



TAX CREDITS FOR PRACTICUMS IN THE WORKPLACE

ADMINISTRATIVE GUIDE

Effective January 1, 2007



For educational institutions at the secondary,
college and university levels

Québec 

**REFUNDABLE TAX CREDITS
FOR PRACTICUMS IN THE WORKPLACE**

ADMINISTRATIVE GUIDE

Applicable to practicums beginning December 31, 2006

**FOR EDUCATIONAL INSTITUTIONS AT THE SECONDARY,
COLLEGE AND UNIVERSITY LEVELS**

www.inforoutefpt.org/creditimpot/en

**Secteur de la formation professionnelle et technique et de la formation continue
Direction de la formation continue et du soutien
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NOTE

This document was produced by the Ministère de l'Éducation in consultation with the Ministère des Finances and the Ministère du Revenu du Québec. It provides the framework for applying the tax credit for extended practicums in the workplace organized by educational institutions at the secondary, college and university levels. This guide outlines the general provisions governing the tax credit and describes the administrative procedures that must be applied by the educational institutions concerned.

Practicums carried out under the Learning in the Workplace program and the Régime d'apprentissage are also eligible for this financial measure. However, since they do not come under the responsibility of the Ministère de l'Éducation, du Loisir et du Sport, nor that of its associates, they are not covered in this document.

This document is intended for educational institutions; the information it contains is therefore limited to aspects of the measure that concern them.

Furthermore, it is important to bear in mind that this document is for information purposes only. It does not constitute an exhaustive list of the financial measures governing tax credits for practicums in the workplace, nor is it a legal interpretation of the legislative provisions.

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Introduction

The government of Québec considers practicums to be an excellent form of training to facilitate the integration of student trainees into the workforce, and it recognizes the diversity of practicums carried out within the training programs offered to young people and adults.

Many businesses also believe in the mutual advantages of a good working collaboration between the education and business communities, and they are prepared to supplement students' theoretical learning with solid practical experience.

In this context, current fiscal policy provides for a refundable tax credit for practicums in the workplace. This financial assistance is intended to encourage such initiatives by helping companies to host more practicums for students with specific needs and to participate in their training.

This fiscal measure, first implemented in 1994, was intended to support practicums in the workplace carried out in secondary level vocational training programs and college technical training programs.

Over the years, the following were added to the initial list of eligible programs: programs leading to semi-skilled occupations, life skills and work skills education programs in individual paths for learning, sociovocational integration services programs in the adult sector and university cooperative education programs.

In the 2006-2007 budget speech, the government of Québec announced that the measure would become permanent and that the scope of eligible expenses would be increased.

This document presents the essential elements of the measure, namely the conditions of eligibility, eligible expenses and administrative procedures that are the responsibility of educational institutions.

1 What is the purpose of the tax credit?

The purpose of the tax credit for practicums in the workplace is as follows:

- to ensure that vocational, technical and university training is better adapted to the growing demands of the job market
- to improve the level of students' occupational competencies
- to encourage businesses to take more student trainees and facilitate the organization of practicums in the workplace
- to support the effort of businesses that contribute to the development of students' competencies
- to strengthen the ties between businesses and educational institutions by putting greater emphasis on practicums in the workplace

2 What conditions must be met for practicums to be eligible for the tax credit?

The tax credit applies to practicums carried out in the workplace. Practicums include training periods in the workplace integrated into programs of study and subject to evaluation for the purpose of certification of studies, as well as cooperative work-study programs in vocational and technical training, and cooperative education programs at the university level.

The tax credit measure enables many groups in the educational community to organize practicums in the workplace.

