Calculation Step 1



Qualified Wages (QW)



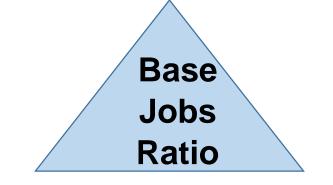
di-

35 % of Qualified Non-Wages (QE)



Estimated Tax Credit Amount

Applicants input project budget data into on-line application and system will calculate and display Jobs Ratio.



Calculation Step 2



(1 – 10) Points for In-state VFX Spending



Facility Days

(1 – 7) Points for the % of Principal Photography Days at a Production Facility



Out of LA Days

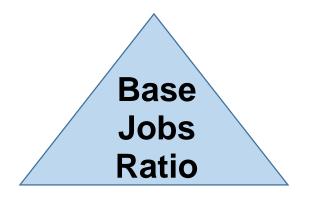
(1 – 8) Points for the % of Principal Photography Days Outside the L.A. Zone



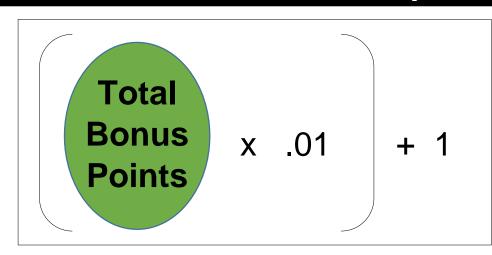
Total Bonus Points

Ranges to establish bonus points for the above criteria will be posted to the CFC website prior to any application period.

Calculation Step 3



X



Adjusted Jobs Ratio

BONUS POINT RANGES

Maximum Total Bonus Points

25

Ranges are subject to change. These ranges were used during the May 2015 and July 2015 application periods.

% Out of Zone Days				
Threshold	Points			
0%	0			
10%	1			
20%	2			
30%	3			
40%	4			
50%	5			
60%	6			
70%	7			
80%	8			

% of Facility Days					
Threshold	Points				
0	0				
10%	1				
20%	2				
30%	3				
40%	4				
50%	5				
60%	6				
70%	7				

VFX PERCENTILE CUT-OFFS	Non-indie Range		Indie Range		TV Series Range	
Bin Range	Rounded	Points	Rounded	Points	Rounded	Points
0%'	0	0	0	0	0	0
0 - 10% (Lowest 10% of Spenders)	200,000	1	10,000	1	50,000	1
10% - 20%	350,000	2	20,000	2	75,000	2
20% - 30%	500,000	3	30,000	3	100,000	3
30% - 40%	650,000	4	40,000	4	150,000	4
40% - 50%	800,000	5	50,000	5	300,000	5
50% - 60%	1,000,000	6	75,000	6	450,000	6
60% - 70%	2,000,000	7	100,000	7	600,000	7
70% - 80%	3,000,000	8	200,000	8	750,000	8
80% - 90%	10,000,000	9	300,000	9	1,000,000	9
90% - 100% (Highest 10% of Spenders)	20,000,000	10	500,000	10	2,000,000	10