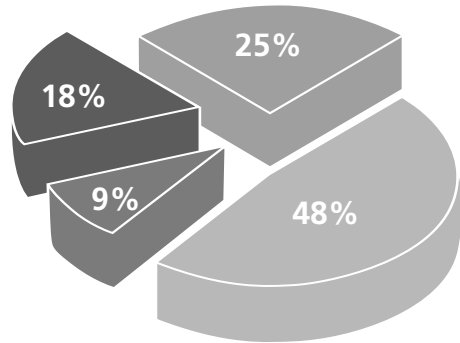


Be prepared for when your workers retire



Average number of years to retirement for Ontario workers
 Source: Ontario Chamber of Commerce,
Skilled trades survey, 2003

Apply for the Apprenticeship Training Tax Credit today!

“Employers take a significant risk and investment whenever they train a new apprentice and the Government of Ontario has listened...”

Jamie Bowman,
 President
 Canadian Tooling & Machining Association

Questions about apprenticeship?

Contact the Ministry of Training, Colleges and Universities Employment Ontario at 1-800-387-5656 or TTY 416-325-4084 www.ontario.ca/employmentontario

Staff of the Ministry of Training, Colleges and Universities apprenticeship offices will be happy to help explain The Apprenticeship Training Tax Credit and how apprenticeship training will help your business.

Central District

Toronto (416) 326-5800
 Pickering (905) 837-7722
 Mississauga (905) 279-7333
 Barrie (705) 737-1431

Western District

Hamilton (905) 521-7764
 Brantford (519) 756-5197
 St. Catharines (905) 704-2991
 Owen Sound (519) 376-5790
 London (519) 675-7788
 Sarnia (519) 542-7705
 Waterloo (519) 571-6009
 Windsor (519) 973-1441
 Chatham (519) 354-2766

Eastern District

Ottawa (613) 731-7100
 Brockville (613) 342-5481
 Cornwall (613) 938-9702
 Kingston (613) 545-4338
 Pembroke (613) 735-3911
 Peterborough (705) 745-1918
 Belleville (613) 968-5558

Northern District

Sault Ste Marie (705) 945-6815
 Or 1-800-236-8817
 North Bay (705) 495-8515
 Sudbury (705) 564-3030
 Or 1-800-603-5999
 Timmins (705) 235-1950
 Thunder Bay (807) 345-8888
 Or 1-800-439-5493
 Kenora (807) 468-2879

Ministry of Training, Colleges and Universities

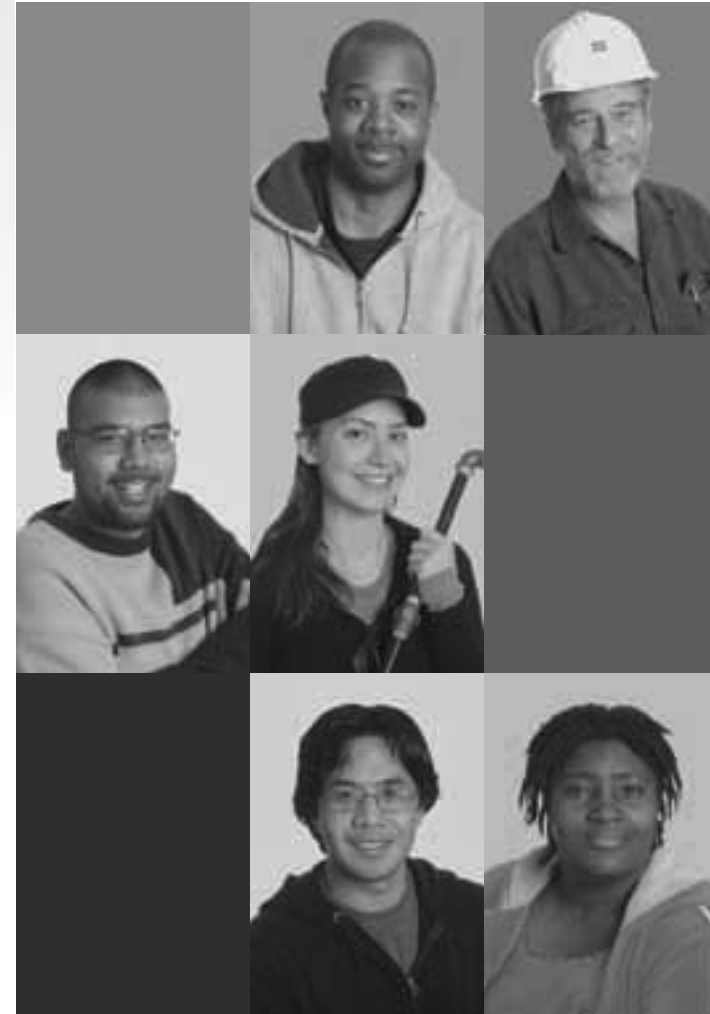
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EMPLOYMENT ONTARIO

Ontario's employment & training network

Apprenticeship Training Tax Credit



Refundable tax credit for hiring apprentices

- Reduce your training costs
- Save on the funds you invest in training employees
- Reduce the amount of income taxes your business owes
- If no taxes owed, have the tax credit balance refunded to your business

Easy, accessible tax credit

- Fast, simple and convenient to claim on your income tax return

Try the on-line Apprenticeship Training Tax Credit calculator:

www.ontario.ca/employmentontario and link to the calculator.

The Apprenticeship Training Tax Credit helps you invest in the future today

- Claim up to \$5,000 each year to a total of \$15,000 per eligible apprentice over the first three years
- Receive a 25% tax credit on salaries, wages and benefits paid to apprentices after May 18, 2004 and before January 1, 2011
- Small businesses receive a 30% apprenticeship training tax credit
- Qualifying skilled trades include industrial, construction, motive power, and some service trades
- Eligible apprentices must commence employment before January 1, 2008

To find out more about the Apprenticeship Training Tax Credit and the trades that qualify visit:

www.ontario.ca/employmentontario

Create the workforce you need

Hire, train and retain a skilled workforce

- Investing in people helps retain skilled employees and grow your business
- Apprentices increase your productivity, performance and competitive advantage
- Apprentices learn your skills, values and customers' needs

“Given that the shortage of qualified labour is a large and growing concern for small and medium-sized businesses, employers in construction, manufacturing and similar sectors should consider the tax credit now available for hiring apprentices. The Apprenticeship Training Tax Credit can help employers reduce salary costs and improve overall margins.”

Judith Andrew, Vice President, Ontario, Canadian Federation of Independent Business



By investing in apprentices, we're building careers, businesses and our economy.