

NOTE: ZW, ZC and ZE apply to Non-Independents only.

VU and MW do not apply to Independents Under \$10M

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
2D to 3D conversion (Post)				QE, VU	Must be included in CFC budget; CA vendor.
3D Hardware				QE	Subject to digital asset reduction.
3D Projection				QE	
3D Related Costs (Production)				QE	QW if labor related and paid direct to labor through payroll.
3D Stereographer				QW	QE if paid direct through vendor.
3D Supervisor				QW	
3D Visual Effects Elements Vendor Costs				QE, VU	Must be included in CFC budget; CA vendor.
Accountant for Tax Credit – Due Diligence Prep / Report				NQ	
Accountant, Visual Effects				QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Accountants	QW	QW, LW	QW, ZW		
Acquisition Expenses				NQ	
Additional Editorial Staff				QW	
Additional Equipment	QE		QE, ZE		QE, ZC if rented OZ and used only OZ during the applicable period.
Additional Labor	QW	QW, LW	QW, ZW		
Additional Property Persons	QW	QW, LW	QW, ZW		
Additional Units – All Categories	Same as 1st Unit				Uplifts for PP Days wages and spend also apply to 2nd Unit. If not detailed, 80% labor, 20% Materials allowed for budgeting purposes. For the AUP, labor hired through a vendor is considered QE along with any nonlabor qualified spend
AFM Reuse Fees				NQ	
Agent Fees				NQ	

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Agreed Upon Procedures Auditing				NQ	
Air Conditioning & Heating Rentals	QE		QE, ZC		
Aircraft Rentals	QE		QE, ZE		QE, ZC if rented OZ and used only OZ during the applicable period.
Aircraft Supplies	QE		QE, ZE		QE, ZC if purchased OZ and used only OZ during the applicable period.
Airfares	QE		QE, ZC		Travel departing and arriving in CA 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.
Airfares - Studio Executives				NQ	
Album Mastering				NQ	
AMPTP Fees				NQ	
Ancillary Digital Data Archive (Elements not for initial distribution)				NQ	
Animal Purchases	QE		QE, ZE		QE, ZC if purchased OZ and used only OZ during the applicable period.
Animal Rentals	QE		QE		QE, ZC if rented OZ and used only OZ during the applicable period.
Animal Transportation, Feeding & Stabling	QE		QE, ZE		Transportation within CA. ZC if rented or purchased and used only OZ during the applicable period.
Animation Artists				QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Animation Editor				QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Animation Projection				QE	

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Answer Print, Select Print				QE	Limit one each.
Anti-Piracy Service				QE	
Apprentice Editors				QW	
Apprentice Sound Effects Editors				QW	If paid directly through payroll. If contracted to 3 rd party vendor, then QE.
Art Department Coordinator	QW	QW, LW	QW, ZW		
Art Directors	QW	QW, LW	QW, ZW		
Aspera				NQ	
Assistant Accountant, Visual Effects				QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Assistant Accountants	QW	QW, LW	QW, ZW		
Assistant Art Directors	QW	QW, LW	QW, ZW		
Assistant Camera Operators	QW	QW, LW	QW, ZW		
Assistant Costume Designer	QW	QW, LW	QW, ZW		
Assistant Directors	QW	QW, LW	QW, ZW		\$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
Assistant Editor, Visual Effects				QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Assistant Location Manager	QW	QW, LW	QW, ZW		
Assistant Music Editors				QW	
Assistant Picture Editors				QW	
Assistant Picture Vehicle Coordinator	QW	QW, LW	QW, ZW		
Assistant Production Coordinator	QW	QW, LW	QW, ZW		
Assistant Propmasters	QW	QW, LW	QW, ZW		
Associate / Technical Director (Multi-Cam Shows)	QW	QW	QW		
Associate Producers				NQ	
Atmosphere Cars	QW	QW, LW	QW, ZW		If paid to qualified labor through payroll company as car allowance.
Audience Recruitment				NQ	
Audio Playback Assistant	QW	QW, LW	QW, ZW		

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Audio Playback Operator	QW	QW, LW	QW, ZW		
Automobile Liability Insurance				QE	
Automobile Rentals	QE		QE, ZE		QE, ZC if rented OZ and used only OZ during the applicable period.
Automobile Supplies	QE		QE, ZE		QE, ZC if rented OZ and used only OZ during the applicable period.
Background Actors	QW	QW, LW	QW, ZW		
Backings Rentals/Purchase	QE		QE, ZE		QE, ZC if rented OZ and used only OZ during the applicable period.
Bank Fees (Account, Wire Transfers, Currency Exchange)				NQ	
Best Boy Electrician	QW	QW, LW	QW, ZW		
Best Boy Grip	QW	QW, LW	QW, ZW		
Black Track Print				QE	
Blue Printing	QE		QE, ZE		QE, ZC if rented OZ and used only OZ during the applicable period.
Blue/Green Screen Shooting and/or Rentals				QE	
Boat / Watercraft Supplies	QE		QE, ZE		QE, ZC if purchased OZ and used only OZ during the applicable period.
Boat / Watercraft Rentals	QE		QE, ZE		QE, ZC if rented OZ and used only OZ during the applicable period.
Boom Operators	QW	QW, LW	QW, ZW		

