

Government of Ontario Economic Update

November • 21st • 2017

On November 14, 2017, the Government of Ontario released its economic update.

The update contained an important change to the funding of apprenticeship training in Ontario. For many years, the Ontario government provided assistance to employers via a refundable income tax credit called the Apprenticeship Training Tax Credit (ATTC). Effective for apprenticeships registered on or after November 15, 2017, the ATTC will be replaced by a grant program called the Graduated Apprenticeship Grant for Employers (GAGE).

The ATTC provided a refundable tax credit of up to \$5,000 per eligible apprentice per year for the first 36 months of the qualifying apprenticeship. The maximum amount per apprentice was \$15,000 per year. The new apprenticeship grant (GAGE) provides up to \$16,700 per apprentice plus a possible bonus of \$2,500 for persons from certain underrepresented groups. Attached please find information from the Ontario government website on GAGE.

Like the ATTC, GAGE grants are taxable to the employer. We understand that enrolment in the grant program is automatic, but you should confirm that fact when you register an apprentice. It will no longer be necessary to apply for the Apprenticeship Training Tax Credit through a corporation's T2 annual corporate tax return. Given that the grant will no longer be received through the corporate tax return, higher taxes payable balances along with increased tax instalment payments should be expected for those corporations that have become accustomed to receiving significant credits.

If you have any questions, please contact our offices at 705-675-2200 or fcr@fcrca.com.



Graduated Apprenticeship Grant for Employers

The Graduated Apprenticeship Grant for Employers (GAGE) provides payments to employers who hire and train apprentices in 130 eligible trades.

- What is GAGE?
- Who can apply?
- How do I apply?
- How much funding can I get?
- Which trades are eligible?
- How can I get more information?

What is GAGE?

The Graduated Apprenticeship Grant for Employers (GAGE) provides payments to employers who hire (sponsor) and train apprentices in 130 eligible trades. Eligible employers will receive an automatic payment as their apprentice completes each level of training and when they achieve their Certificate of Apprenticeship or Certificate of Qualification. Eligible employers can receive up to \$19,200 per apprentice over the period of the apprenticeship. This includes a \$500 bonus for eligible employers for each completion milestone an apprentice finishes if the apprentice is from an underrepresented group.

The government will develop an additional incentive for in-demand trades in spring 2018 based on labour market information.

Who can apply?

Starting November 15, 2017, all employers who register apprentices in one of 130 eligible trades will be eligible to receive GAGE – grant funding will be triggered by the apprentices completing their first level of in-class training.

How do I apply?

Starting November 15, employers registering an apprentice in an eligible trade will automatically be enrolled in the program. Employers will receive grant payments as the apprentice completes each level of training (payments will begin as early as spring 2018).

How much funding can I get?

Eligible employers can receive up to \$19,200 in GAGE funding based on the apprentice's level of completion and the underrepresented bonus if applicable. See Table 1 below.

Table 1: Graduated Apprenticeship Grant for Employers (GAGE*)**

Funding Disbursements to Eligible Employers by *Level of Completion

	Level 1	Level 2	Level 3	Level 4	Certificate of Apprenticeship/ Certificate of Qualification	Grand Total
Grant amount per level completed	\$2,500	\$2,500	\$3,500	\$3,500	\$4,700	\$16,700
**Underrepresented bonus per apprentice (if applicable)	\$500	\$500	\$500	\$500	\$500	\$2,500
Maximum grant amount per level	\$3,000	\$3,000	\$4,000	\$4,000	\$5,200	\$19,200

*Note: the levels of formal instruction for the classroom component of an apprenticeship program is based on the Ontario College of Trades' approved curriculum.

**Note: GAGE provides an additional incentive for hiring members of underrepresented groups, including women, Indigenous peoples, Francophones, people with disabilities, newcomers and visible minorities.

***Note this 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 trades in spring 2018 based on labour market information.

Which trades are eligible?

List of Trades Eligible for GAGE

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

List of Trades Eligible for GAGE

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-Patisier
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
610C	Aircraft Maintenance Engineer
611B	Saw Filer/Fitter
614A	Draftsperson – Mechanical
614B	Draftsperson Plastic Mould Design
614C	Draftsperson Tool and Die Design
615A	Bearings Mechanic

List of Trades Eligible for GAGE

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

How can I get more information?

Toll-free Employment Ontario hotline: 1-800-387-5656

TTY (telephone service for the deaf): 1-866-533-6339

You can ask for this information in the language of your choice.

Site Help

- [Contact Us](#)
- [Accessibility](#)
- [Privacy](#)
- [Site Map](#)

Notices

- © Queen's Printer for Ontario, 2017
- [Terms of Use](#)

- LAST MODIFIED: 14/11/17 2:15:11 PM