



FOR RECOMMENDATION

PUBLIC

OPEN SESSION

TO: Committee on Academic Policy and Programs

SPONSOR: Sioban Nelson, Vice-Provost, Academic Programs
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DATE: April 28, 2014 for May 13, 2014

AGENDA ITEM: 4

ITEM IDENTIFICATION:

List of University of Toronto programs eligible for the Ontario Co-operative Education Tax Credit, 2014-15 (under Section 88 of the *Taxation Act, 2007*)

JURISDICTIONAL INFORMATION:

The Committee on Academic Policy and Programs (AP&P) has general responsibility for policy on, and for monitoring, the quality of education of the University.

GOVERNANCE PATH:

1. Committee on Academic Policy and Programs [for approval] (May 13, 2014)

PREVIOUS ACTION TAKEN:

The list of University of Toronto programs eligible for the Ontario Co-operative Education Tax Credit is brought forward annually to governance. The 2013-14 list was approved by the AP&P on September 17, 2013.

HIGHLIGHTS:

The attached document is the 2014-15 list of graduate and undergraduate programs at the University of Toronto that incorporate paid work placements or internships that meet the criteria of the Ontario Co-operative Education Tax Credit. This program allows businesses to claim a tax credit for any qualifying paid student work placement to a maximum of \$3,000 per placement.

The regulations require eligible educational institutions to submit a list of programs that meet the criteria of eligibility to the Ministry of Finance.

Under Section 88 of the Provincial *Taxation Act, 2007* the criteria that the placement or internship must meet include:

1. The student must be engaged in productive work during the placement and not be just an observer,
2. The work placement is:
 - a. not less than eight months or more than sixteen months, for a qualifying internship program or
 - b. at least 10 weeks for all other qualifying co-operative education programs,
3. The student is paid for the work performed during the placement,
4. The employer supervises and evaluates the student's job performance during the placement and
5. The educational institution monitors the student's progress in the work placement.
6. The total time spent in the work component is not more than 75 per cent of the total time spent in required academic study, and
7. The total time for mandatory work component must be at least 30 per cent of the total time spent in required academic study.

The terms of the tax credit require all eligible educational institutions to keep “proper documentation to prove that its governing body or its authorized delegate has stated that the submitted list of programs to the ministry meet the above requirements.”

See <http://www.fin.gov.on.ca/en/bulletins/ct/4014.html#whatisaqualifyingcoop>.

FINANCIAL IMPLICATIONS:

None.

RECOMMENDATION:

Be It Recommended

THAT the 2014-2015 List of University of Toronto Programs Eligible for the Ontario Co-operative Education Tax Credit, dated May 6, 2014, be approved.

DOCUMENTATION PROVIDED:

2014-15 List of University of Toronto Programs Eligible for the Ontario Co-operative Education Tax Credit

List of University of Toronto Programs Eligible for the Ontario Co-operative Education Tax Credit, 2014-15

Division	Unit	Program	Degree	Length of program	Total credits required	Type of placement	Length/credit weight of placement ¹	% of program (time)	% of program (credits)
UNDERGRADUATE PROGRAMS									
Any	Any	Professional Experience Year (PEY) option ² Engineering, BAsC Engineering, BAsC in Engineering Science Computer Science, BSc, Hons Pharmacology, BSc, Hons Toxicology, BSc, Hons	Any	4 years		Professional Experience Year (PEY)	12-16 months	25-33%	
UTSC	Arts, Culture & Media	Art History Arts Management Studio Theatre and Performance Studies	BA, Hons	4 years	20 FCE + co-op	Co-op	8-12 months	25-38%	
UTSC	Biological Sciences	Molecular Biology and Biotechnology (previously named Cell & Molecular Biology)	BSc, Hons	4 years	20 FCE + co-op	Co-op	8-12 months	25-38%	
UTSC	Computer Science and Mathematics	Computer Science Mathematics Mathematics and its Applications Quantitative Analysis Statistics	BSc, Hons	4 years	20 FCE+ co-op	Co-op	8-12 months	38%	
UTSC	Management	Economics Management Management & International Business	BBA	4 years (8 study terms)	20 FCE+ co-op	Co-op	12-20 months (3 4-month terms)	38%	
UTSC	Physical and Environmental Sciences	Astronomy Astrophysics Biochemistry Chemistry Environmental Science Physics and Physical Sciences	BSc, Hons	4 years	20 FCE+ co-op	Co-op	8-12 months	38%	
UTSC	Psychology	Psychology Mental Health Studies Neuroscience	BSc, Hons	4 years	20 FCE+ co-op	Co-op	8-12 months	25-38%	

