

ACTRA
MONTREAL

MÉMOIRE DE L'ACTRA MONTRÉAL

CHANTIER DE RÉFLEXION SUR LE RÉGIME D'AIDE FISCALE À L'INDUSTRIE AUDIOVISUELLE

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SUMMARY

About ACTRA Montreal	3
Executive Summary	5
Ecosystem: Different Productions Activate Different Workers	6
Domestic Quebec Productions	9
The Competitiveness of Quebec tax Credit	10
• Domestique Productions: Keep Productions in Quebec	10
• Recommendations: Domestic Productions	12
• Service Productions	12
• Recommendations: Service Production	13
• Dubbing: an important Quebec product	13
• Recommendations: Dubbing	14
Multimedia Productions: Video Games	15
Conclusion	16

ABOUT ACTRA MONTREAL

ACTRA Montreal represents over 3,800 professional performers working in English-language recorded media in Quebec. An advocate for culture since 1943, ACTRA Montreal is one of the founding branches of the Alliance of Canadian Cinema, Television and Radio Artists (ACTRA) which represents over 30,000 members across the country.

Our members work as actors, recording artists, comedians, announcers, stunt co-ordinators, stunt performers, dancers, narrators, voice performers, motion capture performers, hosts, choreographers, models, singers, background performers, puppeteers, dubbing voice directors and more.

ACTRA's principal role is to negotiate, administer and enforce collective agreements to provide performers with equitable compensation as well as safe and reasonable working conditions.

ACTRA Montreal members are amongst Quebec's most recognized and valued professional performers. They are talented, accomplished performers whose work has resonated with audiences across Canada and around the world. Some have become household names through their performances in popular video games, while others are celebrated for their compelling work in highly successful Canadian and American films and television series. Our stunt performers captivate audiences with extraordinary, often death-defying performances that bring action sequences and stories to life.

Beyond these widely recognized artists, ACTRA Montreal represents a diverse and dedicated labour force of professional performers who work to support themselves and their families, contribute to their communities, and strive to build sustainable careers in the industry.

At the 15th edition of the ACTRA Awards in Montreal, our member Karine Vanasse (Cardinal, Hidden Assets) presented the Award of Excellence to the winner, Jacob Tierney (ACTRA Montreal member and creator/producer/director of the series Heated Rivalry), who compared our locally based Montreal talent to Swiss army knives, because they are so versatile and work in a diverse range of categories as performers.

ACTRA Montreal performers are multifaceted. They perform in a widespread variety of ways including voice work, on camera performance, dubbing, mocap, voice directing, intimacy coordinating and commercials. In other Provinces, it is far more common for performers to be siloed into one specific category. Many ACTRA Montreal members are also members of Union des Artistes (UDA) and work in both English and French recorded media.

ACTRA Montreal also represents some of Quebec's most vulnerable workers—performers who rely on occasional acting, background, or other performance opportunities to supplement their income and make ends meet. Any further reduction in production levels puts these workers at greatest risk.

**TOGETHER, OUR LOCAL QUEBEC TALENT REPRESENTS A VITAL
WORKFORCE WHOSE CONTRIBUTIONS DESERVE RECOGNITION,
RESPECT, AND PROTECTION.**

In preparation for this brief – ACTRA Montreal worked closely with other stakeholders in the industry to reflect on joint recommendations. The objective is to collaborate with industry partners to have a more complete understanding of the needs of this industry and to propose joint recommendations to increase employment and provide economic growth.

EXECUTIVE SUMMARY

The strength and ability of the audiovisual industry to support the various categories of performers is in sustaining a diverse production landscape. The added benefit of this diversity extends to the broader Quebec economy by being a driver of spending in the hospitality sector, travel, and more.

Quebec needs to modernize its audiovisual tax-credit framework to keep domestic English-language production in the province, preserve service-production competitiveness, expand the eligible labour for Dubbing tax credits and adjust the payment schedules across all 3 tax credits to reduce financial cash flow pressures.

ACTRA Montreal recommends a unified domestic production tax credit, broader access to regional bonuses, stronger service-production incentives, and targeted support for dubbing so Quebec can sustain both local cultural production as well as greater access to employment in the field.

The province has built a globally competitive production base through creative talent, experienced crews, stunt professionals, performers, dubbing expertise, video game work, visual effects, post-production, and production services; that base must be protected through stable, predictable, and competitive policy.

