

Red Seal Landscape Horticulturist Apprentice

What is apprenticeship?

- Process can take up to 4 years to complete
- Two options for schooling
 1. Complete Level 1 to 4; six weeks of school for each level over 4 years or
 2. Complete a Foundation Program (equivalent to Level 1 and 2) at your local college; then transfer to a designated training institution to complete Level 3 and 4. Contact HortEducation.ca for further information.
- Level 1 and 2 covers basic core horticulture knowledge and skills
- Level 3 and 4 you focus on Landscape knowledge and skills
- Final exam in Level 4, is the Red Seal Landscape Horticulture Certificate of Qualification ITA Exam
- Requires 6,480 workplace hours with confirmation of hours by your employer
- Upon completion of all schooling, hours, and signed Recommendation for Certification, you are awarded a Red Seal Certificate of Qualification Landscape Horticulturist.

Steps to become a Landscape Horticulturist Apprentice

- You must have a Sponsor who is either a Certified Tradesperson or has Sign-Off Authority and has registered with the ITA.
 - HortEducation.ca can be your sponsor for the school duration if required. If you need HortEducation.ca to act as your sponsor, contact HortEducation.ca at 604-430-0422.
 - For information on becoming a Sponsor, visit the 'Employer Info' tab on the HortEducation.ca website (<https://horteducation.ca/employer-info/>).
- Register for your Direct Access account with the ITA
 - Go to the ITA Direct Access webpage; <https://www.itadirectaccess.ca/Login.aspx>. Follow the instructions videos on 'creating your account' and 'registering with a sponsor'; <http://www.itabc.ca/registration-checklist/how-guides>.
- Complete the Apprenticeship and Sponsor Registration using direct access, by registering with your sponsor using their "Sponsor ID".
- Register with your chosen training institution
- Track your hours along with your employer by filling out the Work-Based Training Report. This can be done online through you and your employers Direct Access accounts.
- Read the Apprentice/Trainee Guide provided by ITA
- Remember that you may be eligible for tax credits starting at \$1000 per completed level. Foundation programs are not eligible for tax credits.
- After completing all 4 levels and logging 6,480 hours, your 'Recommend for Certification' form must be signed by your sponsor. This form is provided by ITA upon completion of all training and work based hours. You're sponsor must have their CofQ or Sign-Off Authority as a Landscape Horticulturist to sign your RFC.

Marking System

Level	Final Mark
Level 1	Blended mark (80% In-school mark & 20 % Level Exam mark) Must achieved a total of 70% or higher
Level 2	Blended mark (80% In-school mark & 20 % Level Exam mark) Must achieved a total of 70% or higher
Level 3	Blended mark (80% In-school mark & 20 % Level Exam mark) Must achieved a total of 70% or higher
Level 4	Must achieve 70% or higher for In-school mark AND Must achieve 70% or higher for Red Seal Certificate of Qualification Landscape Exam

Red Seal Landscape Apprentice Grants and Tax Credits

Check out the ITA's [info sheet](#) and [WorkBC](#) to see additional information on financial supports.

Apprentice Tax Credit	Completion Requirements	Regular	*Enhanced Tax credit
Apprenticeship Incentive Grant (AIG)	Level 1 & 1620 hours logged	\$1000	\$500**
Apprenticeship Incentive Grant (AIG)	Level 2 & 3240 hours logged	\$1000	\$500**
Completion Tax Credit	Level 3	\$2000	\$3000
Completion Tax Credit	CofQ (Level 4, 6480 hours & RFC signed)	\$2500	\$3750
Apprenticeship Completion Grant (ACG)	CofQ & CofA (Level 4, 6480 hours & RFC signed)	\$2000	–

*Enhanced credits for First Nations individuals and persons with disabilities

** An enhanced tax credit is available if you received a federal apprenticeship incentive grant for the year. This is a “tax credit” in addition to the Federal AIG and is available through the Provincial Government <http://www2.gov.bc.ca/gov/content/taxes/income-taxes/corporate/credits/training/apprentice#enhanced>

Apprenticeship Incentive Grant (AIG)

- [Apply](#) once you have met the [requirements](#) and confirmed your [eligibility](#)
- A copy of the 'ITA Confirmation of Progression Letter' is submitted with your application. ITA issues this letter, once you have met the requirements
- Must apply by June 30th of the following calendar year
 - Example - Meet requirement in 2018, must apply by June 30th 2019
- Taxable Cash Grant

For more information on the Apprenticeship Incentive Grant (AIG), visit:

<https://www.canada.ca/en/employment-social-development/services/funding/apprenticeship-incentive-overview.html>

Or <http://www.itabc.ca/grants-tax-credits/grants>

Completion Tax Credit

- Apply once you have met requirements and confirmed your eligibility
- ITA transcript is used as proof of meeting requirements
- Complete the British Columbia Training Tax Credit (T1014) form and submit it with your T1 Income Tax Return
- Must be claimed no later than 36 months after the end of the tax year.

