

## CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 3.0

### FRINGE BENEFITS CHART

The Fringe Matrix, which you will find attached at the end of this chart, is for the application and approval process to prevent projects from overstatement. If a project is admitted into the program, actual fringe amounts will qualify for tax credits.

It is advisable to set up budgets with the following fringe breakdown, as Federal fringes and some others must be excluded from California tax credit calculations. Non-Qualifying fringes should be zeroed 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. Non-Qualifying Fringe (e.g., FICA, MEDICARE, FUI, FUTA, PIT [personal income tax withholding]) must be excluded.

Fringe Type	Description	Accepted
Federal	FICA	0%
Federal	FUI	0%
Federal	Medicare	0%
Federal	FUTA	0%
State	S.U.I. (Up to \$7,000 Salary Cap)	6.2%
State	Workman's Compensation – Crew	4.26%
State	Workman's Compensation – Clerical / Post	2.04 %
State	Workman's Compensation – Loan Out	4.48%
State	Workman's Compensation – Background	5.4%
State	CA Care Medical Insurance – Include as line item in budget tagged QE.	0%
State	CA Solvency	0%
State	California State Taxes	0%
Payroll – BTL	Payroll	1 – 2 %
Payroll – ATL	Qualified Labor only	\$ per check
SAG Stunt Coordinator	Pension, Health and Welfare	21%
SAG Background Performers / Stand Ins	Pension, Health and Welfare	20.5%

Fringe Type	Description	Accepted
SAG Background Performers / Stand ins All In	SUI, WC, Pension, Health & Welfare, Payroll	33.6%
AFTRA ("Network Code")	Pension, Health & Welfare	19.3%
DGA	Pension	8.5%
DGA	Health & Welfare	10.5%
DGA	Qualifications & Training	.5%
DGA	Vacation (n/a for Low Budget Agreement)	4.583%
DGA	Holiday (n/a for Low Budget Agreement)	4.583%
DGA Vacation & C of A	Fringe on Vacation and C of A only	14.5%
DGA Meal Penalty	Excludes SUI, Workman's Comp	27.5%
Non-Union Crew Flat	SUI, Workman's Comp, Payroll	11.8%
Non-Union Background Performers Flat	SUI, Workman's Comp, Payroll, Sick Leave Fee, Harassment	15.60%
Background Performers Casting Fee	Qualifies as QE. – Include as line item in budget tagged QE between 10% - 12%.	0%
IATSE / Teamsters - All In	SUI, Workman's Comp, Payroll, P H & W	38%
IATSE Combined	Pension, Health, Welfare, Vacation, Holiday	14%
IATSE IAP	Individual Account Plan Pension (% of scale)	6%
Teamsters IAP	Individual Account Plan Pension (% of scale)	8%
Casting Directors	Individual Account Plan Pension (% of scale)	5%
IATSE / Teamsters Vacation	Vacation Accrual	4%
IATSE / Teamsters Holiday	Holiday Accrual	4%
IATSE / Teamsters	Sick Pay Accrual	0%
IATSE P H & W (15mil contributor)	Pension, Health & Welfare (per hour)	\$ 8.7275

Fringe Type	Description	Accepted
IATSE P H & W (Non 15mil contributor)	Pension, Health & Welfare (per hour)	\$ 12.9775
Teamsters P H & W Basic	Pension, Health & Welfare (per hour)	\$ 8.7275
Teamsters P H & W Premium	Pension, Health & Welfare (per hour)	\$ 12.9775
Non-Affiliates	Pension, Health & Welfare (per hour)	Per Rate Book
Meal Penalty – Crew	IAP only – no PH&W or Flat Rate	Per Rate Book
Meal Penalty – DGA	All Fringes	Per Rate Book
Car Allowance	Payroll and Workman’s Comp Only	5.03%
Box Rentals	Payroll Only	1– 2 %

**\* Sick Pay Accrual for TV Series is QW.**



**California Film and Television Tax Credit Program 3.0**

**FRINGE BENEFITS MATRIX**

Please fill in the individual fringe rates per category as applicable. If aggregating fringes in budget, the aggregated amount total must equal the sum total of the individual fringe rates.

Queue # \_\_\_\_\_

Project Title: \_\_\_\_\_

Project Category: \_\_\_\_\_

Date: \_\_\_\_\_

<b>SAG Qualified Labor:</b>  <b>Stunt Coordinators</b> <b>Stunt Riggers</b>  <b>Background</b> <b>Performers Stand-Ins</b>	SUI	
	Workman's Compensation	
	Payroll	
	Pension & Health (Stunts)	
	Pension & Health (BG)	
	Casting Fee*	---
	Total:	

\* Casting fee and CA Care should be entered as a Line Item (QE) in the budget.

<b>Non-Union Background</b>	SUI	
	Workman's Compensation	
	Payroll	
	CA Care *	---
	Casting Fee*	---
	Total:	

\* Casting fee and CA Care should be entered as a Line Item (QE) in the budget.

<b>IA Crew</b>	SUI	
	Workman's Compensation	
	Payroll	
	Pension and Health Plan	
	Individual Account Plan (IAP)	
	Vacation	
	Holiday	
	Total:	
Flat Rate \$ Fringe - indicate here		Per

<b>Teamster Crew</b>	SUI	
	Workman's Compensation	
	Payroll	
	Pension and Health Plan	
	Individual Account Plan (IAP)	
	Vacation	
	Holiday	
	Total:	
Flat Rate \$ Fringe - indicate here		Per

<b>Non-Union Crew</b>	SUI	
	Workman's Compensation	
	Payroll	
	CA Care *	---
	Total:	

\* CA Care should be entered as a Line Item (QE) in the budget.

<b>DGA</b>	SUI	
	Workman's Compensation	
	Payroll	
	Health Plan	
	Pension Plan	
	Qualifications & Training Plan	
	Vacation	
	Holiday	
	Add'l Fringe on Vacation & C of A	
	Total:	

**Please save file and upload as part of Phase II document requirements.**