CALIFORNIA CHART OF ACCOUNTS

CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 2.0

NON-INDEPENDENT PROJECTS
with partial or total Out of Zone Principal Photography
(except Relocating Series – 1st Season)

March 2019
For Productions with CALs issued on or after July 1, 2016

The chart below is intended as a helpful guide. Qualified Expenditures apply to pre-production, production, and post-production – not for development, marketing, publicity, or distribution costs.

Please read Budget Tagging and Tracking Tips and Program Guidelines before budgeting your project.

Qualified expenditures qualify for tax credits. In order for purchases and rentals to qualify, they must be purchased or rented and used in the state. In order for wages to qualify, all services must be performed in the state.

All out of state expenditures should be tagged XX in your total production budget and as a free field code. This will enable the production to calculate all qualified and non-qualified California expenditures (for reporting purposes) and exclude the non-qualified out of state expenditures. XX tagging is not indicated in the chart below.

5% UPLIFT TAGGING:

- Visual Effects (VU) and Music Scoring & Track Recording (MU) expenditures that qualify for the additional 5% tax credit are indicated in GREEN. VFX (VU) expenditures also qualify for jobs ratio bonus points.
- "Outside the Zone" (OZ) expenditures include prep, shoot, and strike periods only – as long as expenditures are incurred outside the zone and related to Principal Photography (PP), 2nd Units and/or Reshoots during the **applicable period** (prep/shoot/strike) outside the LA Zone.
    - WAGES: All wage related line items for OZ labor should be tagged (QW and ZW). Wages must be paid directly by the production company through a payroll service or accounts payable.
    - NON-WAGE EXPENDITURES: All non-wage related line items for outside the zone expenditures may be tagged (ZE). **ZE expenditures must be rented or purchased and used OZ and may also be used in zone.** ZE expenditures are pro-rated by the number of PP days OZ in relation to total PP days.
    - NON-WAGE Consumables**, purchased or leased outside the zone and used entirely outside the zone**, may be tagged (ZC). ZC expenditures will not be prorated; applicants will get 100% of the cost toward tax credits. A list of total consumables can be found in the Guidelines – Appendix A.

Yellow = Recent Revisions Gold = Year 5 changes

Out of Zone items must be rented or purchased and used outside the Zone to qualify for the uplift				
ABOVE THE LINE				
Acct #	***Description***	***In Zone***	***Out of Zone***	***Comments***
101-00	***STORY & RIGHTS***			
101-01	Story Rights – Purchase	NQ	NQ	

QW = Qualified Wages
ZW = Out of Zone Wages
QE = Qualified Expenditures
ZE = Out of Zone Expenditures
MU = Music Uplift
NQ = Not-Qualified
ZC = Out of Zone Consumables
VU = Visual Effects Uplift

Acct #	Description	In Zone	Out of Zone	Comments
101-02	Acquisition Expenses	NQ	NQ	
101-06	Title Report	QE	QE	If work performed in CA.
101-08	Copyright Fee / Copyright Report / Form PA	NQ	NQ	
102-00	***WRITING***			
102-01	Writers	NQ	NQ	
102-03	Editors and Consultants	NQ	NQ	
102-05	Research	QE	QE	
102-06	Script Timing	QE	QE	QW or (QW, ZW) if paid directly through payroll.
102-07	Secretaries	QW	QW, ZW	
102-08	Script Duplication	QE	QE	
102-10	Script Coordinator	QW	QW	
102-18	Script Clearance Research	QE	QE	
102-19	Clearance Fees	QE	QE	If paid to a CA company.
102-20	Clearance License Fees	NQ	NQ	
102-25	WGA Registration Fee	NQ	NQ	
102-40	Materials & Supplies	QE	QE	
102-45	Box Rentals – Writers	NQ	NQ	
102-45	Box Rentals - Staff	QE	QE	On qualified labor only. QE, ZC for OZ Local hires.
102-47	Car / Mileage Allowances – Writers	NQ	NQ	
102-47	Car Allowances – Staff	QW	QW, ZW	On qualified labor only.
102-48	Mileage Reimbursement – Staff	QE	QE	
102-49	Cell Phones – Writers	NQ	NQ	
102-49	Cell Phones – Staff	QE	QW, ZW	On qualified labor only.
102-50	Rentals	QE	QE	
102-79	Meal Allowance – Writers	NQ	NQ	
102-80	Writer Entertainment & Meals	QE	QE	
102-85	Script Publication Fee (Features)	NQ	NQ	Paid to writer.
102-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183
104-00	***PRODUCER & STAFF***			
104-01	Producer	NQ	NQ	
104-02	Executive Producer	NQ	NQ	
104-03	Line Producer	NQ	NQ	
104-04	Associate Producers	NQ	NQ	
104-05	Segment Producers	NQ	NQ	
104-06	Bumper Producers	NQ	NQ	
104-07	Producer Secretaries	QW	QW, ZW	
104-08	Producer Assistants	QW	QW, ZW	

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MU = Music Uplift *VU = Visual Effects Uplift*

Acct #	Description	In Zone	Out of Zone	Comments
104-00	***PRODUCER & STAFF***			
104-40	Purchases and Supplies	QE	QE	
104-45	Box Rentals – Producers	NQ	NQ	
104-45	Box Rentals – Staff	QE	QE	On qualified labor only.
104-47	Car / Mileage Allowances – Producers	NQ	NQ	
104-47	Car Allowances - Staff	QW	QW, ZW	On qualified labor only.
104-48	Mileage Reimbursement – Staff	QE	QE	
104-49	Cell Phones – Producers	NQ	NQ	QE if paid direct to CA cell provider. ZC for OZ residents only.
104-49	Cell Phones – Staff	QE	QE	On qualified labor only.
104-50	Rentals	QE	QE	
104-51	Payroll Fees	QE	QE	On qualified labor only
104-80	Producer Entertainment and Meals	QE	QE	
104-90	Producer Overhead Charge	NQ	NQ	
104-95	Wrap Party/Crew & Cast Gifts	NQ	NQ	
104-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.
105-00	***DIRECTOR & STAFF***			
105-01	Director	NQ	NQ	
105-02	Second Unit Director	NQ	NQ	
105-03	Dialogue Coach, Acting Coach	QW	QW, ZW	
105-04	Choreographer	QW	QW, ZW	Off camera work only.
105-05	Technical Advisor	QW	QW, ZW	
105-06	Intimacy Consultant / Advisor	QW	QW, ZW	
105-07	Director's Secretary	QW	QW, ZW	
105-08	Director's Assistant	QW	QW, ZW	
105-40	Purchases and Supplies	QE	QE	
105-45	Box Rentals – Director(s)	NQ	NQ	
105-45	Box Rentals – Staff	QE	QE	On qualified labor only. QE, ZC for OZ local hires.
105-47	Car Allowances/Reimbursement– Director(s)	NQ	NQ	
105-47	Car Allowances – Staff	QW	QW, ZW	On qualified labor only.
105-48	Mileage Reimbursement – Staff	QE	QE	
105-49	Cell Phones – Director	NQ	NQ	QE if paid direct to CA cell provider.
105-49	Cell Phones – Staff	QE	QE	On qualified labor only. ZC for OZ residents only.
105-50	Rentals	QE	QE	*QE,* ZC if rented and used only OZ during the applicable period.
105-60	Miscellaneous Director's Costs	QE	QE	
105-80	Directors' Entertainment and Meals	QE	QE	
105-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183
106-00	***PRINCIPAL CAST***			
106-01	Principal Cast/Voices/Singers	NQ	NQ	

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Acct #	Description	In Zone	Out of Zone	Comments
106-00	***PRINCIPAL CAST***			
106-03	Cast Guardian			Per diem Only.
106-08	Sideline Musicians	QW	QW, ZW	Must be paid through extras voucher.
106-09	Vocal / Dialogue Coach	QW	QW, ZW	
106-10	Technical Advisor	QW	QW	
106-12	Agent Fees	NQ	NQ	
106-15	Teacher/Welfare Worker	QW	QW, ZW	
106-20	Casting Director	QW	QW	For work performed in CA.
106-21	Casting Assistants	QW	QW	
106-25	Casting Director Bonus	QW	QW	
106-40	Purchases and Supplies	QE	QE	
106-45	Teachers' Box Rentals	QE	QE	QE, ZC for OZ local hires.
106-47	Car / Mileage Allowances – Cast	NQ	NQ	
106-47	Car Allowances – Staff	QW	QW, ZW	On qualified labor only.
106-48	Mileage Reimbursement – Staff	QE	QE	
106-49	Cell Phones – Cast	NQ	NQ	QE if paid directly to CA cell provider.
106-49	Cell Phones – Staff	QE	QE	On qualified labor only.
106-50	Rentals	QE	QE, ZE	
106-52	Starwagons	QE	QE, ZE	See Account 147.
106-55	Wardrobe Allowance, Meal Penalties	NQ	NQ	
106-60	Principal Cast Expenses	QE	QE, ZE	Itemized with proof of direct payment to vendor by production company. ZC if rented from OZ vendor and used only OZ during the applicable period. Gifts do not qualify.
106-65	Principal Cast Gifts	NQ	NQ	
106-80	Principal Cast Meals	QE	QE, ZC	ZC if purchased and consumed OZ during the applicable period.
106-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.
107-00	***SUPPORTING CAST***			
107-01	Supporting Cast/Day Players	NQ	NQ	
107-03	Puppet Captain	QW	QW, ZW	Off-camera work only.
107-04	Puppeteers	NQ	NQ	
107-05	Dancers	NQ	NQ	See Acct .111-08 for dancers paid as extras.
107-12	Agent Fees	NQ	NQ	
107-40	Purchases and Supplies	QE	QE, ZE	
107-45	Box Rentals – Cast	NQ	NQ	
107-45	Box Rentals – Staff	QE	QE	QE, ZC for OZ local hires.
107-47	Car / Mileage Allowances – Cast	NQ	NQ	
107-47	Car Allowances – Staff	QW	QW, ZW	On qualified labor only.
107-48	Mileage Reimbursement – Staff	QE	QE	

