

**FOR APPROVAL****PUBLIC****OPEN SESSION**

**TO:** Committee on Academic Policy and Programs

**SPONSOR:** Sioban Nelson, Vice-Provost, Academic Programs  
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**PRESENTER:** See above  
**CONTACT INFO:**

**DATE:** April 26, 2017 for May 9, 2017

**AGENDA ITEM:** 5

**ITEM IDENTIFICATION:**

2017-18 List of University of Toronto programs eligible for the Ontario Co-operative Education Tax Credit (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. (*APP Terms of Reference S.3*)

**GOVERNANCE PATH:**

1. Committee on Academic Policy and Programs [for approval] (May 9, 2017)

**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 2016-17 list was approved by the AP&P on May 10, 2016.

**HIGHLIGHTS:**

The attached document is the 2017-18 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>.

There was one (1) additions to the 2017-18 list; from DLSPH – System Leadership and Innovation.

#### **FINANCIAL IMPLICATIONS:**

None.

#### **RECOMMENDATION:**

Be It Resolved,

THAT the 2017-2018 List of University of Toronto Programs Eligible for the Ontario Co-operative Education Tax Credit, dated May 9, 2017, be approved.

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#### **DOCUMENTATION PROVIDED:**

2017-18 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, 2016-17

Division	Unit	Program	Level of Study	Degree	Length of Program	Total Credits Required	Type of placement	Length/credit weight of placement	% of program (time)*	% of program (credits)
Any	Any	Engineering	UG	BASc	4 years	20 FCE + co-op	Professional Experience Year**	12-16 months	25-33%	
Any	Any	Engineering Science	UG	BASc in Engineering Science	4 years	20 FCE + co-op	Professional Experience Year**	12-16 months	25-33%	
Any	Any	Computer Science	UG	BSc, Hons	4 years	20 FCE + co-op	Professional Experience Year**	12-16 months	25-33%	
Any	Any	Pharmacology	UG	BSc, Hons	4 years	20 FCE + co-op	Professional Experience Year**	12-16 months	25-33%	
Any	Any	Toxicology	UG	BSc, Hons	4 years	20 FCE + co-op	Professional Experience Year**	12-16 months	25-33%	
UTSC	Biological Sciences	Molecular and Biotechnology (previously named Cell & Molecular Biology)	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	
UTSC	Computer Science and Mathematics	Computer Science	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	8-12 months	38%	
UTSC	Computer Science and Mathematics	Mathematics	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	8-12 months	38%	
UTSC	Computer Science and Mathematics	Statistics	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	8-12 months	38%	
UTSC	Management	Economics Management	UG	BBA	4 years (8 study terms)	20 FCE + co-op	co-op	12-20 months (three terms)	38%	
UTSC	Management	Management & International Business	UG	BBA	4 years (8 study terms)	20 FCE + co-op	co-op	12-20 months (three terms)	38%	
UTSC	Physical and Environmental Sciences	Biochemistry	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	8-12 months	38%	
UTSC	Physical and Environmental Sciences	Biological Chemistry	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	8-12 months	38%	
UTSC	Physical and Environmental Sciences	Chemistry	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	8-12 months	38%	
UTSC	Physical and Environmental Sciences	Environmental Science	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	8-12 months	38%	
UTSC	Physical and Environmental Sciences	Environmental Biology	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	8-12 months	38%	
UTSC	Physical and Environmental Sciences	Environmental Chemistry	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	8-12 months	38%	
UTSC	Physical and Environmental Sciences	Environmental Geoscience	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	8-12 months	38%	
UTSC	Physical and Environmental Sciences	Environmental Physics	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	8-12 months	38%	
UTSC	Psychology	Psychology	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	
UTSC	Psychology	Mental Health Studies	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	
UTSC	Psychology	Neuroscience	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	

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UTSC	Political Science	Public Policy	UG	BA, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	
UTSC	Human Geography	City Studies	UG	BA, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	
UTSC	Critical Development Studies	International Development Studies	UG	BA, Hons, BSc, Hons	5 years	20 FCE + co-op	co-op	8-12 months	25-38%	
UTSC	French & Linguistics	French	UG	BA, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	
UTSC	French & Linguistics	Linguistics	UG	BA, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	
UTSC	French & Linguistics	Psycholinguistics	UG	BA, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	
UTSC	English	English	UG	BA, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	
UTSC	Historical and Cultural Studies	History	UG	BA, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	
UTSC	Historical and Cultural Studies	Women & Gender Studies	UG	BA, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	
UTSC	Philosophy	Philosophy	UG	BA, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	
UTSC	Anthropology	Health Studies	UG	BA, Hons, BSc	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	
DLSPH	Public Health Sciences	Public Health Sciences	G	MPH	16-22 months	10 FCE	Practicum	12-16 weeks/1.5-2.0 FCE	25-34%	15-20%
DLSPH	Health Policy, Management and Evaluation	Health Informatics	G	MHI	16 months	10 FCE	Practicum	4 months/ 2 FCE	25%	20%
DLSPH	Health Policy, Management and Evaluation	System Leadership and Innovation	G	MSc SLI	12 months	5 FCE	Practicum	8 months/ 1 FCE	67%	20%
FAS	Computer Science	Applied Computing	G	MASc	16 months	4 FCE	Internship	8 months/ 1 FCE	50%	25%
FAS/ Management	Economics	Financial Economics	G	MFE	16 months	6 FCE + internship	Internship	4 months	25%	
Forestry	Forestry	Forest Conservation	G	MFC	16 months	7.5 FCE	Internship	4 months/ 0.5 FCE	25%	7%
Information	Information	Information	G	MI	24 months	8.0 FCE	co-op	two 4 month terms/1.0 FCE	33%	13%
OISE	Applied Psychology & Human Development	Counselling and Clinical Psychology	G	PhD	4-6 years	5 FCE	Internship	1600 hours/ 1.0 FCE	66%	20%
OISE	Applied Psychology & Human Development	School and Clinical Child Psychology	G	PhD	4-6 years	5.5 FCE	Internship	1600 hours/ 1.0 FCE	67%	18%
UTM	Institute for Management & Innovation	Biotechnology	G	Mbiotech	24 months	9 FCE	co-op	8-12 months/ 2-3 FCE	33-50%	22-33%
UTM	Institute for Management & Innovation	Management of Innovation	G	MMI	12 months	6.5 FCE	Internship	4 months/ 0.5 FCE	33%	8%

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<b>Division</b>	<b>Unit</b>	<b>Program</b>	<b>Level of Study</b>	<b>Degree</b>	<b>Length of Program</b>	<b>Total Credits Required</b>	<b>Type of placement</b>	<b>Length/credit weight of placement</b>	<b>% of program (time)*</b>	<b>% of program (credits)</b>
UTM	Institute for Management & Innovation	Management & Professional Accounting	G	MMPA	27 months	18.0 FCE	co-op	two 4 month terms	30%	N/A
UTM	Institute for Management & Innovation	Sustainability Management	G	MScSM	20 months	9 FCE + internship	co-op	3-4 months/ 0.5 FCE	20-39%	6%
UTSC	Physical and Environmental Sciences	Environmental Science	G	MEnvSci	12 months	5.5 FCE	Internship	4 months/ 2 FCE	33%	36%

\* The range is attributed to the method of calculation (e.g. length of placement or contact hours).

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