Updated November 2026

HOW TO MAKE A PRODUCER'S ON-SET OCASE CLAIM

Only Applies to Live-Action Productions

If you are producing a live-action feature film or television production which will be enhanced by a visual effects house, and you meet all other OCASE requirements, you may be eligible for a Producer's On-Set OCASE claim**.**

The OCASE tax credit promotes Ontario labour which directly supports the creation of digital animation and digital visual effects. Typically, OCASE applicants are visual effects, CGI and animation houses. However, the Producer's on-set OCASE claim follows the principle that labour involved in filming a scene in *preparation for* planned digital visual effects, generally applied later by a VFX house, is also labour directly related to that visual effect.

Labour "directly in support" of the visual effects:
The Producer's on-set OCASE claim involves activities which are related to digital effect creation such as labour for

- blue or green screen shooting,
- plate shots,
- digital scanning or
- motion capture

For principal photography days where VFX activities took place, you can make an OCASE claim that includes a portion of labour payments made to conventional (i.e. non-VFX-specific) cast and crew that can be said to be working directly in support of the visual effect. Generally, key roles and first assistants that contribute directly to the design or hands-on implementation of a shot onto which a digital visual effect will be applied - are eligible. Roles that do not contribute directly (i.e. are not involved in a hands-on way) will be ineligible. Please refer to Ontario Creates *Eligible Positions for a Producer's Live Action On-Set OCASE Claim for Conventional Cast and Crew (non-VFX-Specific Roles)* posted on our website for the list of conventional cast and crew that can be included in this type of claim.

Eligible labour expenditures include:

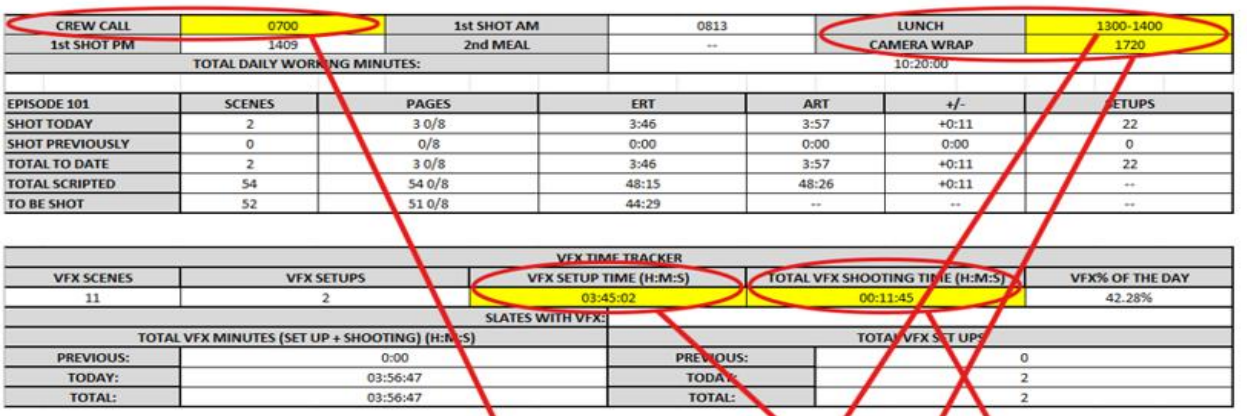
a) Salaries and wages paid to employees; and
b) Remuneration paid to freelancers who are arm's-length individuals, partnerships, or incorporated individuals such as personal services corporations.

*Qualifying activities must be carried out in Ontario and by Ontario residents.

Not every scene of your production will have visual effects applied, so only a percentage of work performed can reasonably be said to be directly in support of the creation of the visual effects. We call this the VFX %. We accept various methods of calculation to determine what percentage of labour is eligible, if the method is reasonable, and you can verify the VFX % through contemporaneous, original source documentation. **Our preferred method is calculated by determining time spent setting up and shooting visual effects divided by total setup and shooting time as we consider this the most accurate.** The shooting time methodology involves comparing [Overall Shoot Time + Setup Time] (because it is comprised of crew call to camera wrap minus 1 hour for lunch/meals) to [VFX Setup Time + VFX Shoot time]. Other possibilities are VFX set-ups divided by total set-ups, shots, scenes, etc. Typically, we receive signed Daily Production Reports that record both the Total Shooting Hours as well as the VFX Shooting Hours per day during principal photography.