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Box Rentals	QW	QW, LW	QW, ZW		Fringe with Payroll and Workman's Comp only – Do NOT fringe with PH&W, Vacation or Holiday. Box Rental rates (up to \$400/day) are for Box Rental ONLY. Camera Rental, Steadicam Rental, Sound Equipment Rental, Construction Coordinator Shop Rental, SFX Shop Rental should not be amalgamated with Box Rental. They should be separate rentals tagged QE. Box Rental over \$400/day should be split into equipment rental and tagged QE. Box Rentals for out-of-state individuals do not qualify and should be tagged XX.
Box Rentals/Cell Phones, VFX					Production company in house staff only. VU only for individuals that qualify for uplift.
Bumper Producers				NQ	
Buyers	QW	QW, LW	QW, ZW		
C/M Effects Assistants	QW	QW, LW	QW, ZW		
C/M Effects Coordinator	QW	QW, LW	QW, ZW		
C/M Effects Foreman	QW	QW, LW	QW, ZW		
C/M Effects Labor	QW	QW, LW	QW, ZW		
C/M Effects Manufacturing – Labor	QW	QW, LW	QW, ZW		
C/M Effects Manufacturing – Materials	QE		QE, ZE		
C/M Rigging and Striking	QW	QW, LW	QW, ZW		
Cablepersons / Utility	QW	QW, LW	QW, ZW		
Camera Operators	QW	QW, LW	QW, ZW		

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Camera Package	QE		QE, ZE		ZC if rented and used only OZ during the applicable period.
Car / Mileage Allowances	QW	QW, LW	QW, ZW		For qualified labor only. Fringe with Payroll and Workman's Comp only – Do NOT fringe with PH&W, Vacation or Holiday. Car Allowance for out-of-state individuals does not qualify and should be tagged XX.
Carbon Offset Cert / Tree Planting				QE	
Cartage				QE	Within CA.
Cast Exams				QE	
Cast Guardian (for Minors)	QW	QW, LW	QW, ZW		QE if paid through an agency.
Cast Terrorism Insurance				NQ	
Casting Assistants	QW	QW, LW	QW		
Casting Director	QW	QW, LW	QW		For work performed in CA.
Casting Director Bonus	QW	QW	QW		
Catered Food	QE		QE, ZC		
Catering Labor	QW	QW, LW	QW, ZW		
Cell Phones – Cast				NQ	QE if paid directly to CA cell provider.
Cell Phones Reimbursement / Allowance	QW	QW, LW	QW, ZW		On qualified labor only. If rented through a vendor, then QE.
CGI Artists				QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Charitable Donations				NQ	
Choral Contractors (Recoding)				QW, MW	
Choreographer	QW	QW, LW	QW, ZW		Off camera work only.
Cinesync				QE, VU	Subscription must be prorated for coverage during the qualified period.
City Business License				QE	
Clearance Coordinator				QW	

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Clearance Fees	QE		QE		If paid to a CA company.
Clearance License Fees				NQ	
Closed Captioning				QE	TV Projects only. NQ for features.
Coding				QE	
Color Correcting				QE	NQ if for preview screenings
Community Relations & Film Promotion				NQ	
Compassion Pay				QW	
Completion Bond	NO TAG				Capped at 2% of Qualified Costs
Composers				NQ	
Composite Check Print				QE	
Composer				QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor. On set work does not qualify for uplift.
Computer rentals – VFX Staff				QE, VU	On qualified labor only.
Computer/Digital Equipment				QE	
Conductor				QW, MW	If not also score composer.
Consolidated Record Audio Masters				NQ	
Construction Coordinator	QW	QW, LW	QW, ZW		
Construction Covid PAs				QW	
Construction First Aid	QW	QW, LW	QW, ZW		
Construction Forepersons	QW	QW, LW	QW, ZW		
Construction Labor	QW	QW, LW	QW, ZW		If not detailed, maximum Set Construction cost split is 70% labor / 30% materials. For the AUP, labor hired through a vendor is considered QE, along with any nonlabor qualified spend. Must be detailed to qualify as LW.
Contingency	NO TAG				Capped at 10% of Qualified Costs
Continuity/Spotting List				NQ	

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Coordinator, Visual Effects				QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Copyists				QW, MW	
Copyright Fee / Copyright Report / Form PA				NQ	
Corporate Tax Return				NQ	
Costume Designers	QW	QW, LW	QW, ZW		
Costume Sketch Artist	QW	QW, LW	QW, ZW		
Costume Supervisors	QW	QW, LW	QW, ZW		
Costumers	QW	QW, LW	QW, ZW		
Courier Charges				QE	Within CA.
Covered California (CA Cares)				QE	Must be line item and not a fringe.
Covid-19 Health & Safety Expenses					If not itemized in the application budget, 40% QW / 60% QE. For the AUP, labor hired through a vendor is considered QE, along with any nonlabor qualified spend.
Covid Asst Production Coordinator				QW	
Covid Cleaning Crew				QW	QE if contracted to a 3rd party vendor
Covid Compliance Testing Scheduler				QW	
Covid-19 Labor				QW	If paid directly through payroll. QE if contracted to a 3rd party vendor/agency.
Covid Labor Box Rental				QW	
Covid Labor Car Allowance				QW	
Covid Location PAs				QW	
Covid Manager				QW	
Covid Medic				QW	
Covid Medical Advisor				QW	
Covid PA				QW	
Covid Passcards				QE	

