The Tax Credit for Practicums in the Workplace

Administrative Guide

Direction de l’organisation pédagogique
Direction de l’enseignement et de la recherche universitaires
Direction de l’adaptation scolaire et des services complémentaires
Direction de la formation générale des adultes

Vocational and Technical Education
THE REFUNDABLE TAX CREDIT FOR PRACTICAL TRAINING IN COOPERATIVE WORK-STUDY PROGRAMS AND ON-THE-JOB TRAINING

ADMINISTRATIVE GUIDE FOR ADMINISTRATORS RESPONSIBLE FOR APPLYING THE TAX CREDIT PROGRAM AT EDUCATIONAL INSTITUTIONS AT THE SECONDARY, COLLEGE AND UNIVERSITY LEVELS

Ministère de l’Éducation du Québec
May 1999
NOTE

This document was developed by the Ministère de l'Éducation in consultation with the Ministère des Finances du Québec and the Ministère du Revenu du Québec. It provides the framework for applying the tax credit for extended practical training periods in the workplace organized by educational institutions at the secondary, college and university levels. It outlines the general provisions governing the credit and describes the administrative procedures that the Ministère de l'Éducation wishes to be implemented in the educational institutions concerned.
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Introduction

On May 20, 1993, during the Budget Speech, the Québec government announced the expansion of the refundable tax credit for practical training in the workplace, which had been initiated in 1990. The tax credit measure then became applicable to practicums in the workplace organized by secondary and college-level educational institutions.

Over the subsequent years, changes were made to enable the tax credit measure to be applied to other groups in the education community. These changes are described in section 2 of this guide.

1. Purpose of the Tax Credit Measure for Practicums in the Workplace

Through this measure, the Québec government is seeking to encourage businesses to receive more trainees and facilitate the organization of practicums in the workplace. It also wants to strengthen the ties between schools and businesses by leaving more room for practicums in the workplace, in order to ensure that vocational, technical and university education is better adapted to the growing demands of the job market and to contribute to the development of the apprenticeship system.

By extending the tax credit measure to training carried out in the context of training programs offered to students in the youth and adult sectors, the government recognizes the diversity of the characteristics and needs of Quebecers. Through this tax incentive, the government wishes to encourage businesses to offer more practicums for trainees who have special needs and to participate in their training. It considers practicums an excellent means of learning which may help these individuals adapt more easily to the job market.
2. **Scope and Effective Date**

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

This measure has been in effect since May 1994. Since that time, it has gradually been expanded to enable other groups in the education community to organize practicums in the workplace, including the following:

C practicums carried out in the context of vocational and technical education:
   May 1, 1994;

C practicums carried out in the context of the apprenticeship system for workers, the program to qualify workers for advancement in their occupation, in effect since May 1, 1994;¹

C practicums carried out by students enrolled in vocational education programs leading to semi-skilled occupations; practicums carried out by students in university undergraduate programs; reduction in the number of hours devoted to practicums from 280 to 140 hours minimum within the program: May 10, 1995;

C practicums carried out by students enrolled in individualized paths for learning and life skills and work skills education in the youth sector (*des programmes de cheminement particulier de formation visant l'insertion sociale et professionnelle des jeunes - ISPJ*): May 9, 1996;

¹ The Société québécoise de développement de la main-d'oeuvre is responsible for practicums carried out in the context of the apprenticeship system and the application date is February 1, 1994.
The Société québécoise de développement de la main-d’oeuvre is responsible for practicums carried out in the context of the apprenticeship system: June 4, 1997.

Because this document is intended for educational institutions, the following information will be limited to the provisions that concern them.

2.1 Students and Training Eligible for the Tax Credit

The educational institution is responsible for choosing the teaching methods. The institution may thus organize practicums even they are not explicitly provided for in a program, so long as this does not call for any specific financing from the Ministère de l’Éducation.

General Conditions

- The student must be enrolled full time in one of the following programs: individualized paths for learning in life skills and work skills education in the youth sector (ISPJ) and in the adult sector (SIS); secondary-level vocational education programs; college-level technical education programs; or programs in university undergraduate studies.

