



## Manitoba Film & Video Production Cost-of-Salaries Tax Credit

**Tax credit calculation if deeming is capped at 30%**

Total Eligible Manitoba Labour	Deeming Cap = maximum 30% of Total Eligible Manitoba Labour or the actual deemed salaries, <b>whichever is the lesser*</b>	Final Total Eligible Manitoba Labour (assuming that the deeming cap has been reached)	<b>45% Base Tax Credit x Total Eligible Manitoba Labour</b>	Additional 10% Frequent Filmer Bonus x Total Eligible Manitoba Labour	Additional 5% Manitoba Producer Bonus x Total Eligible Manitoba Labour
\$300,000	\$90,000	\$390,000	<b>\$175,500</b>	\$39,000	\$19,500
\$500,000	\$150,000	\$650,000	<b>\$292,500</b>	\$65,000	\$32,500
\$1,000,000	\$300,000	\$1,300,000	<b>\$585,000</b>	\$130,000	\$65,000
\$2,500,000	\$750,000	\$3,250,000	<b>\$1,462,500</b>	\$325,000	\$162,500
\$5,000,000	\$1,500,000	\$6,500,000	<b>\$2,925,000</b>	\$650,000	\$325,000
\$7,500,000	\$2,250,000	\$9,750,000	<b>\$4,387,500</b>	\$975,000	\$487,500
\$10,000,000	\$3,000,000	\$13,000,000	<b>\$5,850,000</b>	\$1,300,000	\$650,000

\* Deemed salaries are capped at 30% of total eligible Manitoba salaries if at least two Manitoba residents are trained per non-resident (the cap is trained per non-resident). The training ratio of eligible non-resident to resident trainee is calculated based on the average for the production.

**NOTE:** The tax credit percentages represented here do NOT reflect the additional value of the Federal Production Services Tax Credit Program w less the Provincial Tax Credit multiplied by 16%. For more information on the Federal Tax Credit, please contact CAVCO at 888-433-2200 or [www.heritage/services/funding/cavco-tax-credits.html](http://www.heritage/services/funding/cavco-tax-credits.html)



Additional 5% Rural Bonus x Total Eligible Manitoba Labour		Potential Manitoba 65% Cost-of-Salaries Tax Credit
\$19,500		\$253,500
\$32,500		\$422,500
\$65,000		\$845,000
\$162,500		\$2,112,500
\$325,000		\$4,225,000
\$487,500		\$6,337,500
\$650,000		\$8,450,000

10% if only one Manitoba resident is

which is the Total Canadian Labour  
[www150.cca.ca/en/canadian-](http://www150.cca.ca/en/canadian-)

Dated January 8, 2024