¹ The range within this category is attributed to the method of calculation (e.g. length of placement or contact hours).

² The PEY option is open to all undergrad students. Most students are registered in STEM (science, technology, engineering and mathematics) programs. Normal participation includes 60% of engineering students, 65% of computer science students, and pharmacology and, toxicology students.

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UTSC	Political Science	Public Policy	BA, Hons	4 years	20 FCE+ co-op	Co-op	8-12 months	25-38%	
UTSC	Human Geography	City Studies	BA, Hons	4 years	20 FCE+ co-op	Co-op	8-12 months	25-38%	
UTSC	Critical Development Studies	International Development Studies	BA, Hons/BSc, Hons	5 years	20 FCE+ co-op	Co-op	8-12 months	25-38%	
UTSC	French & Linguistics	French Linguistics Psycholinguistics	BA, Hons	4 years	20 FCE+ co-op	Co-op	8-12 months	25-38%	
UTSC	English	English	BA, Hons	4 years	20 FCE+ co-op	Co-op	8-12 months	25-38%	
UTSC	Historical and Cultural Studies	History Women's & Gender Studies	BA, Hons	4 years	20 FCE+ co-op	Co-op	8-12 months	25-38%	
UTSC	Philosophy	Philosophy	BA, Hons	4 years	20 FCE+ co-op	Co-op	8-12 months	25-38%	
UTSC	Anthropology	Health Studies	BA, Hons , Hons /BSc	4 years	20 FCE+ co-op	Co-op	8-12 months	25-38%	

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GRADUATE PROGRAMS									
Division	Unit	Program	Degree	Length of program	Total credits required	Type of placement	Length/credit weight of placement	% of program (time)	% of program (credits)
Arts and Science	Computer Science	Applied Computing	MScAC	16 months	4 FCE	Internship	8 months / 1 FCE	50%	25%
Arts and Science/ Management	Economics	Financial Economics	MFE	16 months	6 FCE + internship	Internship (summer)	4 months	25%	
DLSPH	Dalla Lana School of Public Health	Public Health Sciences	MPH	16-22 months	10 FCE	Practicum	12-16 weeks / 1.5-2.0 FCE	25-34%	15-20%
Forestry	Forestry	Forest Conservation	MFC	16 months	7 FCE + internship	Internship	3-4 months / .5 FCE	20-25%	7%
Medicine	Health Policy, Management and Evaluation	Health Informatics	MHI	16 months	10 FCE	Practicum	4 months / 2 FCE	25%	25%
OISE	Applied Psychology & Human Development	Counselling and Clinical Psychology, Clinical and Counselling Psychology (PhD) field	PhD	4-6 years	5.0	Internship	2000 hours	25%	50%
UTM	Institute for Management & Innovation	Biotechnology	MBioTech	24 months	9.0 FCE	Work terms	2-3 FCE / 8-12 months	33-50%	22-33%
UTM	Institute for Management & Innovation	Management of Innovation	MMI	12 months	6.5 FCE	Group Project	.5 FCE / 4 months (summer)	33%	8%
UTM	Institute for Management & Innovation	Management & Professional Accounting	MMPA	27 months	17.25 FCE	Work term	8 months (2x 4 months)	33%	
UTM	Institute for Management & Innovation	Sustainability Management	MScSM	20 months	9.0 FCE + Internship	Internship	.5 FCE 3-4 months	20-39%	6%
UTSC	Physical and Environmental Sciences	Environmental Science	MEnvSci	12 months	5.5 FCE	Internship	2 FCE / 4months	33%	36%