

Training Tax Credits: Table of Eligible Programs and Completion Requirements for Apprentices

Income Tax Act

To be eligible for the training tax credit, the apprentice **must** be registered with the Industry Training Authority in an eligible training program. If the apprentice is not registered with the Industry Training Authority, they will not be eligible for the training tax credit.

The table below shows the completion requirements for each tax credit level of an eligible program for the training tax credit (TTC). The table includes the BC (non-Red Seal) programs and the Inter-provincial (Red Seal) programs.

Some of the programs listed below may not currently be active with the Industry Training Authority. To determine the status of a program, check with the Industry Training Authority at itabc.ca

Note: For complete program information, please visit the [Training Tax Credit](#) website.

Notes

1. An * beside the name of a program means that it is an Inter-provincial (Red Seal) program. BC does not provide a TTC for levels 1 and 2 of these programs. A federal grant is provided by the federal government for completion of these levels.

For example, if you are registered in the Industrial Mechanic program, TTCs are available for levels 3 and 4 (graduate program). You must apply to the federal government for the federal grant for the completion of levels 1 and 2.

2. N/A means that there is no TTC available for the level shown.
3. Two ** beside N/A means that you may be eligible for the federal Apprenticeship Incentive Grant. Graduating from a Red Seal program may also entitle you to a federal Apprenticeship Completion Grant.

4. "Complete level 'x'" means complete the technical training for that level. For example, "complete level 3" means complete level 3 of technical training for that program.
5. "Graduate program" means that you must receive Certificate of Qualification or Certificate of Apprenticeship to qualify for the level.
6. If you are enquiring about programs taken in 2013 or earlier, call us at 1 877-387-3332.

Program	Requirements for Completion				Comment
	Tax Credit				
	Level 1	Level 2	Level 3	Level 4	
Agricultural Equipment Technician*	N/A**	N/A**	complete level 3	graduate program	
Aircraft Maintenance Technician	complete 1800 work-based hours	complete 3600 work-based hours	complete 5400 work-based hours	graduate program	
Aircraft Structural Technician	complete level 1	complete level 2	complete level 3	graduate program	
Appliance Service Technician*	N/A**	N/A**	complete 5400 work-based hours	graduate program	
Arboriculturist (Urban Forestry) – Arborist Technician	graduate program	N/A	N/A	N/A	
Arboriculturist (Urban Forestry) – Climbing Arborist	N/A	graduate program	N/A	N/A	
Arboriculturist (Urban Forestry) – Field Arborist	N/A	N/A	graduate program	N/A	
Architectural Sheet Metal Worker	complete level 1	complete level 2	graduate program	N/A	
Asphalt Paving/Laydown Technician	graduate program	N/A	N/A	N/A	

Program	Requirements for Completion				
	Tax Credit				Comment
	Level 1	Level 2	Level 3	Level 4	
Automatic Transmission Service Technician	complete 1680 work-based hours	complete 3360 work-based hours	graduate program	N/A	
Automotive Glass Technician	complete 1760 work- based hours	complete 3520 work- based hours	graduate program	N/A	Where your employee was enrolled in the old three-year program before 2018.
Automotive Glass Technician	basic training tax credit	N/A	N/A	N/A	Where your employee is enrolled in the new two-year program that will start Jan. 1, 2018.
Automotive Machinist	complete 1700 work-based hours	complete 3400 work-based hours	complete 5100 work-based hours	graduate program	
Automotive Painter (Automotive Refinishing Technician)*	N/A**	N/A**	N/A	N/A	
Automotive Refinishing Prep. Technician	graduate program	N/A	N/A	N/A	
Automotive Service Technician Level 1	N/A**	N/A	N/A	N/A	
Automotive Service Technician Level 2	N/A	N/A**	N/A	N/A	
Automotive Service Technician Level 3	N/A	N/A	complete level 3	N/A	
Automotive Service Technician (Automotive Service Technician Level 4)*	N/A	N/A	N/A	graduate program	
Automotive Upholsterer	complete 1800 work-based hours	complete 3600 work-based hours	complete 5400 work-based hours	graduate program	
Automotive Wheel Alignment and Brake Service Technician	complete 1700 work-based hours	graduate program	N/A	N/A	
Baker*	N/A**	N/A**	graduate program	N/A	

