expired)
- Nexus card
- Ontario/Canadian registration licence
- Ontario photo card
- Certificate of Canadian Citizenship or Naturalization
- Government of Canada certificate of Indian or Metis status
- Current identity document issued by a Canadian government ministry or agency with a vigorous registration or security clearance process (OPP/RCMP).
- Proof of SIN*
 - SIN card
 - Government income tax form
 - Record of employment
- Proof of education*
 - GED certificate - Canadian
 - GED certificate - foreign (accredited)
 - High school diploma - Canadian
 - High school diploma - foreign (accredited)
 - Postsecondary diploma - Canadian
 - Postsecondary diploma - foreign (accredited)
 - Trade certificate - Canadian
 - Trade certificate - foreign (accredited)
 - Academic transcript
 - Upgrading certificate - Canadian
 - Upgrading certificate – Ontario
- Sponsors (employers)
 - Full legal business name of sponsor
 - Complete mailing address for your sponsor, including postal code
 - Sponsor telephone number
 - First and last name of the contact for your sponsor
 - Sponsor contact phone number and email address
 - Sponsor ID number (optional, but will speed up process if available)

*Documents must be uploaded during application process or provided to a local Ontario apprenticeship office.

Once sponsor and apprentice have been approved through the above mentioned registration process, a training agreement is required to be signed. All apprentices have 90 days from registration date to become a member of the Ontario College of Trades or the training agreement will become void.



Grants

Under the GAGE the following grants will be available to employers for registered apprentices.

	Level 1	Level 2	Level 3	Level 4**	Certification	Grand Total
Grant when level completed	\$2,500	\$2,500	\$3,500	\$3,500	\$4,700	\$16,700
Underrepresented bonus ***	\$500	\$500	\$500	\$500	\$500	\$2,500
Total per level	\$3,000	\$3,000	\$4,000	\$4,000	\$5,200	\$19,200

*Above table does not capture the in-demand bonus, which will offer additional funding on top of the amounts listed. The government is committed to developing an additional incentive for in-demand trade in June 2018 based on labour market information.

**There are 130 designated trades currently with four levels of in-school training. It takes between two and five years to complete an apprenticeship.

***Apprentices in underrepresented groups are those groups that include women, Indigenous peoples, Francophones, people with disabilities, newcomers and visible minorities.

What if trade is ineligible?

There is the Apprenticeship Employer Completion Bonus of \$1,000 that is eligible to those employers who apprentices are ineligible for GAGE. The 27 trades that are currently not eligible for GAGE are:

- 211W Wooden Boat Rebuilder/Repairer
- 219C Saddlery
- 219D Horse Harness Maker
- 245R Retail Meat Cutter
- 288R Relay and Instruction Technician
- 296B Native Clothing & Crafts Artisan
- 297B Special Events Coordinator
- 415B Assistant Cook
- 415C Chef
- 415D Institutional Cook
- 423A Baker
- 444A Arborist
- 444B Utility Arborist
- 600H Horse Groom
- 606G Gemsetter/Goldsmith
- 606W Hardware, Lumber, and Building Materials Retailer
- 620A Child and Youth Worker
- 620B Aboriginal Child Development Practitioner
- 620C Child Development Practitioner



- 620D Developmental Services Worker
- 620E Educational Assistant
- 634A Information Technology - Contact Centre Technical Support Agent
- 634D Information Technology - Contact Centre Sales Agent
- 634E Information Technology - Contact Centre Customer Service Agent
- 640D Agriculture - Dairy herds person
- 640F Agriculture - Fruit grower
- 640S Agriculture - Swine herds person

Tax Consequences

Similar to the ATTC, GAGE will be taxed in the year earned. This will either be complete through adding grants received to income or as a reduction of wages. Therefore, clients will be required to submit any documentation from the Ontario Ministry's in regards to grants received in the year.

The Federal Apprenticeship Job Creation Tax Credit has remained unchanged and will continue to be taxed in the year in which it is received.



