



Manitoba Paid Work Experience Tax Credit (2017 and later tax years)

Corporation's name	Business number	Tax year end Year Month Day
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- You can claim a Manitoba paid work experience tax credit under section 10.1 of the Manitoba Income Tax Act if, at any time in the tax year, you paid salary and wages to:
 - a **qualifying youth** who has completed an **approved youth work experience training program**
 - a co-op student under a **qualifying work placement** or
 - a **qualifying graduate**, a **qualifying apprentice**, or a **qualifying journeyperson**, for a **qualifying period of employment**
- The terms identified above in bold are defined in subsection 10.1(1) of the Manitoba Income Tax Act.
- Eligible employers include: **private companies, co-operatives, non-profit employers, and unincorporated employers. Crown corporations, other corporations owned by the provincial government, and all other corporations described in paragraphs 149(1)(c) to (d.5) of the federal Income Tax Act** are not eligible for the credit for tax years ending after 2016.
- This tax credit includes the following incentives:
 - **youth work experience hiring**
 - **co-op student hiring**
 - **co-op graduate hiring**
 - **apprentice hiring**
 - **journeyperson hiring**
- This credit is refundable and cannot be carried back or carried forward. If you have an unused non-refundable credit for a work placement that ended before March 7, 2006, it can be carried forward 10 years.
- Use this schedule to:
 - claim a refund of the current-year credit
 - claim the credit to reduce Manitoba income tax otherwise payable in the current tax year
 - transfer a credit after an amalgamation or the wind-up of a subsidiary, as described in subsections 87(1) and 88(1) of the federal Income Tax Act respectively
- To claim this credit, file a completed copy of this schedule with your T2 Corporation Income Tax Return.
- The salary and wages of an employee are net of any other government assistance you received or are entitled to receive.
- If you are an employer that is exempt under section 149 of the federal Income Tax Act, you can use this schedule; however, to claim the credit, you will also have to complete Schedule 5, Tax Calculation Supplementary – Corporations, and file a T2 Corporation Income Tax Return.
- If you need more space, attach additional schedules.

Part 1 – Youth work experience hiring incentive

A1 Name of qualifying youth	B1 Salary and wages paid *	C1 B1 x 25%	D1 Lesser of C1 and maximum amount **
150	155		170

Credit allocated for qualifying youths whose salaries and wages were paid by a partnership **175** _____

Youth work experience hiring incentive (total of column D1 plus line 175) **180** _____

* Less the amount of any other government assistance received or receivable.

** The lifetime maximum amount is \$5,000 per qualifying youth for all qualifying periods of employment. The maximum amount you can claim for a tax year is \$5,000 less the amount of the incentive claimed for a previous period of employment of that youth. If the qualifying youth has more than one employer, column D1 is equal to the lesser of C1 and the maximum amount, multiplied by A/B, where:

A = total salary and wages you paid to the qualifying youth for the qualifying period of employment.

B = total salary and wages paid by all employers to the qualifying youth for the qualifying period of employment.

Part 2 – Co-op student hiring incentive

A2 Name of co-op student (maximum 5 placements per co-op student)	B2 Salary and wages paid *	C2 B2 x 15%	D2 Lesser of C2 and maximum amount **
250	260		270

Credit allocated for co-op students whose salaries and wages were paid by a partnership **275** _____

Co-op student hiring incentive (total of column D2 plus line 275) **280** _____

* Less the amount of any other government assistance received or receivable.

** The lifetime maximum amount is \$5,000 per co-op student for all qualifying work placements. The maximum amount you can claim for a tax year is \$5,000 less the amount of the incentive you claimed in a previous tax year in respect of salary and wages paid to the co-op student and the amount of the incentive claimed by any eligible employer for a previous work placement of that co-op student. If the student has more than one employer, column D2 is equal to the lesser of C2 and the maximum amount, multiplied by A/B, where:

- A = total salary and wages you paid to the co-op student during the year under the qualifying work placement.
- B = total salary and wages paid by all employers to the co-op student during the year under the qualifying work placement.