- The training program must 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;

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1 The Société québécoise de développement de la main-d’oeuvre is responsible for practicums carried out in the context of the apprenticeship system.
• The training program must include one or more practicums totalling at least 140 hours within the duration of the program.

• Trainees are not obliged to carry out all of their practicums (140 hours or over) in the same company.

• Practicums must be integrated into the learning process and are generally followed by at least two weeks of further studies in the educational institution, according to the requirements of each training program.

• The duration of each practicum eligible for the tax credit will be for a maximum of 20 consecutive weeks.

• Each practicum must be followed by a return to the educational institution.

• The trainees 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 last three changes were announced during the Budget Speech in March 1998. They are intended for college- and university-level trainees and went into effect January 1, 1999.
Special Conditions

• Students enrolled in vocational, technical and university education must return to the educational institution for at least two weeks prior to completing their program.

• Students enrolled in a vocational education program leading to semi-skilled occupations (Section 2) are not obliged to return to the educational institution for at least two weeks prior to completing their program.

• Students enrolled in a vocational education program leading to semi-skilled occupations (Section 2) must carry out their practical training with the same company.

• Students admitted to ISPJ programs must be at least 16 years of age, or, in rare cases, 15 (if the students are admitted to ISPJ programs as an exception).

• Students enrolled in ISPJ 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 all practicums must not exceed 1 050 hours. Only practicums between 140 and 300 hours in duration are eligible for the tax credit program. The trainee may do more than one practicum with the same company provided the tasks in each practicum are different.

Exceptions

• Any practicum that is used for placement purposes.
• Practicums required by a professional association or body.
• Introductory training, job-shadowing, orientation and school-to-work transition training periods in the context of secondary school vocational education programs, technical education at the college level or studies at the university undergraduate level.
• Summer jobs.
Official Certification

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

At the secondary school level
- Diploma of Vocational Studies (DVS);
- Attestation of Vocational Specialization (AVS);
- Vocational Education Certificate (VEC);
- a certificate in life skills and work skills education (youth sector), or for each practicum, an attestation of skills issued by the school board;
- a certificate in socio-vocational integration training (adult sector), or for each practicum, the local statement of competency issued by the school board.

At the college level
- diplôme d’études collégiales (DEC);
- attestation d’études collégiales (AEC).

At the university level
- bachelor’s degree.

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;
- public colleges under the jurisdiction of other ministries;
- private institutions holding a permit issued by the Ministère de l’Éducation du Québec and, where applicable, certified for funding purposes;
- universities listed in the Act respecting educational institutions at the university level (RSQ, c. E-14.1).
3. Businesses Eligible for the Tax Credit

3.1 Companies

To be eligible for the tax credit program, companies must respect 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 are not exempted from income tax other than the three-year tax holiday granted to new companies.
- They are not Crown corporations.

The company may also be a member of a partnership. In such a case, the first two criteria listed above apply 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 program, eligible individuals must respect 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 that the company has incurred.
- 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 company acts as the supervisor.
4. 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 instalments or against capital tax, as the case may be, levied pursuant to the *Taxation Act*. It should be noted that, in the case of a corporation other than a small or medium-size business,¹ the tax credit cannot be applied to the company’s income tax instalments.

4.1 Eligible Expenses

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

- the basic hourly wage² of the practicum supervisor, up to $30 per hour, for a maximum of 10 hours per trainee per week, or for a maximum of 20 hours per trainee per week, depending on the case (see table, section 5);
- the basic hourly wage of the trainee, up to $15 per hour;
- the travel expenses³ paid by the company offering the training if these expenses are paid on behalf of an employee of the company other than the trainee, for students enrolled in vocational education programs leading to semi-skilled occupations (Section 2) or for students enrolled in ISPJ or in SIS programs.

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

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¹ A small or medium-size business is a company whose assets amount to less than $25 million or whose shareholders' assets do not exceed $10 million. The calculation of net assets must take into account the assets of the company's financial partners.