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Acct #	Description	In Zone	Out of Zone	Comments
107-49	Cell Phones – Staff	QE	QE	On qualified labor only.
107-50	Rentals	QE	QE, ZE	
107-55	Wardrobe Allowance, Meal Penalties	NQ	NQ	
107-63	Loop Group	NQ	NQ	
107-65	Supporting Cast Gifts	NQ	NQ	
107-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183
108-00	***STUNTS***			
108-01	Stunt Coordinator	QW	QW, ZW	Off-camera work days only.
108-02	Stunt Performers/Doubles	NQ	NQ	Includes rehearsals.
108-03	Stunt Riggers/Safeties	QW	QW, ZW	Off-camera work days only.
108-09	Overtime	QW	QW, ZW	Off-camera work days only.
108-10	Stunt Adjustments	NQ	NQ	QW for off-camera safety personnel
108-12	Agent Fees	QE	QE	Off-camera work days only. QW, ZW if paid direct through payroll.
108-40	Stunt/Rigging Supplies	QE	QE, ZE	ZC if purchased or rented and only used OZ during the applicable period.
108-42	Stunt Equipment/Rigging Rentals	QE	QE, ZE	
108-43	Safety Advisors	QW	QW, ZW	Must be paid directly through payroll, otherwise QE, QE/ZC.
108-45	Box Rentals	QE	QE	On qualified labor only. QE, ZC for OZ local hires.
108-47	Car Allowances	QW	QW, ZW	Qualified labor for off-camera work days only.
108-48	Mileage Reimbursement – Staff	QE	QE	
108-49	Cell Phones – Staff	QE	QE	On qualified labor only.
108-51	Payroll Fees	QW	QW	On qualified labor only. CA payroll Co.
108-55	Wardrobe Allowance, Meal Penalties	NQ	NQ	
108-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.
109-00	***REHEARSALS***			
109-01	Non-Cast Readers	QW	QW, ZW	
109-15	Cast Stand Ins	QW	QW, ZW	
109-40	Purchases and Supplies	QE	QE	
109-47	Mileage Allowance/Reimbursement - SAG	NQ	NQ	
109-47	Car Allowance – Staff	QW	QW,ZW	Qualified Non SAG labor only
109-48	Mileage Reimbursement – Staff	QE	QE	
109-50	Rentals (Rehearsal Space, etc.)	QE	QE, ZC	
109-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.

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Acct #	Description	In Zone	Out of Zone	Comments
110-00	***ABOVE-THE-LINE TRAVEL & LIVING***			
110-01	Above The Line Airfares	QE	QE, ZC	Intrastate travel only. Must be purchased from a CA vendor. For ZC, must be purchased from an OZ CA vendor for OZ work during the applicable period.
110-09	Studio Executives Airfare	NQ	NQ	
110-11	Above the Line Housing	QE	QE, ZC	CA hotel, Corporate Housing, Air BnB or Short-Term Rental Agencies only; no private residences.
110-11	Air BnB	QE	QE, ZC	
110-11	Short Term Rental Agency Housing	QE	QE, ZC	
110-19	Studio Executives Housing	NQ	NQ	
110-20	Housing Allowance	QE	QE	
110-21	Above The Line Per Diem	NQ	NQ	
110-21	Above The Line Living Expenses	NQ	NQ	
110-21	Above The Line Per Diem – Stunts	QW	QW, ZW	On qualified off-camera labor.
110-21	Above The Line Per Diem – Staff	QW	QW, ZW	On qualified labor only.
110-21	Studio Executive Per Diem	NQ	NQ	
110-25	Travel Day Salaries – intrastate	QW	QW, ZW	On qualified labor only.
110-26	Travel Day Salaries – into and out of CA	NQ	NQ	
110-30	Luggage Fees	QE	QE, ZC	Intrastate travel only. Must be purchased from a CA vendor. Must be purchased from an OZ CA vendor for OZ work during the applicable period to qualify as ZC.
110-31	Travel Agent Fees/Taxes	QE	QE, ZC	
110-35	Ground Transportation	QE	QE, ZC	
110-48	Above The Line Meal Allowance	NQ	NQ	
110-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.
	PRODUCTION			
111-00	***EXTRAS***			
111-01	Guild Extras	QW	QW, ZW	
111-02	Waiver/Non-Union Extras	QW	QW, ZW	
111-03	Stand-Ins	QW	QW, ZW	
111-04	Special Ability Extras, Photo doubles	QW	QW, ZW	Includes singers & choir, sideline musicians, dancers. Must be paid on an extras voucher.
111-05	SAG Adjustments	QW	QW, ZW	Does not include upgrades to performers.
111-06	Pre-Production Interviews and Fittings	QW	QW, ZW	
111-07	Precision Drivers	QW	QW, ZW	
111-08	Dancers	QW	QW, ZW	Must be paid through extras voucher.

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Acct #	Description	In Zone	Out of Zone	Comments
	PRODUCTION			
111-00	***EXTRAS***			
111-09	Sideline Musicians	QW	QW, ZW	ZW during applicable period.
111-15	Teachers/Welfare Workers	QW	QW, ZW	
111-20	Extras Casting Director	QW	QW, ZW	For CA casting duties only.
111-21	Extras Casting Assistant	QW	QW, ZW	For CA casting duties only.
111-25	Extras Casting Commission (Handling Fee)	QE	QE	
111-40	Purchases and Supplies	QE	QE, ZE	
111-45	Teachers Box Rentals	QE	QE	QE, ZC for OZ local hires.
111-46	Atmosphere Cars	QW	QW, ZW	If paid to qualified labor through payroll company as car allowance.
111-47	Car Allowances	QW	QW, ZW	
111-48	Mileage Reimbursement	QE	QE	
111-50	Extras Casting Rentals	QE	QE, ZE	ZC if rented and used only OZ during the applicable period.
111-55	Wardrobe Allowance	QW	QW, ZW	On qualified labor only.
111-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.
112-00	***PRODUCTION STAFF***			
112-01	Production Manager	QW	QW, ZW	$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
112-02	First Assistant Director	QW	QW, ZW	
112-03	Key Second Assistant Director	QW	QW, ZW	
112-04	Associate / Technical Director (Multi-Cam Shows)	QW	QW	
112-04	Stage Manager (Multi-Cam Shows)	QW	QW	
112-04	Other DGA Staff	QW	QW, ZW	
112-05	Production Supervisor	QW	QW, ZW	$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
112-06	Script Supervisor	QW	QW, ZW	
112-07	Production Coordinator	QW	QW, ZW	
112-08	Assistant Production Coordinator	QW	QW, ZW	
112-09	Production Secretaries	QW	QW, ZW	
112-10	Technical Advisor/Consultants/Interpreter	QW	QW, ZW	
112-11	Production Assistants	QW	QW, ZW	
112-12	Location Manager	QW	QW, ZW	
112-13	Assistant Location Manager	QW	QW, ZW	
112-14	Location Scouts	QW	QW, ZW	
112-16	Production Accountant	QW	QW, ZW	
112-19	Assistant Production Accountants	QW	QW, ZW	
112-20	Construction Accountant	QW	QW, ZW	
112-21	Payroll Accountant	QW	QW, ZW	

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Acct #	Description	In Zone	Out of Zone	Comments
112-00	***PRODUCTION STAFF***			
112-35	Miscellaneous Prep/Board/Budget	QW	QW, ZW	If in CA after issuance of Credit Allocation Letter.
112-40	Purchases and Supplies	QE	QE, ZE	
112-45	Box Rentals	QE	QE	QE, ZC for OZ local hires.
112-46	Meal Allowance	QW	QW, ZW	On Qualified labor only.
112-47	Car / Mileage Allowances	QW	QW, ZW	
112-48	Mileage Reimbursement	QE	QE	
112-49	Cell Phones	QE	QE	
112-50	Rentals	QE	QE, ZE	ZC if rented and used only OZ during the applicable period.
112-75	On set Synchronize Subscription	QE	QE	
112-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.
114-00	***ART DEPARTMENT***			
114-01	Production Designer	QW	QW, ZW	
114-02	Art Director	QW	QW, ZW	
114-03	Assistant Art Director	QW	QW, ZW	
114-04	Set Designers	QW	QW, ZW	
114-05	Sketch/Storyboard Artists	QW	QW, ZW	
114-06	Set Model Builders	QW	QW, ZW	
114-07	Art Department Coordinator	QW	QW, ZW	
114-08	Other Art Department Labor	QW	QW, ZW	
114-11	Construction Coordinator	QW	QW, ZW	
114-12	Construction Carpentry Foreman	QW	QW, ZW	
114-13	Construction Paint Foreman	QW	QW, ZW	
114-14	Grip/Labor Foreman	QW	QW, ZW	
114-15	Construction First Aid	QW	QW, ZW	
114-40	Purchases and Supplies	QE	QE, ZE	
114-45	Box Rentals	QE	QE	QE, ZC for OZ local hires.
114-47	Car Allowances	QW	QW, ZW	
114-48	Mileage Reimbursement	QE	QE	
114-49	Cell Phones	QE	QE	
114-50	Rentals	QE	QE, ZE	
114-60	Loss and Damages	QE	QE, ZE	
114-70	Blue Printing	QE	QE, ZE	
114-71	Stock Units/Backings	QE	QE, ZE	ZC if purchased OZ and used only OZ during the applicable period.
114-72	Processing	QE	QE, ZE	
114-73	Research Materials	QE	QE, ZE	
114-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.

