

Manufacturing & Processing Exporter Hiring Tax Incentive for Head Office Jobs



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

Introducing the Manufacturing and Processing Exporter Hiring Tax Incentive for Head Office Jobs

The Manufacturing and Processing (M&P) Exporter Hiring Tax Incentive for Head Office Jobs will provide eligible businesses with **non-refundable tax credits equal to \$10,000 in respect of each new head office employee hired for the 2015 through the 2022 taxation years**. This incentive will require employees to be performing typical head office duties. In order to qualify for this portion of the incentive, the business must have an office located in Saskatchewan where at least 10 employees with current payroll of at least \$1 million are performing at least five of the following functions: strategic planning, corporate communications, taxation, legal, marketing, finance, information technology, human resources and procurement.

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. Corporations that move their head office to Saskatchewan may qualify for the incentive.

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 M&P Exporter Hiring Tax Incentive will also provide eligible businesses with non-refundable tax credits equal to \$3,000 in respect to each new employee through the same period.

The Ministry of Trade and Export Development will confirm whether or not your business qualifies for the head office tax incentive for jobs. Application forms and information can be found online at www.finance.gov.sk.ca/forms/ManufacturingProcessingForms.

For more information, contact:

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