
ELIGIBLE SASKATCHEWAN SCREEN-BASED EXPENDITURES

Eligible Saskatchewan Goods & Services Expenditures Include:

- all expenditures where the good or service is purchased and consumed in Saskatchewan;
- air travel that departs and arrives within Saskatchewan provincial borders. Air travel outside the province for a Saskatchewan crew contracted by the production company to perform a service essential to the production is also eligible;
- The good or service must be receipted or performed in Saskatchewan;
- Accommodations are limited to costs incurred in Saskatchewan, and paid up to \$300 per night per unit, inclusive of all taxes.

Eligible Saskatchewan Labour Expenditures Include:

- Labour expenses must conform to industry standards, and the type of the labour expense must be generally recognized as being essential to the production of the project. If the amount is unreasonable, only the excessive amount is disallowed;
- The production of the project must be the immediate cause of the labour expense. The eligible time period for the labour expenditure to incur is from the commencement date of production to the end of post-production (delivery);
- Labour must be paid to an individual who was a resident of Saskatchewan on December 31st of the year of production or of the year prior to production;
- Labour must be incurred in the taxation year and paid no later than 60 days after the end of the fiscal year;
- Union and guild fringes paid on the production for eligible Saskatchewan residents may be included if they are taxable;

- Kit rentals, cell phones, car rentals, and meal allowances qualify as eligible salaries if they are taxable in the hands of an eligible individual;

Ineligible Saskatchewan Expenditure Include (but are not limited to):

- Capital expenditures;
- Advertising, market promotion, and market research;
- Expenses related to any other projects;
- Meals or entertainment (other than food and non-alcoholic beverages provided to individuals working on the project at a studio or location set on a day that filming takes place;
- Alcoholic beverages;
- Living expenses other than eligible accommodation expenditures;
- Remuneration that is determined by reference to profit or revenue;
- Workers compensation, CPP, and EI premiums;
- Benefits paid by the employer but not taxable to the employee;
- Fees for goods or services subcontracted by Saskatchewan companies to out-of-province individuals, businesses, or organizations.