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115-00	***SET CONSTRUCTION***			
115-01	Set Construction Labor	QW	QW, ZW	If not detailed, maximum Set Construction cost split is 70% labor / 30% materials.
115-02	Set Construction Materials Purchase & Rentals	QE	QE, ZE	ZC if rented or purchased and used only OZ during the applicable period.
115-03	Set Striking – Labor	QW	QW, ZW	If not detailed, Labor/Materials can be spit 80/20%
115-04	Set Striking – Materials Purchases	QE	QE, ZE	
115-05	Set Striking – Equipment Rentals	QE	QE, ZE	ZC if rented and used only OZ during the applicable period.
115-10	Fold and Hold Sets	QE	QE, ZE	
115-45	Box Rentals	QE	QE	QE, ZC for OZ local hires.
115-47	Car Allowances	QW	QW, ZW	
115-48	Mileage Reimbursement	QE	QE	
115-49	Cell Phones	QE	QE	
115-50	Rentals	QE	QE, ZE	ZC if rented or purchased and used only OZ during the applicable period.
115-70	Mill Rental Costs	QE	QE, ZE	
115-83	Strike – General Non Labor	QE	QE, ZE	
115-86	Lighting Platforms	QE	QE, ZE	
115-90	Backings Rentals/Purchase	QE	QE, ZE	
115-92	General Start-Up Expenses	QE	QE, ZE	
115-93	Scaffolding Rentals	QE	QE, ZE	
115-94	Greens	QE	QE, ZE	
115-95	Trash Disposal	QE	QE, ZE	
115-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.
116-00	***GRIP/SET OPERATIONS***			
116-01	Key Grip	QW	QW, ZW	
116-02	Best Boy Grip	QW	QW, ZW	
116-03	Company Grips	QW	QW, ZW	
116-04	Dolly Grips	QW	QW, ZW	
116-05	Crane Grips	QW	QW, ZW	
116-07	Additional Grip Labor	QW	QW, ZW	
116-08	Rigging and Striking Grips	QW	QW, ZW	
116-09	Stand By Painters	QW	QW, ZW	
116-10	Greensperson	QW	QW, ZW	
116-11	Craft Service	QW	QW, ZW	
116-12	Stand By Carpenters	QW	QW, ZW	
116-15	Set First Aid	QW	QW, ZW	
116-17	Set Watchperson / Security	QE	QE, ZC	QW (or QW, ZW) if paid directly to the individual. ZC only if hired through OZ vendor.
116-40	Purchases and Supplies	QE	QE, ZE	
116-44	Craft Service Truck Allowance	QE	QE	QE, ZC for OZ local hires.

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116-00	***GRIP/SET OPERATIONS***			
116-45	Box Rentals	QE	QE	QE, ZC for OZ local hires.
116-47	Car Allowances	QW	QW, ZW	
116-48	Mileage Reimbursement	QE	QE	
116-49	Cell Phones	QE	QE	
116-50	Rentals	QE	QE, ZE	QE, ZC if rented OZ and used only OZ during the applicable period.
116-51	Grip Package	QE	QE, ZE	
116-53	Additional Equipment	QE	QE, ZE	
116-54	Rigging Package	QE	QE, ZE	
116-56	Craft Service Food	QE	QE, ZC	ZC if purchased and used only OZ during the applicable period.
116-57	Catered Food	QE	QE, ZC	
116-60	Loss and Damages	QE	QE, ZE	QE, ZC if rented OZ and used only OZ during the applicable period.
116-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.
118-00	***CAMERA***			
118-01	Director of Photography	QW	QW, ZW	
118-02	Camera Operator	QW	QW, ZW	
118-03	First Assistant Camera Operator	QW	QW, ZW	
118-04	Second Assistant Camera Operator	QW	QW, ZW	
118-05	Loaders	QW	QW, ZW	
118-06	Still Photographer	QW	QW, ZW	
118-07	D.I.T.	QW	QW, ZW	
118-08	Steadicam Operator	QW	QW, ZW	
118-09	Steadicam Assistant	QW	QW, ZW	
118-10	Additional Camera Crew	QW	QW, ZW	
118-40	Purchases and Supplies	QE	QE, ZE	
118-40	Stills Purchases	QE	QE, ZE	
118-41	Helmet Camera Purchase	QE	QE, ZE	Subject to digital asset reduction.
118-45	Box Rentals	QE	QE	QE, ZC for OZ local hires.
118-47	Car Allowances	QW	QW, ZW	
118-48	Mileage Reimbursement	QE	QE	
118-49	Cell Phones	QE	QE, ZE	
118-50	Rentals	QE	QE, ZE	QE, ZC if rented OZ and used only OZ during the applicable period.
118-51	Camera Package	QE	QE, ZE	
118-60	Loss and Damages	QE	QE, ZE	
118-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.
119-00	***PRODUCTION SOUND***			
119-01	Mixer	QW	QW, ZW	
119-02	Boom Operator	QW	QW, ZW	
119-03	Cablepersons	QW	QW, ZW	
119-04	Special Boom Operator	QW	QW, ZW	
119-05	Audio Playback Operator	QW	QW, ZW	

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Acct #	Description	In Zone	Out of Zone	Comments
119-00	***PRODUCTION SOUND***			
119-06	Audio Playback Assistant	QW	QW, ZW	
119-07	Additional Audio Crew	QW	QW, ZW	
119-40	Purchases and Supplies	QE	QE, ZE	
119-45	Box Rentals	QE	QE	QE, ZC for OZ local hires.
119-47	Car Allowances	QW	QW, ZW	
119-48	Mileage Reimbursement	QE	QE	
119-49	Cell Phones	QE	QE	
119-50	Rentals	QE	QE, ZE	QE, ZC if rented OZ and used only OZ during the applicable period.
119-51	Walkie Talkies	QE	QE, ZE	
119-52	Sound Package	QE	QE, ZE	
119-60	Loss and Damages	QE	QE, ZE	
119-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.
120-00	***ELECTRICAL/SET LIGHTING***			
120-01	Gaffer/Chief Lighting Technician	QW	QW, ZW	
120-02	Best Boy Electrician	QW	QW, ZW	
120-03	Lamp Operators	QW	QW, ZW	
120-04	Generator Operator and Assistants	QW	QW, ZW	
120-05	Electricians	QW	QW, ZW	
120-07	Additional Lamp Operators	QW	QW, ZW	
120-08	Rigging and Striking Electricians	QW	QW, ZW	
120-09	Special Equipment Operator	QW	QW, ZW	
120-12	Electric Current Tie-Ins	QE	QE, ZC	
120-13	Current	QE	QE, ZC	
120-40	Purchases and Supplies	QE	QE, ZE	
120-41	Globes, Gels and Carbons	QE	QE, ZE	
120-45	Box Rentals	QE	QE	QE, ZC for OZ local hires.
120-47	Car Allowances	QW	QW, ZW	
120-48	Mileage Reimbursement	QE	QE	
120-49	Cell Phones	QE	QE	QE, ZC if rented OZ and used only OZ during the applicable period.
120-50	Rentals	QE	QE, ZE	
120-51	Electric Package	QE	QE, ZE	
120-52	Stage Package	QE	QE, ZE	
120-53	Rigging Package	QE	QE, ZE	
120-54	Specialty Lighting	QE	QE, ZE	
120-55	Generator Rentals	QE	QE, ZE	
120-56	Cable Package	QE	QE, ZE	
120-60	Loss and Damages	QE	QE, ZE	
120-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.

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Acct #	Description	In Zone	Out of Zone	Comments
121-00	***SPECIAL EFFECTS***			
121-01	SPFX Coordinator	QW	QW, ZW	
121-02	SPFX Foreman	QW	QW, ZW	
121-03	SPFX Assistants	QW	QW, ZW	
121-07	Additional SPFX Labor	QW	QW, ZW	
121-08	SPFX Rigging and Striking	QW	QW, ZW	
121-09	SPFX Manufacturing	QE	QE, ZE	
121-40	Purchases and Supplies	QE	QE, ZE	
121-45	Box Rentals	QE	QE	QE, ZC for OZ local hires.
121-47	Car Allowances	QW	QW, ZW	
121-48	Mileage Reimbursement	QE	QE	
121-49	Cell Phones	QE	QE	
121-50	Rentals	QE	QE, ZE	QE, QE, ZC if rented OZ and used only OZ during the applicable period.
121-60	Loss and Damages	QE	QE, ZE	
121-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.
122-00	***CREATURE/MECHANICAL EFFECTS***			
122-01	C/M Effects Coordinator	QW	QW, ZW	
122-02	C/M Effects Foreman	QW	QW, ZW	
122-03	C/M Effects Assistants	QW	QW, ZW	
122-07	Additional C/M Effects Labor	QW	QW, ZW	
122-08	C/M Rigging and Striking	QW	QW, ZW	
122-09	C/M Effects Manufacturing – Labor	QW	QW, ZW	
122-10	C/M Effects Manufacturing – Materials	QE	QE, ZE	
122-40	Purchases and Supplies	QE	QE, ZE	
122-45	Box Rentals	QE	QE	QE, ZC for OZ local hires.
122-47	Car Allowances	QW	QW, ZW	
122-48	Mileage Reimbursement	QE	QE	
122-50	Rentals	QE	QE	QE, ZC if rented and used only OZ during the applicable period.
122-60	Loss and Damages	QE	QE, ZE	
122-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.
123-00	***SET DRESSING***			
123-01	Set Decorator	QW	QW, ZW	
123-02	On Set Dressers	QW	QW, ZW	
123-03	Leadperson	QW	QW, ZW	
123-04	Buyers	QW	QW, ZW	
123-05	Swing Gang	QW	QW, ZW	
123-06	Additional Swing Labor	QW	QW, ZW	
123-09	Set Dressing Manufacturing/Labor	QW	QW, ZW	
123-10	Electrical Fixture Manufacturing/Labor	QW	QW, ZW	
123-11	Set Dressing – Electronic Purchases	QE	QE, ZE	Subject to digital asset reduction.
123-40	Purchases and Supplies	QE	QE, ZE	
123-41	Drapery/Carpet	QE	QE, ZE	

