


FOR ILLUSTRATIVE PURPOSES ONLY. THIS TABLE IS BASED ON SIGNIFICANT ASSUMPTIONS AND SIMPLIFICATIONS.

NOTE: This table is to be used to provide a basic understanding of tax credit calculations and does not reflect all details required for calculation. For complete details please see the Manitoba Film and Video Production Credit Guidelines. In the event of a discrepancy between the guidelines and the Manitoba Tax Credit Legislation the latter shall prevail.

		<b>Manitoba Film &amp; Video Production Cost-Of-Production Tax Credit Calculations</b>															
<b>MB COST-OF-PRODUCTION TAX CREDIT CALCULATIONS FOR ELIGIBLE MB LABOUR EXPENDITURES</b>							<b>WITH THE FEDERAL PSTC (ASSUMING 30% BASE CREDIT ONLY AND ASSUMING ALL DEEMED LABOUR IS CANADIAN)</b>			<b>WITH THE FEDERAL PSTC (ASSUMING ELIGIBILITY FOR 8% MB PRODUCTION COMPANY BONUS, FOR TOTAL OF 38% TAX CREDIT AND ASSUMING ALL DEEMED LABOUR IS CANADIAN)</b>			<b>MB COST-OF-PRODUCTION TAX CREDIT CALCULATIONS ON ELIGIBLE MB NON-LABOUR EXPENDITURES</b>			<b>TOTAL COMBINED MANITOBA COST-OF-PRODUCTION AND FEDERAL PSTC TAX CREDIT</b>	
Total Eligible Manitoba Production Cost (A)	Eligible MB Labour as a component of total eligible MB production cost	Eligible Non-Resident (Deemed) Labour (assuming the deeming cap of 30% of eligible MB labour has been reached)	NEW Total Eligible MB Labour Expenditures (assuming the deeming cap of 30% has been reached)	Value of 30% Base Credit Calculated on Total Eligible MB Labour (including the value of deemed labour)	Value of 8% MB Production Company Bonus Calculated on Total Eligible MB Labour (including the value of deemed labour)	Total Value of Maximum 38% Tax Credit on Eligible MB Labour (assuming eligibility for the MB Production Company Bonus)	Eligible Canadian Labour Expenditures (assuming above eligibility)	Value of 16% PSTC (assuming above eligibility)	Total Value of Combined MB and Federal Tax Credit on Labour (assuming above eligibility)	Eligible Canadian Labour Expenditures (assuming above eligibility)	Value of 16% PSTC (assuming above eligibility)	Total Value of Combined MB and Federal Tax Credit on Labour (assuming above eligibility)	Eligible MB Non-Labour as a component of total eligible MB production cost	Value of 30% Base Credit Calculated on Total Eligible MB Non-Labour (assuming eligibility for the MB Production Company Bonus)	Value of Maximum 38% Tax Credit on Eligible Non-Labour (assuming eligibility for the MB Production Company Bonus)	Total Value of Combined 30% Base Credit on MB Labour and Non-Labour PLUS PSTC of 16%	Total Value of Combined 38% Base Credit on MB Labour and Non-Labour PLUS PSTC of 16%
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
	Assuming 50% of eligible MB production cost (5 x A = B)	30% of eligible MB labour (3 x B = C)	Eligible MB Labour + Eligible Deemed Labour (B + C = D)	30% of Total Eligible MB Labour (including the value of deemed labour) (3 x D = E)	8% of Total Eligible MB Labour (including the value of deemed labour) (8 x D = F)	38% of Total Eligible MB Labour (including the value of deemed labour) (E + F = G)	New Total Eligible MB Labour subtract the Value of MB Base Tax Credit on LABOUR ONLY (D - E = H)	16% of Eligible Canadian Labour Expenditures (16 x H = I)	Base Credit of 30% on MB Labour PLUS PSTC of 16% (E + I = J)	New Total Eligible MB Labour subtract the max value of 38% MB Tax Credit on LABOUR ONLY (D - G = K)	16% of Eligible Canadian Labour Expenditures (16 x K = L)	Max Credit of 38% on MB Labour PLUS PSTC of 16% (G + L = M)	Assuming 50% of eligible MB production cost (5 x A = N)	30% of Total Eligible MB Non-Labour (3 x N = O)	38% of Total Eligible MB Non-Labour (38 x O = P)	30% of eligible MB labour and non-labour PLUS PSTC of 16% (assuming base credit of 30% only) (J + O = Q)	38% of eligible MB labour and non-labour PLUS PSTC of 16% (assuming base credit of 38%) (M + P = R)
\$100,000	\$50,000	\$15,000	\$65,000	\$19,500	\$5,200	\$24,700	\$45,500	\$7,280	\$26,780	\$40,300	\$6,448	\$31,148	\$50,000	\$15,000	\$19,000	\$41,780	\$50,148
\$200,000	\$100,000	\$30,000	\$130,000	\$39,000	\$10,400	\$49,400	\$91,000	\$14,560	\$53,560	\$80,600	\$12,896	\$62,296	\$100,000	\$30,000	\$38,000	\$83,560	\$100,296
\$250,000	\$125,000	\$37,500	\$162,500	\$48,750	\$13,000	\$61,750	\$113,750	\$18,200	\$66,950	\$100,750	\$16,120	\$77,870	\$125,000	\$37,500	\$47,500	\$104,450	\$125,370
\$300,000	\$150,000	\$45,000	\$195,000	\$58,500	\$15,600	\$74,100	\$136,500	\$21,840	\$80,340	\$120,900	\$19,344	\$93,444	\$150,000	\$45,000	\$57,000	\$125,340	\$150,444
\$400,000	\$200,000	\$60,000	\$260,000	\$78,000	\$20,800	\$98,800	\$182,000	\$29,120	\$107,120	\$161,200	\$25,792	\$124,592	\$200,000	\$60,000	\$76,000	\$167,120	\$200,592
\$500,000	\$250,000	\$75,000	\$325,000	\$97,500	\$26,000	\$123,500	\$227,500	\$36,400	\$133,900	\$201,500	\$32,240	\$155,740	\$250,000	\$75,000	\$95,000	\$208,900	\$250,740
\$600,000	\$300,000	\$90,000	\$390,000	\$117,000	\$31,200	\$148,200	\$273,000	\$43,680	\$160,680	\$241,800	\$38,688	\$186,888	\$300,000	\$90,000	\$114,000	\$250,680	\$300,888
\$700,000	\$350,000	\$105,000	\$455,000	\$136,500	\$36,400	\$172,900	\$318,500	\$50,960	\$187,460	\$282,100	\$45,136	\$218,036	\$350,000	\$105,000	\$133,000	\$292,460	\$351,036
\$800,000	\$400,000	\$120,000	\$520,000	\$156,000	\$41,600	\$197,600	\$364,000	\$58,240	\$214,240	\$322,400	\$51,584	\$249,184	\$400,000	\$120,000	\$152,000	\$334,240	\$401,184
\$900,000	\$450,000	\$135,000	\$585,000	\$175,500	\$46,800	\$222,300	\$409,500	\$65,520	\$241,020	\$362,700	\$58,032	\$280,332	\$450,000	\$135,000	\$171,000	\$376,020	\$451,332
\$1,000,000	\$500,000	\$150,000	\$650,000	\$195,000	\$52,000	\$247,000	\$455,000	\$72,800	\$267,800	\$403,000	\$64,480	\$311,480	\$500,000	\$150,000	\$190,000	\$417,800	\$501,480
\$1,500,000	\$750,000	\$225,000	\$975,000	\$292,500	\$78,000	\$370,500	\$682,500	\$109,200	\$401,700	\$604,500	\$96,720	\$467,220	\$750,000	\$225,000	\$285,000	\$626,700	\$752,220
\$2,000,000	\$1,000,000	\$300,000	\$1,300,000	\$390,000	\$104,000	\$494,000	\$910,000	\$145,600	\$535,600	\$806,000	\$128,960	\$622,960	\$1,000,000	\$300,000	\$380,000	\$835,600	\$1,002,960
\$2,500,000	\$1,250,000	\$375,000	\$1,625,000	\$487,500	\$130,000	\$617,500	\$1,137,500	\$182,000	\$669,500	\$1,007,500	\$161,200	\$778,700	\$1,250,000	\$375,000	\$475,000	\$1,044,500	\$1,253,700
\$3,000,000	\$1,500,000	\$450,000	\$1,950,000	\$585,000	\$156,000	\$741,000	\$1,365,000	\$218,400	\$803,400	\$1,209,000	\$193,440	\$934,440	\$1,500,000	\$450,000	\$570,000	\$1,253,400	\$1,504,440