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Covid PPEs				QE	
Covid Production Coordinator				QW	
Covid Safety Equipment and Consumables				QE	
Covid Set Monitor				QW	
Covid Supervisor				QW	
Covid Technician				QW	
Covid Testing Secretary				QW	
Covid Testing Stations				QE	
Covid Truck Rentals				QE	
CPA Expense for AUP Report				NQ	
Craft Service / Meals				QE	Excludes Alcohol
Craft Service Food	QE		QE, ZC		ZC if purchased and consumed only OZ during the applicable period. Excludes Alcohol.
Craft Service Labor	QW	QW, LW	QW, ZW		
Craft Service Truck Allowance	QE		QE, ZC		
Crew Holding Areas				QE	
Crew Work Space Rentals	QE		QE, ZE		Permits must be purchased from OZ location for OZ location.
Crew Working Space Rentals	QE		QE		
Current	QE		QE, ZC		
Custom Signage	QE		QE		If not detailed, maximum cost split is 70% labor / 30% materials. For the AUP, labor hired through a vendor is considered QE, along with any nonlabor qualified spend.
Cyberscanning				QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
D.I.T.	QW	QW, LW	QW, ZW		
D.O.T. Filings	QE		QE		
Dailies Projection				QE	
Daily Film to Media Transfers / Conversions	QE		QE, ZE		

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Daily Testing (Covid)				QE	
Dancers	QW	QW, LW	QW, ZW		Must be paid through extras voucher.
Dancers if not Background				NQ	
Data I/O and Archiving				QE	
Data IO/O				QE	
Data Sharing Fees				QE	
Data Wrangler				QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
DAX System				QE	
Develop Mattes				QE	
Develop Wedges				QE	
Dialogue Coach, Acting Coach	QW	QW, LW	QW, ZW		
Dialogue Transfers				QE	
Digital Asset Manager				QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Digital Cinema Package (DCP) DCDM				QE	Domestic Only. Limit one per format (2D, 3D, Imax, Cinemark, Dolby Vision, Atmos, 5.1, 7.1).
Digital Data Archive (Domestic Elements)				QE	Only elements used for initial theatrical run.
Digital Delivery				QW/QE, VU	70% QW / 30% QE if a VFX vendor cost for delivery of shots in format required by editor.
Digital Intermediate				QE	
Digital Transfer				QE	
Director				NQ	
Director, Animation				NQ	
Director's Assistant	QW	QW, LW	QW, ZW		
Directors of Photography	QW	QW, LW	QW, ZW		
Director's Secretary	QW	QW, LW	QW, ZW		
Disgrace Insurance				QE	
Disinfection Equipment				QE	
Dispatchers	QW	QW, LW	QW, ZW		

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Dolby, DTS, SDDS License Fees				NQ	
Donated Items				NQ	
Donations for Use of Location	QE		QE, ZC		Executed location agreement required.
Drapery/Carpet	QE		QE, ZE		
Drivers	QW	QW, LW	QW, ZW		
Drive-to Mileage	QW	QW, LW	QW, ZW		For qualified labor only. Fringe with Payroll and Workman's Comp only – Do NOT fringe with PH&W, Vacation or Holiday.
Drop Loads – Equipment rentals	QE		QE, ZC		Intrastate. QE, ZC if rented OZ and fully utilized OZ during the applicable period
Drop-ins, Pulls				QE	Does not qualify for uplift.
DVD Extras, Trailers, EPK				NQ	
Editing Equipment Repairs				QE	
Editing Room Rentals				QE	
Editor, Visual Effects				QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Editorial Conforming				QE	
Editorial Meals & Craft Services				QE	Excludes Alcohol
Editorial Reprints				QE	
Electric Current Tie-Ins	QE		QE, ZC		
Electric Packages	QE		QE, ZE		QE, ZC if rented OZ and used only OZ during the applicable period.
Electrical Fixture Manufacturing/Labor	QW	QW, LW	QW, ZW		
Electricians / Lamp Operators	QW	QW, LW	QW, ZW		
Electronic Music Package				QE	If not part of composer package fee.
Entertainment & Meals	QE		QE, ZC		Excludes alcohol.
Equipment Rentals				QE	
Equipment Shipping				QE	Within CA only.
Errors & Omissions Insurance				NQ	

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Essential Element				NQ	
Essential Elements Exams				NQ	
Executive Producer				NQ	
Extras Casting Assistant	QW	QW, LW	QW, ZW		For CA casting duties only.
Extras Casting Commission (Handling Fee & Training)	QE		QE		Do not include in Fringe table. Line item only.
Extras Casting Director	QW	QW, LW	QW, ZW		For CA casting duties only.
Extras Digital Voucher Fee				QE	Do not include in Fringe table. Line item only.
Facility Modifications				QE	
Fades & Dissolves				QE	
Features: Airline, PAL or TV Versions				NQ	
Field Recordist				QE	QW if paid directly to the individual.
Film Archival: Negative or Internegative				QE	Limit one each.
Film Archival: YCM Color Separations, Digital Separations				NQ	
Film Leader				QE	
Film Transfers				QE	
Fire Safety Officers	QW	QW, LW	QW, ZW		QE if paid through third party. Must be OZ vendor to qualify as ZC.
Focus Group				NQ	
Fogging and Filtration				QE	
Fold and Hold Sets	QE		QE, ZE		
Foley Stages				QE	Stages must be in CA.
Foley Walkers				QE	
Food Stylists	QW	QW, LW	QW, ZW		
Foreign Localization Versions				NQ	
Fringe Benefits including Pension Health & Welfare, Vacation and Holiday	QW	QW, LW	QW, ZW		On qualified labor only; See Fringe Chart at the end of the Category QEC.
Furniture Rentals				QE	
Gaffer/Chief Lighting Technician	QW	QW, LW	QW, ZW		

