

Part 2 – Completion tax credit (Red Seal and non-Red Seal apprenticeship programs)**Calculation for an employee who has completed level three of an eligible apprenticeship program**

To claim this credit, enter on line 210 the salary and wages* payable in the 12 months just before the completion of the level.

A2 ITA identification number (or SIN or name of employee)	B2 Name of program	C2 Salary and wages*	D2 Column C2 × 15%	E2 Lesser of column D2 or \$2,500
200	205	210	215	220
Total				

B

Calculation for an employee who has completed level four of an eligible apprenticeship program

To claim this credit, enter on line 310 the salary and wages* in the 12 months just before the completion of the level.

A3 ITA identification number (or SIN or name of employee)	B3 Name of program	C3 Salary and wages*	D3 Column C3 × 15%	E3 Lesser of column D3 or \$3,000
300	305	310	315	320
Total				

C

* Net of any other government and non-government assistance received, to be received, or that you are entitled to receive, other than the training tax credit, the shipbuilding and ship repair industry tax credit, and the federal investment tax credit on apprenticeship job creation.

Part 3 – Enhanced tax credit

The enhanced training tax credit applies only to the following employees:

- eligible First Nations individuals (defined as persons registered as an Indian under the Indian Act)
- persons with disabilities (defined as persons eligible for the federal disability amount on their income tax and benefit return)

Calculation for an employee's first 24 months of a Red Seal apprenticeship program

To claim this credit, you must be eligible for the federal apprenticeship job creation tax credit (Red Seal programs only). Enter on line 411 the salary and wages* payable that are eligible for the federal apprenticeship job creation tax credit (included on line 603 of Schedule 31).

A4 ITA identification number (or SIN or name of employee)	B4 Name of program	C4 Salary and wages*	D4 Column C4 × 5.5%	E4 Lesser of column D4 or \$1,000
400	405	411	416	420
Total				

D

Calculation for an employee's first 24 months of a non-Red Seal apprenticeship program

This credit includes the basic and enhanced tax credit. To claim this credit, enter on line 510 the salary and wages* payable during the tax year when the employee was still within the first 24 months of a non-Red Seal program.

A5 ITA identification number (or SIN or name of employee)	B5 Name of program	C5 Salary and wages*	D5 Column C5 × 30%	E5 Lesser of column D5 or \$6,000
500	505	510	515	520
Total				

E

* Net of any other government and non-government assistance received, to be received, or that you are entitled to receive, other than the training tax credit, the shipbuilding and ship repair industry tax credit, and the federal investment tax credit on apprenticeship job creation.

Part 3 – Enhanced tax credit (continued)

Calculation for an employee who has completed level three of an eligible apprenticeship program (Red Seal and non-Red Seal apprenticeship programs)

This credit includes the completion and enhanced tax credit. To claim this credit, enter on line 610 the salary and wages* payable in the 12 months just before the completion of the level.

A6 ITA identification number (or SIN or name of employee)	B6 Name of program	C6 Salary and wages*	D6 Column C6 × 22.5%	E6 Lesser of column D6 or \$3,750
600	605	610	615	620
Total				

F

Calculation for an employee who has completed level four of an eligible apprenticeship program (Red Seal and non-Red Seal apprenticeship programs)

This credit includes the completion and enhanced tax credit. To claim this credit, enter on line 710 the salary and wages* payable in the 12 months just before the completion of the level.

A7 ITA identification number (or SIN or name of employee)	B7 Name of program	C7 Salary and wages*	D7 Column C7 × 22.5%	E7 Lesser of column D7 or \$4,500
700	705	710	715	720
Total				

G

* Net of any other government and non-government assistance received, to be received, or that you are entitled to receive, other than the training tax credit, the shipbuilding and ship repair industry tax credit, and the federal investment tax credit on apprenticeship job creation.

Part 4 – British Columbia training tax credit

Basic tax credit (amount A from Part 1)	800		
Completion tax credit			
Amount B from Part 2		H	
Amount C from Part 2		I	
Completion tax credit (amount H plus amount I)	805	▶	
Enhanced tax credit			
Amount D from Part 3		J	
Amount E from Part 3		K	
Amount F from Part 3		L	
Amount G from Part 3		M	
Enhanced tax credit (add amounts J, K, L, and M)	810	▶	
Credit allocated from a partnership*			815
British Columbia training tax credit (add lines 800, 805, 810, and 815)			815

N

Enter at line 679 of Schedule 5, Tax Calculation Supplementary – Corporations.

* A corporation that is a member of a partnership, other than a specified member as defined in subsection 248(1) of the federal Income Tax Act, can claim its appropriate portion of the British Columbia training tax credit on salary and wages payable for employment. The appropriate portion is that portion that may reasonably be considered to be in the same proportion in which the partners have agreed to share any income or loss.