The following programs of study are eligible:

- a Life Skills and Work Skills Education (LSWSE) program in an individualized path for learning leading to a certificate in life skills and work skills education in the youth sector or to an attestation of skills issued by the school board for each practicum
- a Sociovocational Integration Services (SIS) program in the adult sector leading to a training certificate in sociovocational integration or to an attestation of skills issued by the school board for each practicum
- a training program in a semi-skilled occupation leading to an STC (Skills Training Certificate)
- a secondary level vocational training program leading to a Diploma of Vocational Studies (DVS) or an Attestation of Vocational Specialization (AVS)
- a college level technical training program leading to a Diploma of College Studies (DCS) or an Attestation of College Studies (ACS)
- a university training program at the undergraduate, graduate or post-graduate level leading to an undergraduate, graduate or post-graduate degree

2.1 What are the general conditions for applying the tax credit?

In order for a practicum in the workplace to be eligible for the tax credit, it must be part of an eligible program and meet the following conditions:

- the student must be enrolled full-time in the program of study

- the program of study must be offered by one of the following:
 - a Québec educational institution recognized by the Ministère de l'Éducation, du Loisir et du Sport
 - an educational institution outside Québec, but the student must be doing a practicum at a company located in Québec; furthermore, the program must be recognized or eligible to be recognized for the purpose of receiving financial assistance
- the practicum must be carried out on Québec territory in an eligible company
- **the program of study must include** one or more practicums for a total of **at least 140 hours during the course of the program**, and these **practicums must be carried out in one or more companies**
- **each practicum** must be integrated into the learning process and **followed by a mandatory formal evaluation under the responsibility of the educational institution**, according to the requirements of each training program
- **furthermore, for technical training at the college and university levels:**
 - **the practicum participants must be paid at a rate equal to or greater than the current minimum wage**
 - **the maximum duration allowable for each practicum is 32 consecutive weeks**

2.2 What practicums are not eligible?

The following practicums are not eligible for the tax credit:

- any practicum used for placement purposes
- practicums required by a professional association or order
- practicums for the purpose of introductory training, job-shadowing or orientation in the context of secondary level vocational training programs, college level technical training programs or undergraduate university programs
- summer jobs

2.3 What institutions are eligible?

For the purposes of application of this measure, recognized educational institutions include:

- school boards
- CEGEPs and the Institut de tourisme et d'hôtellerie du Québec (ITHQ)
- public educational institutions at the college level that come under the jurisdiction of other ministries

- private institutions holding a permit issued by the Ministère de l'Éducation, du Loisir et du Sport and certified for funding purposes, if applicable
- universities listed in the Act respecting educational institutions at the university level (R.S.Q., c. E-14.1)

3 What businesses are eligible for the tax credit?

3.1 Companies

To be eligible for the tax credit, companies must meet the following conditions:

- They must be established in Québec and operate an eligible business.
- They are not exempt from income tax other than the five-year tax holiday granted to new companies, or the tax holiday granted to small- and medium-sized manufacturing businesses in remote resource regions.

The company may also be a member of a partnership. In such a case, only the first criterion listed above applies to the partnership.

When the eligible company is a member of a partnership, its eligible expenses correspond to its share (determined on the basis of the distribution of profits) of the eligible expenses incurred by the partnership.

3.2 Eligible Individuals

To be eligible for the tax credit, individuals must meet the following conditions:

- They must operate a business located in Québec.
- When the individual is a member of a partnership, his or her eligible expenses correspond to the share (determined on the basis of the distribution of profits) of the eligible expenses incurred by the partnership.
- Eligible individuals who own a business or who are members of a partnership may supervise a trainee. However, an individual may claim a tax credit for the supervision only if a salaried employee of the business acts as the supervisor.