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Gasoline & Oil	QE		QE, ZC		ZC if purchased OZ and used only OZ during the applicable period.
General Liability Insurance				QE	
General Start-Up Expenses	QE		QE, ZE		After CAL date only. ZC if purchased OZ and used only OZ during the applicable period.
Generator Operator and Assistants	QW	QW, LW	QW, ZW		
Generator Rentals	QE		QE, ZE		QE, ZC if rented OZ and used only OZ during the applicable period.
Geographical Separations				NQ	
GLOBAL NON-ITEMIZED COVID BUDGET					40% QW / 60% QE For the AUP, labor hired through a vendor is considered QE, along with any nonlabor qualified spend.
Globes, Gels and Carbons	QE		QE, ZE		
Greens	QE		QE, ZE		
Greensperson	QW	QW, LW	QW, ZW		
Grievances, Unions				NQ	
Grip / Rigging Packages	QE		QE, ZE		ZE if rented or purchased OZ and used both in zone and outside zone. ZC if rented outside zone and used only outside zone.
Grips	QW	QW, LW	QW, ZW		
Ground Transportation	QE		QE, ZC		
Guild Travel Insurance				QE	
Hairstylists	QW	QW, LW	QW, ZW		
Hand Sanitation Stations				QE	
Harassment Training				QE	
HD-Cam	QE		QE, ZE		
Head Wrangler/Gang Boss	QW	QW, LW	QW, ZW		If paid directly through payroll.
Health & Safety Purchases				QE	
Health & Safety Rentals				QE	
Health & Safety Supervisor				QW	

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Health & Safety Trailers				QE	
Helmet Camera Purchase	QE		QE, ZE		Subject to digital asset reduction.
Holiday Pay				QW	Limited to 8-hour day unless contractual.
Housing - Hotels, Corporate Housing, Short-Term Rental Agencies	QE		QE, ZC		
Housing - AirBnB	QE		QE, ZC		
Housing - Private Residence or VRBO				NQ	
Housing Allowance	QE		QE		On qualified labor only.
Instrument Rentals				QE	
Insurance Adjusters				QE	
Insurance Auditors				QE	
Insurance Deductibles				NQ	
Internegative				QE	
Interpositive				QE	
Interviews and Fittings	QW	QW, LW	QW, ZW		
Intimacy Consultant / Advisor	QW	QW, LW	QW, ZW		
iPad Viewing Stations				QE	
Key Grip	QW	QW, LW	QW, ZW		
Key Hairstylists	QW	QW, LW	QW, ZW		
Key Makeup Artists	QW	QW, LW	QW, ZW		
Lab Processing				QE	
Lab Processing				QE	
Layback				QE	
Leadpersons	QW	QW, LW	QW, ZW		
LED Walls for Virtual Production				QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Librarian				QW	QE if paid through 3 rd party vendor.
Library/Archive Fees				QE	
Lidar				QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Lighting Platforms	QE		QE, ZE		

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Limousines & Taxis	QE		QE, ZC		QE, ZC if rented OZ and fully utilized OZ during the applicable period; otherwise QE, ZE.
Line Producer				NQ	
Living Expenses/Allowance	QE		QE, ZC		On qualified labor only. Per Diem portion up to Union Daily Rate may be tagged QW.
Loaders	QW	QW, LW	QW, ZW		
Location Gratuities	QE		QE, ZC		
Location Manager	QW	QW, LW	QW, ZW		
Location Office Furniture & Equip. Rentals	QE		QE, ZE		QE, ZC if rented OZ and used only OZ during the applicable period
Location Permits	QE		QE, ZC		
Location Scouts	QW	QW, LW	QW, ZW		
Location Site Rentals	QE		QE, ZC		Federal Properties and Indian Reservation Properties are NQ.
Location Site Restoration	QE		QE, ZC		Must be OZ vendor.
Loop Group	NQ	NQ	NQ		
Looping & ADR Facility				QE	Facility charges only; no performers.
Loss and Damages	QE		QE, ZE		
M & E Editing				QW	If paid directly through payroll. If contracted to 3 rd party vendor, then QE.
Mag Transfers				QE	
Main & End Title Sequences				QE	Work must be performed in CA.
Makeup Artists	QW	QW, LW	QW, ZW		
Makeup Purchases	QE		QE, ZE		
Manufacturing Labor	QW	QW, LW	QW, ZW		
Materials & Supplies				QE	
Matte Shots				QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Meal Allowance	QW	QW, LW	QW, ZW		For qualified labor only. Fringe with Payroll and Workman’s Comp only – Do NOT fringe with PH&W, Vacation or Holiday.
Meal Penalty Violations (MPV)	QW	QW, LW	QW, ZW		For qualified labor only. Fringe with Payroll and Workman’s Comp only – Do NOT fringe with PH&W, Vacation or Holiday.
Meals and Entertainment				NQ	
Mechanic/Automobile Service Person	QW	QW, LW	QW, ZW		
Media & Negative Raw Stock				QE	
Media and Hard Drives				QE	Subject to digital asset reduction.
Media Conform/Download				QE	
Messengers / Couriers	QE		QE, ZE		In CA only. QE, ZC if trip begins and ends Out of Zone during the applicable period.
MIDI Transcribers				QW, MW	
Mileage Reimbursement	QE		QE, ZC		For qualified labor only. Fringe with Payroll and Workman’s Comp only – Do NOT fringe with PH&W, Vacation or Holiday.
Mill Rental Costs	QE		QE, ZE		QE, ZC if rented OZ and used only OZ during the applicable period
Miniature Model Shop				QE	
Miniature Supervising Crew				QE	QW if paid direct through payroll.
Misc. Preview Expenses				NQ	
Miscellaneous Additional Premiums				QE	
Miscellaneous Prep/Board/Budget	QW	QW, LW	QW, ZW		If Labor paid directly after issuance of Credit Allocation Letter. NQ if before CAL date.
Miscellaneous Production Expenses				NQ	