² The basic hourly wage does not include incentive bonuses, premiums, benefits, etc.

³ For further information, please see the tax form, “Application for On-the Job Training Tax Credit.”
institution must, with the company, agree 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 hours of supervision per week must be written on the attestation, rather than the average number of hours per week for the entire training period.

Only activities involving the immediate supervision of the trainee as well as the activities stipulated in the agreement relating to 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 the Attestation of Participation in a Qualified Training Period. The following company activities are excluded:

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

The maximum amount that a business or individual may obtain is based on the eligible expenses described earlier and is calculated as follows:

For companies:

40 percent of the eligible expenses up to either $500 or $625 per trainee per week, depending on the particular characteristics of the training program in which the trainee is enrolled (see summary table). Thus, the maximum assistance to which a company is entitled for a trainee is $200 or $250 per week of the practicum.

For individuals:

20 percent of the eligible expenses up to either $500 or $625 per trainee per week, depending on the particular characteristics of the training program in which the trainee is enrolled (see summary table). Thus, the maximum assistance to which an individual is entitled for a trainee is $100 or $125 per week of the practicum.

The amount of financial assistance may be reduced when subsidies from other organizations are taken into account.
5. Summary Table of Terms for Applying the Tax Credit (client to format)

**General**

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Univ.*</th>
<th>Collège</th>
<th>Voc. Ed.</th>
<th>Section 2</th>
<th>ISPJ</th>
<th>SIS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full-time students</td>
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<tr>
<td>Training program recognized by the MEQ</td>
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<tr>
<td>Authorized public or private institutions</td>
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<tr>
<td>Diploma issued by the MEQ or the institutions concerned</td>
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<td>Minimum no. hours of training in the company:</td>
<td>140</td>
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<tr>
<td>Issuing of Attestation of Participation in a Qualified Training Period</td>
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<tr>
<td>Eligibility of business</td>
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## Details

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Level of Training</th>
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<tr>
<td></td>
<td>Univ.*</td>
</tr>
<tr>
<td>Eligible expenses:</td>
<td></td>
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<tr>
<td>Supervisor’s salary</td>
<td></td>
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<tr>
<td>Trainee’s salary</td>
<td></td>
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<tr>
<td>Travel expenses</td>
<td></td>
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<tr>
<td>Maximum assistance:</td>
<td></td>
</tr>
<tr>
<td>40% of $500/wk. for companies</td>
<td></td>
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<tr>
<td>20% of $500/wk. for individuals</td>
<td></td>
</tr>
<tr>
<td>40% of $625/wk. for companies</td>
<td></td>
</tr>
<tr>
<td>20% of $625/wk. for individuals</td>
<td></td>
</tr>
<tr>
<td>Compulsory return to the educational institution for at least two weeks before the end of the program</td>
<td></td>
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<tr>
<td>Maximum no. hours of supervision/wk.:</td>
<td></td>
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<tr>
<td>10</td>
<td></td>
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<tr>
<td>20</td>
<td></td>
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<tr>
<td>Maximum no. hours of training required by the MEQ during practicum:</td>
<td></td>
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<tr>
<td>450</td>
<td></td>
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<tr>
<td>625</td>
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<tr>
<td>1050</td>
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</table>

**Legend**

Y=Yes  
N=No  
* level of first cycle
6. Role of the Educational Institutions

When a practicum has been completed, a form entitled *Attestation of Participation in a Qualified Training Period* 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 the practicum, when convenient for the company and the institution. However, the form must be issued to the company concerned within six months of the end of the practicum.

The form does not have to be attached to the tax return of the company claiming the tax credit, but the company must keep a copy of it in case of subsequent audits by the Ministère du Revenu du Québec.

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 *Attestation 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 it generated when one employee supervised two or more student trainees at the same time. The business must take simultaneous supervision into account in its claim to the Ministère du Revenu. The educational institution must therefore indicate cases of simultaneous supervision on the *Attestation of Participation in a Qualified Training Period*.

For practicums focusing on transferable skills 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, according to whether it is the student's first, second or third practicum.