How to use DPRs to determine the VFX%:

How to determine the proportion of costs related to VFX using sample DPR:

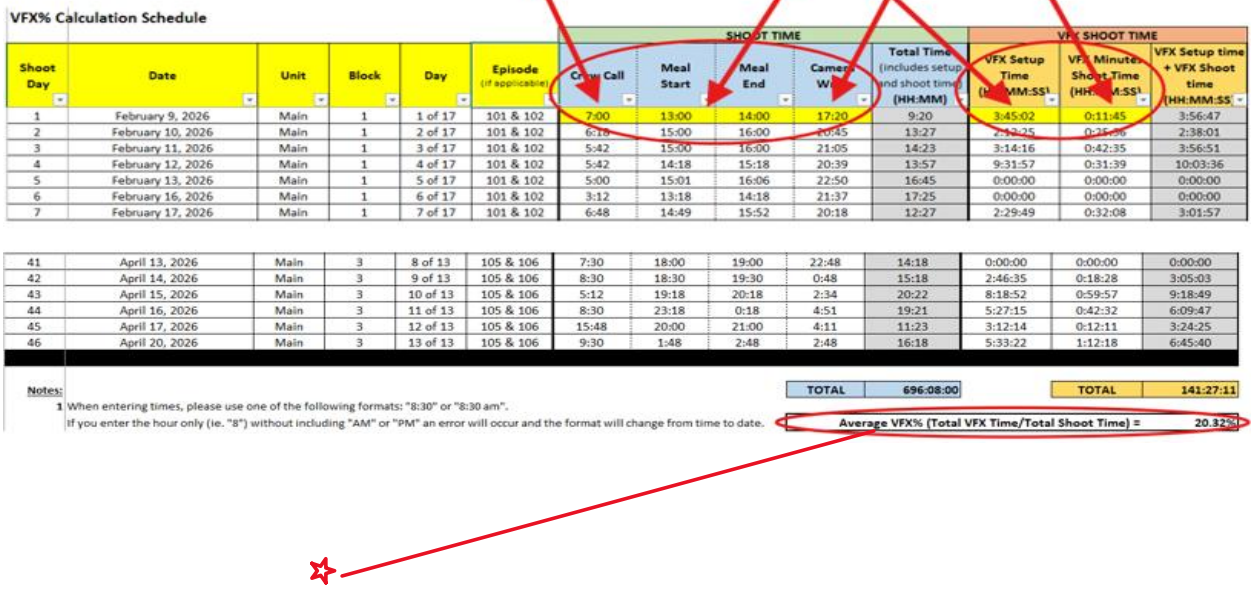


CREW CALL	0700	1st SHOT AM	0813	LUNCH	1300-1400
1st SHOT PM	1409	2nd MEAL	--	CAMERA WRAP	1720
TOTAL DAILY WORKING MINUTES:			10:20:00		

EPISODE 101	SCENES	PAGES	ERT	ART	+/-	SETUPS
SHOT TODAY	2	3 0/8	3:46	3:57	+0:11	22
SHOT PREVIOUSLY	0	0/8	0:00	0:00	0:00	0
TOTAL TO DATE	2	3 0/8	3:46	3:57	+0:11	22
TOTAL SCRIPTED	54	54 0/8	48:15	48:26	+0:11	--
TO BE SHOT	52	51 0/8	44:29	--	--	--

VFX TIME TRACKER				
VFX SCENES	VFX SETUPS	VFX SETUP TIME (H:M:S)	TOTAL VFX SHOOTING TIME (H:M:S)	VFX% OF THE DAY
11	2	03:45:02	00:11:45	42.28%
SLATES WITH VFX:				
TOTAL VFX MINUTES (SET UP + SHOOTING) (H:M:S)		TOTAL VFX SET UPS		
PREVIOUS:	0:00	PREVIOUS:	0	
TODAY:	03:56:47	TODAY:	2	
TOTAL:	03:56:47	TOTAL:	2	

Above numbers then input into Ontario Creates VFX Calculation Schedule Template:



VFX% Calculation Schedule

Shoot Day	Date	Unit	Block	Day	Episode (if applicable)	SHOOT TIME: Crew Call	Meal Start	Meal End	Camera Wrap	Total Time (includes setup and shoot time) (HH:MM)	VFX SHOOT TIME: VFX Setup Time (HH:MM:SS)	VFX Minutes Shoot Time (HH:MM:SS)	VFX Setup time + VFX Shoot time (HH:MM:SS)
1	February 9, 2026	Main	1	1 of 17	101 & 102	7:00	13:00	14:00	17:20	9:20	3:45:02	0:11:45	3:56:47
2	February 10, 2026	Main	1	2 of 17	101 & 102	6:10	15:00	16:00	20:45	13:27	2:12:25	0:25:36	2:38:01
3	February 11, 2026	Main	1	3 of 17	101 & 102	5:42	15:00	16:00	21:05	14:23	3:14:16	0:42:35	3:56:51
4	February 12, 2026	Main	1	4 of 17	101 & 102	5:42	14:18	15:18	20:39	13:57	9:31:57	0:31:39	10:03:36
5	February 13, 2026	Main	1	5 of 17	101 & 102	5:00	15:01	16:06	22:50	16:45	0:00:00	0:00:00	0:00:00
6	February 16, 2026	Main	1	6 of 17	101 & 102	3:12	13:18	14:18	21:37	17:25	0:00:00	0:00:00	0:00:00
7	February 17, 2026	Main	1	7 of 17	101 & 102	6:48	14:49	15:52	20:18	12:27	2:29:49	0:32:08	3:01:57
41	April 13, 2026	Main	3	8 of 13	105 & 106	7:30	18:00	19:00	22:48	14:18	0:00:00	0:00:00	0:00:00
42	April 14, 2026	Main	3	9 of 13	105 & 106	8:30	18:30	19:30	0:48	15:18	2:46:35	0:18:28	3:05:03
43	April 15, 2026	Main	3	10 of 13	105 & 106	5:12	19:18	20:18	2:34	20:22	8:18:52	0:59:57	9:18:49
44	April 16, 2026	Main	3	11 of 13	105 & 106	8:30	23:18	0:18	4:51	19:21	5:27:15	0:42:32	6:09:47
45	April 17, 2026	Main	3	12 of 13	105 & 106	15:48	20:00	21:00	4:11	11:23	3:12:14	0:12:11	3:24:25
46	April 20, 2026	Main	3	13 of 13	105 & 106	9:30	1:48	2:48	2:48	16:18	5:33:22	1:12:18	6:45:40

Notes:

1 When entering times, please use one of the following formats: "8:30" or "8:30 am".
If you enter the hour only (ie. "8") without including "AM" or "PM" an error will occur and the format will change from time to date.

TOTAL 696:08:00 TOTAL 141:27:11

Average VFX% (Total VFX Time/Total Shoot Time) = 20.32%

This **Overall Average VFX%** (20.32% in example above) can then be applied to total Ontario labour incurred for all conventional crew who worked on the production in Ontario whose role appears in *Eligible Positions for a Producer's Live Action On-Set OCASE Claim for Conventional Cast and Crew (non-VFX-Specific Roles*). Labour expenditures, for roles that are entirely VFX-related, such as VFX Supervisor, can be claimed at 100%. Once you've applied your VFX% to your eligible Ontario labour, you will then have your eligible labour expenditure to which the 18% OCASE tax credit rate is applied.

NOTE:

1. Onus is on the applicant to provide original, contemporaneous, source documentation such as Signed Daily Production Reports or Call Sheets so Ontario Creates can cross reference the VFX Calculation Schedule against source documents.
2. Revised DPR's, Call Sheets, etc. will not be accepted as they were not created during PP
3. Only principal photography days shot in Ontario can be included in VFX Calculation Schedule.
4. If production spans 2 fiscal years, calculate the VFX % on entire production and apply the Overall VFX % to eligible labour in both fiscal years.

