



Your line of business
Video games

Number of full-time employees	15
R&D activities	Yes
R&D intensity (as a % of your employees' work time)	80%
Will your titles also be available in French from their first release?	Yes
Foreign controlled enterprise	

You could save up to

\$705,323

on expenditures of \$2,043,500 if you qualify for the 15% Canada SR&ED and the 37.5% Québec multimedia titles tax credits, including a refundable amount of \$512,153

Annual expenditures and tax credits

Salaries	\$1,495,000
Bonuses (10%)	\$149,500
Benefits (20%)	\$299,000
Subcontractors	\$100,000
Total expenditures before tax credits	\$2,043,500
Amount for the 37.5% Québec multimedia titles (\$512,153) and the 15% Canada SR&ED (\$193,171) tax credits	\$705,323
Tax credits as % of investment	34.52 %
Total expenditures after tax credits	\$1,338,177

Salary details

Position	Number of employees	Average salary
Game Designer	4	\$89,000
Senior Game Designer	1	\$95,000
3D Artist	3	\$73,000
Programmer	2	\$89,000
Senior Programmer	2	\$108,000
Creative Director	1	\$137,000
Production Manager	1	\$110,000
Studio Manager	1	\$184,000
Total	15	\$1,495,000

Other expenses

Subcontractors	\$100,000
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Tax credit details

Production of Multimedia Titles Tax Credit provided by the government of Québec

The refundable tax credit could cover up to 37.5% of your qualifying labour expenditures, if the multimedia title is available in French. If it is not available in French, the tax credit rate is up to 30%.

Non-refundable Scientific Research and Experimental Development (SR&ED) tax credit provided by the government of Canada

A 15% tax credit on eligible SR&ED activities and expenditures. It may be combined with the Québec R&D tax credit, the tax credit for the production of multimedia titles and the Québec tax credit for E-Business development.

Source: salary data from fDi Benchmark, 2020.

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