

Worksheet

Complete these calculations for each employee. If you are claiming the salary and wages for an employee who is employed by a partnership, enter your proportionate share of the salary and wages for the calculations below.

Part 1 – Employee identification

Employee name _____

ITA identification number _____

Name of eligible program _____

Part 2 – Basic tax credit (non-Red Seal programs only)

You can claim the basic tax credit if, in 2022, you employed a person who was registered in a non-Red Seal program.

Salary and wages for the purpose of calculating this credit are those amounts paid or payable to this employee in the part of the tax year that is within 24 months after the date the employee entered into the industry training agreement.

Enter the salary and wages paid or payable to this employee in the year.			5
Applicable rate	x	20%	6
Line 5 multiplied by the percentage from line 6			
Enter this amount on line 63470 of the previous page. (maximum \$4,000)	=		7

Part 3 – Completion tax credit (Red Seal and non-Red Seal programs)

You can claim the completion tax credit if the employee completed, in 2022, the training in an eligible training program (Red Seal or Non-Red Seal) and met the level 3 or level 4 requirements for that program. You can still claim this credit if the employee completed the level after leaving your employment.

Salary and wages for the purpose of calculating this credit are those amounts paid or payable to this employee within a 12-month period, and ending at any time in the month that includes the completion date for the level requirements. If the employee completed more than one level in the same year, **see the note on the previous page.**

Enter the salary and wages paid or payable to this employee if level 3 completed.			8
Applicable rate	x	15%	9
Line 8 multiplied by the percentage from line 9 (maximum \$2,500)	=		▶ 10
Enter the salary and wages paid or payable to this employee if level 4 completed.			
Applicable rate	x	15%	11
Line 11 multiplied by the percentage from line 12 (maximum \$3,000)	=		▶ 12
Line 10 plus line 13. Enter this amount on line 63480 of the previous page.		+	▶ 13
	=		▶ 14

Part 4 – Enhanced tax credit

You can claim the enhanced tax credit if, in 2022, the employee is eligible to claim the disability amount on line 31600 of their return or if the employee is registered as an Indian under the Indian Act (Canada).

To claim the enhanced tax credit for level 1 and level 2, you must have claimed the basic tax credit in Part 2 or be eligible to claim the Apprenticeship Job Creation Tax Credit. To claim the enhanced tax credit for level 3 or level 4, you must have claimed the completion tax credit in Part 3.

Enhanced tax credit for the basic and completion tax credit

Enter the amount from line 7 above.			15
Enter the amount from line 14 above.	+		16
Line 15 plus line 16	=		17
Applicable rate	x	50%	18
Line 17 multiplied by the percentage from line 18	=		▶ 19

Enhanced tax credit for the first 24 months of a Red Seal program

Enter the eligible salary and wages paid or payable to this eligible apprentice. ⁽¹⁾			20
Applicable rate	x	5.5%	21
Line 20 multiplied by the percentage from line 21 (maximum \$1,000)	=		▶ 22
Line 19 plus line 22. Enter this amount on line 63490 of the previous page.		+	▶ 23
	=		▶ 23

(1) Eligible salary and wages for line 20 are those amounts paid or payable to an eligible apprentice who was registered in a Red Seal program in the part of the tax year that is within 24 months after the date the employee entered into the industry training agreement.

See the privacy notice on your return.