

# Manufacturing & Processing Exporter Hiring Tax Incentive



Eligible Saskatchewan businesses will receive non-refundable tax credits for increasing their number of employees above 2014 levels.

## Introducing the Manufacturing and Processing Exporter Hiring Tax Incentive

The Manufacturing and Processing (M&P) Exporter Hiring Tax Incentive will provide **non-refundable tax credits to eligible businesses that expand the number of their employees above the number that were employed in 2014.**

The incentive will provide eligible businesses with **\$3,000 in non-refundable tax credits for each incremental full-time employee for the 2015 through 2022 taxation years.** Tax credits can offset Saskatchewan corporate income tax and unused amounts can be carried forward for up to five years.

Eligible businesses must be in the M&P sector (companies must meet the federal definition of M&P activities and file a T2 Corporate Income Tax Return with some allocation of taxable income to Saskatchewan) or be a “new economy” **creative industry** and **must generate at least 25% of their revenues from exports outside of Saskatchewan**, in either the rest of Canada or internationally.

Creative industries are defined as businesses primarily involved in the development, production, distribution, marketing and sale of commercial cultural content, including music and sound recording, film and television, interactive digital media, visual arts and craft and writing and book publishing.

The Ministry of Trade and Export Development will confirm whether or not your business qualifies for the hiring tax incentive.

Application forms and information can be found online at [www.finance.gov.sk.ca/forms/ManufacturingProcessingForms](http://www.finance.gov.sk.ca/forms/ManufacturingProcessingForms).

## For more information, contact:

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