

Incentives for Apprenticeship Training

The incentives available to employers and registered apprentices are as follows:

For Employers:

Federal - Apprenticeship Job Creation Tax Credit:

Employers can receive a non-refundable tax credit equal to 10% of the eligible salaries and wages payable to registered apprentices in designated Red Seal trades for the first two years of their apprenticeship contract. The maximum credit is \$2,000 per year for each eligible apprentice. <http://www.cra-arc.gc.ca/tx/ndvds/tpcs/ncm-tx/rtrn/cmpltng/ddctns/Ins409-485/412/jctc-eng.html>

Provincial – Apprenticeship Wage Subsidy (AWS) Program:

The AWS Program will provide financial incentive to employers to help offset salary costs of hiring apprentices. The subsidies will be applied to participating apprentices based on their years of experience which includes 90 per cent for first year apprentices; 80 per cent for the second year; and 60 per cent for the third and fourth-year apprentices. <http://www.aes.gov.nl.ca/lmda/apprenticeship.html>

Provincial - Journeyman Mentorship Program (JMP):

The JMP incentive will provide financial contributions to eligible employers to hire a journeyman (JP) mentor to train apprentices and gain work experience they need to progress through their apprenticeship program. This program will offset the salary of JP mentor(s) and the rate will be based on the number of apprentices on site, 100% of JP salary for 3 or more apprentices on site and 75% of JP salary for 2 apprentices on site. <http://www.aes.gov.nl.ca/foremployers/journeymanmentorship.html>

For Registered Apprentices:


Federal - Incentive and Completion Grants:

The Apprenticeship Incentive Grant is a taxable cash grant of **\$1,000 per year/level** up to a maximum of \$2,000 available to registered apprentices once they have successfully completed their first or second year/level of an apprenticeship program.

The Apprenticeship Completion Grant is a taxable cash grant of **\$2,000** available to all registered apprentices who have obtained their journeyman certification in a designated Red Seal trade.

http://www.hrsdc.gc.ca/eng/workplaceskills/trades_apprenticeship/index.shtml

Federal - Employment Insurance (E.I.) Benefits:

Human Resources and Skills Development Canada (HRSDC) may provide temporary financial assistance to eligible apprentices if they have worked sufficient hours to establish an E.I. claim and meet other specific criteria. HRSDC also provides temporary income support to apprentices who are living away from home during periods of classroom training. For more information on E.I. benefits, visit the [HRSDC](#)  website or contact the nearest HRSDC office.

Provincial – Advanced Level Apprenticeship Training Tuition Fees:

The Apprenticeship and Trades Certification Division of the Department of Advanced Education and Skills will cover the tuition fees for apprentices who are registered with the Apprenticeship Division and enroll in the Advanced Level training program of a designated trade occupation in the Province of Newfoundland and Labrador.