3.3 What organizations and businesses are not eligible for the tax credit?

The following organizations and companies are not eligible for the tax credit:

- crown corporations
- provincial or federal government ministries and organizations
- cities and municipalities
- corporations, commissions or associations owned by a government (i.e. where more than 90 per cent of the shares are held by governments) and any subsidiaries
- non-profit organizations

4 What supervision activities are eligible?

Given that the tax credit is not a subsidy for the salaries paid during the training period but rather, assistance designed to support the host company's efforts to support the practicum, **the educational institution must agree with the company on the number of hours of trainee supervision to be given per week, taking into account the following:**

- the particular characteristics of the program
- the types of training paths
- the duration of the practicum
- the objective of the practicum (development or implementation of competencies)
- the trainee's ability to progress, without exceeding the maximum hours of supervision eligible according to the targeted training program

Moreover, **the number of real hours of supervision per week must be written on the Certificate of Participation in a Qualified Training Period, rather than the average number of hours per week for the entire training period.** The exact number of hours must appear on the certificate form (CO-1029.8.33.10).¹

The following supervision activities are eligible:

- activities involving the supervision of the student trainee
- activities involving the participation of the immediate supervisor in the production of evaluation reports
- activities involving the participation of the immediate supervisor in follow-up meetings organized by the educational institution

4.1 What supervision activities are not eligible?

The supervision activities that are not eligible for the tax credit are:

- recruitment and hiring of trainees
- training of supervisory personnel
- preparation for the practicum, such as the participation of supervisory personnel in setting it up

1. See Appendix 1. This form can be downloaded at the following Web address: <www.inforoutefpt.org/creditimpot/en>, under the *Forms* tab.

5 What expenses are eligible?

The financial assistance offered to companies or individuals is in the form of a refundable tax credit. The tax credit may be applied by the company or individual against income tax installments or against capital tax, as the case may be.

The expenses covered by the refundable tax credit for practicums in the workplace are as follows:

- **the basic hourly wage² of the student trainee, up to \$18 per hour**
- **the basic hourly wage³ of the practicum supervisor at the company, up to \$30 per hour for the following:**
 - **a maximum of 20 hours per trainee per week, for trainees enrolled in the following programs:**
 - Life Skills and Work Skills Education (LSWSE) in the youth sector
 - Sociovocational Integration Services (SIS) in the adult sector
 - semi-skilled occupations
 - **for a maximum of 10 hours per trainee per week, for trainees enrolled in the following programs:**
 - a secondary level vocational training program
 - a college level technical training program
 - a university undergraduate, graduate or post-graduate training program

5.1 What is the maximum assistance that a business may receive?

The maximum assistance that a business may receive is based on the eligible expenses described above and is calculated as outlined below:

2. The basic hourly wage does not include incentive bonuses, premiums, benefits, etc.
3. See preceding comment.

For student trainees in the following programs:

- Life Skills and Work Skills Education (LSWSE) in the youth sector
- Sociovocational Integration Services (SIS) in the adult sector
- semi-skilled occupations

Maximum eligible expenses	Tax credit rate	Maximum assistance
Up to \$750 per week, per practicum	Companies: 30%	\$225 per week, per practicum
	Individuals: 15%	\$112.50 per week, per practicum

For student trainees in the following programs:

- a secondary level vocational training program
- a college level technical training program
- a university undergraduate, graduate or post-graduate training program

Maximum eligible expenses	Tax credit rate	Maximum assistance
Up to \$600 per week, per practicum	Companies: 30%	\$180 per week, per practicum
	Individuals: 15%	\$90 per week, per practicum

The amount of financial assistance may be reduced if the business already receives subsidies from other organizations.

6 Summary table of terms and conditions for the application of the tax credit

6.1 Overview

Criteria	Level of Training					
	LSWSE Youth sector	SIS Adult sector	Semiskilled occupations	Vocational training	College	University
Full-time students	Y	Y	Y	Y	Y	Y
Training programs recognized by the MELS	Y	Y	Y	Y	Y	Y
Public or private educational institution recognized by the MELS	Y	Y	Y	Y	Y	Y
Program leading to official certification	Y	Y	Y	Y	Y	Y
Minimum number of hours of training in the company: 140	Y	Y	Y	Y	Y	Y
Issuing of the Certificate of Participation in a Qualified Training Period	Y	Y	Y	Y	Y	Y
Eligibility of business	Y	Y	Y	Y	Y	Y
Practicums included in the Québec Education Program	Y	Y	Y	Y	Y	Y

Legend: Y = YES.
N = NO.