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Acct #	Description	In Zone	Out of Zone	Comments
123-00	***SET DRESSING***			
123-45	Box Rentals	QE	QE	QE, ZC for OZ local hires.
123-47	Car Allowances	QW	QW, ZW	ZW for OZ local hires.
123-48	Mileage Reimbursement	QE	QE	
123-49	Cell Phones	QE	QE	
123-50	Rentals	QE	QE, ZE	QE, ZC if rented OZ and used only OZ during the applicable period.
123-60	Loss and Damages	QE	QE, ZE	
123-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.
124-00	***ANIMALS & HANDLERS***			
124-01	Head Wrangler/Gang Boss	QW	QW, ZW	If paid directly through payroll.
124-02	Wranglers	QW	QW, ZW	
124-03	Ramrods	QW	QW, ZW	
124-04	Wild Animal Trainer/Handler	QW	QW, ZW	
124-05	Domestic Animal Trainer/Handler	QW	QW, ZW	
124-06	Veterinarian	QW	QW, ZW	
124-07	Additional Trainers/Handlers	QW	QW, ZW	
124-40	Purchases and Supplies	QE	QE, ZE	
124-41	Animal Purchases	QE	QE, ZE	
124-45	Box Rentals	QE	QE	QE, ZC for OZ local hires.
124-47	Car Allowances	QW	QW, ZW	
124-48	Mileage Reimbursement	QE	QE	
124-50	Rentals	QE	QE, ZE	QE, ZC if rented OZ and used only OZ during the applicable period.
124-51	Animal Rentals	QE	QE, ZE	
124-55	Animal Transportation, Feeding & Stabling	QE	QE, ZE	Transportation within CA. ZC if rented or purchased and used only OZ during the applicable period.
124-60	Loss and Damages	QE	QE, ZE	QE, ZC if rented or purchased and used only OZ during the applicable period.
124-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.
125-00	***WARDROBE***			
125-01	Costume Designers	QW	QW, ZW	
125-02	Assistant Costume Designer	QW	QW, ZW	
125-03	Costume Supervisor	QW	QW, ZW	
125-04	Key Costumers	QW	QW, ZW	
125-05	Costumers	QW	QW, ZW	
125-06	Wardrobe Assistants	QW	QW, ZW	
125-07	Costume Sketch Artist	QW	QW, ZW	
125-08	Additional Wardrobe Assistants	QW	QW, ZW	
125-09	Seamstress/Tailor	QW	QW, ZW	QE or (QE, ZE) if paid to outside vendor.
125-10	Manufacturing Labor	QW	QW, ZW	

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Acct #	Description	In Zone	Out of Zone	Comments
125-00	***WARDROBE***			
125-15	Outside Alterations	QE	QE, ZE	
125-19	Restocking Fee	QE	QE, ZE	
125-20	Wardrobe Cleaning and Dyeing	QE	QE, ZE	
125-40	Expendable Purchases and Supplies	QE	QE, ZE	ZC if purchased OZ and consumed OZ during the applicable period.
125-41	Washing Machine & Dryer	QE	QE,ZE	
125-45	Box Rentals	QE	QE	QE, ZC for OZ local hires.
125-47	Car Allowances	QW	QW, ZW	
125-48	Mileage Reimbursement	QE	QE	
125-49	Cell Phones	QE	QE	
125-51	Wardrobe Rentals	QE	QE, ZE	
125-52	Shop Rentals	QE	QE, ZC	
125-60	Loss and Damages	QE	QE, ZE	
125-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.
127-00	***MAKEUP & HAIRDRESSING***			
127-01	Key Makeup Artists	QW	QW, ZW	
127-02	Makeup Artists	QW	QW, ZW	
127-05	Body Makeup Artists	QW	QW, ZW	
127-07	Additional Makeup Artists	QW	QW, ZW	
127-11	Key Hairstylists	QW	QW, ZW	
127-12	Hairstylists	QW	QW, ZW	
127-17	Additional Hairstylists	QW	QW, ZW	
127-21	Key Prosthetic Makeup Artist	QW	QW, ZW	If paid directly through payroll; otherwise QE or QE, ZC if purchased and used only OZ.
127-22	Prosthetic Makeup Artist	QW	QW, ZW	
127-27	Additional Prosthetic Makeup Artists	QW	QW, ZW	
127-40	Purchases and Supplies	QE	QE, ZE	
127-41	Wigs Rentals	QE	QE, ZE	
127-45	Box Rentals	QE	QE	QE, ZC for OZ local hires.
127-47	Car Allowances	QW	QW, ZW	
123-48	Mileage Reimbursement	QE	QE	
127-50	Rentals	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
127-60	Loss and Damages	QE	QE, ZE	
127-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.
128-00	***VIDEO PLAYBACK & ASSIST***			
128-01	Video Assist Operator	QW	QW, ZW	
128-03	Playback Operator	QW	QW, ZW	
128-04	Playback Assistant	QW	QW, ZW	
128-07	Miscellaneous Video Labor	QW	QW, ZW	If paid directly through payroll; otherwise QE or (QE, ZC).
128-40	Purchases and Supplies	QE	QE, ZE	

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Acct #	Description	In Zone	Out of Zone	Comments
128-00	***VIDEO PLAYBACK & ASSIST***			
128-41	Video Transfers	QE	QE, ZE	
128-45	Box Rentals	QE	QE	QE, ZC for OZ local hires.
128-47	Car Allowances	QW	QW, ZW	
128-48	Mileage Reimbursement	QE	QE	
128-50	Rentals	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
128-51	Video Assist Package	QE	QE, ZE	
128-60	Loss and Damages	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
128-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.
131-00	***PROPERTY DEPARTMENT***			
131-01	Propmaster	QW	QW, ZW	
131-02	Assistant Propmaster	QW	QW, ZW	
131-03	Second Assistant Propmaster	QW	QW, ZW	
131-05	Weapons Handler	QW	QW, ZW	
131-07	Additional Property Persons	QW	QW, ZW	
131-08	Food Stylist	QW	QW, ZW	
131-09	Prop Manufacturing – Labor	QW	QW, ZW	Labor must be in CA; QE or (QE, ZE) if not paid directly.
131-10	Prop Manufacturing – Materials	QE	QE, ZE	
131-40	Purchases and Supplies	QE	QE, ZE	.
131-42	Props – Electronic	QE	QE, ZE	Subject to digital asset reduction
131-45	Box Rentals	QE	QE	QE, ZC for OZ local hires
131-47	Car Allowances	QW	QW, ZW	
131-48	Mileage Reimbursement	QE	QE	
131-49	Cell Phones	QE	QE	
131-50	Rentals	QE	QE, ZE	QE, ZC if rented OZ and used only OZ during the applicable period.
131-60	Loss and Damages	QE	QE, ZE	
131-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.
135-00	***ACTION PROPS & PICTURE VEHICLES***			
135-01	Picture Vehicle Coordinator	QW	QW, ZW	
135-02	Assistant Picture Vehicle Coordinator	QW	QW, ZW	
135-05	Mechanic/Automobile Service Person	QW	QW, ZW	
135-09	Vehicle Prop Manufacture	QW	QW, ZW	QE or QE/ZE if paid to an out of zone vendor.
135-40	Automobile Supplies	QE	QE, ZE	QE, ZC if rented OZ and used only OZ during the applicable period.
135-41	Aircraft Supplies	QE	QE, ZE	
135-42	Boat/Watercraft Supplies	QE	QE, ZE	
135-43	Train/Railroad Purchases and Supplies	QE	QE, ZE	
135-44	Stage Coach/Wagon Purchases & Supplies	QE	QE, ZE	
135-45	Box Rentals	QE	QE	QE, ZC for OZ local hires
135-47	Car Allowances	QW	QW, ZW	

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Acct #	Description	In Zone	Out of Zone	Comments
135-00	***ACTION PROPS & PICTURE VEHICLES***			
135-48	Mileage Reimbursement	QE	QE	
135-50	Automobile Rentals	QE	QE, ZE	QE, ZC if rented OZ and used only OZ during the applicable period.
135-51	Aircraft Rentals	QE	QE, ZE	
135-52	Boat/Watercraft Rentals	QE	QE, ZE	
135-53	Train/Railroad Rentals	QE	QE, ZE	
135-54	Misc. Rentals	QE	QE, ZE	
135-60	Loss and Damages	QE	QE, ZE	
135-61	Vehicle Repair/Restoration/Maintenance	QE	QE, ZE	
135-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.
140-00	***PRODUCTION MEDIA, STOCK & LAB***			
140-17	Raw Stock	QE	QE, ZE	Deduct rebates, including studio usage rebates.
140-18	Negative Developing	QE	QE, ZE	
140-19	Printing	QE	QE, ZE	
140-20	Daily Film to Media Transfers/Conversions	QE	QE, ZE	
140-22	HD-Cam	QE	QE, ZE	
140-32	Videotape/Hard Drives/Digital Cards	QE	QE, ZE	Subject to digital asset reduction.
140-40	Raid Drives	QE	QE	Not subject to asset reduction.
140-63	Sound Transfers	QE	QE, ZE	
140-65	Polaroid Film	QE	QE, ZE	
140-66	Still Film/HD Stills Expense	QE	QE, ZE	
141-00	***SECOND UNIT***			
141-##	All Categories	Same as 1st Unit	Same as 1st Unit	Uplifts for PP Days wages and spend also apply to 2nd Unit.
142-00	***ADDITIONAL UNITS***			
142-##	All Categories	Same as 1st Unit	Same as 1st Unit	
144-00	***TESTS***			
144-##	All Categories	Same as 1st Unit	Same as 1st Unit	
147-00	***TRANSPORTATION***			
147-01	Transportation Coordinator	QW	QW, ZW	
147-02	Transportation Captain	QW	QW, ZW	
147-03	Transportation Co-Captain	QW	QW, ZW	
147-04	Dispatcher	QW	QW, ZW	
147-##	Drivers	QW	QW, ZW	
147-##	Vehicles, Equipment	QE	QE, ZE	Includes Honey wagons, Dressing Rooms, Star wagons, etc. ZC if rented and/or purchased OZ and fully utilized OZ.