Program	Requirements for Completion				
	Tax Credit				Comment
	Level 1	Level 2	Level 3	Level 4	
Barber	complete 1335 work-based hours	complete 2670 work-based hours	graduate program	N/A	
Boilermaker (Construction Boilermaker)*	N/A**	N/A**	graduate program	N/A	
Boom Truck Operator - Folding Boom Unlimited Tonnage	complete level 1	graduate program	N/A	N/A	
Boom Truck Operator - Stiff Boom Unlimited Tonnage	complete level 1	graduate program	N/A	N/A	
Bricklayer (Mason)* (before 2012)	N/A**	N/A**	complete level 3	graduate program	If you completed level 3 technical training before 2012, the level 3 TTC is available. If you graduated before 2012, the level 4 TTC is available.
Bricklayer (Mason)* (after 2011)	N/A**	N/A**	graduate program	N/A	If you complete level 3 technical training after 2011, there is no TTC available. If you graduated after 2011, the level 3 TTC is available.
Broadband Network Technician	N/A	N/A	graduate program	N/A	For program challengers only.
Building Envelope Technician	graduate program	N/A	N/A	N/A	
Cabinetmaker (Joiner)*	N/A**	N/A**	complete level 3	graduate program	
Cable Splicer	complete 1800 work-based hours	complete 3600 work-based hours	complete 5400 work-based hours	graduate program	
Carpenter*	N/A**	N/A**	complete level 3	graduate program	
Communication Technician	complete level 1	complete level 2	complete level 3	graduate program	

Program	Requirements for Completion				
	Tax Credit				Comment
	Level 1	Level 2	Level 3	Level 4	
Community Antenna Television Technician	complete 1500 work-based hours	complete 3000 work-based hours	complete 4500 work-based hours	graduate program	
Concrete Finisher (Cement Mason)*	N/A**	N/A**	graduate program	N/A	For apprentices enrolled in the old three-year program. Applies to those who started technical training before Sep. 1, 2018.
Concrete Finisher*	N/A**	N/A**	N/A	N/A	For apprentices enrolled in the new two-year program that started Sep. 1, 2018.
Construction Electrician*	N/A**	N/A**	complete level 3	graduate program	
Cremationist	graduate program	N/A	N/A	N/A	
Dairy Production Technician 1	graduate program	N/A	N/A	N/A	
Dairy Production Technician 2	N/A	graduate program	N/A	N/A	
Diesel Engine Mechanic	complete 1600 work-based hours	complete 3200 work-based hours	complete 4800 work-based hours	graduate program	For apprentices enrolled in the old four-year program. Applies to those who started technical training before Sep. 1, 2014.
Diesel Engine Mechanic	complete level 1	graduate program	N/A	N/A	For apprentices enrolled in the new two-year program that started Sep. 1, 2014.
Diesel Fuel Injection Mechanic	complete 1600 work-based hours	complete 3200 work-based hours	complete 4800 work-based hours	graduate program	

Program	Requirements for Completion				Comment
	Tax Credit				
	Level 1	Level 2	Level 3	Level 4	
Domestic/Commercial Gasfitter – Class B	complete level 1	graduate program	N/A	N/A	If you completed level 1 technical training before 2015, the level 1 TTC is available. If you were certified before 2015, the level 2 TTC is available.
Domestic/Commercial Gasfitter – Class B*	N/A**	N/A**	N/A	N/A	If you completed level 1 technical training or were certified after 2014, there is no TTC available.
Drywall Finisher	complete level 1	complete level 2	graduate program	N/A	
Electric Motor Systems Technician (Winder Electrician)*	N/A**	N/A**	complete level 3	graduate program	
Electronics Communication Technician	complete 1800 work-based hours	complete 3600 work-based hours	graduate program	N/A	
Electronics Technician	complete 1800 work-based hours	complete 3600 work-based hours	complete 5400 work-based hours	graduate program	
Electronics Technician (Consumer Products)*	N/A**	N/A**	complete 5400 work-based hours	graduate program	
Electro-Plater	complete 1800 work-based hours	complete 3600 work-based hours	complete 5400 work-based hours	graduate program	
Embalmer	complete level 1	graduate program	N/A	N/A	
Embalmer and Funeral Director	complete level 1	graduate program	N/A	N/A	
Floor Covering Installer*	N/A**	N/A**	graduate program	N/A	