For practicums in a program of studies or in a work-study project subject to evaluation for purposes of certification of studies, the duration of supervision may vary according to the students and the training program.
6.1 Administrators Responsible for Applying the Measure in the Educational Institution

The application and administration of this measure is mainly the responsibility of educational institutions.

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

To this end, the Ministère de l'Éducation must:

- make sure to support the **educational institutions** by providing all information related to the handling and application of the tax credit measure;
- ask each of the educational institutions concerned to confirm the **name of the person responsible for the management of this measure**.

The person responsible in the educational institution should:

- understand and promote the measure, and coordinate its application in his or her institution;
- ensure that the practicum is relevant and eligible for the refundable tax credit;
- send the **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 the list of programs involved, a plan for the course and its practicums, a list of the students involved, the agreements concluded with the companies and the forms for certification of participation in an eligible practicum;
- provide the Ministère de l'Éducation on an ongoing basis with copies (or photocopies) of the forms for Attestation of Participation in a Qualified Training Period issued to companies in order to ensure adequate follow-up of the measure's implementation, in accordance with decision of cabinet 93-325 (the Ministère de l'Éducation must produce
reports for the Ministère des Finances du Québec regarding the certification forms issued);

- 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.

6.2 General Guidelines for Completing the Form, Attestation of Participation in a Qualified Training Period

- The form, Attestation of Participation in a Qualified Training Period, is issued by the Ministère du Revenu du Québec. The examples attached are included for information purposes only. (See Appendices).

PARTS I to IV must be completed by a representative of the educational institution.

PART I

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

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 purposes of the measure, the practicum is considered to have started at the beginning of the week (Monday). Similarly, it is considered to have ended on the last day of the week during which the trainee worked (Sunday).

Time devoted to the completion of 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)

Given the agreement concluded between the educational institution and the company, the following information is indicated:

- In column 8, the number of hours per week of individual supervision that was carried out 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.

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

**Number or type of the program concerned** (column 11)

In all cases, the number or type of program must be indicated to ensure the proper monitoring of the file and for subsequent verifications. For the following programs or paths, the procedure is as follows:

• for practicums carried out in the context of vocational education programs leading to semi-skilled occupations, the program number or “Section 2” should be indicated;

• for practicums carried out by students enrolled in individualized paths for learning in life skills and work skills education programs leading to ISPJ, “ISPJ” should be written, as well as the title of the task carried out;

• for practicums carried out by adult students enrolled in sociovocational integration programs, “SIS” should be written, as well as the title of the task carried out.
PART III

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

PART IV

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

It must be signed by the administrator responsible for applying the measure in the educational institution.

6.3 Information to Be Supplied to the Ministère de l'Éducation

The Attestation of Participation in a Qualified Training Period must be sent to the Ministère de l'Éducation by the person responsible for applying the measure in the educational institution, not later than the tenth of the month after the form is sent to the company.

7. Coordination and Follow-up by the Ministère

The Direction de l’organisation pédagogique of the Direction générale de la formation professionnelle et technique is responsible for the coordination and follow-up of the measure.

For further information on the tax credit measure for practicums in the workplace or to obtain copies of the administrative guide and the brochure, please contact:
Doris Boucher
Direction de l’organisation pédagogique
Telephone: (418) 643-0335
Fax: (418) 643-1926

For further information, please contact those responsible for each sector:

• University studies
   Roger Murray
   Direction de l’enseignement et de la recherche universitaires
   Telephone: (418) 646-4801
   Fax: (418) 643-0622

• Individualized paths for learning in life skills and work skills education (ISPJ)
   Diane Nadeau
   Direction de l’adaptation scolaire et des services complémentaires
   Telephone: (418) 646-4597
   Fax: (418) 643-7015

• Programs leading to sociovocational integration of students in the adult sector (SIS)
   Diane Grimard
   Direction de la formation générale des adultes
   Telephone: (418) 644-0173
   Fax: (418) 528-7454
8. Information to Be Obtained from the Ministère du Revenu

The conditions under which businesses can be 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. Each business is required to confirm with the Ministère du Revenu whether it is eligible for this tax credit and to inform itself of the legal provisions that apply.