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Acct #	Description	In Zone	Out of Zone	Comments
147-00	***TRANSPORTATION***			
147-40	Gasoline & Oil	QE	QE, ZE	ZC if purchased OZ and used only OZ during the applicable period.
147-41	Maintenance & Supplies	QE	QE, ZE	
147-42	Permits/Tolls/Parking/Etc.	QE	QE, ZC	
147-43	Traffic and Parking Fines	NQ	NQ	
147-44	Messengers	QE	QE, ZE	QE, ZC if trip begins and ends Out of Zone during the applicable period.
147-45	Driver Meal Allowances	QW	QW, ZW	
147-46	Limousines & Taxis	QE	QE, ZC	QE, ZC if rented OZ and fully utilized OZ during the applicable period; otherwise QE, ZE.
147-47	Car Allowances	QW	QW, ZW	Within CA for qualified labor only.
147-48	Drive-to Mileage	QW	QW, ZW	
147-48	Self-Drive Vehicle Rentals	QE	QE, ZE	QE, ZC if rented OZ and fully utilized OZ during the applicable period.
147-49	Drop Loads – Equipment rentals	QE	QE, ZC	Intrastate. QE, ZC if rented OZ and fully utilized OZ during the applicable period
147-50	D.O.T. Filings	QE	QE	
147-60	Loss and Damages	QE	QE, ZE	QE, ZC if rented OZ and used only OZ during the applicable period.
147-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.
150-00	***LOCATION & OFFICE EXPENSES***			
150-01	Survey Costs – Air Fares	QE	QE, ZE	Intrastate travel only. Must be purchased from a CA vendor. Must be purchased from an OZ CA vendor for OZ work during the applicable period.
150-02	Survey Costs – Housing	QE	QE, ZC	CA hotel or corporate housing only; no private residences or Air BnB.
150-03	Survey Costs – Per Diems	QW	QW, ZW	On qualified labor only.
150-04	Travel Agency Fees & Taxes	QE	QE, ZC	Intrastate travel only. Must be purchased from a CA vendor. Must be purchased from an OZ CA vendor for OZ work during the applicable period.
150-05	Luggage Fees	QE	QE, ZC	
150-10	Fire Safety Officers/Police	QW	QW, ZW	QE if paid through third party. Must be OZ vendor to qualify as ZC.
150-11	Security	QE	QE, ZC	QW or (QW, ZW) if paid directly to the individual through payroll. Third party must be OZ to qualify as ZC.
150-19	Caterers Labor	QW	QW, ZW	
150-31	Production Office Rent	QE	QE, ZC	

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Acct #	Description	In Zone	Out of Zone	Comments
150-00	***LOCATION & OFFICE EXPENSES***			
150-32	Location Office Furniture & Equip. Rentals	QE	QE, ZE	QE, ZC if rented OZ and used only OZ during the applicable period
150-33	Office Phones & Communication Equip. Rentals	QE	QE, ZE	
150-40	Production Office Supplies	QE	QE, ZE	
150-41	Shipping and Postage	QE	QE, ZE	Intrastate shipping only. QE, ZC if shipped within CA to and from Out of Zone location.
150-42	Other Location Expenses	QE	QE, ZE	*QE,* ZC if rented or purchased OZ and used only OZ during the applicable period.
150-47	Car Allowances	QW	QW, ZW	
150-47	Mileage Reimbursement	QE	QE	
150-48	Drive-to Mileage	QW	QW, ZW	
150-49	Police Motorcycles	QW	QW, ZW	If not paid directly to the individual, otherwise QE
150-49	Wrap Party Expenses	NQ	NQ	
150-50	Location Site Rentals	QE	QE, ZC	Federal Properties and Indian Reservation Properties are NQ.
150-51	Donations for Use of Location	QE	QE, ZC	Executed location agreement required.
150-52	Crew Work Space Rentals	QE	QE, ZE	Permits must be purchased from OZ location for OZ location.
150-53	Storage Space Rentals	QE	QE, ZE	
150-54	Location Permits	QE	QE, ZC	
150-55	Relocation Fees for Site Usage	QE	QE, ZC	
150-56	Office Parking	QE	QE, ZE	
150-57	Location Gratuities	QE	QE, ZC	
150-60	Location Site Restoration	QE	QE, ZC	Must be OZ vendor.
150-63	Air Conditioning & Heating Rentals	QE	QE, ZC	
150-65	Portable Restroom Facilities	QE	QE, ZC	
150-75	Trash Bins & Trash Removal	QE	QE, ZC	
150-80	Below The Line Meals	QE	QE, ZC	
150-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.
155-00	***BELOW-THE-LINE TRAVEL & LIVING*** (Out of Zone costs associated with Editorial may qualify for uplifts during the applicable period)			
155-01	Below the Line Airfares	QE	QE, ZC	Intrastate travel only. Must be purchased from a CA vendor. QE, ZC if purchased from OZ vendor for OZ travel during the applicable period.
155-02	Below the Line Housing	QE	QE, ZC	CA hotel or corporate housing only; no private residences or Air BnB.
155-02	Below the Line Living / Housing Allowance	QE	QE	

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Acct #	Description	In Zone	Out of Zone	Comments
155-00	***BELOW-THE-LINE TRAVEL & LIVING*** (Out of Zone costs associated with Editorial may qualify for uplifts during the applicable period)			
155-02	Air BnB	QE	QE, ZC	
155-02	Short Term Rental Agency Housing	QE	QE, ZC	
155-03	Below the Line Per Diem	QW	QW, ZW	On qualified labor only.
155-04	Travel Agent Fees/Taxes	QE	QE, ZC	CA agency. Intrastate travel only. Must be purchased from an OZ CA vendor to qualify as ZC for travel during applicable period only.
155-10	Travel Day Salaries – Intrastate	QW	QW, ZW	On qualified labor only.
155-12	Travel Day Salaries – Into and out of CA	NQ	NQ	
155-13	Luggage Fees	QE	QE, ZC	Intrastate travel only. Must be purchased from a CA vendor. Must be purchased from an OZ CA vendor for work during the applicable period to qualify as ZC.
155-20	Travel Agency Fees & Taxes	QE	QE, ZC	
155-30	Ground Transportation	QE	QE. ZC	
155-75	Publicity Travel Expenses	NQ	NQ	
155-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.
159-00	***STAGE & BACKLOT CHARGES (Assume listings within LA 30 mile zone)***			
159-02	First Aid/Nurse	QW	QW	
159-03	Fire Safety Officers	QW	QW	
159-04	Security	QW	QW	If paid directly through payroll; otherwise QE.
159-10	Utilities	QE	QE	
159-43	Crew Parking	QE	QE	
159-50	Stage/Backlot Rentals	QE	QE	
159-51	Crew Working Space Rentals	QE	QE	
159-52	Storage Space Rentals	QE	QE	
159-60	Repairs & Restoration	QE	QE	
159-63	Air Conditioning & Heating Rentals	QE	QE	QE/ZC if rented and used OZ
159-65	Trash Bins & Trash Removal	QE	QE	
159-99	Fringe Benefits	QW	QW	On qualified labor only; See Acct. # 183.
178-00	***AMORTIZATION (TV SERIES ONLY)***			
178-90	All Categories	Same as Pattern	Same as Pattern	
183-00	***FRINGE BENEFITS***			
183-01	FUI – Unemployment Insurance	NQ	NQ	
183-02	FICA – Social Security	NQ	NQ	
183-03	FICA – Medicare	NQ	NQ	
183-04	FUTA	NQ	NQ	
183-05	CA Solvency Tax	NQ	NQ	

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Acct #	Description	In Zone	Out of Zone	Comments
183-00	***FRINGE BENEFITS***			
183-06	CA Care Medical	QE	QE	
183-07	CA State Unemployment Insurance	QW	QW, ZW	On qualified labor only.
183-08	CA Worker's Compensation	QW	QW, ZW	On qualified labor only.
183-09	CA Affordable Care	QW	QW, ZW	On qualified labor only.
183-10	Vacation Accrual	NQ	NQ	NQ in initial budget; QW when actually paid
183-11	Vacation Paid	QW	QW, ZW	Actualized payments
183-12	Holiday Accrual (if not budgeted separately)	See Comment		Exclude if holiday pay is a line item, otherwise 3.719 maximum (if applicable)
183-13	Holiday Paid	QW	QW, ZW	
183-14	Sick Pay Accrual	NQ	NQ	NQ in initial budget; QW when actually paid
183-14	Sick Pay Paid	QW	QW, ZW	
183-15	Crew Union PH&W	QW	QW, ZW	On qualified labor only.
183-16	Teamster Union PH&W	QW	QW, ZW	
183-17	DGA PH&W	QW	QW, ZW	
183-18	SAG Extras PH&W	QW	QW, ZW	
183-19	Extras Casting Fee (Does not include handling fee)	QE	QE	Maximum accepted is 12%
183-20	C.S.A.C.S. – Contract Services Administration Trust Fund – Editors Union	QW	QW	
183-21	Payroll Company Taxes	NQ	NQ	
183-24	Above the Line Handling Fees	QW	QW, ZW	On qualified labor only. CA payroll co.
183-25	Below the Line Handling Fees	QW	QW, ZW	On qualified labor only. CA payroll co.
POST PRODUCTION (OZ Uplifts only applies during applicable Period: Prep, Shoot, Strike OZ)				
361-00	***PICTURE EDITORIAL (Work must be performed in CA)***			
361-01	Picture Editor	QW	QW, ZW	*QW,* ZW for principal Photography only if editorial staff is working out of zone during applicable period.
361-02	First Assistant Picture Editor	QW	QW, ZW	
361-03	Second Assistant Editor	QW	QW, ZW	
361-04	Third Assistant Editor	QW	QW, ZW	
361-05	Apprentice Editors	QW	QW, ZW	
361-06	Editorial Production Assistants	QW	QW, ZW	
361-07	Additional Editorial Staff	QW	QW, ZW	
361-08	Animation Editor	QW	QW	
361-09	Post Supervisor	QW	QW	Subject to Salary cap (plus fringe and box rentals), if also receiving a producer credit.
361-10	Librarian	QW	QW	QE if paid through 3rd party vendor.
361-11	Editorial Conforming	QE	QE	
361-12	Coding	QE	QE	