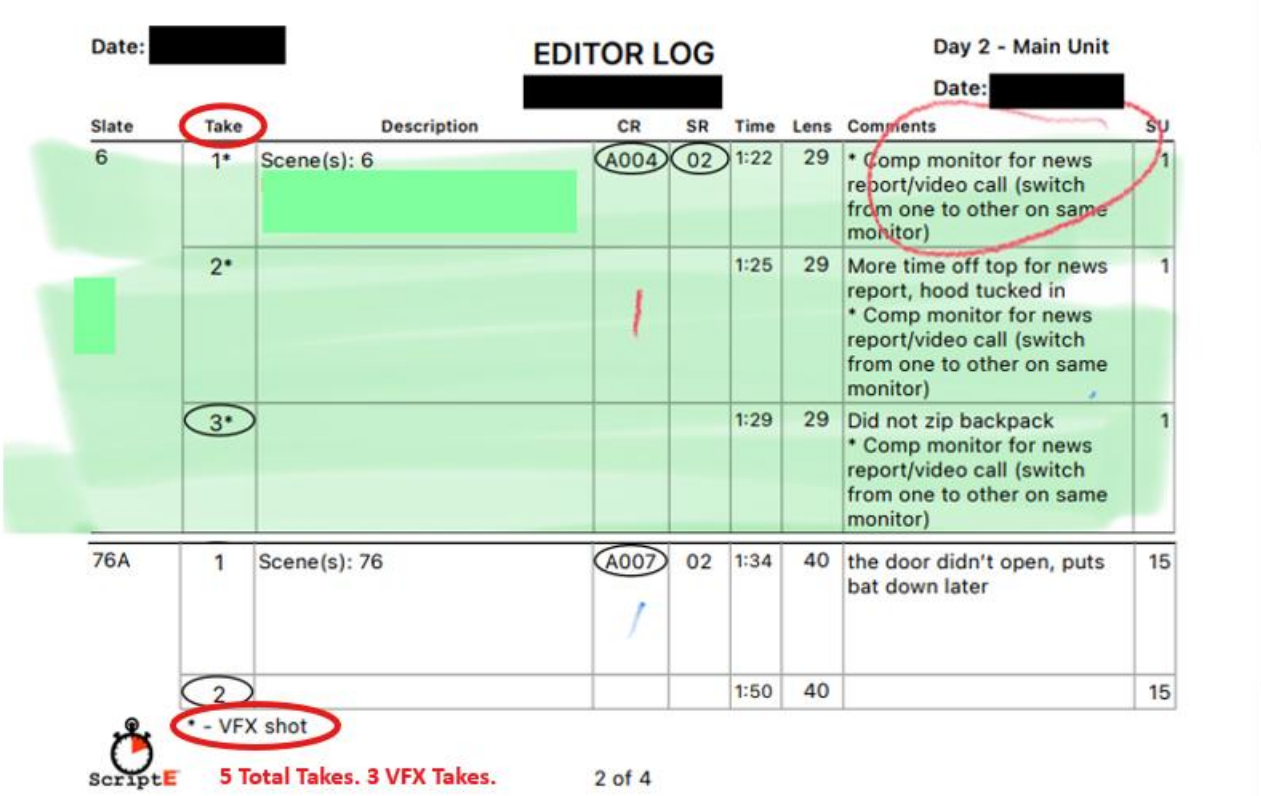
5. To simplify the VFX Calculation Schedule, applicants can divide the Total VFX Time/Total Shoot Time for the entire production to arrive at one VFX %. We no longer require daily averaging.
6. When calculating times, applicants should be using the time from ONE camera only (ie. A CAM).
7. Applicants should deduct the lunch break as indicated in the DPR.
8. To further simplify the VFX Calculation Schedule, Main Unit, 2nd Unit and Splinter Unit Days/DPRs can be included in calculating the VFX%. We no longer require separate VFX% for Main and 2nd Units.
9. Both parts of the equation to determine the VFX% must come from same source document such DPR's Edit Logs etc.; to ensure comparison is not between apples to oranges.
10. We may also ask for further supporting documentation such as the VFX breakdown, the percentage of VFX shots in screen time compared to total screen time, and/or the VFX shots database, etc.

For your convenience, the **OCASE Template to Calculate the Overall VFX %** can be found **here,** along with the **Example OCASE DPR and VFX Calculation Schedule.**

As a last resort, if the original DPR's, Call Sheets etc. do not contain required information, applicants can also base their VFX % Calculation on Edit Logs.

Edit Log/Script Supervisor Daily Log: A daily editor log is maintained by the Script Supervisor during the filming production of a motion picture, or a video production of a television show. The form is used to compile the beginning and ending mark of each shot. During post-production, the editor uses the log to find the shots needed for editing. The Edit Log must be a verified third-party source. Our preferred program is ScriptE/S in Production.

Sample Edit Log/Script Supervisor Daily Log with VFX % Calculation



Date: [redacted]

EDITOR LOG

[redacted]

Day 2 - Main Unit

Date: [redacted]

Slate	Take	Description	CR	SR	Time	Lens	Comments	SU
6	1*	Scene(s): 6	A004	02	1:22	29	* Comp monitor for news report/video call (switch from one to other on same monitor)	1
	2*				1:25	29	More time off top for news report, hood tucked in * Comp monitor for news report/video call (switch from one to other on same monitor)	1
	3*				1:29	29	Did not zip backpack * Comp monitor for news report/video call (switch from one to other on same monitor)	1
76A	1	Scene(s): 76	A007	02	1:34	40	the door didn't open, puts bat down later	15
	2				1:50	40		15

* - VFX shot

ScriptE 5 Total Takes. 3 VFX Takes.

2 of 4