ECOSYSTEM: DIFFERENT PRODUCTIONS ACTIVATE DIFFERENT WORKERS

The sector relies on a robust variety of production types to support a diverse workforce. The skills and expertise honed on foreign service directly support and benefit domestic production and vice versa.

Quebec's stunt professionals offer a clear example of how foreign service production strengthens the broader industry. Our local talent in this field are among the best in the world, in large part because of the experience they have gained over many years working on foreign service productions with the scale, stories, and budgets required for complex action sequences. That expertise, however, does not remain isolated within foreign production. Stunt coordinators and stunt performers bring their knowledge and skills back into all domestic productions, video game productions, and commercial work in both languages. Their international award nominations and wins, along with Canadian and US industry recognition, demonstrate both the quality of their work and the value they bring to Quebec's production ecosystem. They bring all of this to the table on top of ensuring the highest level of risk assessment and health and safety expertise.

FOREIGN PRODUCTIONS PROVIDE LOCAL QUEBEC TALENT WITH THE OPPORTUNITY TO WORK WITH HIGH CALIBER PERFORMERS AND CREATIVE TEAMS FROM ALL OVER THE WORLD AND SERVE AS A PIVOTAL STEPPING STONE IN MANY CAREERS.

THE WORLDWIDE RELEASE OF THESE PRODUCTIONS GIVES QUEBEC PERFORMERS RECOGNITION AND VISIBILITY ON THE WORLD STAGE.

Another category that particularly relies on the opportunities afforded by foreign service production are those working in background roles. Nearly a third of our local talent work extensively as Background performers, which includes stand-ins, photo-doubles and special skills extras. While many different types of productions make use of background atmosphere, the larger budget foreign productions offer the most work opportunities for these workers. What is unique about background work is that there is no language requirement, the category specifically calls for performers that will not speak on or off camera. This means that the demographic of these workers is diverse, we have francophone members, allophone as well as members of the English-speaking community.

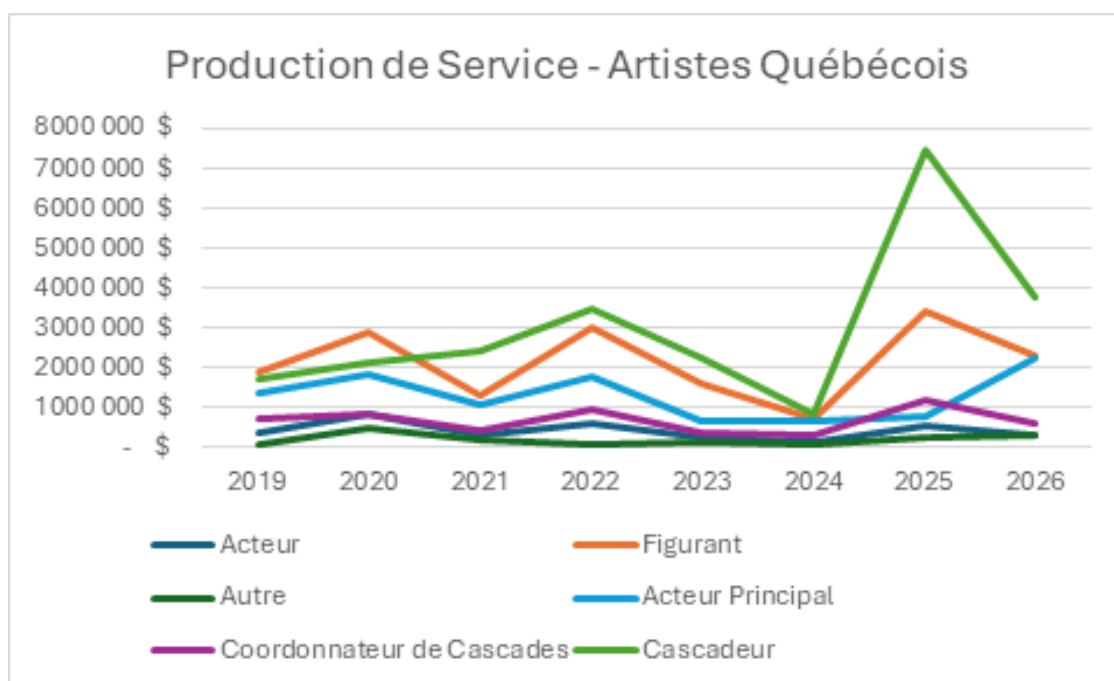


Figure 1 The data represents revenue for the end of the fiscal years 2019, 2020, 2021, 2022, 2023, 2024, 2025, and 2026.

