

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

TO: Committee on Academic Policy and Programs

SPONSOR: Professor Susan McCahan, Vice-Provost, Academic Programs
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PRESENTER: See above
CONTACT INFO:

DATE: April 28, 2022 for May 5, 2022

AGENDA ITEM: 7

ITEM IDENTIFICATION:

2022-23 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.

GOVERNANCE PATH:**1. Committee on Academic Policy and Programs [for approval] (May 5, 2022)****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 2021-22 list was approved by the AP&P on May 5, 2021.

HIGHLIGHTS:

The attached document is the 2022-23 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>.

This year there was one (1) addition and one (1) name change to the 2022-23 list.

The University of Toronto Scarborough (UTSC) has one (1) addition at the undergraduate level, the Conservation and Biodiversity Specialist within the Department of Biological Sciences. This is to reflect a new Specialist effective Fall 2022. Further details are included in the Annual Report on Major Modifications.

The University of Toronto Scarborough (UTSC) has one (1) name change at the undergraduate level, the Environmental Biology Specialist within the Department of Physical and Environmental Sciences, which has undergone a name change to the Specialist in Global Environmental Change effective Fall 2022. The structure of the co-op remains consistent with previous years, and it continues to be an eligible program for the Ontario Co-operative Education Tax Credit. Further details regarding the name change are also included in the Annual Report on Major Modifications.

FINANCIAL IMPLICATIONS:

None.

RECOMMENDATION:

Be It Resolved,

THAT the 2022-2023 List of University of Toronto Programs Eligible for the Ontario Co-operative Education Tax Credit, dated May 5, 2022, be approved.

DOCUMENTATION PROVIDED:

- 2022-23 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, 2022-23

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 Co-op**	12-16 months	38%	N/A
Any	Any	Engineering Science	UG	BASc in Engineering Science	4 years	20 FCE + co-op	Professional Experience Year Co-op**	12-16 months	38%	N/A
Any	Any	Computer Science	UG	BSc, Hons	4 years	20 FCE + co-op	Professional Experience Year Co-op**	12-16 months	25-33%	N/A
FAS	Any	Pharmaceutical Chemistry; Pharmacology and Biomedical Toxicology; Pharmacology; Biomedical Toxicology; and Environment and Toxicology	UG	BSc, Hons	4 years	20 FCE + co-op	Professional Experience Year Co-op**	12-16 months	25-33%	N/A
FAS	Computer Science	Computer Science Specialist; Computer Science Major	UG	BSc, Hons	4 years (8 study terms)	20 FCE + co-op	co-op	one 4 month + one 8, 12 or 16 month work term	33-62%	N/A
FAS	Computer Science; Statistical Sciences	Data Science Specialist	UG	BSc, Hons	4 years (8 study terms)	20 FCE + co-op	co-op	one 4 month + one 8, 12 or 16 month work term	33-62%	N/A
FAS	Chemistry	Pharmaceutical Chemistry Specialist	UG	BSc, Hons	4 years (8 study terms)	20 FCE + co-op	co-op	one 4 month + one 8, 12 or 16 month work term	33-62%	N/A
FAS	Pharmacology & Toxicology	Pharmacology and Biomedical Toxicology Specialist; Pharmacology Specialist; Biomedical Toxicology Specialist; Environment and Toxicology Specialist	UG	BSc, Hons	4 years (8 study terms)	20 FCE + co-op	co-op	one 4 month + one 8, 12 or 16 month work term	33-62%	N/A