6.2 Details

Criteria	Level of Training					
	LSWSE Youth sector	SIS Adult sector	Semiskilled occupations	Vocational training	College	University
Eligible expenses:						
➤ Supervisor's salary	Y	Y	Y	Y	Y	Y
➤ Trainee's salary	Y	Y	Y	Y	Y	Y
Maximum assistance:						
➤ 30% of \$500/week for companies	N	N	N	Y	Y	Y
➤ 15% of \$600/week for individuals	N	N	N	Y	Y	Y
➤ 30% of \$750/week for companies	Y	Y	Y	N	N	N
➤ 15% of \$750/week for individuals	Y	Y	Y	N	N	N
Compulsory remuneration of trainee	N	N	N	N	Y	Y
Each practicum followed by a formal evaluation	Y	Y	Y	Y	Y	Y
Maximum number of hours of supervision per week: 10	N	N	N	Y	Y	Y
Maximum number of hours of supervision per week: 20	Y	Y	Y	N	N	N
Maximum number of consecutive weeks' duration for practicum to be eligible for the tax credit: 32 weeks	N	N	N	N	Y	Y

Legend: Y = YES
N = NO

7 What is the role of educational institutions in managing the measure?

The application and administration of this measure are mainly the responsibility of the educational institution.

To this end, the Ministère de l'Éducation, du Loisir et du Sport must do the following:

- support the educational institution by providing all general information related to the management and application of the tax credit measure

The educational institution should do the following:

- understand and promote the measure, and coordinate its application in the said institution
- ensure that the practicum is relevant and eligible for the refundable tax credit
- send businesses all information related to the management and application of the measure
- keep, for purposes of possible subsequent audits, all pertinent receipts and forms, such as a list of programs involved, the plan for the programs and their practicums, a list of the students involved, the agreements concluded with the companies and the forms issued certifying participation in an eligible practicum or a qualified training period
- develop, if necessary, administrative aids for organizing and supervising the evaluation of eligible practicums for purposes of certification of studies and practicums proposed in the context of work-study projects considered a compulsory part of the training process

The successful administration and supervision of this measure depends largely on the relevance and quality of the information provided by the educational institution on the Certificate of Participation in a Qualified Training Period. Therefore, careful attention should be paid when issuing this form.

When a business claims the tax credit, it must take into account the savings generated when one employee supervises two or more student trainees at the same time. **The educational institution must therefore indicate cases of simultaneous supervision on the Certificate of Participation in a Qualified Training Period.**

For practicums in a program of study or in a work-study program, the duration of supervision may vary according to the students, the program of study and the type of practicum, and depending on whether it is the student's first, second or third practicum.

When a practicum has been completed, the educational institution presents the company with a form from the Ministère du Revenu entitled Certificate of Participation in a Qualified Training Period (CO-1029.8.33.10-V).⁴ It contains the required information and is signed by the administrator responsible for applying the measure at the educational institution. This form is issued at the end of **each practicum**, at a date at the institution's convenience. However, **the form must be issued to the company within six months of the end of the practicum**. For purposes of terminating a fiscal year, a company may request, during the course of a practicum, that the institution issue a Certificate of Participation only for the weeks of the practicum already completed.

The Certificate of Participation in a Qualified Training Period issued by the educational institution, as well as the form entitled *Demande de crédits pour stage en milieu de travail* [Request for tax credit for an on-the-job training period] must be completed by the company and attached to the tax return of the company claiming the tax credit.

7.1 Guidelines for completing the *Certificate of Participation in a Qualified Training Period* form

The form entitled *Certificate of Participation in a Qualified Training Period* (CO-1029.8.33.10-V)⁵ is issued by the Ministère du Revenu.

