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<th>Contact Information</th>
</tr>
</thead>
</table>
| Co-operative Education Ontario Tax Credit | The tax credit is based on salaries and wages paid to a student in a co-operative education work placement | - All Ontario businesses that hire students enrolled in a post-secondary co-operative education program are eligible for this tax credit.  
- Corporations can claim 25% of eligible expenditures (30% for small businesses)  
- The maximum tax credit available is $3,000 for each qualifying 10 week to 4 month work term | Link: [http://www.rev.gov.on.ca/english/credit/ctetc/index.html](http://www.rev.gov.on.ca/english/credit/ctetc/index.html)  
Phone: 1-866-ONT-TAXS (1-866 668-8297) |
| Scientific Research and Experimental Development Program (SR&ED) | The SR&ED program is a federal tax incentive program to encourage Canadian businesses of all sizes and in all sectors to conduct research and development (R&D) in Canada that will lead to new, improved, or technologically advanced products or processes. The SR&ED program is the largest single source of federal government support for industrial research and development. Work that Qualifies for this credit:  
1. Basic Research  
2. Applied Research  
3. Experimental Research | Generally, a Canadian-controlled private corporation (CCPC) can earn an investment tax credit (ITC) of 35% up to the first $3 million of qualified SR&ED expenditures.  
- Other Canadian corporations, proprietorships, and trusts can earn an ITC of 15% of qualified expenditures.  
- For full tax credit information, limitations, and exact values, please visit: [http://www.cra-arc.gc.ca/txcrdt/sred-rsde/clmng/clmngsrd-eng.html](http://www.cra-arc.gc.ca/txcrdt/sred-rsde/clmng/clmngsrd-eng.html) | Toll-free: 1-800 959-5525  
| Canada Summer Jobs | Canada Summer Jobs is an initiative of the Summer Work Experience program. Canada Summer Jobs is about:  
- Providing work experience for students;  
- Supporting organizations, including those that provide important community services; and  
- Recognizing that local circumstances, community needs and priorities vary widely | Funding will be offered to not-for-profit, public-sector and small private-sector employers to create high-quality summer job opportunities for young people 15 to 30 years old who are full-time students and intend to return to school in the next academic year.  
- Private sector employers must have 50 or fewer full-time employees across Canada to be eligible. Full-time employees are those working 30 hours or more per week.  
## Funding Programs for Employers