Program	Requirements for Completion				
	Tax Credit				Comment
	Level 1	Level 2	Level 3	Level 4	
Florist	complete 1800 work-based hours	graduate program	N/A	N/A	
Forklift Mechanic	complete 1600 work-based hours	complete 3200 work-based hours	complete 4800 work-based hours	graduate program	
Funeral Director	complete level 1	graduate program	N/A	N/A	
Gasfitter – Class A	N/A	N/A	complete level 1	graduate program	If you completed level 1 technical training before 2015, the level 3 TTC is available. If you were certified before 2015, the level 4 TCC is available.
Gasfitter – Class A*	N/A**	N/A**	N/A	N/A	If you completed level 1 technical training or were certified after 2014, there is no TTC available.
Geoexchange Driller	graduate program	N/A	N/A	N/A	For program challengers only.
Geotechnical/Environmental Driller	graduate program	N/A	N/A	N/A	For program challengers only.
Geothermal Technician (Domestic/Residential Geothermal Heating Technician)	complete level 1	graduate program	N/A	N/A	
Glazier*	N/A**	N/A**	complete 4800 work-based hours	graduate program	
Graphic Arts (Bookbinder 1)	complete 1800 work-based hours	complete 3600 work-based hours	complete 5400 work-based hours	graduate program	
Graphic Arts – Litho Press Person (Web, Sheet Fed, Rotary and Gravure)	complete 1800 work-based hours	complete 3600 work-based hours	complete 5400 work-based hours	graduate program	

Program	Requirements for Completion				Comment
	Tax Credit				
	Level 1	Level 2	Level 3	Level 4	
Hairstylist (Cosmetologist)*	N/A**	N/A**	N/A	N/A	
Hardwood Floorlayer	complete 1600 work-based hours	complete 3200 work-based hours	graduate program	N/A	
Heating Technician	complete level 1	graduate program	N/A	N/A	
Heavy Duty Equipment Technician (Mechanic)*	N/A**	N/A**	complete level 3	graduate program	
Heavy Equipment Operator	graduate program	N/A	N/A	N/A	
Inboard/Outboard Mechanic	complete level 1	complete level 2	complete level 3	graduate program	
Industrial Electrician*	N/A**	N/A**	complete level 3	graduate program	
Instrumentation and Control Technician (Industrial Instrument Mechanic)*	N/A**	N/A**	complete level 3	graduate program	
Industrial Mechanic (Millwright)*	N/A**	N/A**	complete level 3	graduate program	
Industrial Warehouseperson	complete level 1	complete level 2	graduate program	N/A	
Insulator (Heat and Frost) (Heat and Frost Insulator)*	N/A**	N/A**	complete level 3	graduate program	
Ironworker (Ironworker Generalist)*	N/A**	N/A**	graduate program	N/A	
Landscape Horticulturist*	N/A**	N/A**	complete level 3	graduate program	
Lather (Interior Systems Mechanic) (Wall and Ceiling Installer)*	N/A**	N/A**	graduate program	N/A	For apprentices enrolled in the old three-year program. Applies to those who completed all four Modules A, B, C and D before Sep. 1, 2018.
Lather (Interior Systems Mechanic) (Wall and Ceiling Installer)*	N/A**	N/A**	complete level 3	graduate program	For apprentices enrolled in the new four-year program that started Sep. 1, 2018.