\$3,500,000	\$1,750,000	\$525,000	\$2,275,000	\$682,500	\$182,000	\$864,500	\$1,592,500	\$254,800	\$937,300	\$1,410,500	\$225,680	\$1,090,180	\$1,750,000	\$525,000	\$665,000	\$1,462,300	\$1,755,180
\$4,000,000	\$2,000,000	\$600,000	\$2,600,000	\$780,000	\$208,000	\$988,000	\$1,820,000	\$291,200	\$1,071,200	\$1,612,000	\$257,920	\$1,245,920	\$2,000,000	\$600,000	\$760,000	\$1,671,200	\$2,005,920
\$4,500,000	\$2,250,000	\$675,000	\$2,925,000	\$877,500	\$234,000	\$1,111,500	\$2,047,500	\$327,600	\$1,205,100	\$1,813,500	\$290,160	\$1,401,660	\$2,250,000	\$675,000	\$855,000	\$1,880,100	\$2,256,660
\$5,000,000	\$2,500,000	\$750,000	\$3,250,000	\$975,000	\$260,000	\$1,235,000	\$2,275,000	\$364,000	\$1,339,000	\$2,015,000	\$322,400	\$1,557,400	\$2,500,000	\$750,000	\$950,000	\$2,089,000	\$2,507,400
\$5,500,000	\$2,750,000	\$825,000	\$3,575,000	\$1,072,500	\$286,000	\$1,358,500	\$2,502,500	\$400,400	\$1,472,900	\$2,216,500	\$354,640	\$1,713,140	\$2,750,000	\$825,000	\$1,045,000	\$2,297,900	\$2,758,140
\$6,000,000	\$3,000,000	\$900,000	\$3,900,000	\$1,170,000	\$312,000	\$1,482,000	\$2,730,000	\$436,800	\$1,606,800	\$2,418,000	\$386,880	\$1,868,880	\$3,000,000	\$900,000	\$1,140,000	\$2,506,800	\$3,008,880
\$7,000,000	\$3,500,000	\$1,050,000	\$4,550,000	\$1,365,000	\$364,000	\$1,729,000	\$3,185,000	\$509,600	\$1,874,600	\$2,821,000	\$451,360	\$2,180,360	\$3,500,000	\$1,050,000	\$1,330,000	\$2,924,600	\$3,510,360
\$7,500,000	\$3,750,000	\$1,125,000	\$4,875,000	\$1,462,500	\$390,000	\$1,852,500	\$3,412,500	\$546,000	\$2,008,500	\$3,022,500	\$483,600	\$2,336,100	\$3,750,000	\$1,125,000	\$1,425,000	\$3,133,500	\$3,761,100
\$8,000,000	\$4,000,000	\$1,200,000	\$5,200,000	\$1,560,000	\$416,000	\$1,976,000	\$3,640,000	\$582,400	\$2,142,400	\$3,224,000	\$515,840	\$2,491,840	\$4,000,000	\$1,200,000	\$1,520,000	\$3,342,400	\$4,011,840
\$8,500,000	\$4,250,000	\$1,275,000	\$5,525,000	\$1,657,500	\$442,000	\$2,099,500	\$3,867,500	\$618,800	\$2,276,300	\$3,425,500	\$548,080	\$2,647,580	\$4,250,000	\$1,275,000	\$1,615,000	\$3,551,300	\$4,262,580
\$9,000,000	\$4,500,000	\$1,350,000	\$5,850,000	\$1,755,000	\$468,000	\$2,223,000	\$4,095,000	\$655,200	\$2,410,200	\$3,627,000	\$580,320	\$2,803,320	\$4,500,000	\$1,350,000	\$1,710,000	\$3,760,200	\$4,513,320
\$9,500,000	\$4,750,000	\$1,425,000	\$6,175,000	\$1,852,500	\$494,000	\$2,346,500	\$4,322,500	\$691,600	\$2,544,100	\$3,828,500	\$612,560	\$2,959,060	\$4,750,000	\$1,425,000	\$1,805,000	\$3,969,100	\$4,764,060
\$10,000,000	\$5,000,000	\$1,500,000	\$6,500,000	\$1,950,000	\$520,000	\$2,470,000	\$4,550,000	\$728,000	\$2,678,000	\$4,030,000	\$644,800	\$3,114,800	\$5,000,000	\$1,500,000	\$1,900,000	\$4,178,000	\$5,014,800
\$20,000,000	\$10,000,000	\$3,000,000	\$13,000,000	\$3,900,000	\$1,040,000	\$4,940,000	\$9,100,000	\$1,456,000	\$5,356,000	\$8,060,000	\$1,289,600	\$6,229,600	\$10,000,000	\$3,000,000	\$3,800,000	\$8,356,000	\$10,029,600
\$30,000,000	\$15,000,000	\$4,500,000	\$19,500,000	\$5,850,000	\$1,560,000	\$7,410,000	\$13,650,000	\$2,184,000	\$8,034,000	\$12,090,000	\$1,934,400	\$9,344,400	\$15,000,000	\$4,500,000	\$5,700,000	\$12,534,000	\$15,044,400
\$40,000,000	\$20,000,000	\$6,000,000	\$26,000,000	\$7,800,000	\$2,080,000	\$9,880,000	\$18,200,000	\$2,912,000	\$10,712,000	\$16,120,000	\$2,579,200	\$12,459,200	\$20,000,000	\$6,000,000	\$7,600,000	\$16,712,000	\$20,059,200

Dated January 9, 2024