<table>
<thead>
<tr>
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<td><strong>NRC Industrial Research Assistance Program (NRC-IRAP)</strong></td>
<td>NRC-IRAP is expanding the Canadian innovation system. As the Government of Canada’s premiere innovation and technology assistance program, they support small- and medium-sized enterprises in communities across Canada by providing financial, technological and networking assistance.</td>
<td>• Be a small and medium-sized enterprise in Canada, incorporated and profit-oriented; • have 500 or fewer full-time equivalent employees; and • have the objective to grow and generate profits through development and commercialization of innovative, technology-driven new or improved products, services, or processes in Canada.</td>
<td>Toll-free: 1-877-994-4727</td>
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<td><strong>Yves Landry Foundation AIME Initiative: Achieving Innovation &amp; Manufacturing Excellence</strong></td>
<td>The Yves Landry Foundation provides the opportunity for industry, education and government to collectively be part of the solution and thereby provide opportunities for Canadians to build great careers in manufacturing and technology. The Foundation is and remains focused on facilitating collaboration among these stakeholders through partnership development, advocacy and investment in leading-edge programs.</td>
<td>In partnership with the Ontario Government, the Yves Landry Foundation is making available up to $50,000 per company in the form of a grant to foster training that will lead to advancements in innovation within the manufacturing sector in Ontario. This funding is open to all ON Manufacturing companies in all segments that meet the following criteria: • Between 10 - 500 employees; • Continuously in business in Northern Ontario for at least 3 years; • Must be able to demonstrate a solid financial footing over the three year period; • Manufacturing facility or facilities located in Northern Ontario (Please refer to map on website outlining participation boundaries); • Manufacture a specific product for sale in Ontario or anywhere else. • Manufacturing must be the organizations only, or primary line of business.</td>
<td>Phone: 416-620-5464</td>
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| **SMART Program - Canadian Manufacturers & Exporters** | Thanks to funding provided by the Government of Ontario, Canadian Manufacturers & Exporters (CME) has created the SMART Program to help small and medium-sized manufacturers in Ontario improve their productivity so they can compete more effectively in the global economy.  
- Ontario ONLY  
- Application opened October 31st, 2016 with decision to be made December 2016.  
- 1 Year to complete project  
New projects only - cannot have projects started prior to approval with agreement signed by both parties | Looking for productivity improving projects such as lean design and lean manufacturing, quality improvement, energy efficiency, IT best practices, and environmental impact reduction. Will support the best projects proposed with 50% funding up to $200,000. Must be exporters or planning to export | Toll Free: 1-877-913-4263  
Link: [http://www.cme-smart.ca](http://www.cme-smart.ca)  
Email: info@cme-smart.ca |
It is designed to assist small to medium size organizations (SMEs) to access and expand their growth in new foreign markets that are beyond the U.S.  
**17 Pages of approved companies listed on website as possible leads**  
- This credit is not for non-profit as must be government owned. | Companies with 5 or more employees and annual sales of $500,000 or more, may qualify for a grant covering up to 50% of eligible costs incurred to develop export sales. Eligible activities include market research, marketing tools, direct contacts and foreign bidding projects.  
**Contact before applying. Max. 2 applications in a 12-month period. Must be received 30 business days before project start date.** | Louie DePalma, Director, SME Programs: 416-482-5222 ext. 2270  
Link: [http://exportaccess.ca](http://exportaccess.ca)  
Email: programs@occ.ca |
| **Ontario Interactive Digital Media Tax Credit** | The OIDMTC is a refundable tax credit available to qualifying corporations for expenditures related to the creation of eligible interactive digital media products.  
A qualifying corporation is a Canadian corporation (Canadian or foreign-owned), which develops an eligible product at a permanent establishment in Ontario operated by it, and files an Ontario tax return.  
Corporations that are prescribed labour-sponsored venture capital corporations under the regulations made under the Income Tax Act (Canada) and corporations that are exempt from tax or are controlled directly or indirectly by a corporation exempt from tax are not eligible for the OIDMTC. | A 40% tax credit is available for eligible Ontario labour expenditures and eligible marketing and distribution expenses incurred by qualifying corporations that develop and market their own products (known as “non-specified products”). The credit is 35% on eligible Ontario labour expenditures for products developed under a fee-for-service arrangement (known as “specified products”). A 35% credit on eligible labour expenditures is also available to qualifying digital game corporations and specialized digital game corporations (see large digital game corporations below).  
- Non-Specific Products  
- Specified Product | Tax Credits & Financing Programs  
Ontario Media Development Corporation: 416-314-6858  
Email: taxcredits@omdc.on.ca  
Link: [http://www.omdc.on.ca/interactive/Tax_Credits/OIDMTC.htm](http://www.omdc.on.ca/interactive/Tax_Credits/OIDMTC.htm) |
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| Youth Internship and Co-op Program           | The intent of the Northern Ontario Internship Program is to strengthen Northern Ontario's competitive advantage and build economic development capacity by attracting and retaining graduates in the North. The program provides recent graduates who are interested in launching and building their careers in Northern Ontario access to internships.  
  - List of qualified industries located on website  
  Graduates ONLY with 52 weeks of employment. (One time only)                                                                                                                                       | Private and public sector employers located in Northern Ontario involved in the following areas: health care, social services, value-added manufacturing, emerging technologies, environmental sciences and other activities that will result in an economic or social development advantage for Northern Ontario.  
  Eligible not-for-profit and public sector organizations located in Northern Ontario are potentially eligible to receive a conditional contribution of up to 90% of a recent graduate’s salary to a maximum contribution of $31,500.  
  Eligible private sector Northern Ontario organizations are potentially eligible to receive a conditional contribution of up to 50% of a recent graduate’s salary to a maximum contribution of $31,500.  
  - NOHFC funding under this program, when combined with other provincial and federal government sources, will generally not exceed 50% of eligible costs for private sector employers and 90 per cent of eligible costs for public sector employers. | Toll-free (information): 1-800-461-8329  
E-mail: nohfc.ndm@ontario.ca  
| Northern Ontario Heritage Fund               |                                                                                                                                                                                                             |                                                                                                                                                                                                                            |                                                                                                        |
| Undergraduate Student Research Awards (USRA) | National Sciences and Engineering Research Council of Canada, provides grant money to hire students, to companies engaged in R&D activities based on technology derived from engineering.  
Applications for Undergraduate Student Research Awards (USRA) must be completed and submitted to the Canadian university where you wish to hold an award through NSERC's On-line System. Selected applications are submitted to NSERC by universities. No applications for university awards may be submitted directly to NSERC.  
Value of awards  
These awards have a value of $4,500 for a full 16-week period. Universities are required to  
APPLICATION FILLED OUT BY STUDENT  
To be eligible to apply for an award, the student must:  
- be a Canadian citizen or permanent resident of Canada as of the deadline date for applications at the university;  
- be registered, at the time you apply, in a bachelor's degree program at an eligible university; and  
- Have obtained, over the previous years of study, a cumulative average of at least second class (a grade of “B” or “B-,” if applicable) as defined by your university.  
In addition...  
- If you already hold a bachelor's degree and are studying toward a |                                                                 | General Inquiries  
Toll free: 1-855-275-2861  
On-line Support  
Telephone: 613-995-4273  
### Youth-Green National Research Council Industrial Research Assistance Program (NRC-IRAP)