This category also represents some of our most vulnerable of members – the daily fees for this type of work are the lowest in the agreements and work opportunities very much depend on the needs of the production. For example, if the script revolves around a high school the atmospheric needs will require younger performers. Meanwhile, a courthouse drama will require an older demographic to provide realism to the scenes. Like many things in the industry, it is difficult to predict in any given year what demographic will be most in need in upcoming productions, and which will have access to stable work opportunities. This leaves background performers in the most precarious position when it comes to stable employment.

Background Performers in Quebec work in both language jurisdictions (ACTRA and UDA) and rely on the opportunities in both to earn a living. Highlighting how important the ecosystem is to our members.

SERVICE PRODUCTIONS REPRESENT AN UNDENIABLE ECONOMIC CONTRIBUTION

In 2024-2025 the GDP of the Quebec audiovisual industry was 3.5 billion – 56% of which was due from Service Production.¹ The significant injection of foreign spending as a result of these productions is a huge boost to the economy. Visting creative teams, while at the same time discovering everything Quebec has to offer, support a wide array of local businesses including hotels, restaurants, recreation and more. The impact and benefits are far reaching and go well beyond the investment of the tax credit itself.

DOMESTIC QUEBEC PRODUCTION

Meanwhile on the Quebec Production side, the larger number of roles available for our principal performers and actors means our members get important meaningful creative opportunities in these productions while at the same time participating in and supporting Quebec cultural products. The experience and recognition in these projects ensure that a skilled professional talent pool is nourished and sustained. **Many local talents have made names for themselves by working on Quebec productions and have since been in demand at home, in the rest of Canada and beyond.**

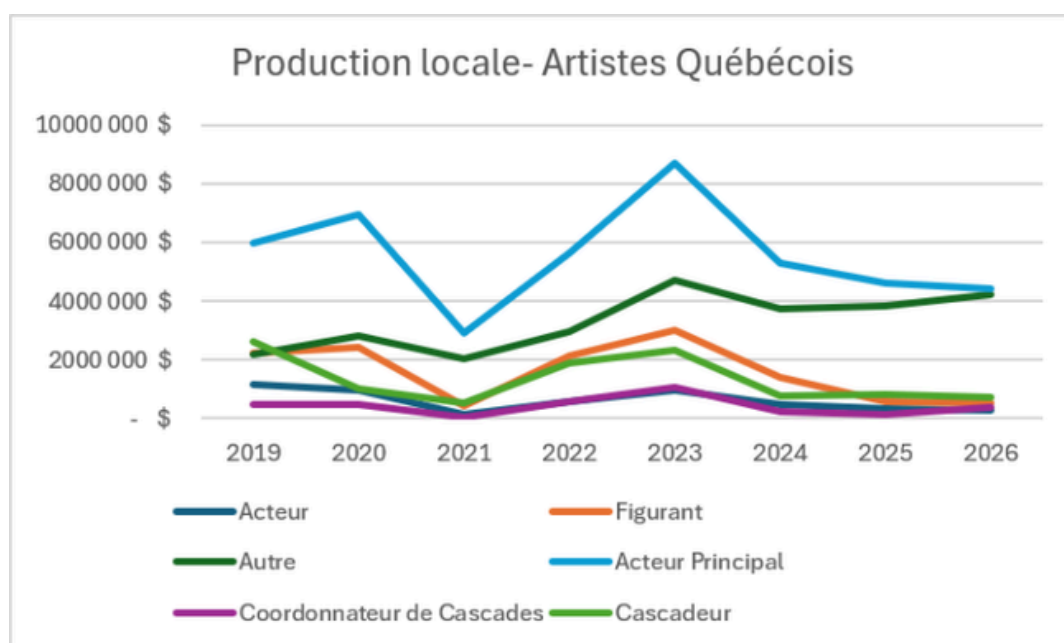


Figure 2 The data represents revenue for the end of the fiscal years 2019, 2020, 2021, 2022, 2023, 2024, 2025, and 2026.