To obtain the necessary forms or any other information regarding legal provisions, please contact the Ministère du Revenu.

Telephone Numbers

• Companies
   In Québec City: (418) 659-4155
   In Montréal: (514) 864-4155
   Other areas: 1 800 450-4155

• Eligible individuals operating a business or business partnerships
   In Québec City: (418) 659-6299
   In Montréal: (514) 864-6299
   Other areas: 1 800 267-6299

Form Names and Numbers

• Educational institutions
   Attestation of Participation in a Qualified Training Period
   CO - 1029.8.33.10-V
• Companies

Application for On-the-job Training Tax Credits
CO - 1029.8.33.6

• Eligible individuals

Application for On-the-job Training Tax Credits
TP - 1029.8.33.6

• Businesses or business partnerships

Application for a Tax Credit for On-the-job Training
CO - 1029.8.33.7

9. Act to foster the development of manpower training

Whether or not a business is subject to the “law of 1%,” that is, the Act to foster the development of manpower training,(R.S.Q., c. D-7.1), it can take advantage of 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.

10. Consulting the Web Site

You may consult the brochure providing information on the tax credit on the Web site of the Direction générale de la formation professionnelle et technique of the Ministère de l'Éducation.
Web site address:
http://www.inforoutefpt.org/

Home page:
DGFPT files (in French only)

Click on:
*crédits d’impôt pour stages* (tax credits for on-the-job training or practicums)

The following pages provide information on how to fill out PART II as well as examples of the Attestation of Participation in a Qualified Training Period form.
PART II: Identification of the Trainees (Number of hours of supervision per week)

For each trainee, the supervision should be organized with the following elements in mind:

• objective of the project (acquisition or integration of knowledge);
• duration of the practicum (according to the particular characteristics of the training program);
• the type of training option;
• the particular characteristics of the program;
• the ability of the trainees to progress.

The Appendices show various types of practicums and take these elements into account.

The Appendices are composed of:

• the form Attestation of Participation in a Qualified Training Period;
• explanation of the form.

The Appendices relate to the following levels:

a) first cycle of university;
b) college technical programs;
c) secondary school vocational education programs;
d) vocational education leading to semi-skilled occupations (Section 2);
e) individualized paths for learning in life skills and work skills education (ISPJ);
f) programs designed for the sociovocational integration of students in the adult sector (SIS).
PART II - IDENTIFICATION OF THE TRAINEES
Enter below the trainee's number, name and social insurance number, the period covered by the training period (start date and end date), and the time devoted by the trainee to the completion of the training period. Where more than one trainee participates in the training period, also enter the number of hours of individual or group supervision for each trainee enrolled as a full-time student in an eligible program (as described on reverse) offered by the educational institution issuing this attestation, and the number or type of the program concerned. Attach another sheet if more space is needed.

| 1  | Trainee number | 2  | Name of trainee | 3  | Social insurance number | 4  | Start date | 5  | End date | 6  | Number of weeks | 7  | Number of hours per week | 8  | Number of hours per week | 9  | Number of hours per week | 10 | Number of trainees | 11 | Number or type of the program concerned |
|----|----------------|----|----------------|----|-------------------------|----|------------|----|----------|----|-----------------|----|-------------------------|----|--------------------------|----|-----------------------|----|----------------------------------|
| 1  | A. Robert      | 2  | Name of trainee| 3  | Social insurance number| 4  | Start date | 5  | End date | 6  | Number of weeks | 7  | Number of hours per week | 8  | Number of hours per week | 9  | Number of hours per week | 10 | Number of trainees | 11 | Number or type of the program concerned |
| 1  | A. Robert      | 98.05.18 | 98.05.31 | 2  | 35  | 8  | |                   | |                   | |                       | 10.1365 | | | | | | | |
| 2  | X. Fox         | 98.05.04 | 98.07.27 | 12 | 40  | 4  | |                   | |                   | |                       | | | | | | | | | |
| 3  | Y. Birmingham  | 98.05.04 | 98.07.27 | 12 | 40  | 4  | |                   | |                   | |                       | | | | | | | | | |
The company, Serious Business, identified in PART I, decides to receive trainees on varying dates and according to various terms of supervision. These trainees are identified in PART II of the Trainee Identification Table.