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FAS	Mathematical Sciences	Mathematics Specialist; Mathematics Major; Applied Mathematics Specialist; Mathematical Applications in Economics & Finance Specialist; Mathematics & its Applications Specialist	UG	BSc, Hons	4 years (8 study terms)	20 FCE + co-op	co-op	one 4 month + one 8, 12 or 16 month work term	33-62%	N/A
FAS	Mathematical Sciences; Physics	Mathematics & Physics Specialist	UG	BSc, Hons	4 years (8 study terms)	20 FCE + co-op	co-op	one 4 month + one 8, 12 or 16 month work term	33-62%	N/A
FAS	Mathematical Sciences; Philosophy	Mathematics & Philosophy Specialist	UG	BSc, Hons	4 years (8 study terms)	20 FCE + co-op	co-op	one 4 month + one 8, 12 or 16 month work term	33-62%	N/A
FAS	Statistical Sciences	Statistical Science: Methods and Practice Specialist; Statistical Science: Theory and Methods Specialist	UG	BSc, Hons	4 years (8 study terms)	20 FCE + co-op	co-op	one 4 month + one 8, 12 or 16 month work term	33-62%	N/A
FAS	Industrial Relations & Human Resources	Industrial Relations & Human Resources Specialist; Industrial Relations & Human Resources Major	UG	BA, Hons	4 years (8 study terms)	20 FCE + co-op	co-op	one 4 month + one 8, 12 or 16 month work term	33-62%	N/A
FAS	St. Michael's College	Book & Media Studies	UG	BA, Hons	4 years (8 study terms)	20 FCE + co-op	co-op	one 4 month + one 8, 12 or 16 month work term	33-62%	N/A
UTSC	Biological Sciences	Conservation and Biodiversity (Specialist)	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	12 months	38%	N/A
UTSC	Biological Sciences	Molecular Biology and Biotechnology (Specialist, previously named Cell & Molecular Biology)	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	N/A
UTSC	Computer & Mathematical Sciences	Computer Science (all Specialist and Major streams)	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	12 months	38%	N/A

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UTSC	Computer & Mathematical Sciences	Mathematics (all Specialist and Major streams)	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	12 months	38%	N/A
UTSC	Computer & Mathematical Sciences	Statistics (all Specialist and Major streams)	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	12 months	38%	N/A
UTSC	Management	Management & Economics	UG	BBA	4 years (8 study terms)	20 FCE + co-op	co-op	12-20 months (three terms)	38%	N/A
UTSC	Management	Management & International Business	UG	BBA	4 years (8 study terms)	20 FCE + co-op	co-op	12-20 months (three terms)	38%	N/A
UTSC	Management	Double Degree in Management & Finance and Statistics - Quantitative Finance Stream	UG	BBA & BSc	5 years (10 study terms)	25 FCE + co-op	co-op	12-20 months (three terms)	30%	N/A
UTSC	Physical and Environmental Sciences	Biochemistry (Major)	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	12 months	38%	N/A
UTSC	Physical and Environmental Sciences	Biological Chemistry (Specialist)	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	12 months	38%	N/A
UTSC	Physical and Environmental Sciences	Chemistry (Specialist and Major)	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	12 months	38%	N/A
UTSC	Physical and Environmental Sciences	Environmental Science (Major)	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	12 months	38%	N/A
UTSC	Physical and Environmental Sciences	Global Environmental Change (Specialist)	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	12 months	38%	N/A
UTSC	Physical and Environmental Sciences	Environmental Chemistry (Specialist and Major)	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	12 months	38%	N/A
UTSC	Physical and Environmental Sciences	Environmental Geoscience (Specialist)	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	12 months	38%	N/A
UTSC	Physical and Environmental Sciences	Environmental Physics (Specialist)	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	12 months	38%	N/A
UTSC	Psychology	Psychology (Specialist)	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	N/A
UTSC	Psychology	Mental Health Studies (Specialist)	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	N/A
UTSC	Psychology	Neuroscience (Specialist)	UG	BSc, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	N/A
UTSC	Political Science	Public Policy (Major)	UG	BA, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	N/A