Part 3 – Co-op graduate hiring incentive

A3 Name of qualifying graduate (qualifying periods of employment totalling up to 24 months)	B3 Salary and wages paid *	C3 B3 x 15%	D3 Lesser of C3 and maximum amount **
350	360		370

Credit allocated for qualifying graduates whose salaries and wages were paid by a partnership **375** _____

Co-op graduate hiring incentive (total of column D3 plus line 375) **380** _____

* Less the amount of any other government assistance received or receivable.

** The maximum amount is \$2,500 multiplied by the number of days in the qualifying period of employment divided by 365. If the graduate has more than one employer, column D3 is equal to the lesser of C3 and the maximum amount, multiplied by A/B, where:

- A = total salary and wages you paid to the qualifying graduate for the qualifying period of employment.
- B = total salary and wages paid by all employers to the qualifying graduate for the qualifying period of employment.

Part 4 – Apprentice hiring incentive

If the apprenticeship placement qualifies as rural or northern early level, claim the credit in Part 5. For a high school student at an early level of apprenticeship, claim the credit in Part 6.

A4 Name of qualifying apprentice	B4 Salary and wages paid *	C4 B4 x 15%	D4 Lesser of C4 and maximum amount **
450	460		470

Credit allocated for qualifying apprentices whose salaries and wages were paid by a partnership **475** _____
 Amount received or receivable from the Federal apprenticeship job creation tax credit **477** _____
Apprentice hiring incentive (total of column D4 plus line 475 minus line 477) **480** _____

* Less the amount of any other government assistance received or receivable.
 ** The maximum amount is \$5,000 multiplied by the number of days in the qualifying period of employment divided by 365. If the apprentice is shared by more than one employer, column D4 is equal to the lesser of C4 and the maximum amount, multiplied by A/B, where:
 A = total salary and wages you paid to the qualifying apprentice for the qualifying period of employment less the amount of any government assistance received or receivable by you in relation to that employment.
 B = total salary and wages paid by all employers to the qualifying apprentice for the qualifying period of employment less the total of all government assistance received or receivable by them in relation to that employment.

Part 5 – Apprentice hiring incentive for rural or northern early level apprentice

A5 Name of qualifying apprentice	B5 Salary and wages paid *	C5 B5 x 20%	D5 Lesser of C5 and maximum amount **
550	560		570

Credit allocated for rural or northern early level apprentices whose salaries and wages were paid by a partnership . . . **575** _____
 Amount received or receivable from the Federal apprenticeship job creation tax credit **577** _____
Apprentice hiring incentive for rural or northern early level apprentice (total of column D5 plus line 575 minus line 577) **580** _____

* Less the amount of any other government assistance received or receivable.
 ** The maximum amount is \$5,000 multiplied by the number of days in the qualifying period of employment divided by 365. If the apprentice is shared by more than one employer, column D5 is equal to the lesser of C5 and the maximum amount, multiplied by A/B, where:
 A = total salary and wages you paid to the qualifying apprentice for the qualifying period of employment less the amount of any government assistance received or receivable by you in relation to that employment.
 B = total salary and wages paid by all employers to the qualifying apprentice for the qualifying period of employment less the total of all government assistance received or receivable by them in relation to that employment.

Part 6 – Apprentice hiring incentive for high school apprentice

A6 Name of qualifying apprentice	B6 Salary and wages paid *	C6 B6 x 25%	D6 Lesser of C6 and maximum amount **
750	760		770

Credit allocated for high school apprentices whose salaries and wages were paid by a partnership **775**

Amount received or receivable from the Federal apprenticeship job creation tax credit **777**

Apprentice hiring incentive for high school apprentice (total of column D6 plus line 775 minus line 777) **780**

* Less the amount of any other government assistance received or receivable.