APPENDIX 1

- 200G Precision Metal Fabricator
- 207S Light Rail Overhead Contact Systems Linesperson
- 225A Optics Technician (Lens and Prism Maker)
- 225F Thin Film Technician
- 237S Pool, Hot Tub and Spa Service Technician
- 237T Pool, Hot Tub and Spa - Installer
- 239B Tool and Gauge Inspector
- 240P Parts Technician
- 241A Terrazzo, Tile and Marble Setter
- 244G Cement (Concrete) Finisher
- 244H Restoration Mason
- 244K Precast Concrete Erector
- 244L Precast Concrete Finisher
- 246F Process Operator: Refinery, Chemical and Liquid Processes
- 246R Process Operator - Power
- 246T Process Operator - Food Manufacturing
- 246W Process Operator Wood Products
- 253A Heat and Frost Insulator
- 253H Hazardous Materials Worker
- 255B Facilities Technician
- 255W Facilities Mechanic
- 259L Locksmith
- 263F Pump Systems Installer
- 267G Composite Structures Technician
- 268R Railway Car Technician
- 269E Entertainment Industry Power Technician
- 274L Automotive Glass Technician
- 277M Mould or Die Finisher
- 277Z Hydraulic/Pneumatic Mechanic
- 278B Surface Blaster
- 282E Powered Lift Truck Technician
- 289F Electrician (Signal Maintenance)
- 295A Tire Wheel and Rim Mechanic
- 296A Native Residential Construction Worker
- 297A Ski Lift Mechanic
- 306A Plumber
- 307A Steamfitter
- 308A Sheet Metal Worker



- 308R Residential (Low Rise) Sheet Metal Installer
- 309A Electrician - Construction and Maintenance
- 309C Electrician - Domestic and Rural
- 310B Auto Body and Collision Damage Repairer
- 310C Fuel and Electrical Systems Technician - No New Registrations
- 310D Transmission Technician
- 310E Alignment and Brakes Technician
- 310G Motorcycle Technician
- 310J Truck-Trailer Service Technician
- 310K Automotive Electronic Accessory Technician
- 310Q Auto Body Repairer
- 310S Automotive Service Technician
- 310T Truck and Coach Technician
- 313A Refrigeration and Air Conditioning Systems Mechanic
- 313D Residential Air Conditioning Systems Mechanic
- 332A Hairstylist
- 339A Hoisting Engineer - Mobile Crane Operator 1
- 339B Hoisting Engineer - Tower Crane Operator
- 339C Hoisting Engineer - Mobile Crane Operator 2
- 401A Brick and Stone Mason
- 401R Refractory Mason
- 403A General Carpenter
- 404C Painter and Decorator - Commercial and Residential
- 404D Painter and Decorator Industrial
- 410K Motive Power Machinist
- 410N Automotive Painter
- 415A Cook
- 416E Electronic Service Technician
- 420A Ironworker - Structural and Ornamental
- 420B Ironworker Generalist
- 421A Heavy Duty Equipment Technician
- 421C Turf Equipment Technician
- 423C Baker-Patissier
- 424A Architectural Glass and Metal Technician
- 425A Agricultural Equipment Technician
- 426A Construction Millwright
- 427A Sprinkler and Fire Protection Installer
- 428A Construction Boilermaker
- 429A General Machinist
- 430A Tool and Die Maker



- 430M Machine Tool Builder and Integrator
- 431A Mould Maker
- 433A Industrial Mechanic Millwright
- 434A Powerline Technician
- 435A Small Engine Technician
- 435B Marine Engine Technician
- 437A Metal Fabricator (Fitter)
- 438A Cabinetmaker
- 441C Horticultural Technician
- 442A Industrial Electrician
- 443A Pattern Maker
- 445A Appliance Service Technician
- 446A Electric Motor System Technician
- 447A Instrumentation and Control Technician
- 448A Floor Covering Installer
- 449A Roofer
- 450A Construction Craft Worker
- 451A Drywall, Acoustic and Lathing Applicator
- 452A Reinforcing Rodworker
- 453A Drywall Finisher and Plasterer
- 455A Exterior Insulated Finish Systems Mechanic
- 456A Welder
- 456P Pressure Systems Welder
- 600P Blacksmith
- 602C Tool and Cutter Grinder
- 602H Roll Grinder/Turner
- 605B Water Well Driller
- 609C Packaging Machine Mechanic
- 611B Saw Filer/Fitter
- 614A Draftperson - Mechanical
- 614B Draftsperson Plastic Mould Design
- 614C Draftsperson Tool and Die Design
- 615A Bearings Mechanic
- 617A Electrical Control (Machine) Builder
- 630A Micro Electronics Manufacturer
- 630B Surface Mount Assembler
- 630T Tool/Tooling Maker
- 631A Network Cabling Specialist
- 634B Information Technology - Hardware Technician
- 634C Information Technology - Network Technician



- 636A Heavy Equipment Operator - Tractor Loader Backhoe
- 636B Heavy Equipment Operator - Excavator
- 636C Heavy Equipment Operator - Dozer
- 636E Elevating Devices Mechanic
- 637C Concrete Pump Operator
- 638A Tractor -Trailer Commercial Driver
- 661H Fitter Assembler (Motor Assembly)
- 670C Computer Numerical Control (CNC) Programmer
- 670D Die Designer
- 670E Mould Designer
- 690H Recreation Vehicle Technician