Program	Requirements for Completion				
	Tax Credit				Comment
	Level 1	Level 2	Level 3	Level 4	
Locksmith	complete 1800 work-based hours	graduate program	N/A	N/A	
Log Builder	complete level 1	complete level 2	complete level 3	graduate program	
Logistics and Distribution Person 2	N/A	graduate program	N/A	N/A	
Logistics and Distribution Person 3	N/A	N/A	graduate program	N/A	
Lumber Manufacturing Industry (Benchperson)	graduate program	N/A	N/A	N/A	
Lumber Manufacturing Industry (Circular Sawfiler)	graduate program	N/A	N/A	N/A	
Lumber Manufacturing Industry (Sawfitter)	complete level 1	graduate program	N/A	N/A	
Machinist*	N/A**	N/A**	complete level 3	graduate program	
Marine Engine Mechanic	complete 1590 work-based hours	complete 3180 work-based hours	complete 4770 work-based hours	graduate program	
Marine Mechanical Technician	complete level 1	complete level 2	graduate program	N/A	
Marine Service (Repair) Technician	complete level 1	complete level 2	complete level 3	graduate program	
Meatcutter	complete 1500 work-based hours	complete 3000 work-based hours	graduate program	N/A	
Metal Fabricator (Fitter)*	N/A**	N/A**	complete level 3	graduate program	For apprentices enrolled in the old four-year program. Applies to those who started technical training before Mar. 31, 2017.
Metal Fabricator (Fitter)*	N/A**	N/A**	graduate program	N/A	For apprentices enrolled in the new three-year program that started Mar. 31, 2017.

Program	Requirements for Completion				
	Tax Credit				Comment
	Level 1	Level 2	Level 3	Level 4	
Meter Technician	complete 1575 work-based hours	complete 3150 work-based hours	complete 4725 work-based hours	graduate program	
Mobile Crane Operator*	N/A**	N/A**	graduate program	N/A	
Mobile Crane Operator - Hydraulic 80 Tonnes and Under	complete level 1	graduate program	N/A	N/A	
Mobile Crane Operator - Hydraulic Unlimited Tonnage	complete level 1	graduate program	N/A	N/A	
Mobile Crane Operator – Lattice Boom Hydraulic Crane*	N/A**	N/A**	N/A	N/A	
Mobile Crane Operator – Lattice Boom Friction Crane*	N/A**	N/A**	N/A	N/A	
Motor Vehicle Body Repairer (Metal and Paint) (Automotive Collision Repair Technician)*	N/A**	N/A**	complete 5100 work-based hours	graduate program	
Motorcycle Mechanic (Motorcycle and Power Equipment Technician)*	N/A**	N/A**	complete 4500 work-based hours	graduate program	
Moulder and Coremaker	complete 1800 work-based hours	complete 3600 work-based hours	complete 5400 work-based hours	graduate program	
Oil Heat System Technician*	N/A**	N/A**	complete 4800 work-based hours	graduate program	
Outdoor Power Equipment Technician	complete level 1	complete level 2	complete level 3	graduate program	
Painter and Decorator*	N/A**	N/A**	graduate program	N/A	
Parts and Warehousing Person 1	N/A**	N/A	N/A	N/A	
Partsperson 2	N/A	NA/**	N/A	N/A	

Program	Requirements for Completion				
	Tax Credit				Comment
	Level 1	Level 2	Level 3	Level 4	
Partsperson (Partsperson 3)*	N/A	N/A	graduate program	N/A	
Petroleum Equipment Installer	complete level 1	complete level 2	graduate program	N/A	Where your employee was enrolled in the old three-year program before May 24, 2017.
Petroleum Equipment Installer	N/A	N/A	N/A	N/A	Effective May 24, 2017, there is no TTC available.
Petroleum Equipment Service Technician	complete level 1	complete level 2	graduate program	N/A	Where your employee was enrolled in the old three-year program before May 24, 2017.
Petroleum Equipment Service Technician	N/A	N/A	N/A	N/A	Effective May 24, 2017, there is no TTC available.
Piledriver and Bridge Worker	complete level 1	complete level 2	graduate program	N/A	
Planer Mill Maintenance Tech 1	graduate program	N/A	N/A	N/A	
Planer Mill Maintenance Tech 2	complete level 1	graduate program	N/A	N/A	
Plasterer	complete 1200 work-based hours	complete 2400 work-based hours	complete 3600 work-based hours	graduate program	
Plumber*	N/A**	N/A**	complete level 3	graduate program	
Powerline Technician*	N/A**	N/A**	complete level 3	graduate program	
Production Horticulturist	complete level 1	complete level 2	complete level 3	graduate program	For apprentices enrolled in the old four-year program. Applies to those who completed all four levels of technical training before Mar. 31, 2014.
Production Horticulturist	complete level 1	complete level 2	graduate program	N/A	
Professional Cook 1	N/A**	N/A	N/A	N/A	
Professional Cook 2	N/A	N/A**	N/A	N/A	
Cook (Professional Cook 3)*	N/A	N/A	graduate program	N/A	