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Acct #	Description	In Zone	Out of Zone	Comments
361-17	Negative Cutting	QE	QE	
361-21	Animation Projection	QE	QE	
361-40	Purchases	QE	QE	
361-42	Purchases – Raid Drive	QE	QE	Not subject to digital asset reduction.
361-45	Box Rentals	QE	QE	
361-47	Car Allowance	QW	QW, ZW	Work must be performed in CA. ZW only during applicable period if editorial staff is out of zone.
123-48	Mileage Reimbursement	QE	QE	
361-48	Messengers	QE	QE	Within CA only.
361-50	Rentals	QE	QE	If editorial crew is out of zone, then QE, ZC for applicable period OZ.
361-51	Editing Room Rentals	QE	QE	
361-56	Equipment Shipping	QE	QE	Within CA only.
361-60	Editing Equipment Repairs	QE	QE	
361-64	Courier Charges	QE	QE	Within CA only.
361-80	Editorial Meals & Craft Service	QE	QE,ZC	If OZ during applicable period & purchased from OZ vendor
361-99	Fringe Benefits	QW	QW, ZW	On qualified labor only; See Acct. # 183.
362-00	***SOUND EDITORIAL***			
362-01	Sound Designer	QE	QE	QW if paid directly to the individual.
362-02	Sound Effects Editors	QE	QE	
362-03	Assistant Sound Effects Editors	QE	QE	
362-04	Apprentice Sound Effects Editors	QE	QE	
362-05	Additional Sound Effects Editors	QE	QE	
362-06	Additional Assistant Sound Effects Editors	QE	QE	
362-07	Animation Sound Editor	QE	QE	
362-08	ADR Editor	QE	QE	
362-09	Assistant ADR Editor	QE	QE	
362-10	Additional ADR Editors	QE	QE	
362-11	M & E Editing	QE	QE	
362-15	Outside Contractor Sound Package	QE	QE	
362-40	Purchases	QE	QE	
362-45	Box Rentals	QE	QE	
362-47	Messengers	QE	QE	
362-50	Equipment Rentals	QE	QE	
362-51	Studio Rentals	QE	QE	Studio must be located in CA.
362-62	Temp Dub: Labor	QE	QE	QW if paid directly to the individual.
362-63	Temp Dub 3:1 Transfer	QE	QE	
362-64	Stereo Dub Transfer	QE	QE	
362-80	Field Recordist	QE	QE	QW if paid directly to the individual.
362-99	Fringe Benefits	QW	QW	On qualified labor only; See Acct. # 183.
363-00	***POST PRODUCTION SOUND***			
363-01	Sound Reprints	QE	QE	

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Acct #	Description	In Zone	Out of Zone	Comments
363-00	***POST PRODUCTION SOUND***			
363-05	Re-recording/Dubbing	QE	QE	
363-08	Looping & ADR Facility	QE	QE	Facility charges only; no performers.
363-09	Loop Group Talent	NQ	NQ	
363-15	Foley Stages	QE	QE	Stages must be in CA.
363-16	Foley Walkers	QE	QE	
363-20	Records and Supplies	QE	QE	
363-23	Vocal Mix Downs	QE	QE	
363-24	Mag Transfers	QE	QE	
363-25	Music Tracking Transfer	QE	QE	
363-26	Tie Lines	QE	QE	CA costs only.
363-30	Layback	QE	QE	
363-31	Playback	QE	QE	
363-40	Purchases	QE	QE	
363-44	Media & Negative Raw Stock	QE	QE	
363-48	Messengers	QE	QE	
363-50	Equipment Rentals	QE	QE	
363-51	Studio Rentals	QE	QE	Studio must be located in CA.
363-53	Sound Deliverables – Domestic M & E Masters and Protection Copies	QE	QE	
363-53	Sound Deliverables – Domestic Near Field Masters and Protection Copies	QE	QE	
363-53	Sound Deliverables – International	NQ	NQ	
363-53	Sound Deliverables – Promotion and Publicity	NQ	NQ	
364-00	***POST PRODUCTION FILM & LAB***			
364-01	Editorial Reprints	QE	QE	
364-02	Film Leader	QE	QE	
364-03	Dialogue Transfers	QE	QE	
364-08	Optical Sound Tracks	QE	QE	Limit one.
364-09	Optical Sound Tracks Stock	QE	QE	
364-10	Negative Splicing	QE	QE	
364-11	Continuity/Spotting List	NQ	NQ	
364-12	Closed Captioning	QE	QE	TV Projects only. NQ for features.
364-20	Film to Video Tape or Digital Transfers	QE	QE	
364-21	Off Line Edit	QE	QE	
364-22	Online Edit	QE	QE	
364-23	Temp Color Correction	QE	QE	
364-24	3D Costs	QE	QE	
364-26	Synch Print	QE	QE	
364-27	Data IO/O	QE	QE	
364-28	Media Conform/Download	QE	QE	
364-29	Quicktimes	QE	QE	

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Acct #	Description	In Zone	Out of Zone	Comments
364-00	***POST PRODUCTION FILM & LAB***			
364-30	Temp Color Correction	QE	QE	NQ if for previews.
364-31	SDR Color Correction (Primary Grade: P3 for D-Cinema)	QE	QE	
364-32	Trim Pass	QE	QE	
364-33	Work Print/Reversal Dupes	QE	QE	
364-34	Answer Print, Select Print	QE	QE	Limit one each.
364-35	Interpositive	QE	QE	
364-36	Internegative	QE	QE	
364-37	Black Track Print	QE	QE	
364-38	Composite Check Print	QE	QE	
364-39	Showprint, Release Print	NQ	NQ	
364-40	Film Archival: YCM Color Separations, Digital Separations	NQ	NQ	
364-41	Geographical Separations	NQ	NQ	
364-42	Purchases – Video Tape Stock / Media	QE	QE	
364-43	Purchases – Magnetic Film	QE	QE	
364-44	Features: Airline, PAL or TV Versions TV: Airline or PAL Versions	NQ	NQ	
364-45	Film Archival: Negative or Internegative	QE	QE	Limit one each. See 364-35
364-46	Digital Data Archive (Domestic Elements)	QE	QE	Only elements used for initial theatrical run.
364-46	Ancillary Digital Data Archive (Elements not for initial distribution)	NQ	NQ	
364-46	SDR/HDR Archive w/ no viewing luts (or non-color corrected)	NQ	NQ	
364-47	Video Mastering	QE	QE	No foreign distribution or marketing copies.
364-48	Pan & Scan – Domestic	QE	QE	
364-49	Pan & Scan – Foreign	NQ	NQ	
364-50	Promo Dubs	NQ	NQ	Publicity related costs do not qualify.
364-51	VFX Drop-ins	QE	QE	Does not qualify for uplift.
364-52	Quality Control Checks and Fixes	QE	QE	
364-53	Rentals	QE	QE	
364-54	Stock Picture Footage Processing	QE	QE	If within CA.
364-55	Media and Hard Drives	QE	QE	
364-56	Digital Intermediate	QE	QE	
364-57	Subtitling, Foreign Language Versions	NQ	NQ	
364-58	Consolidated Record Audio Masters	NQ	NQ	
364-59	Digital Cinema Package (DCP) DCDM	QE	QE	**Domestic Only**. Limit one per format (2D, 3D, Imax, Cinemark, Dolby Vision, Atmos, 5.1, 7.1).
364-60	Temp Digital Cinema Package (DCP)	QE	QE	NQ for previews
364-61	Piracy Protection	QE	QE	Must be California vendor.