A. Robert begins his 14-week practicum on May 18, 1998 and finishes it August 24, 1998. He is supervised by I. Tinker (Part III), who spends 8 hours supervising the trainee during the first two weeks and 4 hours during each of the remaining 12 weeks.

X. Fox and Y. Birmingham begin their 12-week practicum on May 4, 1998 and finish it on July 27, 1998. They are supervised by E. Green 4 hours per week. These students come from a university, whose representative, O. Paine recognized the relevance of practicums for education purposes.
**PART II - IDENTIFICATION OF THE TRAINEES**

Enter below the trainee’s number, name and social insurance number, the period covered by the training period (start date and end date), and the time devoted by the trainee to the completion of the training period. Where more than one trainee participates in the training period, also enter the number of hours of individual or group supervision for each trainee enrolled as a full-time student in an eligible program (as described on reverse) offered by the educational institution issuing this attestation, and the number or type of the program concerned. Attach another sheet if more space is needed.

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<th>Number of weeks</th>
<th>Hours per week</th>
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<td>42</td>
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<td></td>
<td>Gilbert Persky</td>
<td>987-654-321</td>
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<td>98.05.10</td>
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Appendix B - Notes

Technical Education at the College Level

Christine Valenti
This example illustrates the case of a practicum that is not required for purposes of certification of studies. For this type of full-time practicum (37.5 hours per 5-day week), about 2 hours of supervision per week should be allotted. This is not considered a case of simultaneous supervision.

Vincent Kastell
This full-time practicum, (35 hours per 5-day week), requires more concentrated supervision for purposes of certification of studies. In this case, 12 hours per week of individual supervision is considered necessary, although the limit for becoming eligible for a tax credit is 10 hours per week per trainee. It should be noted, however, that the supervision is reduced as the student progresses. This, too, is not considered a case of simultaneous supervision.

Paul Peterson
Gilbert Persky
These two students are doing their practicums at the same time and they are in the same program.
In this case, the supervision required is considered to be 5 hours per day per trainee. For this period, both trainees will receive 3 hours of individual supervision and 2 hours of simultaneous supervision, for a total of 5 hours. However, the company will be able to claim only 4 hours per trainee per week given the savings generated by the simultaneous supervision.

Example:

- individual supervision: 3 hours
- simultaneous supervision: 2 hours for 2 trainees, therefore 1 hour per trainee
- total supervision per trainee: 4 hours
PART II - IDENTIFICATION OF THE TRAINEES

Enter below the trainee’s number, name and social insurance number, the period covered by the training period (start date and end date), and the time devoted by the trainee to the completion of the training period. Where more than one trainee participates in the training period, also enter the number of hours of individual or group supervision for each trainee enrolled as a full-time student in an eligible program (as described on reverse) offered by the educational institution issuing this attestation, and the number or type of the program concerned. Attach another sheet if more space is needed.

1 Trainee number  
2 Name of trainee  
3 Social insurance number  
Period covered by training period  
Time devoted to the completion of the training period  

Supervision of trainees  
Individual trainee  
Group of trainees if applicable  
11 Number or type of the program concerned  
4 Start date  
5 End date  
6 Number of weeks  
7 Number of hours per week  
8 Number of hours per week  
9 Number of hours per week  
10 Number of trainees

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<th>Number of Weeks</th>
<th>Hours per Week</th>
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5167
Appendix C - Notes
Secondary-level Vocational Education Program

Bruno Gelati
This full-time practicum, (40 hours per 5-day week), will require more concentrated supervision for purposes of certification of studies. In this case, the required supervision is considered to be 10 hours per week. This is not considered a case of simultaneous supervision.