These skilled performers, along with our Stunt professionals, are what make Quebec a choice destination for foreign and co-productions. **The quality and diversity of the local talent pool can easily support a variety of production types, be it series, features or movies of the week.**

Having a healthy English Domestic production sector is extremely important for local performers as well as the industry as a whole. **Ensuring that ACTRA Montreal maintains a solid professional pool of actors, supports the industry in staying competitive and in turn helps to expand work opportunities to Quebec creative teams, technicians, service providers and more.**

The Dubbing sector is another cornerstone for ACTRA Montreal performers, representing a crucial stream of specialized voice work for a growing number of our members. Giant streamers have gold stamped Montreal as one of the top dubbing hubs in the world. As a result, many streaming foreign films and series are dubbed locally in Montreal. This is worth holding onto and the tax credits make that possible. The expertise gained in this sector has also supported the videogame industry where we also see many language versioning opportunities.

THESE CATEGORIES DEMONSTRATE THAT FOREIGN SERVICE PRODUCTION, DOMESTIC PRODUCTION, AND DUBBING ACTIVATE DIFFERENT PARTS OF THE PERFORMER WORKFORCE, WHICH IS WHY TAX-CREDIT CHANGES SHOULD BE ASSESSED ACROSS THE FULL LABOUR ECOSYSTEM RATHER THAN THROUGH A SINGLE PRODUCTION TYPE.

The reality is that without a diverse production landscape, performers would be hard pressed to earn a living in Quebec. ACTRA members have grown to be versatile, resilient and flexible in order to make a living as creative and skilled artists in this industry.

THE COMPETITIVENESS OF QUEBEC TAX CREDITS

DOMESTIC PRODUCTION: KEEP PRODUCTIONS IN QUEBEC

A very concerning trend has seen Quebec based companies shooting in other provinces to fit their budgets. This is particularly an issue when it comes to English Production. **Locally based companies such as Sphere, Muse and Cineflix have been operating outside Quebec now for many years in order to obtain higher tax credits. This is a significant loss, especially for Performers but also for the industry at large.**

One advantage Ontario offers through its tax credit structure is its regional bonus. Productions shot outside the Greater Toronto Area can receive an additional 10% on eligible labour, bringing the Ontario Production Services Tax Credit for domestic production up to 45%, or up to 50% for first-time producers. By contrast, Quebec's current two-tiered system provides a 32% credit for English-language domestic production, with the regional bonus of an additional 10% only accessible to companies owned and based in the regions. Meanwhile the base rate is 40% for French-language production.

Ontario's regional bonus encourages a variety of productions to shoot outside Toronto and helps stimulate regional economies. **In Quebec, however, the current structure is pushing English-language production out of province.** This leaves professional performers working on English productions at a significant disadvantage: they face fewer work opportunities at home and must then compete for work in other provinces, where local hiring is often prioritized to maximize the benefits of those provinces' own tax credits. Performers are not the only ones impacted; this loss ripples across the whole sector, affecting francophone creative teams and technicians alike.

This is especially disheartening in the current context, where domestic production has slowed significantly, according to the 2026 CQPLA rapport sur la production audiovisuelle canadienne des minorités de langue officielle, English-language Quebec content continues to decline by 25% of total English-language Canadian content in Canada a generation ago to 5% now, e.g. from a peak of \$363 million in 2000 to \$143 million in 2024.²

Over time, this has resulted in **the cumulative loss of billions of dollars** in production, the exodus of much talent, and the loss of jobs in both language jurisdictions. In just the last eight years, the English-language Can Con industry has lost 63% of its jobs, from 7,600 to 2,800 full-time equivalent jobs.

English Can Con productions represent meaningful on-camera work opportunities for performers, yet these runaway productions are now prioritizing other provincial tax credits when making production and casting decisions.

English language production has always held a minority position in Quebec; it is time to take the handcuffs off and allow more producers opportunity and access to this market if they so choose. **Nourishing this sector does not put French production at risk but rather supports the whole ecosystem and gives Quebec a stronger chance at being both competitive and attractive.** Importantly, English production employs both Quebec Production teams and Quebec performers, it is a win-win scenario.

