



Cast & Crew Canada

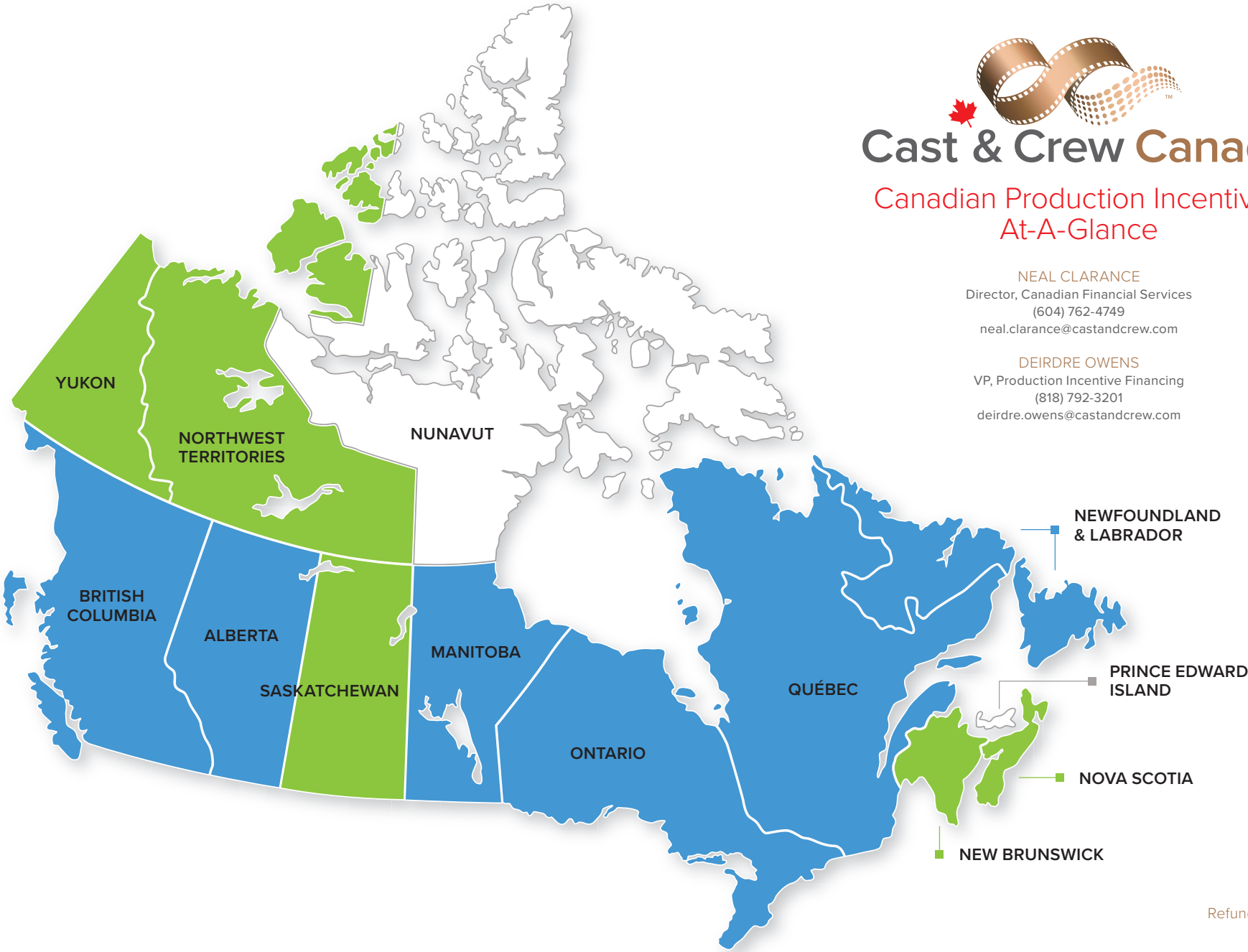
Canadian Production Incentives At-A-Glance

