



## ADMINISTRATIVE GUIDE

TAX CREDIT FOR PRACTICAL TRAINING (PRACTICUMS) IN THE WORKPLACE



**Reach** for  
your **Dreams**

Québec 

**TAX CREDITS  
FOR  
PRACTICUMS IN THE  
WORKPLACE**

**ADMINISTRATIVE GUIDE**

**FOR ADMINISTRATORS RESPONSIBLE FOR APPLYING THE TAX CREDIT MEASURE  
IN EDUCATIONAL INSTITUTIONS AT THE  
SECONDARY, COLLEGE AND UNIVERSITY LEVELS**

**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 prepared by the Ministère de l'Éducation in consultation with the Ministère des Finances and the Ministère du Revenu. 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 the Ministère de l'Éducation requires in the educational institutions concerned.

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## **Introduction**

The government recognizes the diversity of characteristics and needs of Quebeckers with respect to on-the-job training in the context of programs of study for students in the youth and adult sectors. The government wishes to encourage businesses to offer more practicums for trainees with particular needs and to participate in their training. It considers practicums an excellent means of learning that may help these individuals adapt more easily to the job market.

### **1 Objectives of the Tax Credit**

- To encourage businesses to take more trainees and facilitate the organization of practicums in the workplace
- To strengthen the ties between businesses and educational institutions by putting greater emphasis on practicums in the workplace
- To ensure that vocational, technical and university training is better adapted to the growing demands of the job market

## 2 Scope of the Tax Credit

The tax credit applies to practicums in the workplace. Practicums include training periods which are subject to evaluation for the purposes of the certification of studies, as well as cooperative work-study programs which foster the acquisition or integration of skills and which are considered obligatory in the training process.

This measure allows groups in the educational community to organize practicums in the workplace:

- practicums for students enrolled in vocational training programs leading to semiskilled occupations
- practicums for students enrolled in individualized paths for learning in life skills and work skills education (LSWSE) in the youth sector
- practicums for adult students enrolled in sociovocational integration services (SVIS)
- practicums in the context of vocational and technical training
- practicums for university students

**Since this document is intended for educational institutions, the following information is limited to the provisions that concern them.**

### 2.1 Students and Training Eligible for the Tax Credit

Educational institutions are responsible for choosing their teaching methods. An institution may thus organize practicums even if they are not explicitly provided for in a program, so long as this does not call for any specific funding from the Ministère de l'Éducation.

#### General Conditions

- The student must be enrolled full time in one of the following programs: sociovocational integration services (SVIS) for adult students; an individualized path for learning in life skills and work skills education (LSWSE) in the youth sector; a secondary-level vocational training program; a college-level technical training program; or a university program.
- The program must lead to official certification and be offered by a public or private Québec educational institution recognized and authorized by the Ministère de l'Éducation to offer the program, in accordance with the relevant regulation respecting secondary school, college or university education.
- The program must include one or more practicums totalling at least 140 hours.

- Practicums must be integrated into the learning process and must be followed by a formal evaluation under the responsibility of the educational institution, in accordance with the requirements of each education program.
- Trainees are not required to carry out all their practicums in the same company.
- Trainees at the **college and university** levels must be remunerated in order for the business to be eligible for the tax credit, taking into account the exception that applies to practicums in the workplace stipulated in the *Act respecting labour standards*.
- The duration of each practicum at the **college or university** level eligible for the tax credit will be a maximum of 32 consecutive weeks.

### Special Conditions

- Companies may claim a maximum of 20 hours of supervision per trainee per week for vocational training programs leading to semiskilled occupations, for sociovocational integration services (SVIS) in the adult sector, and for individualized paths for learning in life skills and work skills education (LSWSE) in the youth sector.
- Companies may claim a maximum of 10 hours of supervision per trainee per week for secondary-level vocational training programs, college technical training programs and university programs.
- Students enrolled in vocational training programs leading to semiskilled occupations should preferably carry out their practicums within the same company.
- Students admitted to LSWSE programs must be at least 16 years of age, or, in rare cases, 15 (if the students have been admitted to LSWSE programs exceptionally).
- Students enrolled in LSWSE programs must do at least three practicums during the two years of their training. The duration of each practicum will be a maximum of 300 hours and the total of all practicums must not exceed 1050 hours. The trainee may do more than one practicum with the same company, provided the tasks in each practicum are different.