Parts I to V must be completed by an authorized representative of the educational institution as described below:

Part I

The purpose of this section is to identify the eligible company or individual taking in a student trainee.

Part II

The purpose of this section is to identify the students who have completed a practicum at the company, the programs in which they are enrolled, the practicums they completed and the supervision and support activities that were carried out. Complete the table on the back of the form provided for this purpose.

Trainee number (column 1)

Give a sequential number to each trainee (e.g. 1, 2, 3, 4, etc.)

Name of trainee (column 2)

Write the given and family names of each trainee who completed a practicum in the same company.

4. This form is available on line at the following address: <www.inforoutefpt.org/creditimpot/en> under the *Forms* tab.

5. This form is available on line at the following address: <www.inforoutefpt.org/creditimpot/en> under the *Forms* tab.

Social insurance number (column 3)

Indicate the social insurance number of each trainee.

Period covered by the training period (columns 4 and 5)

The period covered refers to the weeks during which a trainee **participated in one or more days of the practicum**. For the purpose of applying the measure, the practicum is considered to have started at the beginning of the first week (Monday) and to have ended on the last day of the last week during which the trainee worked (Sunday).

Time devoted to the training period (columns 6 and 7)

The number of weeks refers to the period covered, that is, the number of weeks during which one or more days of the practicum were held.

The number of hours per week indicates the level of intensity of the practicum during the period covered.

Supervision of trainees (columns 8, 9 and 10)

On the basis of the agreement concluded between the educational institution and the company, indicate the following information:

- in **column 8**, the number of hours per week of individual supervision that were provided by the supervisory personnel of the company for each trainee
- in **column 9**, where applicable, the number of hours per week of simultaneous supervision, that is, supervision of two or more trainees at the same time
- in **column 10**, the number of trainees who were supervised at the same time

The number of hours of individual or simultaneous supervision may exceed the maximum number of hours eligible for the tax credit. If this happens, the company cannot claim more than 10 or 20 hours per trainee per week, depending on the program.

The preceding information will be useful to the business when it claims the tax credit from the Ministère du Revenu.

Number or type of program concerned (column 11)

In all cases, the number or type of program must be indicated to ensure proper monitoring of the file and for possible subsequent audits.

For the following programs or paths, the procedure is as follows:

- For practicums carried out in the context of vocational training programs leading to **semiskilled occupations**, indicate the program number; for practicums carried out by students enrolled in individualized paths for learning in Life Skills and Work Skills Education programs, write “**LSWSE**,” the program code and the title of the task performed.
- For practicums carried out by adult students enrolled in **Sociovocational Integration Services** programs, write “**SIS**,” the program code and the title of the task performed.

Number of hours of practical training required for the program of study (column 12)

Indicate the number of practicum hours this program sets out as required **for the total duration of the program of study**. This number must correspond to the **total number of hours of all the practicums the trainee must complete during the training in order to obtain a diploma**.

Part III

This section is used to identify the personnel assigned to the immediate supervision of each trainee whose name appears in Part II.

Part IV

This section is used to identify recognized educational institutions that offer programs of study with practicums eligible for the tax credit.

It must be completed and signed by the administrator who is responsible for applying the measure and is authorized to sign on behalf of the educational institution or the school indicated in Part IV of the form.

The educational institution must submit the signed original of the Certificate of Participation in a Qualified Training Period to the company and keep a copy of the form issued in its files, in case of subsequent audits

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8 How does a company claim the tax credit?

The amount of the claim is based on the information provided in the **Attestation de participation à un stage de formation admissible** [certificate of participation in a qualified training period] (form CO-1029.8.33.10) issued to the company by the educational institution at the end of the practicum or training period.

