

January 2026

For all Program 4.0 Film & Television Animation Projects

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.

Qualified expenditures qualify for tax credits. For purchases and rentals to qualify, they must be purchased or rented and used in the state. For wages to qualify, all services must be performed in the state and must be paid directly by the production company through a payroll service or accounts payable. Qualified wages should be tagged **QW** in your total budget and non-wages should be tagged **QE**. Labor hired through a 3rd party vendor, stage or studio is considered non-wage and should be tagged **QE**.

All non-qualified expenditures should be tagged **NQ**. All out of state expenditures should be tagged **XX**. This will enable the production to calculate all qualified and non-qualified California expenditures (for reporting purposes) and exclude the non-qualified expenditures. **XX** tagging is not indicated in the chart below.

Please consult the Budget Tagging and Tracking Tips and [Program Guidelines](#) when budgeting your project. You can also access tutorials on how to tag your budget on the CFC website.

BONUS POINTS TAGS

NON-INDEPENDENT and INDEPENDENT projects (excluding Independent Films \$10 million and under):

- MUSIC WAGES – Wages paid to Music scoring and track recording labor (excluding Composer and Music Supervisor) are eligible for additional Bonus Points. An **MW** tag should be added to the applicable line items. **MW** is for BONUS POINTS ONLY. There is no Uplift.

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Description	All Projects	Comments
GLOBAL LINE ITEMS		
Fringe Benefits on Wages including Pension, Health & Welfare, Vacation and Holiday	QW	On qualified labor only. For specific Fringe Rates, see the Fringe Chart on the CFC Website.
Fringe Benefits on Non-Wage Expenditures	QE	For specific Fringe Rates, see the Fringe Chart on the CFC Website.
Payroll Fees	QW	
Meal Penalty Violations (MPV)	QW	Fringe with SUI, Workman's Comp and Payroll Fee only. Do NOT fringe with PH&W, Vacation or Holiday
Meal Allowance	QW	No Fringes
Box Rentals	QW	<p>The items in this block are for qualified labor only. Fringe these items with Payroll and Workman's Comp fringes only – Do NOT fringe any of the items in this block with PH&W, Vacation or Holiday.</p> <p>Box Rental rates (up to \$400/day) are for Box Rental ONLY. Box Rental portion exceeding \$400/day should be split out and tagged QE.</p> <p>Box Rentals and Car Allowances for out-of-state individuals do not qualify and should be tagged XX.</p>
Car / Mileage Allowances	QW	
Cell Phones Reimbursement / Allowance	QW	
Online Purchases made through a pass-through	NQ	QE if the pass-through is a California company (e.g., ebay). Amazon is NQ. GrubHub is NQ. Etsy is NQ.
Messengers / Couriers	QE	In CA only.

Description	All Projects	Comments
Perks for ATL Personnel (Writers, Producers, Directors, Stars)	QW or QE	If Perks are itemized, Wages are QW, Non-wages are QE. If Perks are a non-itemized Allowance, QE only, capped at \$50,000 per individual
Entertainment & Meals	QE	Excludes alcohol.
Wrap Party/Crew & Cast Gifts	NQ	
Royalties	NQ	
Cast and Director Agent Fees	NQ	
BTL Agent Fees	QE	Must be a CA agency. Must be a line item, not a fringe.
Loss and Damages	QE	
TRAVEL & LIVING		
Travel Day Salaries – within CA	QW	On qualified labor only.
Travel Day Salaries – into and out of CA	NQ	
Airfares	QE	Travel departing and arriving in CA only. Must be purchased from a CA vendor.
Airfares – Studio Executives	NQ	
Car Rentals	QE	For both qualified and non-qualified labor – as distinguished from Car Allowance paid to qualified labor only.
Housing – Hotels, Corporate Housing, Short-Term Rental Agencies	QE	
Housing –Air BnB	QE	(AirBnB is a California company)
Housing – Private Residence or Vrbo	NQ	(Vrbo is not a California company)
Housing Allowance	QE	On qualified labor only.
Living Expenses/Allowance	QE	On qualified labor only. Per Diem portion up to Union Daily Rate may be tagged QW if separated out.
Per Diem – Below the Line	QW	On qualified labor only. Per Diem up to Union Daily Rate is QW – above that rate is QE.