RECOMMENDATIONS: DOMESTIC PRODUCTION

- Unify Quebec's domestic production tax-credit rate for all eligible productions, eliminating the current language-based split. If the domestic production tax credit is improved for French production, this same rate should also apply for English Quebec production.
- Implement a regional bonus for Quebec producers who are not regionally based producers, at a minimum this base rate should start at 8%.
- Improve production cash flow by disbursing 75% of the tax credit upon submission of the final report and the remaining 25% after final verification.
- Explore additional alternative sustainable sources of funding to enhance support for the domestic production sector.

SERVICE PRODUCTION

While the current political climate with the United States is tense, ACTRA Montreal urges the working group not to let short-term political noise influence long-term decisions about Quebec's tax credit framework. Political conditions change, but the business relationships built over many years should not be jeopardized over the questionable tactics of certain leaders. Quebec must continue to present itself as open for business, ready to welcome productions, and commit to sustaining mutually beneficial partnerships while the broader climate evolves.

The protectionist policies in the US are actively and aggressively looking to redirect their productions back home, this puts significant pressure on Quebec and Canada to remain an attractive option for service productions. This is not a strategically beneficial time to diminish our offer, rather Quebec must seek to support the labour force by improving our competitiveness.

Ontario is the second largest production hub in Canada after British Columbia, meaning that foreign Productions consider Ontario first before Quebec. They have more talent, more infrastructure and as stated on their provincial border welcome signs they are proudly "open for business". The challenge for Quebec as the third largest production hub in the country, is to hold our own and remain an attractive option amongst an increasingly competitive landscape.

A production's choice of shooting location is shaped by several factors, including infrastructure, labour capacity, and the depth of the local talent pool. Toronto offers approximately 2.5 million square feet of studio space, thousands

of skilled professional crew members, and more than 15,000 ACTRA Toronto members. By comparison, Quebec is a substantially smaller market on each of these fronts. This is precisely why it is critical that Quebec's tax credit remains not only competitive with Ontario's, but strong enough to competitively offset Ontario's advantages in scale, infrastructure, and workforce size.

RECOMMENDATIONS: SERVICE PRODUCTION

- Maintain the service production tax credit at minimum, with no reduction, redirection, or weakening of existing support.
- Create a regional bonus for service productions shooting outside the greater Montreal area, at a minimum this base rate should start at 5%.
- Introduce a return-business incentive that allows recurring production companies to access a preferential base rate to encourage both stability and loyalty.
- Improve cash flow by disbursing 75% of the tax credit upon submission of the final report and 25% after final verification.
- Invest in infrastructure and talent development to protect Quebec's competitiveness.

DUBBING: AN IMPORTANT QUEBEC PRODUCT

ACTRA Montreal members make an important contribution to English-language dubbing on the world stage. The work opportunities generated through dubbing provide essential income for voice performers and voice directors, while giving members a meaningful avenue to work creatively, maintain a measure of income stability, and contribute regularly to their insurance and retirement plans as well as the Quebec economy. Dubbing is also an excellent entry point both for emerging artists, as well as essential for older members whose on-screen opportunities may have diminished.

English-language dubbing is a vital cultural tool for Quebec. For example, it makes popular Quebec French-language series, such as *M'entends-tu?* more accessible and discoverable to English-speaking audiences across Canada and around the world. English-language dubbing also makes stories and cultural perspectives from around the world more accessible to English audiences — and does so with Quebec performance at its heart.

This work is particularly meaningful at a time when voice work is increasingly threatened by artificial intelligence. Dubbing underscores the value of human creativity, human emotion and performance in a rapidly changing industry.

The rise in demand for dubbing reflects a shift in audience habits, an openness and curiosity to discover works from around the world without needing to rely on subtitles to follow the story.

DUBBING HAS SEEN INCREDIBLE GROWTH AND ACTRA MONTREAL MEMBERS EARNED OVER 1.4 MILLION IN FISCAL 2025-2026. SO FAR IN 2026, ACTRA MONTREAL MEMBERS HAVE EARNED NEARLY 3 MILLION IN DUBBING.