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Miscellaneous Video Labor	QW	QW, LW	QW, ZW		If paid directly through payroll; otherwise QE or (QE, ZC).
Motion Capture				QE	
Motion Control				QE	
MPAA Rating Fee				QE	
Music Arrangers				QW, MW	
Music Consultants				QW	Subject to review of duties.
Music Editing Package, Contracted				QE	
Music Editorial				QW	QW if paid directly to the individuals, otherwise QE.
Music Editors				QW	QE if paid through 3 rd party vendor.
Music Librarians				QW, MW	
Music Producers				NQ	
Music Recording Contractor				QW, MW	For scoring/track recording only.
Music Supervisors				NQ	
Music Tracking Transfer				QE	
Negative Cutting				QE	
Negative Developing	QE		QE, ZE		
Negative Pulling				QE	
Negative Splicing				QE	
Non-Allowable Costs				NQ	
Non-Cast Readers	QW	QW, LW	QW, ZW		
Off Line Edit				QE	
Office Communication Equipment Rentals	QE		QE, ZE		
Office Rentals				QE	Production company in house staff.
On Set Dressers	QW	QW, LW	QW, ZW		
Online Edit				QE	
Online Purchases				NQ	QE if from CA vendor shipped from and to CA location.
Online Shipping				QE	

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
On-Set Supervision, VFX Vendor				QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor. QW and VU (QW/ ZW/ VU if OZ) if paid directly by production company or payroll. Excludes Motion or Character capture.
On-Set Synchronize Subscription	QE		QE		
Optical Sound Tracks & Stock				QE	Limit one.
Orchestrators				QW, MW	
Other Art Department Labor	QW	QW, LW	QW, ZW		
Other DGA Staff	QW	QW, LW	QW, ZW		
Other Location Expenses	QE		QE, ZE		QE, ZC if rented or purchased OZ and used only OZ during the applicable period.
Outside Alterations	QE		QE, ZE		QE, ZC if rented or purchased OZ and used only OZ during the applicable period.
Outside Contract Bids / VFX Vendors				QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Outside Contractor Sound Package				QE	
Overtime	QW	QW, LW	QW, ZW		Off-camera workdays only.
P Card				QE	
PA (Office), Visual Effects				QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
PA (On Set), Visual Effects				QW	
PA (Post), Visual Effects				QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Paid Interns				QW	Includes Career Readiness.
Pan & Scan – Domestic				QE	
Pan & Scan – Foreign				NQ	
Parking	QE		QE, ZC		

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Payroll Fees	QW	QW, LW	QW, ZW		For qualified labor only. Fringe with Payroll and Workman’s Comp only – Do NOT fringe with PH&W, Vacation or Holiday.
Penalties & Union Grievances				NQ	
Per Diem – Below the Line	QW	QW, LW	QW, ZW		For qualified labor only. Per Diem up to Union Daily Rate is QW – above that rate is QE.
Permits/Tolls/Parking/Etc.	QE		QE, ZC		
Photo Approval Service				QE	Must be California Vendor.
Photo doubles	QW	QW, LW	QW, ZW		
Picture Editors				QW	QW, ZW or QW, LW for Principal Photography only if editorial staff is working out of zone during applicable period (Prep, Shoot, and/or Wrap OZ).
Picture Vehicle Coordinator	QW	QW, LW	QW, ZW		
Pilot Skills Training Program Contribution				NQ	
Piracy Protection				QE	Must be California vendor.
Playback				QE	
Playback Assistant	QW	QW, LW	QW, ZW		
Playback Operator	QW	QW, LW	QW, ZW		
Polaroid Film	QE		QE, ZE		QE, ZC if rented OZ and used only OZ during the applicable period
Police	QW	QW, LW	QW, ZW		QE if paid through third party. Must be OZ vendor to qualify as ZC.
Police Motorcycles	QW	QW, LW	QW, ZW		
Portable Restroom Facilities	QE			QE, ZC	
Post Supervisor				QW	Subject to Salary cap (plus fringe and box rentals), if also receiving a producer credit.
Postage				NQ	
Postproduction Accounting				QE	

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Precision Drivers	QW	QW, LW	QW, ZW		
Pre-Score: Musicians				QW, MW	
Prescription Medications				NQ	
Pre-visualization / Post-Visualization				QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
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.
Principal Cast Meals	QE		QE, ZC		ZC if purchased and consumed OZ during the applicable period.
Principal Cast/Voices/Singers				NQ	
Printing	QE		QE, ZE		
Process/Rear Projection (Hansard)				QE	
Processing	QE		QE, ZE		
Producer	NQ	NQ	NQ		
Producer Assistants	QW	QW, LW	QW, ZW		
Producer Overhead Charge	NQ		NQ		
Producer Secretaries	QW	QW, LW	QW, ZW		
Producer, Visual Effects				NQ	
Product Placement Credits				NQ	
Product Placement Staff				NQ	
Production Assistants	QW	QW, LW	QW, ZW		
Production Company Formation Fees				QE	NQ if prior to CAL date
Production Coordinator	QW	QW, LW	QW, ZW		
Production Designers	QW	QW, LW	QW, ZW		
Production Legal Expenses, including Labor Relations, Minor Confirmation & Music				QE	