** The maximum amount is \$5,000 multiplied by the number of days in the qualifying period of employment divided by 365. If the apprentice is shared by more than one employer, column D6 is equal to the lesser of C6 and the maximum amount, multiplied by A/B, where:

A = total salary and wages you paid to the qualifying apprentice for the qualifying period of employment less the amount of any government assistance received or receivable by you in relation to that employment.

B = total salary and wages paid by all employers to the qualifying apprentice for the qualifying period of employment less the total of all government assistance received or receivable by them in relation to that employment.

Part 7 – Journeyperson hiring incentive

A7 Name of qualifying journeyperson (qualifying periods of employment totalling up to 24 months)	B7 Salary and wages paid *	C7 B7 X 15%	D7 Lesser of C7 and maximum amount **
650	660		670

Credit allocated for qualifying journeypersons whose salaries and wages were paid by a partnership **675**

Journeyperson hiring incentive (total of column D7 plus line 675) *** **680**

* Less the amount of any other government assistance received or receivable.

** The maximum amount is \$5,000 multiplied by the number of days in the qualifying period of employment divided by 365. If the journeyperson has more than one employer, column D7 is equal to the lesser of C7 and the maximum amount, multiplied by A/B, where:

A = total salary and wages you paid to the qualifying journeyperson for the qualifying period of employment.

B = total salary and wages paid by all employers to the qualifying journeyperson for the qualifying period of employment.

***To the extent the employer is or has been participating in an apprenticeship program administered by the Manitoba government according to the conditions set out under subsection 10.1(17) of the Manitoba Income Tax Act. Otherwise, line 680 is nil.

Part 8 – Manitoba paid work experience tax credit

- Youth work experience hiring incentive (amount from line 180) _____ A
- Co-op student hiring incentive (amount from line 280) _____ B
- Co-op graduate hiring incentive (amount from line 380) _____ C
- Apprentice hiring incentive (amount from line 480) _____ D
- Apprentice hiring incentive for rural or northern early level apprentice (amount from line 580) _____ E
- Apprentice hiring incentive for high school apprentice (amount from line 780) _____ F
- Journeyperson hiring incentive (amount from line 680) _____ G
- Manitoba paid work experience tax credit** (total of amounts A to G) H

Enter amount H on line 622 of Schedule 5.

Part 9 – Non-refundable credit available for carryforward

Unused credit at the end of the previous tax year		I	
Credit expired after 10 tax years	104		
Credit at the beginning of the tax year (amount I minus line 104)	105	▶	
Unused credit transferred on an amalgamation or the wind-up of a subsidiary			110
Total credit available (line 105 plus line 110)			J
Credit claimed in the current year * (enter it on line 603 in Part 2 of Schedule 5)			160
Closing balance – total credit available for carryforward (amount J minus line 160)			200

* The credit claimed in the current year should not be more than the Manitoba income tax otherwise payable or amount J, whichever is less.

Part 10 – Non-refundable credit available for carryforward by year of origin

You can complete this part to show all the non-refundable credits from previous tax years available for carryforward, by year of origin. This will help you determine the amount of credit that could expire in later years.

	<table border="1" style="margin: auto; border-collapse: collapse;"> <tr> <th colspan="3">Year of origin</th> </tr> <tr> <th style="width: 33%;">Year</th> <th style="width: 33%;">Month</th> <th style="width: 33%;">Day</th> </tr> <tr> <td style="text-align: center;"> </td> <td style="text-align: center;"> </td> <td style="text-align: center;"> </td> </tr> </table>	Year of origin			Year	Month	Day				Credit available for carryforward
Year of origin											
Year	Month	Day									
10 th previous tax year ending on		_____									
		(must be equal to line 200 in Part 9)									

The amount available from the 10th previous tax year will expire after the current tax year. When you file your return for the next year, you will enter the expired amount on line 104 of Schedule 384 for that year.