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Acct #	Description	In Zone	Out of Zone	Comments
364-00	***POST PRODUCTION FILM & LAB***			
364-62	Foreign Localization Versions	NQ	NQ	
364-63	Stock Footage License/Reuse Fees	NQ	NQ	
365-00	***MUSIC EDITORIAL***			
365-01	Music Editor	QW	QW	QE if paid through 3rd party vendor.
365-02	Additional Music Editor	QW	QW	
365-03	Assistant Music Editor	QW	QW	
365-10	Researcher	QW	QW	
365-11	Music Editing Package, Contracted	QE	QE	
365-12	Library/Archive Fees	QE	QE	
365-20	Digital Transfer	QE	QE	
365-40	Purchases	QE	QE	
365-47	Shipping & Messengers	QE	QE	
365-50	Rentals	QE	QE	
365-63	Stock Sound Tracks	NQ	NQ	
365-99	Fringe Benefits	QW	QW	On qualified labor only; See Acct. # 183.
366-00	***MUSIC***			
366-01	Composer	NQ	NQ	
366-02	Songwriters	NQ	NQ	
366-03	Music Producer	NQ	NQ	
366-03	Music Supervisors	NQ	NQ	
366-04	Music Consultant	QW	QW	Subject to review of duties.
366-05	Singers	QW	QW	In CA; excludes star vocalists.
366-06	Orchestration	QW, MU	QW, MU	
366-07	Conductor	QW, MU	QW, MU	If not also score composer.
366-08	Copyists	QW, MU	QW, MU	
366-09	Music Contractor	QW, MU	QW, MU	For scoring/track recording only.
366-10	Rehearsals Equipment	QE, MU	QE, MU	
366-11	Pre-Score: Musicians	QW, MU	QW, MU	
366-12	Scoring: Musicians	QW, MU	QW, MU	
366-13	Scoring Stage	QE, MU	QE, MU	
366-13	Scoring Costs (Not Itemized)	70% QW	30% QE	Must be itemized to received MU uplift.
366-14	Song Purchases	NQ	NQ	
366-15	Rights & Clearances	NQ	NQ	
366-16	Album Mastering	NQ	NQ	
366-18	Score Album Costs (Except Mastering)	QE	QE	
366-19	Sideline Musicians (On Set)	QW	QW, ZW	Extras only. ZW during applicable period.
366-20	Soundtrack Album Track Costs	NQ	NQ	
366-31	Studio Engineers and Supplies	QE, MU	QE, MU	For scoring/track recording only.
366-40	Purchases	QE, MU	QE, MU	

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Acct #	Description	In Zone	Out of Zone	Comments
366-00	***MUSIC***			
366-47	Messengers	QE	QE	
366-49	AFM Reuse Fees	NQ	NQ	
366-50	Rentals	QE, MU	QE, MU	For scoring/track recording only.
366-51	Instrument Rentals	QE, MU	QE, MU	
366-52	Electronic Music Package	QE	QE	If not part of composer package fee.
366-53	Protools (Scoring Stage)	QE, MU	QE, MU	
366-56	Cartage	QE, MU	QE, MU	Within CA.
366-64	Courier Charges	QE	QE	Within CA.
366-99	Fringe Benefits	QW	QW, ZW	For qualified labor only. Those indicated in green qualify for uplift.
367-00	***VISUAL EFFECTS*** *(Alphabetical Order)*			
367-46	2D to 3D conversion (Post)	QE, VU	QE, VU	Must be included in CFC budget; CA vendor.
367-47	3D Visual Effects Elements Vendor Costs	QE, VU	QE, VU	Must be included in CFC budget; CA vendor.
367-77	3D Hardware	QE	QE	Subject to digital asset reduction.
367-78	3D Projection	QE	QE	
367-79	3D Related Costs (Production)	QE	QE	QW if labor related and paid direct to labor through payroll.
367-30	3D Stereographer	QW	QW	QE if paid direct through vendor.
367-80	3D Supervisor	QW	QW	
367-16	Accountant, Visual Effects	QW	QW	
367-08	Animation	QW, VU	QW, VU	QE, VU if paid through a third-party vendor. Fully animated projects do not qualify.
367-12	Aspera	NQ	NQ	
367-17	Assistant Accountant, Visual Effects	QW	QW	
367-05	Assistant Editor, Visual Effects	QW, VU	QW, VU	
367-21	Blue/Green Screen Shooting and/or Rentals	QE	QE	
367-63	Box Rentals/Cell Phones	QE, VU	QE, VU	Production company in house staff only. VU only for individuals that qualify for uplift.
367-07	CGI Artists	QW, VU	QW, VU	QE, VU if paid through a third-party vendor.
367-81	Cinesync	QE, VU	QE, VU	
367-08	Compositor	QE, VU	QE, VU	*On set work does not qualify for uplift.*
367-52	Computer rentals – VFX Staff	QE, VU	QE, VU	On qualified labor only.
367-03	Coordinator, Visual Effects	QW, VU	QW, VU	
367-30	Craft Service / Meals	QE	QE	
367-44	Cyberscanning	QE, VU	QE, VU	
367-32	Dailies Projection	QE	QE	
367-61	Data I/O and Archiving	QE	QE	

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Acct #	Description	In Zone	Out of Zone	Comments
367-00	***VISUAL EFFECTS*** *(Alphabetical Order)*			
367-62	Data Sharing Fees	QE	QE	
367-11	Data Wrangler	QW, VU	QW, ZW, VU	
367-10	Digital Asset Manager	QW, VU	QW, VU	
367-60	Digital Delivery	QE, VU	QE, VU	VFX vendor cost for delivery of shots in format required by editor.
367-51	Drop-ins, Pulls	QE	QE	Does not qualify for uplift.
367-04	Editor, Visual Effects	QW, VU	QW, VU	
367-99	Fringe Benefits	QW	QW	For qualified labor only. Those indicated in green qualify for uplift.
367-54	Furniture Rentals	QE	QE	
367-35	Lab Processing	QE	QE	
367-47	Lidar	QE, VU	QE, VU	
367-70	Loss and Damages	QE	QE	
367-65	Materials & Supplies	QE	QE	
367-45	Matte Shots	QE, VU	QE, VU	
367-24	Miniature Model Shop	QE	QE	
367-23	Miniature Supervising Crew	QE	QE	QW if paid direct through payroll.
367-18	Motion Capture	QE	QE	
367-19	Motion Control	QE	QE	
367-36	Negative Pulling	QE	QE	
367-53	Office Rentals	QE	QE	Production company in house staff.
367-41	On-Set Supervision, Vendor	QE, VU	QE, VU	QW and VU (QW/ ZW/ VU if OZ) if paid directly by production company or payroll.
367-42	Outside Contract Bids / VFX Vendors	QE, VU	QE, VU	
367-12	PA (Office), Visual Effects	QW, VU	QW, VU	
367-12	PA (On Set), Visual Effects	QW	QW, ZW	
367-13	PA (Post), Visual Effects	QW, VU	QW, VU	
367-14	Witness Cam Operator	QW	QW, ZW	
367-43	Pre-visualization/Post-Visualization	QE, VU	QE, VU	
367-26	Process/Rear Projection (Hansard)	QE	QE	
367-01	Producer, Visual Effects	NQ	NQ	
367-49	Recording	QE, VU	QE, VU	
367-64	Rentals	QE	QE	
367-50	Screening Room	QE, VU	QE, VU	NQ if for audience preview.
367-09	Set Survey Technician / Matchmover	QW	QW	
367-55	Shipping	QE	QE	Within CA only.
367-20	Simulcam	QE	QE	
367-08	Staff Overtime, Visual Effects	QW, VU	QW, VU	On qualified labor only.
367-22	Stop Motion Photography	QE	QE	QW if paid direct through payroll.
367-06	Storyboard Artist, Visual Effects	QW, VU	QW, VU	

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Acct #	Description	In Zone	Out of Zone	Comments
367-00	***VISUAL EFFECTS*** *(Alphabetical Order)*			
367-02	Supervisor, Visual Effects	QW, VU	QW, VU	$100,000 cap if also receiving a producer credit.
367-27	Temp Visual Effects	QE, VU	QE, VU	NQ if for audience preview
367-44	Transcoding/Scanning	QE, VU	QE, VU	
367-14	Witness Cam Operator	QW, VU	QW, ZW, VU	
367-25	Witness Cam	QE, VU	QE, VU	
368-00	***TITLES/DISSOLVES/WIPES***			
368-11	Titles Designer	QE	QE	Work must be performed in CA. QW if paid directly to individual or loan out.
368-12	Main & End Title Sequences	QE	QE	Work must be performed in CA.
368-13	Textless Backgrounds	NQ	NQ	
368-14	Fades & Dissolves	QE	QE	
368-23	Lab Processing	QE	QE	
368-30	Develop Wedges	QE	QE	
368-31	Develop Mattes	QE	QE	
368-33	Raw Stock	QE	QE	
369-00	***PROJECTION***			
369-01	Projectionists	QE	QE	NQ if for previews.
369-50	Rentals	QE	QE	
369-51	Screening Room Rentals	QE	QE	Rooms must be located in CA; Excludes previews.
369-99	Fringe Benefits	QW	QW	On qualified labor only; See Acct. # 183.
370-00	***PREVIEW COSTS***			
370-01	Additional Editorial Staff	QW	QW	
370-02	Music Editorial	QW	QW	If paid directly through payroll; otherwise QE.
370-03	Sound Editorial	QE	QE	QW if paid directly to the individual.
370-04	Temp Dub	QE	QE	
370-05	On Line Editing	NQ	NQ	
370-06	Color Correcting	NQ	NQ	
370-08	DCP	NQ	NQ	
370-10	Projectionist	NQ	NQ	
370-11	Focus Group	NQ	NQ	
370-12	Theater Rentals	NQ	NQ	
370-13	Audience Recruitment	NQ	NQ	
370-14	Misc. Preview Expenses	NQ	NQ	
37-15	Temp DCP	NQ	NQ	
370-99	Fringe Benefits	QW	QW	On qualified labor only.

