

## Employer Incentives and Tax Credits For Hiring Co-ops and Interns

Program	Description	Eligibility Criteria	Contact Information
<b>Co-operative Education Ontario Tax Credit</b>	<p>The new annual budget proposes enhancements to the CETC, effective for eligible expenditures incurred after March 26, 2009, that would:</p> <ul style="list-style-type: none"> <li>increase the 10 per cent CETC rate to 25 per cent and the enhanced 15 per cent rate for small businesses to 30 per cent; and,</li> <li>increase the maximum tax credit available from \$1,000 to \$3,000 for each qualifying 4 month work term.</li> </ul>	<p>All Ontario Co-op employers</p> <p>Eligible employers must:</p> <ul style="list-style-type: none"> <li>have a permanent establishment located in Ontario, and be subject to Ontario income tax, and,</li> <li>incur eligible expenditures associated with hiring co-op students enrolled in an Ontario university or college.</li> </ul>	<p>Ministry of Finance, Corporate Tax Branch at <b>905-433-6513</b></p> <p><a href="http://www.rev.gov.on.ca/english/credit/cetc/index.html">http://www.rev.gov.on.ca/english/credit/cetc/index.html</a></p>
<b>Scientific Research and Experimental Development Program (SR&amp;ED)</b>	<p>The SR&amp;ED program is a federal tax incentive program to encourage Canadian businesses of all sizes and in all sectors to conduct research and development (R&amp;D) in Canada that will lead to new, improved, or technologically advanced products or processes. The SR&amp;ED program is the largest single source of federal government support for industrial research and development.</p>	<p>Generally, a Canadian-controlled private corporation (CCPC) can earn an investment tax credit (ITC) of 35% up to the first \$2 million of qualified expenditures for SR&amp;ED carried out in Canada, and 20% on any excess amount. Other Canadian corporations, proprietorships, partnerships, and trusts can earn an ITC of 20% of qualified expenditures for SR&amp;ED carried out in Canada.</p>	<p>Business Enquiries Line service in English at</p> <p>1-800 959-5525 or for service in French at</p> <p><b>1-800-959-7775</b></p> <p><a href="http://www.cra-arc.gc.ca/txcrdt/sred-rsde/menu-eng.html">http://www.cra-arc.gc.ca/txcrdt/sred-rsde/menu-eng.html</a></p>
<b>Canada Summer Jobs</b>	<p>Canada Summer Jobs is an initiative of the Summer Work Experience program. Canada Summer Jobs is about:</p> <ul style="list-style-type: none"> <li>providing work experiences for students;</li> <li>supporting organizations, including those that provide important community services; and</li> <li>recognizing that local circumstances, community needs and priorities vary widely.</li> </ul>	<p>Funding will be offered to not-for-profit, public-sector and small private-sector employers to create high-quality summer job opportunities for young people 15 to 30 years old who are full-time students and intend to return to school in the next school year. Larger private-sector employers with more than 50 employees are not eligible for funding.</p>	<p><a href="http://www.servicecanada.gc.ca/eng/epb/yi/yep/newprog/summer.shtml">http://www.servicecanada.gc.ca/eng/epb/yi/yep/newprog/summer.shtml</a></p> <p><a href="http://news.gc.ca/web/article-eng.do?m=%2Findex&amp;nid=428709">http://news.gc.ca/web/article-eng.do?m=%2Findex&amp;nid=428709</a></p> <p>Youth Info Line: <b>1-800-935-5555</b> <a href="http://servicecanada.gc.ca">servicecanada.gc.ca</a></p>

<p><b>Ontario New Technology Tax incentive (ONTTI)</b></p>	<p>Introduced in the 1997 Ontario Budget, (ONTTI) allows 100% immediate write-off of the eligible cost of qualifying intellectual properties acquired in the course of an intellectual property transfer. An intellectual property transfer is an acquisition of qualifying intellectual property by a corporation from an unrelated person for the purpose of implementing an innovation or an invention in the corporation's business that is carried on in Ontario.</p>	<p>The eligible costs of qualifying intellectual properties are included in a Class 12 capital cost allowance (CCA) pool and allowed as a 100% deduction from income in the year of acquisition. The expenditure limit for a taxation year is \$20 million. A taxpayer's total ONTTI deduction for a taxation year is equal to the total amount of CCA allowed in respect of each ONTTI property. Neither the half-year rule nor the available for use rule applies. For a corporation whose Ontario allocation is less than 100%, an additional deduction is claimed on Line 663 of the tax return.</p>	<p><a href="http://www.rev.gov.on.ca/english/credit/ontti">http://www.rev.gov.on.ca/english/credit/ontti</a></p> <p>The Canada Revenue Agency is now administering Ontario corporations' tax, capital tax, and corporate minimum tax. All telephone enquiries should be directed to the CRA at <b>1 800 959 5525 or 1 800 665-0354 for teletypewriter (TTY)</b></p>
