

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

### *Income Tax Act*

The table below shows the requirements for an employer to claim 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](http://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 the first 24 months of these programs. A federal credit is provided by the federal government for the first 24 months of an Inter-provincial Red Seal program.

For example, if an employee is registered in the Industrial Mechanic program, TTCs are available for levels 3 and 4 (graduate program). The employer must apply to the federal government for the federal credit for the first 24 months of an Inter-provincial Red Seal program.

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 Job Creation Tax Credit.
4. Three \*\*\* beside N/A means that the program is only for 12 months.
5. "Complete level 'x'" means the apprentice must complete the technical training for that level. For example, "complete level 3" means complete level 3 of technical training for that program.

6. “Graduate program” means that you qualify for the tax credit level once your employee has received their Certificate of Qualification or Certificate of Apprenticeship.
7. If you are enquiring about programs taken in 2013 or earlier, call us at 1 877-387-3332.

Program	Within first 24 months of industry training agreement		Completion Requirements (for Completion TTC)		
			Tax Credit		Comment
			Level 3	Level 4	
Agricultural Equipment Technician*	N/A**		complete level 3	graduate program	
Aircraft Maintenance Technician	basic training tax credit		complete 5400 work-based hours	graduate program	
Aircraft Structural Technician	basic training tax credit		complete level 3	graduate program	
Appliance Service Technician*	N/A**		complete 5400 work-based hours	graduate program	
Arboriculturist (Urban Forestry) – Arborist Technician	basic training tax credit	N/A***	N/A	N/A	
Arboriculturist (Urban Forestry) – Climbing Arborist	N/A***	basic training tax credit	N/A	N/A	
Arboriculturist (Urban Forestry) – Field Arborist	N/A		graduate program	N/A	
Architectural Sheet Metal Worker	basic training tax credit		graduate program	N/A	
Asphalt Paving/Laydown Technician	basic training tax credit	N/A***	N/A	N/A	
Automatic Transmission Service Technician	basic training tax credit		graduate program	N/A	

	Within first 24 months of industry training agreement		Completion Requirements (for Completion TTC)		
Program			Tax Credit		Comment
			Level 3	Level 4	
Automotive Glass Technician	basic training tax credit		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	Where your employee is enrolled in the new two-year program that will start Jan. 1, 2018.
Automotive Machinist	basic training tax credit		complete 5100 work-based hours	graduate program	
Automotive Painter (Automotive Refinishing Technician)*	N/A**		N/A	N/A	
Automotive Refinishing Prep. Technician	basic training tax credit	N/A***	N/A	N/A	
Automotive Service Technician Level 1	N/A**		N/A	N/A	
Automotive Service Technician Level 2	N/A**		N/A	N/A	
Automotive Service Technician Level 3	N/A		complete level 3	N/A	
Automotive Service Technician (Automotive Service Technician Level 4)*	N/A		N/A	graduate program	
Automotive Upholsterer	basic training tax credit		complete 5400 work-based hours	graduate program	
Automotive Wheel Alignment and Brake Service Technician	basic training tax credit		N/A	N/A	
Baker*	N/A**		graduate program	N/A	
Barber	basic training tax credit		graduate program	N/A	

	Within first 24 months of industry training agreement		Completion Requirements (for Completion TTC)		
Program			Tax Credit		Comment
			Level 3	Level 4	
Boilermaker (Construction Boilermaker)*	N/A**		graduate program	N/A	
Boom Truck Operator - Folding Boom Unlimited Tonnage	basic training tax credit		N/A	N/A	
Boom Truck Operator - Stiff Boom Unlimited Tonnage	basic training tax credit		N/A	N/A	
Bricklayer (Mason)* (before 2012)	N/A**		complete level 3	graduate program	If your employee completed level 3 technical training before 2012, the level 3 TTC is available. If your employee graduated before 2012, the level 4 TTC is available.
Bricklayer (Mason)* (after 2011)	N/A**		graduate program	N/A	If your employee completes level 3 technical training after 2011, there is no TTC available. If your employee graduates after 2011, the level 3 TTC is available.
Building Envelope Technician	basic training tax credit	N/A***	N/A	N/A	
Cabinetmaker (Joiner)*	N/A**		complete level 3	graduate program	
Cable Splicer	basic training tax credit		complete 5400 work-based hours	graduate program	
Carpenter*	N/A**		complete level 3	graduate program	
Communication Technician	basic training tax credit		complete level 3	graduate program	