Description	All Projects	Comments
Luggage Fees	QE	Intrastate travel only. Must be purchased from a CA vendor.
Travel Agent Fees/Taxes	QE	
Ground Transportation	QE	
Uber/Lyft	QE	
ABOVE THE LINE		
<i>STORY & RIGHTS</i>		
Story Rights – Purchase	NQ	
Acquisition Expenses	NQ	
Title Report	QE	If work performed in CA.
Copyright Fee / Copyright Report / Form PA	NQ	
<i>WRITING</i>		
Writers	NQ	
Showrunners	NQ	
Story Editor / Exec. Story Editor	NQ	
Editors and Consultants	NQ	
Research	QE	
Script Timing	QE	QW if done by Script Supervisor on payroll
Secretaries	QW	
Script Duplication	QE	
Script Coordinator	QW	
Writer Assistants	QW	
Script Clearance Research	QE	
Clearance Fees	QE	If paid to a CA company.
Clearance License Fees	NQ	
Packaging Fees	NQ	
Screenwriting Software	NQ	
WGA Registration Fee	NQ	
Script Publication Fee (Features)	NQ	Paid to writer.

PRODUCER & STAFF		
Description	All Projects	Comments
Producer	NQ	
Executive Producer	NQ	
Supervising / Consulting Producer	NQ	
Executive In Charge of Production	NQ	
Co-Producer	NQ	
Associate Producer	NQ	May be QW if also receiving a BTL credit as Production Manager, capped at \$100K
Line Producer	NQ	
Bumper Producers	NQ	
Producer Assistants	QW	
Producer Secretaries	QW	
Producer Overhead Charge	NQ	
DIRECTOR & STAFF		
Director / Co-Director	NQ	
Supervising Director	NQ	
Timing Director	QW	
Voice Director	NQ	
Re-Take Director	QW	
Dialogue Coach, Acting Coach	QW	
Choreographer	QW	
Technical Advisor	QW	Cannot be a Director or Producer Fee
Director's Secretary	QW	
Director's Assistant	QW	
CAST		
Principal Cast/Voices/Singers	NQ	
Supporting Cast/Day Players	NQ	
Voice Over Actor/ADR	NQ	
Temp or Scratch Voice Cast	NQ	
Cast Guardian (for Minors)	QW	QE if paid through an agency.

Description	All Projects	Comments
Loop Group Coordinator/Supervisor	QW	
Loop Group Performers	NQ	
Vocal / Dialogue Coach	QW	
Technical Advisor	QW	
Teacher/Welfare Worker	QW	
Casting Director	QW	
Casting Assistants	QW	For work performed in CA.
Casting Director Bonus	QW	
Agent Fees for ATL employees	NQ	Note: Agent fees for qualified BTL personnel are QE but must be a separate line item and not included as a fringe.
Cell Phones – Cast	NQ	
Meal Allowance	NQ	
Work Permits for Minors	QE	
Principal Cast Expenses	QE	
Principal Cast Gifts	NQ	
Principal Cast Meals	QE	
Non-Cast Readers	QW	
STUNTS / REFERENCE / MOTION CAPTURE		
Motion Capture	QW	QE if paid to a third-party vendor.
Stunt or Mocap Coordinator	QW	QE if paid to a third-party vendor.
MoCap Actors/Performers Stunt Performers	QW	QE if paid to a third-party vendor.
MoCap Technicians Stunt Riggers/Safeties	QW	QE if paid to a third-party vendor.
MoCap Artists/Animators	QW	QE if paid to a third-party vendor.
Stunt/MoCap Rigging Supplies	QE	
Stunt/MoCap Equipment/Rigging Rentals	QE	

BELOW THE LINE		
Description	All Projects	Comments
PRODUCTION STAFF		
Production Manager	QW	
Assistant Production Manager	QW	
Production Supervisors	QW	
Technical Advisor / Consultants / Interpreter	QW	
Script Supervisor / Coordinator	QW	
Production Coordinators	QW	
Assistant Production Coordinator	QW	
Production Secretary	QW	
Production Assistants / Office PAs	QW	
Paid Interns	QW	
Production Accountants	QW	
Assistant Production Accountants	QW	
Misc. Prep/Schedule/Budget	QW	If paid after issuance of CAL. QE if paid on contract. NQ if prior to CAL date.
PRE-PRODUCTION: ART DEPARTMENT / DESIGN / STORY		
Production Designer	QW	
Art Directors	QW	
Assistant Art Directors	QW	
Art Department Coordinator	QW	
Other Art Department Labor	QW	
Clearance License Fees	NQ	
Research Materials	QE	
Head of Story	QW	
Storyboard Supervisor	QW	
Storyboard Artists	QW	