For more information on the Completion Tax Credit, visit:

<http://www2.gov.bc.ca/gov/content/taxes/income-taxes/corporate/credits/training/apprentice>

Apprenticeship Completion Grant (ACG)

- [Apply](#) once you have met [requirements](#) and confirmed your [eligibility](#)
- Provide proof of Certificate of Apprenticeship & Certificate of Qualification
- Must apply by June 30th of the following calendar year
 - Example - Meet requirement in 2018, must apply by June 30th 2019
- Taxable Cash Grant

For more information on the Apprenticeship Completion Grant (ACG), visit:

<https://www.canada.ca/en/employment-social-development/services/funding/apprenticeship-completion-overview.html>

Or <http://www.itabc.ca/grants-tax-credits/grants>

Other Tax Credits and Funding you may be eligible for:

- Tradesperson's Tool Deduction - up to \$500
- Canada Apprentice Loan - up to \$4,000 in interest-free loans per period of technical training

Tradesperson's Tool Deduction

Tradespersons and apprentices may be able to deduct the cost of eligible tools purchased in each taxation year to earn employment income as a tradesperson. Tradespersons may deduct up to a maximum of \$500 for the purchase of eligible tools.

For more information, including how to calculate the tool deduction, visit:

<http://www.cra-arc.gc.ca/tx/ndvds/tpcs/ncm-tx/rtrn/cmpltng/ddctns/Ins206-236/229/trds/menu-eng.html>

Canada Apprentice Loan

The Canada Apprentice Loan is an initiative of the Government of Canada to help you complete your apprenticeship in a [designated Red Seal trade](#).

With the Canada Apprentice Loan, you can get up to \$4,000 in interest-free loans per period of technical training. You can use the money to help pay for tuition, tools, equipment and living expenses, to cover forgone wages or to help support your family.

For more information on the Canada Apprentice Loan initiative, visit:

<https://www.canada.ca/en/employment-social-development/services/apprentices/loan.html>

Red Seal Landscape Horticulturist Sponsor Tax Credits

Sponsor Tax Credit	Completion Requirements	Amount	<u>Enhanced Tax credit*</u>
Apprenticeship Job Creation Tax Credit	Level 1	10% of eligible salaries/wages up to \$2000	5.5% of eligible salary and wages paid up to \$1000 the first 24 months of the program
Apprenticeship Job Creation Tax Credit	Level 2	10% of eligible salaries/wages up to \$2000	
Completion Tax Credit	Level 3	15% of eligible salaries/wages up to \$2500	50% of completion tax credit for level 3 up to \$1250
Completion Tax Credit	CofQ (Level 4, 6480 hours & RFC signed)	15% of eligible salaries/wages up to \$3000	50% of completion tax credit for level 4 up to \$1500



* An enhanced tax credit is available to employers of First Nations individuals and persons with disabilities.

Documentation required for claiming tax credits

- You must provide the ITA transcript of the apprentice when claiming tax credits. As a sponsor, you can view and print the apprentice's transcript directly from ITA's direct access.

Sponsor Tax Credits Descriptions

Apprenticeship Job Creation Tax Credit (AJCTC)

The Apprenticeship Job Creation Tax Credit (AJCTC) is a non-refundable tax credit equal to 10% of the eligible salaries and wages payable to eligible apprentices in respect of employment after May 1, 2006. The maximum credit an employer can claim is \$2,000 per year for each eligible apprentice. If your business hires an eligible apprentice, you qualify to claim the credit.

- An eligible apprentice is, someone who is working in the **first two years** of their Landscape Horticulturist apprenticeship contract.
- Any unused credit may be carried back 3 years and carried forward 20 years.
- When two or more related employers employ the same apprentice, special rules apply to ensure that the \$2,000 limit is allocated to only one employer.

For more information, instructions for claiming the credit, forms, and publications related to this tax credit visit: <http://www.cra-arc.gc.ca/tx/ndvds/tpcs/ncm-tx/rtrn/cmpltng/ddctns/lns409-485/412/jctc-eng.html>

Completion Tax Credit

The training tax credit provides refundable income tax credits for employers who employ apprentices enrolled in apprenticeship programs administered through the Industry Training Authority (ITA). B.C.'s completion tax credit is available for both Red Seal and non-Red Seal apprenticeship programs. The completion credit requires the apprentice to complete level 3 or 4 of a program

For more information, instructions for claiming the credit, and forms related to this tax credit visit: <http://www2.gov.bc.ca/gov/content/taxes/income-taxes/corporate/credits/training/employer>

