

Information for **Apprentices** Regarding Federal and Provincial Programs and Funding

Federal

Employment Insurance Benefits

To ensure that you receive your Employment Insurance (EI) benefits without delay:

- It's extremely important to check that your Apprentice Reference Code is included in the class registration package mailed to you by your technical training provider. Should your Apprentice Reference Code not be included, or if you have lost or misplaced it, contact your training provider to obtain the code **prior** to making application for Employment Insurance.
- Apply online using the Apprentice Reference Code at <http://www100.hrdc-drhc.gc.ca/ae-ei/dem-app/english/home2.html>. Online applications, when properly completed, will usually speed up the payment of your EI benefits.
- Submit all Records of Employment (ROE's) issued by all employers you have worked for during the last 52 weeks. (**note: your claim cannot be established without your Records of Employment**)
- If you stopped working more than 7 days prior to your course start date you may have to complete claimant's reports even if you had requested to be exempt from completing claimant reports. To help ensure timely payment or to check on the status of your claim go online to http://www1.servicecanada.gc.ca/eng/ei/application/my_information_preamble.shtml or call 1-800-206-7218

Apprenticeship Incentive Grant

The Apprenticeship Incentive Grant (AIG) is a taxable cash grant available to registered apprentices once they have successfully completed their first or second year/level (or equivalent) of an apprenticeship program in one of the Red Seal trades.

- Applications must **be received by June 30** of the calendar year following the calendar year in which you completed the level in your apprenticeship program.
- For more information on Apprentice Incentive Grant call **1-866-742-3644** or go online to <http://www.servicecanada.gc.ca/eng/goc/apprenticeship.shtml>

Tradesperson's Tools Deduction (CRA)

The new tradesperson's tools deduction provides employed tradespersons with an annual deduction of up to \$500 to help cover the cost of new tools necessary to their trade. For more information call **1-800-959-8281** or go online to <http://www.cra-arc.gc.ca/whtsnw/tls-eng.html#q7>

Information for **Employers** of Apprentices Regarding Federal Programs and Initiatives

Employment Insurance Benefits

One of the biggest causes of delay in Employment Insurance (EI) payments to apprentices is the delay in receiving the Record of Employment (ROE), or the ROE is received with errors that require follow up with the employer. As an employer, you can reduce these delays by:

- Ensuring the correct reason for separation code is used on the ROE. For apprentices who are returning to your company after completing technical training, the correct Code to use is “J” (apprentice). Code “C” (return to school) should only be used if the apprentice has resigned his position and will not be returning to your company on the completion of technical training.
- If an apprentice will not be returning to your company after completing technical training due to a shortage of work, Code “A” (shortage of work) should be used. This will allow the apprentice’s claim for EI benefits to continue without delay once the technical training is completed.
- Using the **WEB ROE** website for the issuance of ROE’s. **WEB ROE** assists employers by identifying errors that need to be corrected before submitting the ROE, and also submits the ROE directly to Service Canada. This helps to speed up payment to your apprentices. More information on **WEB ROE** is available at http://www1.servicecanada.gc.ca/eng/ei/employers/roe_web.shtml or call 1-800-770-7910.

Supplemental Unemployment Benefit

Employers use SUB plans to increase the employee’s weekly earnings during periods of unemployment. Payments from registered plans are not deducted from the employee’s EI benefits. For more information on SUB plans for Apprentices call 1-800-561-7923 or go online to http://www1.servicecanada.gc.ca/eng/cs/sub/0200/0200_000.shtml

Apprenticeship Job Creation Tax Credit (AJCTC)

The AJCTC is a non-refundable tax credit equal to 10% of the eligible salaries and wages payable to eligible apprentices in respect of employment after May 1, 2006. The maximum credit is \$2,000 per year for each eligible apprentice. For more information call **1-800-959-5525** or go online to <http://www.cra-arc.gc.ca/whtsnw/pprntcshp-eng.html#q10>