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Production Manager	QW	QW, LW	QW, ZW		\$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
Production Mixer	QW	QW, LW	QW, ZW		
Production Office Rent	QE		QE, ZC		
Production Office Supplies	QE		QE, ZE		QE, ZC if purchased OZ and used only OZ during the applicable period
Production Package				QE	
Production Secretaries	QW	QW, LW	QW, ZW		
Production Services Company Fees				NQ	
Production Supervisor	QW	QW, LW	QW, ZW		\$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
Projectionists				QE	NQ if for previews.
Promo Dubs				NQ	Publicity related costs do not qualify.
Promotional Materials				NQ	
Prop Manufacturing – Labor	QW	QW, LW	QW, ZW		Labor must be in CA; QE or (QE, ZE) if not paid directly.
Prop Manufacturing – Materials	QE		QE, ZE		QE, ZC if purchased OZ and used only OZ during the applicable period
Propmaster	QW	QW, LW	QW, ZW		
Props – Electronic	QE		QE, ZE		Subject to digital asset reduction
Prosthetic Makeup Artists	QW	QW, LW	QW, ZW		If paid directly through payroll; otherwise QE or QE, ZC if purchased and used only OZ.
Publicist				NQ	
Puppet Captain	QW	QW, LW	QW, ZW		Off-camera work only.
Puppeteers				NQ	
Purchases – Media / Magnetic Film				QE	

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Purchases – Raid Drive				QE	Not subject to digital asset reduction.
Purchases and Supplies	QE		QE, ZE		QE, ZC if purchased and fully consumed Outside the Zone.
Quality Control Checks and Fixes				QE	
Quicktimes				QE	
Raid Drives	QE		QE, ZE		Not subject to asset reduction.
Ramrods	QW	QW, LW	QW, ZW		
Raw Stock	QE		QE, ZE		Deduct rebates, including studio usage rebates.
Record Retention (Scanning Documents)				QE	
Recording				QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Records and Supplies				QE	
Recoverable Costs				QE	
Rehearsal Rentals	QE		QE, ZC		
Rehearsal Stand-Ins	QW	QW, LW	QW, ZW		
Rehearsals Equipment				QE	
Relocation Fees for Site Usage	QE		QE, ZC		
Rentals	QE		QE, ZE		QE, ZC if rented and fully consumed Outside the Zone.
Rentals, Music				QE	For scoring/track recording only.
Rentals, Post				QE	If editorial crew is out of zone and rentals are from an OZ vendor, then QE, ZC or QE ZE for applicable OZ period.
Repairs & Restoration	QE		QE		
Re-recording/Dubbing				QE	
Research	QE		QE		
Research Materials	QE		QE, ZE		
Researcher				QW	
Restocking Fee	QE		QE, ZE		
Reusable Water Bottles				QE	

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Rigging Covid PAs				QW	
Rights & Clearances				NQ	
Safety Advisor, "Green" Advisor				QE	
Safety Advisors	QW	QW, LW	QW, ZW		Labor must be paid directly through payroll, otherwise QE, or QE ZC.
SAG Adjustments	QW	QW, LW	QW, ZW		Background performance bumps only. Does not include upgrades to cast.
Scaffolding Rentals	QE		QE, ZE		QE, ZC if rented OZ and used only OZ during the applicable period
Scenechronize Subscription				QE	
Score Album Costs (Except Mastering)				QE	
Scoring Costs (Not Itemized in Budget)				70% QW, MW 30% QE	Must exclude Composer. Not applicable for Independent Films \$10M and under. For the AUP, labor hired through a vendor is considered QE, along with any nonlabor qualified spend.
Scoring Stage				QE	
Scoring: Musicians				QW, MW	
Screening Room				QE, VU	NQ if for audience preview.
Screening Room Rentals				QE	Rooms must be in CA; Excludes previews and Friends & Family screenings.
Screenwriting Software				NQ	
Script Clearance Research	QE		QE		
Script Coordinator	QW		QW		
Script Duplication	QE		QE		
Script Publication Fee (Features)				NQ	Paid to writer.
Script Supervisor	QW	QW, LW	QW, ZW		
Script Timing	QE		QE		

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
SDR Color Correction (Primary Grade: P3 for D-Cinema)				QE	
SDR/HDR Archive w/ no viewing luts (or non-color corrected)				NQ	
Seamstress/Tailor	QW	QW, LW	QW, ZW		QE or (QE ZE) if paid to outside vendor.
Second Unit Director				NQ	
Secretaries	QW	QW, LW	QW, ZW		
Security	QE		QE, ZC		QW or (QW, ZW, LW) if paid directly to the individual through payroll. Third party must be OZ to qualify as ZC or LW.
Security	QW		QW		If paid directly through payroll; otherwise QE.
Segment Producers				NQ	
Self-Drive Vehicle Rentals	QE		QE, ZE		QE, ZC if rented OZ and fully utilized OZ during the applicable period.
Set Construction Materials Purchase	QE		QE, ZE		QE, ZC if purchased OZ and used only OZ during the applicable period.
Set Decorators	QW	QW, LW	QW, ZW		
Set Designers	QW	QW, LW	QW, ZW		
Set Dressing	QE		QE, ZE		Electronic Purchases are subject to digital asset reduction.
Set Dressing Manufacturing/Labor	QW	QW, LW	QW, ZW		
Set First Aid	QW	QW, LW	QW, ZW		
Set Model Builders	QW	QW, LW	QW, ZW		
Set Striking – Labor	QW	QW, LW	QW, ZW		If not detailed, Labor/Materials can be split 80/20%. Must be detailed to qualify as LW. For the AUP, labor hired through a vendor is considered QE, along with any nonlabor qualified spend.