Description	All Projects	Comments
Storyboard Revisionist	QW	
Character Designers	QW	
Head of Look Development	QW	
Look Dev Supervisor, Lead, Artists	QW	
Visual Development Artists	QW	
Prop/Costume/Texture Designers	QW	
Concept Designers	QW	
Color Designers/Keys/Stylists	QW	
Scene Prep Artist	QW	
BG Designer/Color/Painter	QW	
Software Developer	QW	
TD/Pipeline Supervisor, Lead	QW	
TD / Pipeline TD	QW	
Systems Architect / Engineer	QW	
Maquettes	QW	QE if paid through 3rd party vendor.
Modeling Supervisors, Leads	QW	
Modelers	QW	
Surfacing / Shading Supervisor, Lead	QW	
Surfacer / Shader	QW	
Rigging Supervisor, Lead	QW	
Rigger	QW	
CG Generalist	QW	
PRODUCTION: LAYOUT / ANIMATION / FX / LIGHTING		
Director of Photography	QW	
Visual Consultant	QW	
Head of Pre-Vis/Rough Layout/Cinematography	QW	
Rough/Final Layout Lead, Artist	QW	
Character/Background Layout	QW	
Layout Supervisor/Head of Layout	QW	
Layout/Final Layout Artist	QW	

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

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Description	All Projects	Comments
Head of Animation/Animation Director	QW	
Animation Supervisor, Lead	QW	
Supervising Timing Director	QW	
Animator	QW	
Assistant/Background Animator	QW	
Head of Lighting	QW	
Character TD, Supervisor, Lead	QW	
Digital/CG Supervisor	QW	
Lead Lighter	QW	
Lighter/Assistant Lighting	QW	
VFX Supervisor	QW	
Effects Department Head/Supervisor	QW	
Effects Lead/Artist/Animator	QW	
Character Effects Supervisor	QW	
Character Effects/CFX Lead/Artist	QW	
Crowds Supervisor/Lead/Artist	QW	
Cycle Animator	QW	
Compositing Supervisor/Lead	QW	
Compositors	QW	
Digimatte/Matte Painting Supervisor/Artists	QW	
Lead Backgrounds/Matte Painter	QW	
Image Finaling Supervisor/Lead/Artist	QW	
CG Finalist	QW	
Clean Up Supervisor/Lead/Artist	QW	
Ink & Paint Supervisor/Lead/Artist	QW	
Animatic Editor	QW	
Animator Operator	QW	

Description	All Projects	Comments
Track Reader	QW	
Sheet Timers	QW	
Outside Contract Bids / Animation Vendors	QW/QE	If not itemized, will be 100% QE.
STOP-MOTION ANIMATION		
Stop Motion Photography	QW	Please refer to the Program 4.0 QEC for specific on-set crew positions.
Outsource Contract Bids / Stop Motion Photography Vendor	QW/QE	If not itemized, will be 100% QE.
Stop Motion Animator	QW	
Puppet Animator	QW	
Puppet/Model Maker	QW	
Head of Armature, Armature Support	QW	
Set Model Builders	QW	
Scenic Artist	QW	
Prop Makers	QW	
Sculptor, Character Sculptor	QW	
Supervising Rigger, Riggers	QW	
OFFICE & EXPENSES		
Production Office Rental	QE	NQ if overhead.
Furniture Rentals	QE	
Office Communication Equipment Rentals	QE	
Materials & Supplies	QE	
Artist Workstations/Machines	QE	
Computer Hardware Purchase	QE	Subject to digital asset reduction.
Computer Software Purchase	QE	
Telephone & Internet Installation and usage	QE	
Production Office Supplies	QE	

Description	All Projects	Comments
Craft Service / Meals	QE	Excluded alcohol.
Production Meals / Late Meals	QE	
Shipping and Postage	QE	Shipping within CA only. Postage is NQ. If a single-line allowance, use 80% to account for NQ Postage.
Cinesync	QE	Subscription must be prorated for coverage during the qualified period.
Cyberscanning	QW/QE	QE if paid through a 3 rd party vendor.
Data I/O and Archiving	QE	
Data Sharing Fees	QE	
Dailies Projection	QE	
Security	QE	QW if paid directly through payroll
Utilities	QE	
Parking	QE	
Stage/Backlot Rentals	QE	
Crew Working Space Rentals	QE	
Storage Space Rentals	QE	
Repairs & Restoration	QE	
Air Conditioning & Heating Rentals	QE	
Trash Bins & Trash Removal	QE	
POST-PRODUCTION		
EDITORIAL		
Picture Editors	QW	Subject to \$100,000 salary cap (plus fringe and box rentals), if also receiving a Producer credit.
Assistant Picture Editors	QW	
Apprentice Editors	QW	
Post Supervisor	QW	Subject to \$100,000 salary cap (plus fringe and box rentals), if also receiving a Producer credit.