	Within first 24 months of industry training agreement		Completion Requirements (for Completion TTC)		
Program			Tax Credit		Comment
			Level 3	Level 4	
Community Antenna Television Technician	basic training tax credit		complete 4500 work-based hours	graduate program	
Concrete Finisher (Cement Mason)*	N/A**		graduate program	N/A	Where your employee was 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	Where your employee is enrolled in the new two-year program that started Sep 1, 2018.
Construction Electrician*	N/A**		complete level 3	graduate program	
Cremationist	basic training tax credit	N/A***	N/A	N/A	
Dairy Production Technician 1	basic training tax credit	N/A***	N/A	N/A	
Dairy Production Technician 2	N/A***	basic training tax credit	N/A	N/A	
Diesel Engine Mechanic	basic training tax credit		complete 4800 work-based hours	graduate program	Where your employee was enrolled in the old four-year program. Applies to those who started technical training before Sep. 1, 2014.
Diesel Engine Mechanic	basic training tax credit		N/A	N/A	Where your employee was enrolled in the new two-year program that started Sep. 1, 2014.

	<b>Within first 24 months of industry training agreement</b>	<b>Completion Requirements (for Completion TTC)</b>		
<b>Program</b>		<b>Tax Credit</b>		<b>Comment</b>
		<b>Level 3</b>	<b>Level 4</b>	
Diesel Fuel Injection Mechanic	basic training tax credit	complete 4800 work-based hours	graduate program	
Domestic/Commercial Gasfitter – Class B	basic training tax credit	N/A	N/A	The basic tax credit was only available before 2015.
Domestic/Commercial Gasfitter – Class B*	N/A**	N/A	N/A	After 2014, the basic tax credit is unavailable.
Drywall Finisher	basic training tax credit	graduate program	N/A	
Electric Motor Systems Technician (Winder Electrician)*	N/A**	complete level 3	graduate program	
Electronics Communication Technician	basic training tax credit	graduate program	N/A	
Electronics Technician	basic training tax credit	complete 5400 work-based hours	graduate program	
Electronics Technician (Consumer Products)*	N/A**	complete 5400 work-based hours	graduate program	
Electro-Plater	basic training tax credit	complete 5400 work-based hours	graduate program	
Embalmer	basic training tax credit	N/A	N/A	
Embalmer and Funeral Director	basic training tax credit	N/A	N/A	
Floor Covering Installer*	N/A**	graduate program	N/A	
Florist	basic training tax credit	N/A	N/A	
Forklift Mechanic	basic training tax credit	complete 4800 work-based hours	graduate program	

	Within first 24 months of industry training agreement	Completion Requirements (for Completion TTC)		
Program		Tax Credit		Comment
		Level 3	Level 4	
Funeral Director	basic training tax credit	N/A	N/A	
Gasfitter – Class A	N/A	complete level 1	graduate program	If your employee completed level 1 technical training before 2015, the level 3 TTC is available. If your employee was certified before 2015, the level 4 TTC is available.
Gasfitter – Class A*	N/A**	N/A	N/A	If your employee completed level 1 technical training or was certified after 2014, there is no TTC available.
Geothermal Technician (Domestic/Residential Geothermal Heating Technician)	basic training tax credit	N/A	N/A	
Glazier*	N/A**	complete 4800 work-based hours	graduate program	
Graphic Arts (Bookbinder 1)	basic training tax credit	complete 5400 work-based hours	graduate program	
Graphic Arts - Litho Pressperson (Web, Sheet Fed, Rotary and Gravure)	basic training tax credit	complete 5400 work-based hours	graduate program	
Hairstylist (Cosmetologist)*	N/A**	N/A	N/A	
Hardwood Floorlayer	basic training tax credit	graduate program	N/A	
Heating Technician	basic training tax credit	N/A	N/A	