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Set Striking – Non Labor	QE		QE, ZE		QE, ZC if purchased or rented OZ and used only OZ during the applicable period.
Set Survey Technician / Matchmover				QW	
Set Ventilation				QE	
Set Watchperson / Security	QE		QE, ZC		QW, QW ZW or QW LW if paid directly to labor through payroll.
Shipping				QE	Within CA only.
Shipping and Postage	QE		QE, ZE		Shipping within CA only. May be QE, ZC if shipped within CA to and from Out of Zone location. Bifurcating recommended – postage is always NQ.
Shop Rentals	QE		QE, ZC		
Showprints, Release Prints				NQ	
Sick Pay				QW	
Sideline Musicians	QW	QW, LW	QW, ZW		Must be paid through extras voucher.
Simulcam				QE	
Singers				QW	Excludes star vocalists.
Sketch/Storyboard Artists	QW	QW, LW	QW, ZW		
Sobriety Coach				NQ	
Software Purchases				NQ	
Solar Power Cells				QE	
Song Purchases				NQ	
Songwriters				NQ	
Sound Deliverables – Domestic M & E Masters, Near Field Masters and Protection Copies				QE	
Sound Deliverables – International				NQ	

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Sound Deliverables – Promotion and Publicity				NQ	
Sound Designer				QW	If paid directly through payroll. If contracted to 3 rd party vendor, then QE.
Sound Editorial				QW	
Sound Editors & Assistant Editors				QW	If paid directly through payroll. If contracted to 3 rd party vendor, then QE.
Sound Package	QE		QE, ZE		QE, ZC if rented OZ and fully utilized OZ during the applicable period.
Sound Reprints				QE	
Sound Transfers	QE		QE, ZE		
Soundtrack Album Track Costs				NQ	
Special Ability Background Performers	QW	QW, LW	QW, ZW		Includes singers & choir, sideline musicians, dancers. Must be paid on an extras voucher.
Special Equipment Operator	QW	QW, LW	QW, ZW		
Special Stills Photographer				NQ	
Specialty Lighting	QE		QE, ZE		QE, ZC if rented OZ and fully utilized OZ during the applicable period.
SPFX Assistants	QW	QW, LW	QW, ZW		
SPFX Coordinator	QW	QW, LW	QW, ZW		
SPFX Foreman	QW	QW, LW	QW, ZW		
SPFX Manufacturing	QE	QW, LW	QE, ZE		QE, ZC if rented OZ and fully utilized OZ during the applicable period.
SPFX Rigging and Striking	QW	QW, LW	QW, ZW		
Staff Overtime, Visual Effects				QW, VU	On qualified labor only.
Stage Coach / Wagon Purchases & Supplies	QE		QE, ZE		QE, ZC if rented OZ and fully utilized OZ during the applicable period.
Stage Manager (Multi-Cam Shows)	QW	QW	QW		
Stage/Backlot Rentals	QE		QE		
Stand-By Carpenters	QW	QW, LW	QW, ZW		

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Stand-By Painters	QW	QW, LW	QW, ZW		
Stand-Ins	QW	QW, LW	QW, ZW		
Starwagons	QE		QE, ZE		ZE if rented from OZ Vendor & used inside and outside the zone.
Steadicam Assistants	QW	QW, LW	QW, ZW		
Steadicam Operators	QW	QW, LW	QW, ZW		
Still Film/HD Stills Expense	QE		QE, ZE		QE, ZC if rented OZ and fully utilized OZ during the applicable period.
Still Photographers	QW	QW, LW	QW, ZW		
Stills Lab Expense				NQ	
Stills Purchases	QE		QE, ZE		QE, ZC if rented OZ and fully utilized OZ during the applicable period.
Stills Supplies				NQ	
Stipend Compensation				QE	ALL STIPENDS ARE QE, EVEN IF FRINGED OR PAID THROUGH PAYROLL. Includes Hold Fees, Quarantine and Test Days, Work-from-Home supplements.
Stock Footage License/Reuse Fees				NQ	
Stock Picture Footage Processing				QE	If within CA.
Stock Soundtracks				NQ	
Stock Units/Backings	QE		QE, ZE		QE, ZC if purchased OZ and used only OZ during the applicable period.
Stop Motion Photography				QE	QW if paid direct through payroll.
Storage Space Rentals	QE		QE, ZE		QE, ZC if rented OZ and fully utilized OZ during the applicable period.
Story Rights – Purchase				NQ	
Storyboard Artist, Visual Effects				QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Studio Charges for Specific Qualified Items				QE	
Studio Engineers and Supplies				QE	For scoring/track recording only.
Studio Entertainment				NQ	
Studio Overhead Allocations				NQ	
Studio Rentals				QE	Studio must be in CA.
Stunt Adjustments				NQ	QW for off-camera safety personnel
Stunt Coordinator	QW	QW, LW	QW, ZW		Off-camera work days only.
Stunt Equipment/Rigging Rentals	QE		QE, ZE		
Stunt Performers/Doubles				NQ	Includes rehearsals.
Stunt Riggers/Safeties	QW	QW, LW	QW, ZW		Off-camera work days only.
Stunt Rigging Supplies	QE		QE, ZE		ZC if purchased or rented OZ and only used OZ during the applicable period.
Subtitling, Foreign Language Versions				NQ	
Supervising Physician				QW	
Supervisor, Visual Effects				QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor. \$100,000 cap if also receiving a producer credit.
Supporting Cast/Day Players				NQ	
Survey Costs – Air Fares, Housing, Per Diem	QE		QE, ZE		See Travel Category.
Swing Gang	QW	QW, LW	QW, ZW		
Synch Print				QE	
Taxes, California Sales				QE	
Taxes, California State Income				NQ	
Taxes, City				NQ	
Taxes, Property				NQ	
Taxes, Use				NQ	
Teacher/Welfare Worker	QW	QW, LW	QW, ZW		
Technical Advisor	QW	QW, LW	QW, ZW		