To claim the tax credit for a practicum in the workplace, simply include the following with your company tax return: the **Attestation de participation à un stage de formation admissible** [certificate of participation in a qualified training period] issued by the educational institution and the **Crédit d'impôt pour stage en milieu de travail** [tax credit for an on-the-job training period] form. This form may be found on the Internet at <www.inforoutefpt.org/creditimpot/en>. It can also be obtained by contacting the Ministère du Revenu.

Telephone numbers at the Ministère du Revenu:

- Companies:
 - ✓ 418-659-4155 (Québec)
 - ✓ 514-864-4155 (Montréal)
 - ✓ 1-800-450-4155 (other regions)
- Individuals operating a business or business partnership
 - ✓ 418-659-6299 (Québec)
 - ✓ 514-864-6299 (Montréal)
 - ✓ 1-800-267-6299 (other regions)

8.1 What forms⁶ must be submitted?

- For educational institutions:
 - ✓ *Attestation de participation à un stage de formation admissible* [certificate of participation in a qualified training period] (CO-1029.8.33.10)
- For companies:
 - ✓ *Crédit d'impôt pour stage en milieu de travail* [tax credit for an on-the-job training period] (CO-1029.8.33.6)
- For individuals:
 - ✓ *Crédit d'impôt pour stage en milieu de travail* [tax credit for an on-the-job training period] (TP-1029.8.33.6)

6. These forms are available on the Web site <www.inforoutefpt.org/creditimpot/en>, by clicking on *How Can You Claim? — Forms*.

- For partnerships:
 - ✓ *Calcul des dépenses admissibles effectuées par une société admissible lors d'un stage en milieu de travail* (CO-1029.8.33.6) [Calculation of eligible expenditures by an eligible company during a practicum or on-the-job training period in the workplace]

8.2 For more information

The conditions under which businesses are eligible for a tax credit for a practicum in the workplace and the procedures for obtaining financial assistance are described in this document **for information purposes only**.

In cases of uncertainty, **each business is required to confirm with the Ministère du Revenu** whether it is eligible for this tax credit and to find out the legal provisions that apply.

To obtain the necessary forms or any other information regarding the legal provisions, please contact the Ministère du Revenu (at the telephone numbers indicated above) or the trainees' educational institution.

9 The Act to foster the development of manpower training (R.S.Q., c. D-7.1)

Whether or not a business is subject to the “law of 1 per cent,” that is, the *Act to foster the development of manpower training* (R.S.Q., c. D-7.1), it can receive the tax credit for practicums in the workplace. The business may do one of the following:

- claim the tax credit and declare the balance of the salary expenses related to the practicums in the total of training investments
- declare all salary expenses related to the practicums in its training investments

For more information regarding the *Act*, businesses should contact the Emploi-Québec office in their area⁷ or consult the *Guide général de la Loi favorisant le développement de la main-d’œuvre*.⁸ [General guide for the Act to foster the development of manpower training]

7. The contact information for local employment centres of Emploi-Québec can be found at the following Web site: <<http://www.emploi Quebec.net/anglais/index.htm>>.

8. Le *Guide général de la Loi favorisant le développement de la main-d’œuvre* can be found at the following Web site: <<http://www.emploi Quebec.net/francais/entreprises/loiformation/index.htm>>.

10 Coordination and follow-up by the Ministère

At the Ministère de l'Éducation, du Loisir et du Sport (MELS), coordination and follow-up of the measure is provided by the Direction de la formation continue et du soutien (DFCS) of the Secteur de la formation professionnelle et technique et de la formation continue (FPTFC).

For further information on the tax credit measure for practicums in the workplace, **educational institutions** are invited to contact:

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Direction de la formation continue et du soutien

Telephone: 418-643-1168

Fax: 418-643-1926

E-mail: <sylvie.demers@mels.gouv.qc.ca>

The MELS has also prepared a promotional brochure for educational institutions, as well as Web pages (in French and English) that can be consulted at the following address: <www.inforoutefpt.org/creditimpot/en>.

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