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Acct #	Description	In Zone	Out of Zone	Comments
372-00	***POST PRODUCTION TRAVEL & LIVING*** (Applies to all travel during Post Production period) (See Acct. # 155 for travel during OZ applicable period)			
372-01	Post Production Crew Airfares	QE	QE	Intrastate travel only. Must be purchased from a CA vendor.
372-02	Post Production Crew Housing	QE	QE	CA hotel or corporate housing only; no private residences or Air BnB.
372-03	Post Production Crew Per Diem	QW	QW	On qualified labor only.
372-04	Travel Agency Fees/Taxes	QE	QE	CA Agency. Intrastate travel only.
372-10	Travel Day Salaries – Intrastate	QW, ZW	QW, ZW	On qualified labor only.
372-12	Travel Day Salaries – Into and out of CA	NQ	NQ	
372-13	Luggage Fees	QE	QE	Intrastate travel only. Must be purchased from a CA vendor.
372-35	Ground Transportation	QE	QE	
372-99	Fringe Benefits	QW	QW	On qualified labor only; See Acct. # 183.
	OTHER			
470-00	***MISCELLANEOUS CHARGES***			
470-02	Agreed Upon Procedures Auditing	NQ	NQ	
470-03	AMPTP Fees	NQ	NQ	
470-04	Bank Fees (Account, Wire Transfers, Currency Exchange)	NQ	NQ	
470-05	California Sales Taxes	QE	QE	
470-06	Carbon Offset Cert/Tree Planting	QE	QE	
470-12	Career Readiness Intern Salaries	NQ	NQ	Hours worked beyond 225 aggregate minimum qualify for tax credits
470-13	City Business License	QE	QE	
470-14	Clearance Coordinator	QW	QW	If paid directly through payroll; otherwise QE.
470-15	Community Relations & Film Promotion	NQ	NQ	
470-16	Computer/Digital Equipment	QE	QE	1/5 of purchase price if > $250.
470-17	Corporate Tax Return	NQ	NQ	
470-18	CPA Expense for AUP Report	NQ	NQ	
471-18	Account for Tax Credit – Due Diligence prep/report	QE	QE	
470-19	DAX System	QE	QE	
470-20	Dolby, DTS, SDDS License Fees	NQ	NQ	
470-21	Grievances, Unions	NQ	NQ	
470-22	Harassment Training	NQ	NQ	
470-23	Meal Penalty / MPV	QW	QW, ZW	Qualified Labor only.
471-24	Anti-Piracy Service	QE	QE	Must be CA vendor.
470-25	MPAA Rating Fee	QE	QE	

QW = Qualified Wages *QE = Qualified Expenditures* *NQ = Not-Qualified*
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MU = Music Uplift *VU = Visual Effects Uplift*

Acct #	Description	In Zone	Out of Zone	Comments
470-00	***MISCELLANEOUS CHARGES***			
470-30	Online Photo Approval Service	QE	QE	If based in CA.
470-32	Online Purchases	QE	QE	If used in CA, shipped from a CA vendor. (See Tracking Tips)
470-33	Online Shipping	QE	QE	If shipped within the state.
470-36	"P" Card Fees	QE	QE	If issued by CA-based company.
470-40	Paid Intern (Not Career Readiness)	QW	QW, ZW	
470-41	Post Production Accounting	QE	QE	Does not include Agreed Upon Procedures Report or CPA.
470-42	Postage	QE	QE	
470-44	Product Placement Credits	NQ	NQ	
470-45	Product Placement Staff	NQ	NQ	
470-50	Penalties & Union Grievances	NQ	NQ	
470-55	Production Company Formation Fees	QE	QE	Only if formed and filed in the state of CA during the qualified period.
470-70	Production Legal Expenses, including Labor Relations, Minor Confirmation & Music	QE	QE	Excludes financing, distribution, or marketing expenses.
470-71	Production Services Company Fees	NQ	NQ	
470-72	Property Taxes	NQ	NQ	
470-73	Record Retention (Scanning Documents)	QE	QE	
470-74	Reusable Water Bottles	QE	QE	
470-75	Safety Advisor, "Green" Advisor	QE	QE	QW if paid directly to individual or through payroll.
470-76	Sales Tax	QE	QE	
470-77	Use Tax	NQ	NQ	
470-78	City Taxes	NQ	NQ	
470-79	California State Taxes	NQ	NQ	
470-80	Scenechronize Subscription	QE	QE	
470-81	Software Purchases	NQ	NQ	
470-81	Aspera	NQ	NQ	
470-82	Solar Power Cells	QE	QE	
470-83	Miscellaneous Production Expenses	NQ	NQ	
470-84	Charitable Donations	NQ	NQ	QE with location agreement
470-85	Studio Charges for Specific Items	QE	QE	All related party transactions subject to review.
470-86	Studio Entertainment	NQ	NQ	
470-87	Studio Overhead Allocations	NQ	NQ	
470-88	Work Visa Fees	NQ	NQ	
471-00	***INSURANCE***			
471-01	Production Package	QE	QE	Must be purchased from a CA based broker. Only costs concerning work in CA qualify.
471-02	Errors & Omissions Insurance	NQ	NQ	
471-03	General Liability Insurance	QE	QE	
471-04	Umbrella Policy	QE	QE	

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Acct #	Description	In Zone	Out of Zone	Comments
471-00	***INSURANCE***			
471-05	Workers' Compensation Insurance	QE	QE	
471-06	Automobile Liability Insurance	QE	QE	
471-07	Guild Travel Insurance	QE	QE	
471-08	Essential Element	NQ	NQ	
471-09	Cast Terrorism Insurance	NQ	NQ	
471-10	Insurance Adjusters	QE	QE	
471-11	Insurance Auditors	QE	QE	
471-11	Cast Exams	QE	QE	QW if doctor is paid directly.
471-12	Essential Elements Exams	NQ	NQ	
471-13	Insurance Deductibles	NQ	NQ	
471-25	Recoverable Costs	QE	QE	Must be deducted from qualified expenditure total.
471-30	Non-Allowable Costs	NQ	NQ	
471-35	Miscellaneous Additional Premiums	QE	QE	
471-50	Covered California	QE	QE	
475-00	***PUBLICITY***			
475-05	Special Stills Photographer	NQ	NQ	See account #118-06 for Set Still Photographer.
475-11	Publicist	NQ	NQ	
475-30	Online Photo Approval Service	QE	QE	Must be based in CA.
475-40	Purchases	NQ	NQ	
475-41	Stills Supplies	NQ	NQ	
475-42	Stills Lab Expense	NQ	NQ	
475-43	Promotional Materials	NQ	NQ	
475-45	Box Rentals	NQ	NQ	
475-47	Car / Mileage Allowances	NQ	NQ	
475-50	Rentals	NQ	NQ	
475-80	Publicity Meals and Entertainment	NQ	NQ	
475-90	DVD Extras, Trailers, EPK	NQ	NQ	
475-99	Fringe Benefits	NQ	NQ	
480-00	***CONTRACTUAL CHARGES***			
	Contingency	Include as contractual charges, not within the budget detail. DO NOT INCLUDE IN JOBS RATIO CALCULATION.		Up to 10% only on estimated qualifying expenditures in CA;
	Completion Bond			Up to 2% on qualified spend only allowable as a contractual expense; Must be purchased from a CA-based Bond Company and included in Total Production Budget.

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FRINGE BENEFITS

*It is advisable to set up budgets with the following fringe breakdown as federal fringes and others must be excluded from California tax credit calculations. Non-Qualifying fringe must be separated or **zero' d** out when creating the Qualified Expenditure budget.*

***Note**: If fringes are combined, they must include itemized calculations showing how the combined total was achieved and must not exceed individual ranges.*

*The CFC will not accept budgets with ALL-INCLUSIVE fringe rates that include Non-Qualifying Fringe (e.g., FICA, MEDICARE, FUI, FUTA, PIT [personal income tax withholding]). **Combined Fringes MUST be itemized on the Fringe Matrix.***

Description	Type		Max Accepted %	Notes
Unemployment Insurance	Fed	FUI	0	Exclude from Incentive Budget
FICA – Social Security	Fed	FICA	0	Exclude from Incentive Budget
FICA – Medicare	Fed	MED	0	Exclude from Incentive Budget
CA Solvency	Fed	CAFUI	0	Exclude from Incentive Budget
CA State Taxes	CA	CAST	0	Exclude from Incentive Budget
Addt'l FUTA	CA	FUTA	0	Exclude from Incentive Budget
State Unemployment Insurance	CA	SUI	6.2	Include in Incentive Budget
California Care Medical Insurance	CA	NU %	4.5	May Include in fringes or as a line item in Incentive Budget
Workers Compensation – Crew / Background Talent	CA	WC	4.03	Include in Incentive Budget.
Workers Compensation – Clerical / Editorial	CA	WC	1.96	
Vacation Accrual	CA	VAC	4.0	Include in Incentive Budget. (if applicable)
Holiday Accrual	CA	HOL	3.719	Exclude from Incentive Budget if holiday pay is a line item.
Sick Pay Accrual	CA	SIC	0	Exclude from Incentive Budget
Crew/399 Pension, Health & Welfare	CA	IA %	23.50	May Include in Incentive Budget
Crew Combined	CA	IA/CAT	37.219	IA plus SUI/WC/Payroll Fee
Crew/399 IAP	CA	IA%	6.0	May include in Incentive Budget
DGA PH&W UPM/ ADs	CA	DGA	20.38	
SAG/AFTRA P/H/W Stunt Coordinator	CA	SAG	18.5	

Description	*Type*		*Max Accepted %*	*Notes*
SAG/AFTRA P/H/W Extras	*CA*	*SAGE*	*18*	
AFTRA (Network)	*CA*	*AFTRA*	*17.1*	
Non-Union Flat	*CA*	*NU*	*SUI 6.2* *WC 4.03* *Payroll fee 1.0-2* *CA Care 4.5*	*If combined,* ***include breakdown*** *of how total was achieved and not to exceed individual ranges*
Extras – SAG (All inclusive - exclude Casting Fee	*CA*	*SE*	*Max 32.0*	*Include in Incentive Budget. If combined, include breakdown of how total was achieved; not to exceed individual ranges*
Teamsters	*CA*	*T%*	*29.4255*	
Teamster Combined	*CA*	*T%*	*35.4255*	
ATL Payroll Handling Fee	*CA*	*ATL*	*Per check fee*	*Include in Incentive Budget (salary must qualify)*
BTL Payroll Handling Fee	*CA*	*BTL*	*Max 2*	