Program	Within first 24 months of industry training agreement		Completion Requirements (for Completion TTC)		
			Tax Credit		Comment
			Level 3	Level 4	
Heavy Duty Equipment Technician (Mechanic)*	N/A**		complete level 3	graduate program	
Heavy Equipment Operator	basic training tax credit	N/A***	N/A	N/A	
Inboard/Outboard Mechanic	basic training tax credit		complete level 3	graduate program	
Industrial Electrician*	N/A**		complete level 3	graduate program	
Instrumentation and Control Technician (Industrial Instrument Mechanic)*	N/A**		complete level 3	graduate program	
Industrial Mechanic (Millwright)*	N/A**		complete level 3	graduate program	
Industrial Warehouseperson	basic training tax credit		graduate program	N/A	
Insulator (Heat and Frost) (Heat and Frost Insulator)*	N/A**		complete level 3	graduate program	
Ironworker (Ironworker Generalist)*	N/A**		graduate program	N/A	
Landscape Horticulturist*	N/A**		complete level 3	graduate program	
Lather (Interior Systems Mechanic) (Wall and Ceiling Installer)*	N/A**		graduate program	N/A	Where your employee was 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**		complete level 3	graduate program	Where your employee is enrolled in the new four-year program that started Sep. 1, 2018.
Locksmith	basic training tax credit		N/A	N/A	
Log Builder	basic training tax credit		complete level 3	graduate program	



Program	Within first 24 months of industry training agreement		Completion Requirements (for Completion TTC)		
			Tax Credit		Comment
			Level 3	Level 4	
Logistics and Distribution Person 2	N/A***	basic training tax credit	N/A	N/A	
Logistics and Distribution Person 3	N/A		graduate program	N/A	
Lumber Manufacturing Industry (Benchperson)	basic training tax credit	N/A***	N/A	N/A	
Lumber Manufacturing Industry (Circular Sawfiler)	basic training tax credit	N/A***	N/A	N/A	
Lumber Manufacturing Industry (Sawfitter)	basic training tax credit		N/A	N/A	
Machinist*	N/A**		complete level 3	graduate program	
Marine Engine Mechanic	basic training tax credit		complete 4770 work-based hours	graduate program	
Marine Mechanical Technician	basic training tax credit		graduate program	N/A	
Marine Service (Repair) Technician	basic training tax credit		complete level 3	graduate program	
Meatcutter	basic training tax credit		graduate program	N/A	
Metal Fabricator (Fitter)*	N/A**		complete level 3	graduate program	Where your employee was enrolled in the old four-year program. Applies to those who started technical training before Mar. 31, 2017.
Metal Fabricator (Fitter)*	N/A**		graduate program	N/A	Where your employee was enrolled in the new three-year program that started Mar. 31, 2017.

	<b>Within first 24 months of industry training agreement</b>	<b>Completion Requirements (for Completion TTC)</b>		
<b>Program</b>		<b>Tax Credit</b>		<b>Comment</b>
		<b>Level 3</b>	<b>Level 4</b>	
Meter Technician	basic training tax credit	complete 4725 work-based hours	graduate program	
Mobile Crane Operator*	N/A**	graduate program	N/A	
Mobile Crane Operator - Hydraulic 80 Tonnes and Under	basic training tax credit	N/A	N/A	
Mobile Crane Operator - Hydraulic Unlimited Tonnage	basic training tax credit	N/A	N/A	
Mobile Crane Operator - Lattice Boom Hydraulic Crane*	N/A**	N/A	N/A	
Mobile Crane Operator – Lattice Boom Friction Crane*	N/A**	N/A	N/A	
Motor Vehicle Body Repairer (Metal and Paint) (Automotive Collision Repair Technician)*	N/A**	complete 5100 work-based hours	graduate program	
Motorcycle Mechanic* (Motorcycle and Power Equipment Technician)*	N/A**	complete 4500 work-based hours	graduate program	
Moulder and Coremaker	basic training tax credit	complete 5400 work-based hours	graduate program	
Oil Heat System Technician*	N/A**	complete 4800 work-based hours	graduate program	
Outdoor Power Equipment Technician	basic training tax credit	complete level 3	graduate program	
Painter and Decorator*	N/A**	graduate program	N/A	

