

**Apprenticeship Grant**

- As of April 1, a new employer hiring grant will be made accessible to employers engaging in apprenticeship for the first time in the amount of \$1,000. The grant will seek to increase employer participation and investment in the apprenticeship system while also increasing opportunities for apprentices to pursue practical training in Manitoba.
- Apprenticeship Manitoba will process all apprenticeship applications and verify eligibility before issuing funds.
- An automatic assessment will be done on all apprenticeship applications. There will be no additional application process for the grant.
- Criteria for the grant will include a commitment to apprentices to send them to technical training for their first level within one year. The apprentice must be working full time.

**Co-op Education and Apprenticeship Tax Credits**

- The Co-op Education and Apprenticeship Tax Credit, scheduled to expire on Dec. 31, will be extended indefinitely. Effective for each employer for the taxation year ending after 2014, the credit will also be significantly enhanced.
- A 15 per cent credit on wages and salaries to a maximum of \$5,000 per apprentice, per year, per level will be applied to the hiring for work in Manitoba of all levels of apprentices and the hiring of journeypeople for their first two years. The rural and northern bonus for Level 1 and Level 2 apprentices will continue to provide a 20 per cent credit on wages and salaries, with an increased cap of \$5,000. All hiring incentives are net of other government assistance received or receivable.

**Apprentices**

	<b>Levels 1 and 2 Winnipeg</b>	<b>Levels 1 and 2 Outside Winnipeg</b>	<b>Levels 3, 4 and 5</b>	<b>Newly Certified Journeypeople</b>
<b>Current</b>				
Tax Credit		15%    20%	10%	10%
Maximum Credit		\$3,000    \$4,000	\$5,000	\$5,000
<b>Budget 2014</b>				
Tax Credit		15%    20%	15%	15%
Maximum Credit		\$5,000    \$5,000	\$5,000	\$5,000