<p><b>Industry Canada</b></p> <p><b>Small Business Internship Program</b></p>	<p>Industry Canada's Small Business Internship Program is a collaborative effort with Canadian small businesses, post-secondary institutions, and non-government organizations that offer promising post-secondary students hands-on experience working on e-commerce projects under the mentorship and coaching of entrepreneurs. Student interns will gain an appreciation of entrepreneurship, and an opportunity to explore career possibilities.</p> <p>Provides small and medium sized businesses with financial support to hire post-secondary students for periods of 12 weeks to assist them in their adoption of information and communications technologies to increase their productivity and competitiveness.</p> <p>The Gov. of Canada will reimburse the business 75% of eligible costs, up to a total of \$10,000,</p>	<p>Small and medium sized businesses (SMEs) submit an application to the organization delivering the program in their area. If the application is approved, they can hire a student intern to help them take advantage of information and communications technologies (ICT) to help grow their businesses.</p>	<p>Industry Canada Small Business Internship Program</p> <p><a href="http://www.ic.gc.ca/ei/c/site/sbip-pspe.nsf/eng/home">http://www.ic.gc.ca/ei/c/site/sbip-pspe.nsf/eng/home</a></p> <p>Tel: <b>613-954-5031</b> Toll-free: <b>1-800-328-6189</b></p> <p><b>TTY (for hearing-impaired only):</b> <b>1-866-694-8389</b></p> <p>Fax: <b>613-954-2340</b></p>
<p><b>Human Resources Canada</b></p> <p><b>Summer Work Experience</b></p>	<p>Summer Work Experience is part of the Government of Canada's commitment to help Canadian students find summer jobs that will help them develop the skills, knowledge and work experience they need to prepare for Canada's rapidly evolving labour market.</p> <p>A major component of Summer Work Experience is Human Resources and Skills Development's <b>Summer Career Placements</b> initiative, which offers <b>wage subsidies to employers in the</b></p>	<p>All employers are eligible to receive up to 100 per cent of the provincial/territorial minimum wage if they hire a student with a disability through SCP. In addition, up to \$3,000 per student may be available to accommodate students with a disability, to cover costs such as personal tools/adaptations that students need on the job.</p>	<p><a href="http://www.servicecanada.gc.ca/eng/epb/yi/yep/newprog/summer.shtml">http://www.servicecanada.gc.ca/eng/epb/yi/yep/newprog/summer.shtml</a></p> <p>Youth Info Line: <b>1-800-935-5555</b> TTY: <b>1-800-926-9105</b></p> <p>In person at a <a href="#">Service Canada Centre near you</a></p>

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	<p><b>private, public and not-for-profit sectors</b> to create job opportunities related to the career interests and the fields of study of students aged 15 to 30 inclusive.</p>		
<p><b>NRC Industrial Research Assistance Program (NRC-IAP)</b></p>	<p>NRC-IRAP is expanding the Canadian innovation system. As the Government of Canada's premiere innovation and technology assistance program, they support small- and medium-sized enterprises in communities across Canada by providing financial, technological and networking assistance. It is a vital component of the NRC, a cornerstone in Canada's innovation system, regarded world-wide as one of the best programs of its kind.</p>	<p>Canadian companies in the manufacturing sector employing 500 or fewer employees. NRC-IRAP provides innovation assistance to 10,000 firms each year, sharing the financial risks with some 2,800 of these for R&amp;D projects and pre-commercialization activities.</p>	<p><a href="http://www.nrc-cnrc.gc.ca/eng/ibp/irap.html">http://www.nrc-cnrc.gc.ca/eng/ibp/irap.html</a></p> <p>E-mail: <a href="mailto:info@nrc-cnrc.gc.ca">info@nrc-cnrc.gc.ca</a></p> <p>Tel: <b>613 993-9101</b> Toll-free: <b>1-877-672-2672</b></p> <p>TTY : <b>613 949-3042</b> Fax: <b>613 952-9907</b></p>