Program	Requirements for Completion				
	Tax Credit				Comment
	Level 1	Level 2	Level 3	Level 4	
Railway Car Technician	complete 1500 work-based hours	complete 3000 work-based hours	complete 4500 work-based hours	graduate program	
Recreational Vehicle Service Technician*	N/A**	N/A**	complete level 3	graduate program	
Refrigeration and Air Conditioning Mechanic (Refrigeration Mechanic)*	N/A**	N/A**	complete level 3	graduate program	
Residential Building Maintenance Worker	complete level 1	complete level 2	graduate program	N/A	
Residential Construction Framing Technician	graduate program	N/A	N/A	N/A	
Residential Steep Roofer	complete level 1	graduate program	N/A	N/A	
Rig Technician*	N/A**	N/A**	graduate program	N/A	
Roofer (Roofer, Damp and Waterproofing)*	N/A**	N/A**	graduate program	N/A	
Saw Filer	complete level 1	graduate program	N/A	N/A	
Security Systems Technician	complete 1800 work-based hours	graduate program	N/A	N/A	
Sheet Metal Worker*	N/A**	N/A**	complete level 3	graduate program	
Sprinkler System Installer*	N/A**	N/A**	complete level 3	graduate program	
Steamfitter/Pipefitter*	N/A**	N/A**	complete level 3	graduate program	
Tidal Angling Guide	graduate program	N/A	N/A	N/A	For program challengers only.
Tilesetter*	N/A**	N/A**	graduate program	N/A	
Tire Repairer	complete 1800 work-based hours	graduate program	N/A	N/A	

Program	Requirements for Completion				Comment
	Tax Credit				
	Level 1	Level 2	Level 3	Level 4	
Tool and Die Maker*	N/A**	N/A**	complete level 3	graduate program	For apprentices enrolled in the old four-year program. Applies to those registered before 2011.
Tool and Die Maker*	N/A**	N/A	N/A	N/A	For apprentices enrolled in the new one-year program that started Jan. 1, 2011.
Tower Crane Operator	complete level 1	graduate program	N/A	N/A	If you completed level 1 technical training before 2016, the level 1 TTC is available. If you were certified before 2016, the level 2 TTC is available.
Tower Crane Operator*	N/A**	N/A**	N/A	N/A	If you completed level 1 technical training or were certified after 2015, there is no TTC available.
Transport Refrigeration Mechanic	complete 1600 work-based hours	complete 3200 work-based hours	graduate program	N/A	
Transport Trailer Technician (Commercial Trailer Mechanic)*	N/A**	N/A**	graduate program	N/A	For apprentices enrolled in the old three-year program. Applies to those registered before Mar. 1, 2014.
Transport Trailer Technician (Commercial Trailer Mechanic)*	N/A**	N/A**	N/A	N/A	For apprentices enrolled in the new two-year program that started Mar. 1, 2014.
Truck and Transport Mechanic (Commercial Transport Vehicle Mechanic)*	N/A**	N/A**	complete level 3	graduate program	

Program	Requirements for Completion				
	Tax Credit				Comment
	Level 1	Level 2	Level 3	Level 4	
Utility Arborist	complete level 1	graduate program	N/A	N/A	
Water Well Driller	complete level 1	graduate program	N/A	N/A	
Welder*	N/A**	N/A**	graduate program	N/A	
Welder (level "A")*	N/A	N/A	graduate program	N/A	
Welder (level "B")*	N/A	N/A**	N/A	N/A	
Welder (level "C")*	N/A**	N/A	N/A	N/A	
Well Pump Installer	graduate program	N/A	N/A	N/A	For program challengers only.