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UTSC	Human Geography	City Studies (Major)	UG	BA, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	N/A
UTSC	Critical Development Studies	International Development Studies (Specialist)	UG	BA, Hons, BSc, Hons	5 years	20 FCE + co-op	co-op	8-12 months	25-38%	N/A
UTSC	Centre for French & Linguistics	French (Specialist and Major)	UG	BA, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	N/A
UTSC	Centre for French & Linguistics	Linguistics (Specialist and Major)	UG	BA, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	N/A
UTSC	Centre for French & Linguistics	Psycholinguistics (Specialist)	UG	BA, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	N/A
UTSC	English	English (Specialist and Major)	UG	BA, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	N/A
UTSC	Historical and Cultural Studies	History (Specialist and Major)	UG	BA, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	N/A
UTSC	Historical and Cultural Studies	Women & Gender Studies (Major)	UG	BA, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	N/A
UTSC	Philosophy	Philosophy (Specialist and Major)	UG	BA, Hons	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	N/A
UTSC	Interdisciplinary Centre for Health & Society	Health Studies: Health Policy (Major)	UG	BA, Hons, BSc	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	N/A
UTSC	Interdisciplinary Centre for Health & Society	Health Studies: Population Health (Major)	UG	BA, Hons, BSc	4 years	20 FCE + co-op	co-op	8-12 months	25-38%	N/A
DLSPH	Public Health Sciences	Public Health Sciences	G	MPH	16-24 months	10.0 FCE	practicum	12-16 weeks/1.5-2.0 FCE	19-25%	15-20%
DLSPH	Health Policy, Management and Evaluation	Health Informatics	G	MHI	16 months	10.0 FCE	practicum	4 months/ 2.0 FCE	25%	20%
DLSPH	Health Policy, Management and Evaluation	System Leadership and Innovation	G	MSc	12 months, 3 sessions	5.0 FCE	practicum	2 sessions/ 1.0 FCE	67%	20%
FAS	Computer Science	Applied Computing	G	MASc	16 months	6.5 FCE	internship	8 months/ 3.5 FCE	50%	54%
FAS	Statistical Sciences	Financial Insurance	G	MFI	12 months	5.5 FCE	internship	16 weeks/1.0 FCE	33%	18%
FAS/ Management	Economics	Financial Economics	G	MFE	16 months	7.5FCE + internship	internship	4 months/1.0 FCE	25%	13%
FASE	Institute of Biomedical Engineering	Clinical Engineering	G	MHSc	2 years	4.0 FCE + internship (1.0 FCE)	internship	one 8 month internship, or two 4 month internships/ 1.0 FCE	33%	20%

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FASE	Institute of Biomedical Engineering	Biomedical Engineering	G	MEng	1-2 years	5.0FCE	practicum	4 months	15-30%	20%
FASE	Any	Engineering	G	MEng	1-2 years	5.0 FCE (except in ECE, where it is 4.5 FCE)	internship	4 months	15-30%	N/A
FASE	Civil and Mineral Engineering	Cities Engineering and Management	G	MEngCEM	1-2 years	5.0 FCE	practicum	4 months	15-30%	20%
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 work terms/1.0 FCE	33%	13%
OISE	Applied Psychology & Human Development	Counselling and Clinical Psychology	G	PhD	4-6 years	5.0 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%
Rotman School of Management	Management	Management MBA Full-Time	G	MBA	20 months	10.8 FCE + co-op	internship	4 months/ 0.5 FCE	20-69%	5%
Social Work	Social Work	Social Work	G	MSW	1-2 years	4.5 - 8.5 FCE	practicum	7 months/1.0 FCE Advanced-Standing 12 months/1.5 FCE Two-Year Option	65-75%	18-22%
UTM	Institute for Management & Innovation	Biotechnology	G	MBiotech	24 months	9.5 FCE	co-op	8-12 months/ 2.0-3.0 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%
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	Management & Professional Accounting	G	MMPA	24 months	14.75 FCE	co-op	two 4 month terms	33%	N/A
UTM	Institute for Management & Innovation	Management & Professional Accounting	G	MMPA	12 months	11.5 FCE	co-op	one 4 month term	33%	N/A

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UTM	Institute for Management & Innovation	Sustainability Management	G	MScSM	20 months	9.0 FCE + internship	co-op	3-4 months/ 0.5 FCE	20-39%	6%
UTM	Institute for Management & Innovation	Urban Innovation	G	MUI	20 months	9.0 FCE+ internship	co-op	3-4 months/ 0.5 FCE	20-39%	6%
UTSC	Department of Management	Accounting & Finance	G	MAccFin	16 months	8.5 FCE	co-op	3-4 months/ 0.5 FCE	20 - 41%	6%
UTSC	Physical and Environmental Sciences	Environmental Science	G	MEnvSci	12 months	5.5 FCE	internship	4 months/ 2.0 FCE	33%	36%

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

** 2022-23 is the final year that the PEY Co-op option will be open to all undergraduate students. Beyond this period, the PEY Co-op option will be open to students from any Engineering undergraduate program and select programs from Mathematical and Computational Sciences at UTM.