<p><b>Yves Landry Foundation</b></p> <p><b>AIME Initiative - Achieving Innovation &amp; Manufacturing Excellence</b></p>	<p>The YLF in conjunction with the Ontario Provincial Government recognized that it is a challenging time for manufacturers in the province of Ontario. We believe the only response to ensure the future of manufacturing in the province, is for manufacturers to become more competitive and innovative. However, it is clear that many manufacturing enterprises often establish or cultivate innovation programs and subsequently bear the additional expense of upgrading the skills of their workers to use these new tools, techniques and processes. When times are tough, workforce development and training is the first thing to be sacrificed. Often training becomes the barrier that keeps industry from achieving greater and more rapid success.</p>	<p>In partnership with the Ontario Government, the Yves Landry Foundation is making available up to \$50,000 per company in the form of a grant to foster training that will lead to advancements in innovation within the manufacturing sector in Ontario. This funding is open to all ON Manufacturing companies in all segments that meet the following criteria:</p> <ul style="list-style-type: none"> <li>• Between 15 - 1500 Employees</li> <li>• In business in Ontario for at least 3 yrs or can demonstrate a solid financial footing</li> <li>• Manufacturing facility or facilities located in Ontario</li> <li>• Manufacture a specific product for sale in Ontario or elsewhere</li> </ul>	<p>Program Coordinators: Nigel Baker: <a href="mailto:nigel.baker@yfl-fyl.ca">nigel.baker@yfl-fyl.ca</a></p> <p>Katrina Chua: <a href="mailto:katrina.chua@yfl-fyl.ca">katrina.chua@yfl-fyl.ca</a></p> <p><a href="http://www.yveslandryfoundation.com">http://www.yveslandryfoundation.com</a></p> <p>Tel: <b>416-620-5464</b></p>
<p><b>SMART Program – Canadian Manufacturers &amp; Exporters</b></p>	<p>Thanks to funding provided by the Government of Ontario, Canadian Manufacturers &amp; Exporters (CME) has created the SMART Program to help small and medium-sized manufacturers in Ontario improve their productivity so they can compete more effectively in the global economy.</p>	<p>Looking for productivity improving projects such as lean design and lean manufacturing, quality improvement, energy efficiency, IT best practices, and environmental impact reduction. Will support the best projects proposed with 50% funding up to \$50,000.</p>	<p><a href="http://www.cme-smart.ca">http://www.cme-smart.ca</a></p> <p>Tel: <b>905 672 8331</b> Toll Free: <b>1- 877-913-4263</b> Fax: <b>905 672 3040</b></p> <p>Email: <a href="mailto:VGOSupport@eperformance.biz">VGOSupport@eperformance.biz</a></p>

<b>Export Market Access (EMA)</b>	<p>A Global Expansion Project - Export Market Access is an initiative of the Ontario Chamber of Commerce, with support and funding from the <i>Government of Ontario</i>.</p> <p>It is designed to assist small to medium size organizations (SMEs) to access and expand their growth in new foreign markets that are beyond the U.S.</p>	<p>Companies with 5 or more employees and annual sales of \$500,000 or more, may qualify for a grant covering up to 50% of eligible costs incurred to develop export sales. Eligible activities include market research, marketing tools, direct contacts and foreign bidding projects.</p>	<p>Program Manager, Export Market Access Ontario Chamber of Commerce <b>416-482-5222 ext 227</b></p> <p><a href="http://exportaccess.ca">http://exportaccess.ca</a></p>
<b>Ontario Interactive Digital Media Tax Credit</b>	<p>OIDMTC is a refundable tax credit based on eligible Ontario labour expenditures and eligible marketing and distribution expenses claimed by a qualifying corporation with respect to interactive digital media products. The OIDMTC is calculated as 40% of eligible Ontario labour expenditures and eligible marketing and distribution expenses incurred after March 26, 2009 by qualifying corporations, regardless of size of corporation, to create eligible interactive digital media products in Ontario.</p>	<p>A qualifying corporation is a Canadian corporation (that is Canadian or foreign-owned), that develops an eligible product at a permanent establishment in Ontario operated by it, and files an Ontario tax return. A qualifying small corporation meets these criteria as well, and had during the preceding taxation year (on an associated company basis) neither annual gross revenues in excess of \$20 million nor total assets in excess of \$10 million.</p>	<p>Tax Credits &amp; Financing Programs Ontario Media Development Corporation</p> <p><a href="http://www.omdc.on.ca/Page3400.aspx">http://www.omdc.on.ca/Page3400.aspx</a></p> <p>Tel: <b>416.314.6858</b> Fax: <b>416.314.6876</b></p> <p>Email: <a href="mailto:taxcredits@omdc.on.ca">taxcredits@omdc.on.ca</a></p>