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Grant 5

Refundable Tax Credit 6

No Incentive 2

CANADA — PRODUCTION SERVICES INCENTIVE						
PROVINCE/TERRITORY	INCENTIVE	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP (CAD)	FUNDING CAP (CAD)	QUALIFIED LABOR (CAD)	SUNSET DATE
Canada—Federal	16% Resident Labor	Refundable Tax Credit	No Cap	No Cap	Each Resident	None
Alberta	≥ 22% Spend & Resident Labor*	Refundable Tax Credit	10M	15M FY 3/31/2021	Each Resident	None
British Columbia	28% Resident Labor +6% Regional +6% Distant +16% DAVE (VFX, Post, Animation) Labor	Refundable Tax Credit	No Cap	No Cap	Each Resident	None
Manitoba	45%–65% Labor or 30% All-Spend	Refundable Tax Credit	No Cap	No Cap	Each Resident & "Deemed" Below-the-Line Nonresident*	None
New Brunswick	25% All-Spend* or 40% Eligible Labor*	Grant	800k Films/TV*	2.5M Per Fiscal Year (4/1 – 3/31)	Each Resident & "Deemed" Below-the-Line Nonresident*	None
Newfoundland & Labrador	Lesser of: 40% Eligible Labor or 25% All-Spend*	Refundable Tax Credit	4M Per 12-Month Period	No Cap	Each Resident & "Deemed" Nonresident	12/31/2021
Northwest Territories	20% Spend & BTL Resident Labor +15% Recognized Positions* +15% Spend Outside City Limits 10% and 35% Travel*	Rebate	No Cap 15k	100k FY 3/31/2020	Each Below-the-Line Resident	None
Nova Scotia	25% Spend & Resident Labor* +2% Regional Bonus* +1% Shooting Day Bonus* +1.5%–3% Local Content*	Rebate	4M	26M FY 3/31/2020*	Up to 150k Rebate Per Resident	3/31/2021
Ontario	21.5% OPSTC* Spend & Labor +18% OCASE* (VFX, Animation) Labor	Refundable Tax Credit	No Cap	No Cap	Each Resident	None
Québec	20% Spend & Labor +16% CASE* (VFX, Animation) Labor	Refundable Tax Credit	No Cap	No Cap	Each Resident & Nonresident*	None
Saskatchewan	25% Spend & Labor	Grant	600k	2M FY 3/31/2020	Each Resident	None
Yukon	Up to 50% Travel Costs* Up to 25% BTL Resident & Spend* Up to 25% Trainer Wages	Rebate	No Cap*	No Cap*	Each Below-the-Line Resident & Nonresident Trainer	None

CANADA — CANADIAN CONTENT INCENTIVE						
PROVINCE/TERRITORY	INCENTIVE	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP (CAD)	FUNDING CAP (CAD)	QUALIFIED LABOR (CAD)	SUNSET DATE
Canada—Federal	25% Resident Labor Only	Refundable Tax Credit	15% of Total Production Costs	No Cap	Each Resident	None
Alberta	≥ 22% Spend & Resident Labor*	Refundable Tax Credit	10M	15M FY 3/31/2021	Each Resident	None
British Columbia	35% Resident Labor +12.5% Regional +6% Distant +30% Training Credit +35% Scriptwriting Tax Credit +16% DAVE (VFX, Post, Animation) Labor	Refundable Tax Credit	No Cap	No Cap	Each Resident	None
Manitoba	45%–65% Labor or 30% All-Spend	Refundable Tax Credit	No Cap	No Cap	Each Resident & "Deemed" Below-the-Line Nonresident	None
New Brunswick	25% or 30% All-Spend or 40% of Eligible Labor	Grant	800k Films/TV 250k Documentary 200k Animation	2.5M Per Fiscal Year (4/1 – 3/31)	Each Resident	None
Newfoundland & Labrador	Lesser of: 40% Eligible Labor or 25% All-Spend	Refundable Tax Credit	4M Per 12-Month Period	No Cap	Each Resident & "Deemed" Nonresident	12/31/2021
Northwest Territories	25% Spend & BTL Resident Labor +15% Resident Labor +15% Spend Outside Yellowknife 10% and 35% Travel	Rebate	No Cap 15k	100k FY 3/31/2020	Each Below-the-Line Resident	None
Nova Scotia	25% Spend & Resident Labor +2% Regional Bonus +1% Shooting Day Bonus +1.5%–3% Local Content	Rebate	4M	26M FY 3/31/2020	Up to 150k Rebate Per Resident	3/31/2021
Ontario	35%–50% OFTTC* Eligible Labor 21.5% OPSTC Spend & Labor +18% OCASE (VFX, Animation) Labor	Refundable Tax Credit	No Cap	No Cap	Each Resident	None
Québec	40% Eligible Labor (French) +16% Regional Bonus (Labor) +8% Public Assistance Bonus (Labor) +8% CASE (Labor)	Refundable Tax Credit	50% of Production Costs	No Cap	Each Resident & "Deemed" Nonresidents	None
	32% Eligible Labor (others) +16% Regional Bonus (Labor) +8% Public Assistance Bonus (Labor) +8% CASE (Labor)		50% of Production Costs			
	20% Eligible Spend (Service) +16% CASE (Labor)		No Cap			
	35% Eligible Labor (Dubbing)		50% of Dubbing Costs			
Saskatchewan	25% Spend and Labor 30% (Requires Copyright Ownership)	Grant	600k	2M FY 3/31/2020	Each Resident	None
Yukon	Up to 50% Travel Costs * or Up to 25% BTL Resident & Spend* and, Up to 25% Trainer Wages	Rebate	No Cap	No Cap	Each Below-the-Line Resident	None

*Please visit our website at www.castandcrew.com/solutions/accounting-financial/incentives-map/ for details and up-to-date information. These materials have been prepared as of January 1, 2020 by Cast & Crew Entertainment Services for informational purposes only and should not be construed as tax advice or relied on for specific production projects.