Description	All Projects	Comments
Additional Editorial Staff	QW	
Media Manager/Data wrangler	QW	QE if paid through 3 rd party vendor.
Librarian	QW	QE if paid through 3 rd party vendor.
Editorial Conforming	QE	
Coding	QE	
Purchases – Raid Drive	QE	Not subject to digital asset reduction.
Messengers	QE	Within CA only.
Rentals	QE	
Editing Room Rentals	QE	
Equipment Shipping	QE	Within CA only.
Editing Equipment Repairs	QE	
Editorial Meals & Craft Services	QE	Excludes Alcohol
SOUND EDITORIAL		
Outside Contractor Sound Package	QE	
Sound Designer	QW	If paid directly through payroll. If contracted to 3rd party vendor, then QE.
Sound Editors & Assistant Editors	QW	If paid directly through payroll. If contracted to 3rd party vendor, then QE.
Apprentice Sound Effects Editors	QW	If paid directly through payroll. If contracted to 3rd party vendor, then QE.
Music & Effects Editing	QW	If paid directly through payroll. If contracted to 3rd party vendor, then QE.
Purchases	QE	
Studio Rentals	QE	
Equipment Rentals	QE	
Temp Dub: Labor	QE	QW if paid directly to the individual.
Temp Transfers	QE	
Field Recordist	QE	QW if paid directly to the individual.
Layback	QE	
POST-PRODUCTION SOUND		
Sound Reprints	QE	

Description	All Projects	Comments
Re-recording/Dubbing	QE	
Re-recording Mixer	QW	If paid directly through payroll. If 3 rd party vendor or part of the Sound package, QE.
Loop Group Talent	NQ	
Looping & ADR Facility	QE	Facility charges only; no performers.
Sound Booth Engineer	QW	If paid directly through payroll. If contracted to 3rd party vendor, then QE.
Foley Stages	QE	Stages must be in CA.
Foley Walkers	QE	May be QW if paid directly through payroll.
Records and Supplies	QE	
Vocal Mixdowns	QE	
Mag Transfers	QE	
Music Tracking Transfer	QE	
Tie Lines	QE	CA costs only.
Playback	QE	
Media & Negative Raw Stock	QE	
Messengers	QE	
Equipment Rentals	QE	
Studio Rentals	QE	Studio must be in CA.
Sound Deliverables – Domestic M & E Masters, Near Field Masters and Protection Copies	QE	
Sound Deliverables – International	NQ	
Sound Deliverables – Promotion and Publicity	NQ	
POST-PRODUCTION FILM & LAB		
Editorial Reprints	QE	
Dialogue Transfers	QE	
Continuity/Spotting List	NQ	
Closed Captioning	QE	
Film Transfers	QE	
Offline Edit	QE	
Online Edit	QE	

Description	All Projects	Comments
Color Correction	QE	
Colorist	QW	Only if hired directly and paid through payroll. Otherwise, QE as part of the Color Correction vendor.
Temp Color Correction	QE	NQ if for previews.
Synch Print	QE	
Data IO/O	QE	
Media Conform/Download	QE	
Quicktimes	QE	
Digital Intermediate	QE	
SDR Color Correction (Primary Grade: P3 for D-Cinema)	QE	
Trim Pass	QE	
Work Print/Reversal Dupes	QE	
Answer Print, Select Print	QE	Limit one each.
Black Track Print	QE	
Composite Check Print	QE	
Showprints, Release Prints	NQ	
Recaps and Next-ons for TV Series	NQ	Considered to be Promotional Material, so Not Qualified
Digital Cinema Package (DCP)	QE	Domestic Only.
DCDM	QE	Limit one per format (2D, 3D, Imax, Cinemark, Dolby Vision, Atmos, 5.1, 7.1).
IMF if deliverable for streaming	QE	
Temp Digital Cinema Package (DCP)	QE	NQ for previews
Film Archival: YCM Color Separations, Digital Separations	NQ	
Geographical Separations	NQ	
Purchases – Media / Magnetic Film	QE	
Features: Airline or TV Versions	NQ	
TV: Airline Versions	NQ	
Digital Data Archive (Domestic Elements only)	QE	Only elements used for initial theatrical run.