<b>Assistance to Practitioners, Critics and Curators of Architecture</b>	<p>This program provides grants to professional Canadian practitioners, critics, curators and competition advisors in architecture, and to Canadian architectural firms, for the <b>public presentation</b> of works of architecture, landscape architecture and urban studies.</p> <p>The grants support special projects that promote contemporary, Canadian works of architecture to a broad and diverse public. Projects must lead to the production of books, exhibitions, architectural competitions, films and videos, television programs, radio programs, multimedia programs, series of articles or lectures, or other public events, with a minimum content of 50 percent contemporary, Canadian works of architecture.</p>	<p>Canadian architectural professionals (practitioners, critics, curators and competition advisors) and Canadian architectural firms (architecture, landscape architecture and urban design firms) are eligible for this program.</p> <p>To apply to this program as an individual, you must be a Canadian citizen or have permanent resident status, as defined by Citizenship and Immigration Canada.</p> <p>Grants range from \$5,000 to \$20,000.</p>	<p>Architecture Officer Visual Arts Section Canada Council for the Arts</p> <p>Tel: <b>1-800-263-5588</b> or <b>613-566-4414 ext 5270</b></p> <p>TTY (TDD) machine, for hearing-impaired callers: <b>613-565-5194</b> Fax: <b>613-566-4332</b></p> <p><a href="http://www.canadacouncil.ca/grants/visualarts/yf127227074072812500.htm">http://www.canadacouncil.ca/grants/visualarts/yf127227074072812500.htm</a></p>
<b>Rural Economic Development (RED) Program</b>	<p>The Rural Economic Development (RED) program assists with the costs of projects that use the power of partnership to create change. Why? Because we know that people work better when they work together. The partners might be individuals, businesses, organizations, or municipal governments. They share a common goal: to breathe new life into rural communities, make more</p>	<p>Eligible applicants include strategic alliances between (any combination of) individuals, businesses, community organizations (including not-for-profit) and municipalities with an arm's length relationship from each other. All applicants must share in the risks of the project, invest in the project, and have a vested interest in completing the</p>	<p>Rural Economic Development (RED) Program Ontario Ministry of Agriculture, Food and Rural Affairs</p> <p>Tel: <b>1-888-588-4111</b> Fax: <b>519-826-4336</b></p> <p>Email:</p>

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	opportunities to develop skills, and improve access to health care.	project. Individuals or individual businesses are not eligible to apply as sole applicants. Projects are cost-shared with the provincial government investing up to 50 per cent of the project's eligible cost in most cases. Funding may be available at up to 90 per cent of the total eligible project costs, under special circumstances	<a href="mailto:red.omafra@ontario.ca">red.omafra@ontario.ca</a>  <a href="http://www.ontario.ca/rural">www.ontario.ca/rural</a>
<b>Youth Internship and Co-op Program Northern Ontario Heritage Fund</b>	Through this program, young northerners will have access to work placements and internships that will serve as a springboard to rewarding and successful careers. Private sector and public sector employers located in Northern Ontario involved in the following areas: health care, social services, value-added manufacturing, emerging technologies, environmental sciences and other activities that will result in an economic or social development advantage for Northern Ontario.	Co-op placements: eligible Northern Ontario employers would be provided with a conditional contribution of up to 50 per cent of a wage subsidy to a maximum of \$6.00 per hour to hire post-secondary students from Northern Ontario for work placements. Internships: eligible Northern Ontario employers would be provided with a conditional contribution of: <ol style="list-style-type: none"> <li>1. Up to 50 per cent of a recent Northern Ontario graduate's salary to a maximum of \$27,500 annually (private sector employers).</li> <li>2. Up to 90 per cent of a recent Northern Ontario graduate's salary to a maximum of \$27,500 annually (public sector employers).</li> </ol>	Northern Ontario Heritage Fund Corporation  Toll-free (information): <b>1-800-461-8329</b>  E-mail: <a href="mailto:nohfc.ndm@ontario.ca">nohfc.ndm@ontario.ca</a>  Web site: <a href="http://www.mndm.gov.on.ca/nohfc/default_e.asp">http://www.mndm.gov.on.ca/nohfc/default_e.asp</a>
<b>NSERC</b>	National Sciences and Engineering Research Council of Canada, provides grant money to hire students, to companies engaged in R&D activities based on technology derived from engineering. <b>Funding can be up to \$4500 per student.</b>	NSERC funds are awarded to Canadian universities and colleges. Companies are welcome to collaborate with and support applications from these institutions for grant funds.	<a href="http://www.nserc-crsng.gc.ca/index_eng.asp">http://www.nserc-crsng.gc.ca/index_eng.asp</a>  Tel: <b>613-995-4273</b>
<b>Other Assistance Programs</b>	Canadian Federal and Provincial Assistance Programs	Varies depending on program	<b>Web:</b> <a href="http://strategis.gc.ca/eic/site/rti-rti.nsf/eng/h_te02568.html">http://strategis.gc.ca/eic/site/rti-rti.nsf/eng/h_te02568.html</a>