Program	Within first 24 months of industry training agreement		Completion Requirements (for Completion TTC)		
			Tax Credit		Comment
			Level 3	Level 4	
Parts and Warehousing Person 1	N/A**		N/A	N/A	
Partsperson 2	N/A**		N/A	N/A	
Partsperson (Partsperson 3)*	N/A		graduate program	N/A	
Petroleum Equipment Installer	basic training tax credit		graduate program	N/A	Where your employee was enrolled in the old three-year program before May 24, 2017.
Petroleum Equipment Service Technician	basic training tax credit		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	Effective May 24, 2017, there is no TTC available.
Petroleum Equipment Service Technician	basic training tax credit		graduate program	N/A	
Piledriver and Bridgeworker	basic training tax credit		graduate program	N/A	
Planermill Maintenance Tech 1	basic training tax credit	N/A***	N/A	N/A	
Planermill Maintenance Tech 2	basic training tax credit		N/A	N/A	
Plasterer	basic training tax credit		complete 3600 work-based hours	graduate program	
Plumber*	N/A**		complete level 3	graduate program	
Powerline Technician*	N/A**		complete level 3	graduate program	

	Within first 24 months of industry training agreement		Completion Requirements (for Completion TTC)		
Program			Tax Credit		Comment
			Level 3	Level 4	
Production Horticulturist	basic training tax credit		complete level 3	graduate program	Where your employee was enrolled in the old four-year program. Applies to those who completed all four levels of technical training before Mar. 31, 2014.
Production Horticulturist	basic training tax credit		graduate program	N/A	
Professional Cook 1	N/A**		N/A	N/A	
Professional Cook 2	N/A**		N/A	N/A	
Cook (Professional Cook 3)*	N/A		graduate program	N/A	
Railway Car Technician	basic training tax credit		complete 4500 work-based hours	graduate program	
Recreational Vehicle Service Technician*	N/A**		complete level 3	graduate program	
Refrigeration and Air Conditioning Mechanic (Refrigeration Mechanic)*	N/A**		complete level 3	graduate program	
Residential Building Maintenance Worker	basic training tax credit		graduate program	N/A	
Residential Construction Framing Technician	basic training tax credit	N/A**	N/A	N/A	
Residential Steep Roofer	basic training tax credit		N/A	N/A	
Residential					
Rig Technician*	N/A		graduate program	N/A	
Roofer (Roofer, Damp and Waterproofing)*	N/A**		graduate program	N/A	
Saw Filer	basic training tax credit		N/A	N/A	
Security Systems Technician	basic training tax credit		N/A	N/A	

	Within first 24 months of industry training agreement	Completion Requirements (for Completion TTC)		
Program		Tax Credit		Comment
		Level 3	Level 4	
Sheet Metal Worker*	N/A**	complete level 3	graduate program	
Sprinkler System Installer*	N/A**	complete level 3	graduate program	
Steamfitter / Pipefitter*	N/A**	complete level 3	graduate program	
Tilesetter*	N/A**	graduate program	N/A	
Tire Repairer	basic training tax credit	N/A	N/A	
Tool and Die Maker*	N/A**	complete level 3	graduate program	Where your employee was enrolled in the old four-year program. Applies to those registered before 2011.
Tool and Die Maker*	N/A**	N/A	N/A	Where your employee was enrolled in the new one-year program that started Jan. 1, 2011.
Tower Crane Operator	basic training tax credit	N/A	N/A	The basic tax credit was only available before 2016.
Tower Crane Operator*	N/A**	N/A	N/A	After 2015, the basic tax credit is unavailable.
Transport Refrigeration Mechanic	basic training tax credit	graduate program	N/A	
Transport Trailer Technician (Commercial Trailer Mechanic)*	N/A**	graduate program	N/A	Where your employee was 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	Where your employee was enrolled in the new two-year program that started Mar. 1, 2014.
Truck and Transport Mechanic (Commercial Transport Vehicle Mechanic)*	N/A**	complete level 3	graduate program	
Utility Arborist	basic training tax credit	N/A	N/A	

	Within first 24 months of industry training agreement	Completion Requirements (for Completion TTC)		
Program		Tax Credit		Comment
		Level 3	Level 4	
Water Well Driller	basic training tax credit	N/A	N/A	
Welder*	N/A**	graduate program	N/A	
Welder (level "A")*	N/A	graduate program	N/A	
Welder (level "B")*	N/A**	N/A	N/A	
Welder (level "C")*	N/A**	N/A	N/A	