

Complete this form to calculate your British Columbia training tax credit for employers. If you are completing the tax return for a corporation, use T2 Schedule 428, British Columbia Training Tax Credit.

For 2013 and later tax years, shipbuilding and ship repair industry employers who claim the British Columbia shipbuilding and ship repair industry tax credit on Form T1014-2 cannot claim the British Columbia training tax credit.

You can claim this credit if you were a resident of British Columbia at the end of the year and you met **both** of the following conditions:

- You carried on a business in British Columbia at any time in the year
- You employed a person who was registered in an eligible program administered through the British Columbia Industry Training Authority (ITA) at any time in the year

Eligible programs and completion requirements are defined by Regulation. For more information, go to www2.gov.bc.ca/gov/content/taxes/income-taxes/corporate/credits/training or call **1-877-387-3332**.

There are three elements to the training tax credit:

- Basic tax credit for an eligible recognized program (non-Red Seal) (read Part 2 of the worksheet on the next page)
- Completion tax credit for an eligible training program (Red Seal and non-Red Seal) (read Part 3 of the worksheet on the next page)
- Enhanced tax credit for First Nations individuals and persons with disabilities (read Part 4 of the worksheet on the next page)

Salary and wages for the purpose of calculating your credits are the salary and wages paid or payable to an employee enrolled in an eligible program, **minus** any related government or non-government assistance received or receivable. Salary and wages do not include profits, bonuses, employee benefits or stock options. For the purpose of calculating the credits, government assistance does not include the federal apprenticeship job creation tax credit claimed for this employee.

Notes: For the **completion tax credit**, the salary and wages can be applied twice for overlapping periods when more than one level was completed within the same year.

For example, an employee hired on April 1, 2021, had completed level 3 on May 31, 2022, and level 4 on November 30, 2022.

The employer can claim the salary and wages paid from June 1, 2021, to May 31, 2022, for the level 3 credit and claim those paid from December 1, 2021, to November 30, 2022, for the level 4 credit. The salary and wages paid from December 1, 2021, to May 31, 2022, are included for both level 3 and level 4 credits.

If two or more employers, who are not dealing with each other at arm's length, are claiming this credit for the same employee, the total of all amounts claimed by those employers cannot be more than the maximum amount that would be claimed if only one employer were making the claim.

Complete the worksheet on the next page. If you have more than one employee enrolled in an eligible program, complete a separate worksheet for each employee.

If you are filing a paper return, attach this form and the worksheets.

British Columbia training tax credit

Enter the total credits calculated from line 7 in Part 2 from all worksheets.	Basic tax credit	63470		•1
Enter the total credits calculated from line 14 in Part 3 from all worksheets.	Completion tax credit	63480	+	•2
Enter the total credits calculated from line 23 in Part 4 from all worksheets.	Enhanced tax credit	63490	+	•3
Add lines 1 to 3.				
Enter this amount on line 60560 of your Form BC479, British Columbia Credits.		=		4

Certification

I certify that the information given on this form is correct and complete.

Signature _____

Date

Year	Month	Day

Freedom of Information and Protection of Privacy Act (FOIPPA)

The personal information on this form is collected for the purpose of administering the Income Tax Act (British Columbia) under the authority of both this Act and section 26 of the FOIPPA. Questions about the collection or use of this information can be directed to the Manager, Intergovernmental Relations, PO Box 9444, Stn Prov Govt, Victoria BC V8W 9W8. Telephone: Victoria at **250-387-3332** or toll-free at **1-877-387-3332**. Email: ITBTaxQuestions@gov.bc.ca

Worksheet

Complete these calculations for each employee. If you are claiming the salary and wages for an employee who is employed by a partnership, enter your proportionate share of the salary and wages for the calculations below.

Part 1 – Employee identification

Employee name _____

ITA identification number _____

Name of eligible program _____

Part 2 – Basic tax credit (non-Red Seal programs only)

You can claim the basic tax credit if, in 2022, you employed a person who was registered in a non-Red Seal program.

Salary and wages for the purpose of calculating this credit are those amounts paid or payable to this employee in the part of the tax year that is within 24 months after the date the employee entered into the industry training agreement.

Enter the salary and wages paid or payable to this employee in the year. _____

Applicable rate _____

Line 5 multiplied by the percentage from line 6 _____

Enter this amount on line 63470 of the previous page. _____

(maximum \$4,000)

		5
x	20%	6
=		7

Part 3 – Completion tax credit (Red Seal and non-Red Seal programs)

You can claim the completion tax credit if the employee completed, in 2022, the training in an eligible training program (Red Seal or Non-Red Seal) and met the level 3 or level 4 requirements for that program. You can still claim this credit if the employee completed the level after leaving your employment.

Salary and wages for the purpose of calculating this credit are those amounts paid or payable to this employee within a 12-month period, and ending at any time in the month that includes the completion date for the level requirements. If the employee completed more than one level in the same year, **see the note on the previous page.**

Enter the salary and wages paid or payable to this employee if level 3 completed. _____

Applicable rate _____

Line 8 multiplied by the percentage from line 9 (maximum \$2,500) _____

Enter the salary and wages paid or payable to this employee if level 4 completed. _____

Applicable rate _____

Line 11 multiplied by the percentage from line 12 (maximum \$3,000) _____

Line 10 plus line 13. Enter this amount on line 63480 of the previous page. _____

		8		
x	15%	9		
=			▶	10
		11		
x	15%	12		
=			▶	13
			+	
			=	14

Part 4 – Enhanced tax credit

You can claim the enhanced tax credit if, in 2022, the employee is eligible to claim the disability amount on line 31600 of their return or if the employee is registered as an Indian under the Indian Act (Canada).

To claim the enhanced tax credit for level 1 and level 2, you must have claimed the basic tax credit in Part 2 or be eligible to claim the Apprenticeship Job Creation Tax Credit. To claim the enhanced tax credit for level 3 or level 4, you must have claimed the completion tax credit in Part 3.

Enhanced tax credit for the basic and completion tax credit

Enter the amount from line 7 above. _____

Enter the amount from line 14 above. _____

Line 15 plus line 16 _____

Applicable rate _____

Line 17 multiplied by the percentage from line 18 _____

		15		
+		16		
=		17		
x	50%	18		
=			▶	19

Enhanced tax credit for the first 24 months of a Red Seal program

Enter the eligible salary and wages paid or payable to this eligible apprentice. ⁽¹⁾ _____

Applicable rate _____

Line 20 multiplied by the percentage from line 21 (maximum \$1,000) _____

Line 19 plus line 22. Enter this amount on line 63490 of the previous page. _____

		20		
x	5.5%	21		
=			▶	22
			+	
			=	23

(1) Eligible salary and wages for line 20 are those amounts paid or payable to an eligible apprentice who was registered in a Red Seal program in the part of the tax year that is within 24 months after the date the employee entered into the industry training agreement.

See the privacy notice on your return.