### Exceptions

The following practicums are not eligible for the tax credit:

- practicums that are used for placement purposes
- practicums required by a professional association or body
- introductory training, job-shadowing, and orientation in the context of secondary-level vocational training programs, college technical training programs or undergraduate university studies

- summer jobs

### Official Certification

The education program must lead to one of the following forms of official certification:

#### Secondary school:

- Diploma of Vocational Studies (DVS)
- Attestation of Vocational Specialization (AVS)
- Attestation of Vocational Education (AVE)
- a certificate in life skills and work skills education (LSWSE) (youth sector) or for each practicum, an attestation of skills issued by the school board
- a certificate in sociovocational integration training (SVIS) (adult sector) or for each practicum, a local statement of competency issued by the school board

#### College:

- Diploma of College Studies (DCS)
- Attestation of College Studies (ACS)

#### University:

- bachelor's degree, master's degree or Ph.D.

## 2.2 Recognized Institutions

For the purposes of this measure, recognized institutions are:

- school boards
- CEGEPs and the Institut de tourisme et d'hôtellerie du Québec (ITHQ)
- public colleges under the jurisdiction of other ministries
- private institutions holding permits issued by the Ministère de l'Éducation and, where applicable, certified for funding purposes
- universities listed in the *Act respecting educational institutions at the university level* (R.S.Q., c. E-14.1)

## 3 Businesses 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.
- All or almost all of their gross income must come from the operation of businesses eligible for the tax credit, as specified in the *Taxation Act*.
- They have been given no exemption from income tax other than the three-year or 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, the first two criteria listed above apply to the company.

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 Individuals

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

- They must operate a business 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 eligible expenses incurred by the company.
- 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.

## 4 Organizations and Businesses 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 budget comes from the government) and any subsidiaries
- nonprofit organizations

## 5 Financial Assistance

**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.

### 5.1 Eligible Expenses

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

- the basic hourly wage<sup>1</sup> of the practicum supervisor, up to \$30 per hour, for a maximum of 10 hours (vocational, technical and university training) or for a maximum of 20 hours (semiskilled occupations, LSWSE and SVIS) per trainee per week, depending on the program
- the basic hourly wage of the trainee, up to \$15 per hour
- for remote resource regions,<sup>2</sup> the basic hourly wage of the trainee, up to \$25 per hour

Given that the tax credit is not a subsidy for the salaries paid during the training period but assistance designed to support the efforts of the host company, **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 objective of the project (acquisition or integration of learning)
- the duration of the practicum (depending on the specific training program)
- the types of training paths
- the particular characteristics of the program
- the trainees' ability to progress, without exceeding the maximum of 10 hours or 20 hours per week, depending on the 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.**

Only activities involving the immediate supervision of the trainee and the activities stipulated in the agreement on the production of evaluation reports and the participation of the immediate supervisor in follow-up meetings organized by the educational institution are considered for the purposes of the tax credit and for the issuing of a Certificate of Participation in a Qualified Training Period.

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1. The basic hourly wage does not include incentive bonuses, premiums, benefits, etc.

2. The remote resource regions are listed in the appendix.



The following company activities are excluded:

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

## 5.2 Maximum Assistance

The maximum assistance that a company or individual may receive is based on the eligible expenses described above and is calculated as follows:

For companies:

- **Thirty per cent of eligible expenses up to either \$500 (vocational, technical or university training) or \$625 (semiskilled occupations, LSWSE or SVIS) per trainee per week, depending on the particular characteristics of the training program in which the trainee is enrolled.** Thus, the maximum assistance to which a company is entitled for a trainee is \$150 or \$187.50 per week of the practicum.

For companies in a remote resource region:<sup>3</sup>

- **Thirty per cent of eligible expenses up to either \$1000 (vocational, technical or university training) or \$1250 (semiskilled occupations, LSWSE or SVIS) per trainee per week, depending on the particular characteristics of the training program in which the trainee is enrolled.** Thus, the maximum assistance to which a company is entitled for a trainee is \$300 or \$375 per week of the practicum.

For individuals:

- **Fifteen per cent of eligible expenses up to either \$500 (vocational, technical or university training) or \$625 (semiskilled occupations, LSWSE or SVIS) per trainee per week, depending on the particular characteristics of the training program in which the trainee is enrolled.** Thus, the maximum assistance to which an individual is entitled for a trainee is \$75 or \$93.75 per week of the practicum.

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3. The remote resource regions are listed in the appendix.

For individuals in a remote resource region:<sup>4</sup>

- **Fifteen per cent of eligible expenses up to either \$1000 (vocational, technical or university training) or \$1250 (semiskilled occupations, LSWSE or SVIS) per trainee per week, depending on the particular characteristics of the training program in which the trainee is enrolled.** Thus, the maximum assistance to which an individual is entitled for a trainee is \$150 or \$187.50 per week of the practicum.

**The amount of financial assistance may be reduced when subsidies from other organizations are taken into account.**

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4. The remote resource regions are listed in the appendix.