The Youth Employment Program-Green (Youth-Green) is a program geared to help support SMEs in the hiring of Youth where the firms’ sector or industry is linked (directly or through client base) to a green economy, or, where the job requires a specialty and technical skills to produce an environmental benefit.

NRC-IRAP reimburses up to 100% of the total supported Salary Costs for the Youth up to a maximum contribution of $10,000 per Youth, which reimburses a portion of the Youth’s salary. Salary costs for a Youth exclude benefits, incentives and bonuses but can include statutory holidays, sick leave and vacation pay. No other costs are supported by NRC-IRAP’s Youth-Green.

The duration of NRC-IRAP’s Youth-Green internship must be a minimum of three (3) months to a maximum of six (6) months. The Youth must be hired as a full-time employee (30+ hours per week) for the duration of the internship. Consideration will be given for part-time employment in special circumstances (persons with disabilities, etc.). The Youth must be on the firm’s payroll and must receive a T4 for income tax purposes.

To be considered “Green”, one of the following criteria is required:
- Does the nature of your business align with green economy sectors or industries?
- Is the Youth internship expected to produce an environmental benefit?

### Valuing Ability Employment Ontario Chamber of Commerce

Through the Abilities Connect Fund, Accessibility Works provides financial assistance to employers in order to create experiential learning employment opportunities for persons with a disability. Preference will be given to applicants that hire students/recent graduates with a disability. The fund also helps to remove the financial barriers associated with accommodating employees with disability in the workplace.

- Businesses (for-profit sector) and organizations (not-for-profit)
- Public sector and broader public sector organizations are not eligible
- Have between 5 and 500 employees
- Currently established and operating in Ontario
- Registered (federally/provincially) for minimum of 2 years
- In full compliance with all government laws and regulations

### Funding Programs for Employers

supplement the amount of the award by at least 25% of its value using other sources, such as university funds, NSERC grants, or any other research funds. Universities may also provide fringe benefits. NSERC’s contribution is paid directly to the host university. A travel allowance may also be granted if you take up the award at a university other than the one at which you are currently registered (see Travel allowances for more information).

- NSERC will not reimburse the university for any period during which you worked part time. No payment will be approved for any vacation leave you take during tenure of the award.

second bachelor’s degree, you may still apply for this award.
- You may hold only one university USRA per fiscal year (April 1 to March 31).
- You may hold a maximum of three university USRAs throughout your undergraduate university career.

Full information, further student requirements, and limitations here:
[NSERC's contribution](http://www.nserc-crsng.gc.ca/Students-Etudiants/UGPC/USRA-BRPC_eng.asp)

Toll-free: 1-877-994-4727

Link: [NSERC IRAP](http://www.nrc-cnrc.gc.ca/eng/irap/services/youth_initiatives.html)

E-mail: NRC.IRAPInfo-IInfoPARI.CNRC@nrccnrc.gc.ca

Link: [Valuing Ability Employment](http://www.occ.ca/programs/accessibility-works/abilities-connect/)
Funding Programs for Employers

(i.e., labour laws, *Accessibility for Ontarians with Disabilities Act* (AODA), WSIB, etc.)

- Not receiving any other contributions from public funds or another source towards the requests contained in the funding application

Further requirements outlined here: http://www.occ.ca/programs/accessibility-works/abilities-connect/application-guide/

This stream provides support for the salary and specialized training of employees for up to a maximum of twelve weeks on the following cost share basis: 1 week of the employee’s salary for every month of employment for externally incurred training costs and/or wages of the employees during employment period. The maximum grant a company can receive is $20,000 for up to four employees.