Roger Smith
This full-time practicum, (40 hours per 5-day week), will require more concentrated supervision for purposes of certification of studies. In this case, the individual supervision required is considered to be 8 hours per week. This is not considered a case of simultaneous supervision.

Hélène Bélanger
This full-time practicum, (37.5 hours per 5-day week), will require less concentrated supervision for purposes of certification of studies. In this case, the individual supervision required is considered to be 4 hours per week. This is not considered a case of simultaneous supervision.
PART II - IDENTIFICATION OF THE TRAINEES

Enter below the trainee's number, name and social insurance number, the period covered by the training period (start date and end date), and the time devoted by the trainee to the completion of the training period. Where more than one trainee participates in the training period, also enter the number of hours of individual or group supervision for each trainee enrolled as a full-time student in an eligible program (as described on the reverse) offered by the educational institution issuing this attestation, and the number or type of the program concerned. Attach another sheet if more space is needed.

1 Trainee number
2 Name of trainee
3 Social insurance number
Period covered by training period
Time devoted to the completion of the training period
Supervision of trainees Individual trainee Group of trainees if applicable
4 Start date
5 End date
6 Number of weeks
7 Number of hours per week
8 Number of hours per week
9 Number of hours per week
10 Number of trainees
11 Number or type of the program concerned

Roz Lichen 989-767-545 97.10.27 98.12.21 8 16 14 Phase 2
Roz Lichen 989-767-545 98.01.05 98.05.31 21 24 10 Phase 2
Martin Lane 444-444-444 98.11.03 98.12.21 7 16 16 Phase 2
Martin Lane 444-444-444 98.01.05 98.03.29 12 24 10 Phase 2
Martin Lane 444-444-444 98.03.30 98.06.07 10 24 8 Phase 2
Appendix D - Notes

Secondary-level Vocational Education Program Leading to
Semi-skilled Trades (Phase 2)

Roz Lichen
This practicum (16 hours per 2-day week) will require more concentrated supervision for purposes of certification of studies. The individual supervision required is considered to be 14 hours for the 2 days worked during the first 9 weeks of the practicum. The individual supervision will be 10 hours per week for the 21 subsequent weeks (24 hours per 3-day week). There is no simultaneous supervision in this case.

Martin Lane
This practicum, (16 hours per 2-day week), will require more concentrated supervision for purposes of certification of studies. As for the preceding practicum, the supervision is reduced as the practicum progresses.
# PART II - IDENTIFICATION OF THE TRAINEES

Enter below the trainee’s number, name and social insurance number, the period covered by the training period (start date and end date), and the time devoted by the trainee to the completion of the training period. Where more than one trainee participates in the training period, also enter the number of hours of individual or group supervision for each trainee enrolled as a full-time student in a program (as described on reverse) offered by the educational institution issuing this attestation, and the number or type of the program concerned. Attach another sheet if more space is needed.

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Job title: general office clerk

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<th>Supervision of trainees</th>
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First part of practicum, job title: cook’s helper
Second part of practicum, job title: cook’s helper
Appendix E - Notes

Secondary-level Individualized Paths for Learning Programs Leading to the Social and Professional Integration of Students in the Youth Sector (ISPJ)

Marcus Stack
This practicum as a general office clerk was carried out over 12 weeks, at the rate of 3 days per week. The supervision, at 20 hours per week, was considered maximum, at the beginning of the practicum, but was reduced as the student acquired autonomy in performing his work. In column 11, the type of training in which the student was enrolled was indicated, i.e. ISPJ, and in the section describing the practicum, the tasks learned during the practicum were added.

Paul Galbraith
This practicum as a sheet metal worker was carried out over 15 weeks, at the rate of 2 days per week for 12 weeks, followed by an intensive period of 5 days per week for 3 weeks. In the column, “Individual Supervision,” the exact number of hours of supervision (22) was indicated, despite the fact that it exceeds the maximum number of hours eligible for the tax credit (20 hours). The company was informed about the number of hours of supervision per trainee per week that it may request as a tax credit.