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Temp Color Correction				QE	NQ if for previews.
Temp Digital Cinema Package (DCP)				QE	NQ for previews
Temp Dub				QE	
Temp Dub: Labor				QE	QW if paid directly to the individual.
Temp Transfers				QE	
Temp Visual Effects				QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor. NQ if for audience preview
Testing (Covid)				QE	
Testing Kits				QE	
Testing upon Hire				QE	
Textless Elements				QE	NQ for foreign distribution.
Theater Rentals				NQ	
Tie Lines				QE	CA costs only.
Title Report	QE		QE		If work performed in CA.
Titles Designer				QE	Work must be performed in CA. QW if paid directly to individual or loan out.
Traffic and Parking Fines				NQ	
Train / Railroad Rentals	QE		QE, ZE		
Train/Railroad Purchases and Supplies	QE		QE, ZE		
Transcoding / Scanning				QW/QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Transportation Captains	QW	QW, LW	QW, ZW		
Transportation Co-Captains	QW	QW, LW	QW, ZW		
Transportation Coordinators	QW	QW, LW	QW, ZW		
Trash Bins & Trash Removal	QE		QE, ZC		
Trash Disposal	QE		QE, ZC		
Travel – Luggage Fees	QE		QE, ZC		

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Travel Agent 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 to qualify as ZC.
Travel Day Salaries – into and out of CA				NQ	
Travel Day Salaries – within CA only	QW	QW, LW	QW, ZW		On qualified labor only.
Travel Expenses				NQ	
Trim Pass				QE	
TV: Airline or PAL Versions				NQ	
Umbrella Policy				QE	
Utilities	QE		QE		
Vehicle Prop Manufacture	QW	QW, LW	QW, ZW		QE or QE, ZC if paid to an out of zone vendor.
Vehicle Repair / Restoration / Maintenance	QE		QE, ZE		QE, ZC if purchased OZ and used only OZ during the applicable period.
Vehicles, Equipment	QE		QE, ZE		Includes Honey wagons, Dressing Rooms, Star wagons, etc. ZC if rented and/or purchased OZ and fully utilized OZ.
Veterinarians	QW	QW, LW	QW, ZW		If paid directly through payroll, otherwise QE.
VFX Drop-ins				QE	Does not qualify for uplift.
VFX Vendor				QW/QE, VU	VFX vendor costs must be 70/30 QW to QE
Video Assist Operator	QW	QW, LW	QW, ZW		
Video Assist Package	QE		QE, ZE		QE, ZC if rented OZ and used only OZ during the applicable period.
Video Mastering				QE	No foreign distribution or marketing copies.

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Video Transfers	QE		QE, ZE		
Videotape/Hard Drives/Digital Cards	QE		QE, ZE		Subject to digital asset reduction.
Vocal / Dialogue Coach	QW	QW, LW	QW, ZW		
Vocal Mix Downs				QE	
Walkie Talkies	QE		QE, ZE		QE ZC if rented OZ and used only OZ during the applicable period.
Wardrobe Allowance	QW	QW, LW	QW, ZW		On qualified labor only.
Wardrobe Allowance, Meal Penalties	NQ	NQ	NQ		
Wardrobe Assistants	QW	QW, LW	QW, ZW		
Wardrobe Cleaning and Dyeing	QE		QE, ZE		QE, ZC if purchased OZ and used only OZ during the applicable period.
Wardrobe Rentals	QE		QE, ZE		QE ZC if rented OZ and used only OZ during the applicable period.
Washing Machine & Dryer	QE		QE, ZE		QE ZC if rented OZ and used only OZ during the applicable period.
Weapons Handlers	QW	QW, LW	QW, ZW		
Weekly Testing (Covid)				QE	
WGA Registration Fee				NQ	
Wigs Rentals	QE		QE, ZE		
Witness Cam				QE, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Witness Cam Operator				QW, VU	70% QW / 30% QE, VU if paid through a third-party vendor.
Work from Home Allowance				QE	
Work Permits for Minors	QE		QE		
Work Print/Reversal Dupes				QE	
Work Visa Fees				NQ	
Workers' Compensation Insurance				QE	
Wranglers / Trainers	QW	QW, LW	QW, ZW		
Wrap Party/Crew & Cast Gifts				NQ	

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift

Description	Indie & Non-Indie		Non-Indie	All Projects	Comments
	In Zone	OZ Local Labor	Out-of-Zone (OZ)		
Wristbands / Badges				QE	
Writer Assistants	QW	QW, LW	QW, ZW		
Writers				NQ	
Writing Editors and Consultants				NQ	

QW = Qualified Wages

QE = Qualified Expenditures

NQ = Not Qualified

ZW = Out of Zone Wages

ZE = OZ Expenditures

ZC = OZ Consumables

LW = Local Hire Labor

MW = Music Wages

VU = VFX Uplift