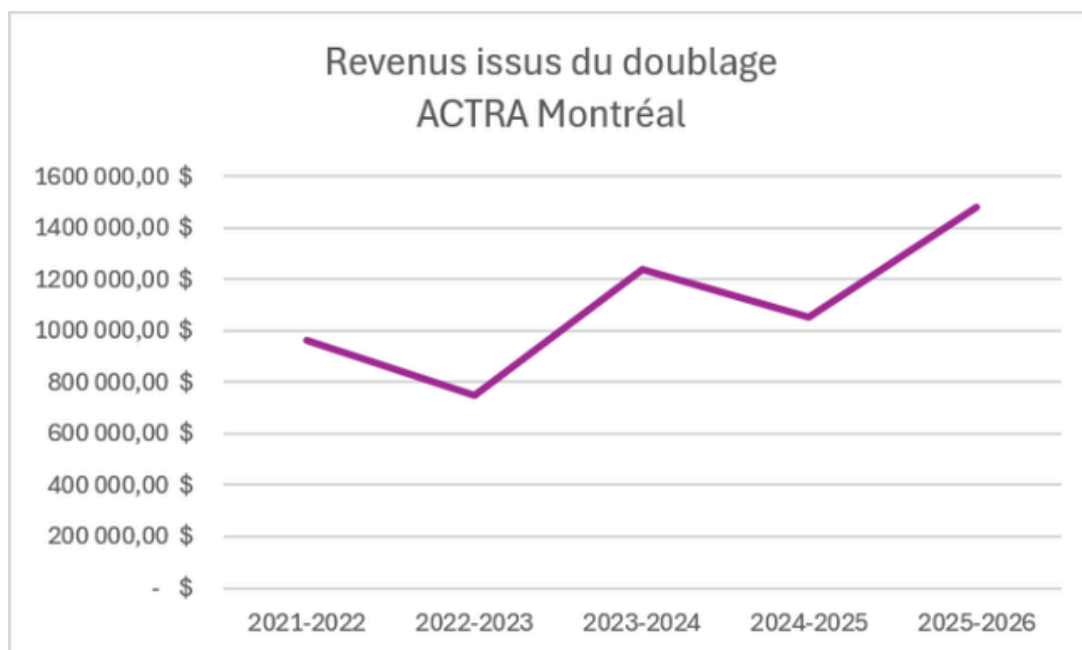


Figure 3: ACTRA Fiscal Year (March–February)

The Dubbing Tax Credits are an essential pillar for the dubbing sector, who depend on this support to deliver high-quality synchronized versions while remaining competitive with other dubbing markets.

RECOMMENDATIONS: DUBBING

- Expand eligible labour under the tax credit so that it better reflects the way labour is treated in “live action” production. Eligible labour should therefore include production coordinators, technical teams, production supervisors, and all workers directly involved in the dubbing of a project.
- Expand eligible productions to include more projects that require dubbing services or simultaneous translation services that are currently not admissible to capture more work for the sector.
- Improve cash flow by disbursing 75% of the tax credit upon submission of the final report and 25% after final verification.

MULTIMEDIA PRODUCTION: VIDEOGAMES

ACTRA Montreal's skilled and professional talent has been working in the videogame sector in Quebec since the early 2000's. It is work that is both highly valued and beloved by the members who provide motion capture, performance capture, stunts, voice and performance. Many of our members are regularly invited to participate in ComiCon's to promote the games and be celebrated by fans.

The industry generates 1.4 billion in revenue and supports nearly 15,000 direct jobs, not including the work being done by our members. Quebec is currently a leader in digital creativity; however, this position is fragile and at risk. In fiscal 2025-2026 performers earned 2.8 million working in games. For many performers, especially our stunt members, working in games is an important supplement to their income when other production levels are down. For others, this work represents their main income.

The changes to the Multimedia production Tax credit in 2024 negatively impacted many small independent studios, service companies, and as the career prospects of skilled workers. The changes have also put pressure on large established companies who are in the midst of adapting to a changing industry.

Quebec's position as a world leader in the sector is at risk, and ACTRA Montreal urges the working group to commit to supporting the growth of this important creative and innovative industry.

CONCLUSION

In conclusion, ACTRA Montreal is grateful for the opportunity to share our recommendations with the working group on this most important of issues. Our members represent an integral part of Quebec culture, and their creativity, professionalism and talent help make Quebec shine on the global stage. Our industry is both precious and inspiring and ensuring its continued success is of primordial importance. We thank you for working with this end goal in mind, the livelihoods of our members depend on it.