Sandra Schilling
This practicum as a cook’s helper was carried out in two parts. The first part was carried out over 8 weeks, at the rate of 15 hours per week. The second part was carried out in another company and lasted 12 weeks, at the rate of 15 hours per week. When a practicum in a given field of work is divided into several parts, whether or not it is carried out in another company, the form, Attestation of Participation in a Qualified Training Period is filled out only when all parts of the practicum related to that field of work have been completed.
## PART II - IDENTIFICATION OF THE TRAINEES

Enter below the trainee's number, name and social insurance number, the period covered by the training period (start date and end date), and the time devoted by the trainee to the completion of the training period. Where more than one trainee participates in the training period, also enter the number of hours of individual or group supervision for each trainee enrolled as a full-time student in an eligible program (as described on reverse) offered by the educational institution issuing this attestation, and the number or type of the program concerned. Attach another sheet if more space is needed.

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<th>Number of hours per week</th>
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Note: SIS stands for Social Insurance System.
Appendix F - Notes

Sociovocational Integration Services (SIS)

Irene Gable

This example illustrates a short practicum, that is, six 35-hour weeks, for a total of 210 hours. This practicum complied with the 140-hour minimum required. At the beginning of this practicum, the number of hours per week required for individual supervision was the maximum, or 20 hours per week. For the last three weeks, the number of hours required for individual supervision dropped to 10 hours per week.

Catherine Barlow

This example illustrates a long practicum, that is 17 35-hour weeks, for a total of 595 hours. This practicum complied with the 140-hour minimum required and with the maximum of 635 hours. At the beginning of this practicum, the number of hours per week required for individual supervision was the maximum, or 20 hours per week, and for the remaining weeks, the number of hours required for individual supervision dropped from 10 to 5 hours per week.

Bernard Di Nero
James Kirk

These two people did a practicum at the same time; they took the same program and both of their practicums were 40 hours per 5-day week for the first period and 32 hours per 4-day week for the second.
Period from September 12, 1998 to October 16, 1998 (5 days per week)

In this case, the supervision required was considered to be 2 hours per day per trainee. For this period, each trainee received 8 hours of individual supervision and 2 hours of simultaneous supervision, for a total of 10 hours. However, the company will be able to claim only 9 hours per trainee per week, given the savings generated by the simultaneous supervision.

Example:
- individual supervision: 10 hours
- simultaneous supervision: 2 hours for 2 trainees, and therefore 1 hour per trainee
- total supervision per trainee: 9 hours

Period from October 31, 1998 to November 4, 1998 (4 days per week)

In this case, the supervision required was considered to be 2 hours per day per trainee. For this period, each trainee received 6 hours of individual supervision and 2 hours of simultaneous supervision, for a total of 8 hours. However, the company will be able to claim only 7 hours per trainee per week, given the savings generated by the simultaneous supervision.

Example:
- individual supervision: 8 hours
- simultaneous supervision: 2 hours for 2 trainees, and therefore 1 hour per trainee
- total supervision per trainee: 7 hours.
If you wish to obtain general information regarding the **tax credit**, please contact:

**Doris Boucher**  
Direction de l’organisation pédagogique  
Telephone: (418) 643-0335  
Fax: (418) 643-1926

If you wish to obtain information regarding the **following sectors**, please contact:

**Roger Murray**  
Direction de l’enseignement et de la recherche universitaires  
Telephone: (418) 646-4801  
Fax: (418) 643-0622

**Diane Nadeau**  
Direction de l’adaptation scolaire et des services complémentaires  
Telephone: (418) 646-4597  
Fax: (418) 643-7015

**Diane Grimard**  
Direction de la formation générale des adultes  
Telephone: (418) 644-0173  
Fax: (418) 528-7454

If you wish to obtain information from the **Ministère du Revenu**, please call the following numbers:

**For companies:**

In Québec City: (418) 659-4155  
In Montréal: (514) 864-4155  
Elsewhere in the province: 1 800 450-4155

**For eligible individuals operating a business or business partnerships:**

In Québec City: (418) 659-6299  
In Montréal: (514) 864-6299  
Elsewhere in the province: 1 800 267-6299