## 6 Summary Table of Terms and Conditions for the Application of the Tax Credit

### 6.1 Overview

Criteria	Level of Training					
	University	College	Vocational Training	Semiskilled Occupations	LSWSE	SVIS
Full-time students	Y	Y	Y	Y	Y	Y
Training program recognized by the Ministère de l'Éducation	Y	Y	Y	Y	Y	Y
Public or private educational institution recognized by the Ministère de l'Éducation	Y	Y	Y	Y	Y	Y
Program leading to official certification	Y	Y	Y	Y	Y	Y
<b>Minimum</b> number of practicum hours in the company: <b>140</b>	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

**Legend** Y: YES

## 6.2 Details

Criteria	Level of Training					
	University	College	Vocational Training	Semiskilled Occupations	LSWSE	SVIS
<b>Eligible expenses:</b>						
o <i>supervisor's salary</i>	Y	Y	Y	Y	Y	Y
o <i>trainee's salary</i>	Y	Y	Y	Y	Y	Y
<b>Maximum assistance:</b>						
o <i>30% of \$500/week for companies</i>	Y	Y	Y	N	N	N
o <i>30% of \$1000/week for companies in a remote resource region</i>	Y	Y	Y	N	N	N
o <i>15% of \$500/week for individuals</i>	Y	Y	Y	N	N	N
o <i>15% of \$1000/week for individuals in a remote resource region</i>	Y	Y	Y	N	N	N
o <i>30% of \$625/week for companies</i>	N	N	N	Y	Y	Y
o <i>30% of \$1250/week for companies in a remote resource region</i>	N	N	N	Y	Y	Y
o <i>15% of \$625/week for individuals</i>	N	N	N	Y	Y	Y
o <i>15% of \$1250/week for individuals in a remote resource region</i>	N	N	N	Y	Y	Y
Obligatory remuneration of trainee	Y	Y	N	N	N	N
Each practicum followed by a formal evaluation	Y	Y	Y	Y	Y	Y
<b>Maximum</b> number of hours of supervision per week: <b>10</b>	Y	Y	Y	N	N	N
<b>Maximum</b> number of hours of supervision per week: <b>20</b>	N	N	N	Y	Y	Y
<b>Maximum</b> number of practicum hours required by the Ministère de l'Éducation during the training: <b>450</b>	N	N	N	Y	N	N
<b>Maximum</b> number of consecutive weeks that the practicum must last in order to be eligible for the tax credit: <b>32</b>	Y	Y	N	N	N	N
<b>Maximum</b> number of practicum hours required by the Ministère de l'Éducation for the training: <b>1050</b>	N	N	N	N	N	Y

**Legend**    Y: YES    N: NO

## 7 Role of the Educational Institution

When a practicum has been completed, the Ministère du Revenu form entitled Certificate of Participation in a Qualified Training Period (CO-1029.8.33.10-V)<sup>5</sup> containing the required information and signed by the administrator responsible for applying the measure is given to the company by the educational institution. The form is issued at the end of **each practicum**, when convenient for the company and the institution. However, the form must be issued to the company within six months of the end of the practicum.

**The form must be attached to the tax return of the company claiming the tax credit**, and the company must keep a copy of it in case of subsequent audits by the Ministère du Revenu.

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 focusing on skills transfer and integration into the job market, **as in the case of cooperative education, the duration of the supervision offered by the business should be approximately two hours per student trainee per week.** The number of hours may vary, however, depending on whether it is the student's first, second or third practicum.

For practicums in a program of study or in a work-study program subject to evaluation for purposes of certification of studies, the duration of supervision may vary according to the student and the program.

### 7.1 Administrators Responsible for Applying the Measure in the Educational Institution

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

It is therefore vital that an administrator be designated by each recognized educational institution or school board to coordinate the application of this measure and to be accountable for the actions of the institution to the Ministère de l'Éducation and the Ministère du Revenu.

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5. Forms are available at <[www.inforoutefpt.org/taxcredit](http://www.inforoutefpt.org/taxcredit)>; click on "Forms."

The Ministère de l'Éducation must:

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

The person responsible in the educational institution should:

- understand and promote the measure, and coordinate its application in the institution
- ensure that the practicum is relevant and eligible for the refundable tax credit
- send the business 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 concerned, the planning for the programs and their practicums, a list of the students involved, the agreements concluded with the companies and the forms certifying participation in 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

## **7.2 General Guidelines for Completing the Certificate of Participation in a Qualified Training Period**

The form for the **Certificate of Participation in a Qualified Training Period (CO-1029.8.33.10-V)**<sup>6</sup> is issued by the Ministère du Revenu.

Parts I to V must be completed by an authorized representative of the educational institution.

