



# Tax tip

## Apprenticeship job creation tax credit

### ***Did you know...***

That businesses with an eligible apprentice may be able to claim the apprenticeship job creation tax credit? This is a non-refundable tax credit equal to 10% of the eligible salaries and wages payable to eligible apprentices for employment after May 1, 2006. The maximum credit is \$2,000 per year for each eligible apprentice.

For more information about the credit, visit [cra.gc.ca/individuals](http://cra.gc.ca/individuals) and select “A” from the drop-down menu for “Apprenticeship job creation tax credit.”



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