### Part I

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

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6. Forms are available at <[www.inforoutefpt.org/taxcredit](http://www.inforoutefpt.org/taxcredit)>; click on “Forms.”

## Part II

The purpose of this section is to identify the trainees and the programs in which they are enrolled, and to indicate the practicums completed and the supervision and support activities 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 name of each trainee who completed a practicum in the same company.

### *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 **completed one or more days of the practicum**. For the purpose of applying the measure, the practicum is considered to have started at the beginning (Monday) of the first week and to have ended on the last day (Sunday) of the last week during which the trainee worked.

### *Time devoted by the trainee 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 the trainee worked one or more days.

The number of hours per week refers to the scheduling 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, the following information should be indicated:

- 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**, the program number should be indicated; 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 “**SVIS**,” the program code and the title of the task performed.

Number of hours of practical training required (column 12)

Indicate the number of practicum hours the training program sets out as required **for the total duration of the training program**. 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.

**You must remit the signed original of the Certificate of Participation in a Qualified Training Period to the company and keep a copy of the form in your files in case of subsequent audits.**

## 8 Coordination and Follow-up by the Ministère de l'Éducation

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) of the Ministère de l'Éducation is responsible for the coordination and follow-up of the measure. For further information on the tax credit measure for practicums in the workplace, please contact:

### Secondary school or college

#### **Sylvie Demers, Program Coordinator**

Direction de la formation continue et du soutien

Telephone: (418) 643-1168

Fax: (418) 643-1926

E-mail: sylvie.demers@meq.gouv.qc.ca

### University

#### **Thomas Poirier**

Direction des programmes d'études et de la recherche

Telephone: (418) 643-5494

Fax: (418) 643-0622

E-mail: thomas.poirier@meq.gouv.qc.ca

### Individualized paths for learning in life skills and work skills education (LSWSE)

#### **Hélène Poliquin-Verville**

Direction de l'adaptation scolaire et des services complémentaires

Telephone: (418) 643-8640

Fax: (418) 528-8023

E-mail: helene.poliquin-verville@meq.gouv.qc.ca

### Sociovocational integration services (SVIS)

#### **Francine Riopel**

Direction de la formation générale des adultes

Telephone: (514) 864-2029

Fax: (514) 864-8952

E-mail: francine.riopel@meq.gouv.qc.ca

## 9 Information to Be Obtained From the Ministère du Revenu

The conditions under which businesses are eligible for a tax credit for practicums 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:**

Telephone numbers at the Ministère du Revenu:

### ➤ **Companies**

- (418) 659-4155 (Québec)
- (514) 864-4155 (Montréal)
- 1 800 450-4155 (other areas)

### ➤ **Individuals operating a business or business partnership**

- (418) 659-6299 (Québec)
- (514) 864-6299 (Montréal)
- 1 800 267-6299 (other areas)

## 9.1 Names and Numbers of Ministère du Revenu Forms<sup>7</sup>

### ➤ **educational institutions**

- Certificate of Participation in a Qualified Training Period (CO-1029.8.33.10-V)

### ➤ **companies**

- Tax Credit for an On-the-Job Training Period (CO-1029.8.33.6-V)

### ➤ **individuals**

- Tax Credit for an On-the-Job Training Period (TP-1029.8.33.6-V)

### ➤ **businesses or business partnerships**

- Tax Credit for an On-the-Job Training Period – Section III (CO-1029.8.33.6-V)

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7. Forms are available at <[www.inforoutefpt.org/taxcredit](http://www.inforoutefpt.org/taxcredit)>; click on “Forms.”

## 10 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 either claim the tax credit and declare the balance of the salary expenses related to the practicums, or declare all salary expenses related to the practicums. For information regarding the Act, businesses should contact the Emploi-Québec office in their area.

## 11 Consulting the Web Site

You may consult the brochure providing information on the tax credit on the Inforoute FPT Web site at <[www.inforoutefpt.org/taxcredit](http://www.inforoutefpt.org/taxcredit)>.

## APPENDIX

### LIST OF REMOTE RESOURCE REGIONS

- ✓ Bas-Saint-Laurent (region 01)
- ✓ Saguenay–Lac-Saint-Jean (region 02)
- ✓ MRC du Haut-Saint-Maurice
- ✓ MRC de Mékinac
- ✓ Abitibi-Témiscamingue (region 08)
- ✓ Côte-Nord (region 09)
- ✓ Nord-du-Québec (region 10)
- ✓ Gaspésie–Îles-de-la-Madeleine (region 11)
- ✓ MRC d'Antoine-Labelle
- ✓ MRC de la Vallée-de-la-Gatineau
- ✓ MRC de Pontiac