Description	All Projects	Comments
Ancillary Digital Data Archive (Elements not for initial distribution)	NQ	
SDR/HDR Archive w/ no viewing luts (or non-color corrected)	NQ	
Video Mastering	QE	No foreign distribution or marketing copies.
Pan & Scan – Domestic	NQ	
Pan & Scan – Foreign	NQ	
Textless Elements	QE	NQ for foreign distribution.
Foreign Localization Versions	NQ	
Promo Dubs	NQ	Publicity related costs do not qualify.
Quality Control Checks and Fixes	QE	
Rentals	QE	
Media and Hard Drives	QE	Subject to digital asset reduction.
Subtitling, Foreign Language Versions	NQ	
Subtitling in English of a foreign language for the original US version	QE	
Consolidated Record Audio Masters	NQ	
Piracy Protection	QE	Must be California vendor.
MUSIC EDITORIAL		
Music Editors	QW	QE if paid through 3 rd party vendor.
Assistant Music Editors	QW	
Researcher	QW	
Music Editing Package, Contracted	QE	
Pro Tools	QE	
Library/Archive Fees	QE	
Digital Transfer	QE	
Purchases	QE	
Shipping & Messengers	QE	
Stock Soundtracks	NQ	

Description	All Projects	Comments
MUSIC (Music Wages for Bonus Points only. Excludes Indies \$10M and under)		
All-in Music Fee	NQ	If Composer Fee is separated out as NQ, remaining all-in music package may be split up to 70% QW / 30% QE
Composers	NQ	
Songwriters	NQ	
Music Producers	NQ	
Music Supervisors	NQ	
Music Consultants	QW	Subject to review of duties.
Music Arrangers	QW, MW	
MIDI Transcribers	QW, MW	
Singers	QW	Excludes star vocalists.
Orchestrators	QW, MW	
Conductor	QW, MW	If not also score composer.
Copyists	QW, MW	
Music Recording Contractor	QW, MW	For scoring/track recording only.
Choral Contractors	QW, MW	
Music Librarians	QW, MW	
Rehearsals Equipment	QE	
Pre-Score: Musicians	QW, MW	
Scoring Costs (Not Itemized in Budget)	70% QW MW 30% QE	Must exclude Composer. For the AUP, labor hired through a vendor is considered QE, along with any non-labor spend.
Scoring Musicians	QW, MW	
Scoring Stage	QE	
Song Purchases	NQ	
Rights & Clearances	NQ	
Album Mastering	NQ	
Score Album Costs (Except Mastering)	QE	
Sideline Musicians (On Set)	QW	Extras only.
Soundtrack Album Track Costs	NQ	
Studio Engineers and Supplies	QE	For scoring/track recording only.

Description	All Projects	Comments
Purchases	QE	
Rentals	QE	For scoring/track recording only.
Instrument Rentals	QE	
Electronic Music Package	QE	If not part of composer package fee.
Messengers	QE	
AFM Reuse Fees	NQ	
Cartage	QE	Within CA.
Courier Charges	QE	Within CA.
3D/STEREO		
2D to 3D conversion (Post)	QW	QE if paid through a third-party CA vendor.
3D/Stereo Visual Effects Elements Vendor Costs	QW	QE if paid through a third-party CA vendor.
3D/Stereo Hardware	QE	Subject to digital asset reduction.
3D/Stereo Projection	QW	QE if paid through a third-party CA vendor.
3D/Stereo Related Costs (Production)	QE	QW if labor related and paid direct to labor through payroll.
3D Stereographer	QW	QE if paid through a third-party CA vendor.
3D (Stereo) Supervisor	QW	QE if paid through a third-party CA vendor.
TITLES / DISSOLVES / WIPES		
Titles Designer	QE	Work must be performed in CA. QW if paid directly to individual or loan out.
Main & End Title Sequences	QE	Work must be performed in CA.
Fades & Dissolves	QE	
Lab Processing	QE	
Develop Wedges	QE	
Develop Mattes	QE	
PROJECTION		
Projectionists	QE	NQ if for previews.
Rentals	QE	
Screening Room Rentals	QE	Rooms must be in CA. NQ if for previews / cast & crew screenings.

PREVIEW COSTS		
Description	All Projects	Comments
Additional Editorial Staff	NQ	
Music Editorial	NQ	
Sound Editorial	NQ	
Temp Dub	NQ	
Online Editing	NQ	
Color Correcting	NQ	
Projectionist	NQ	
Focus Group	NQ	
Theater Rentals	NQ	
Audience Recruitment	NQ	
Misc. Preview Expenses	NQ	
Temp DCP	NQ	
OTHER		
MISCELLANEOUS CHARGES (Alphabetical order)		
Accountant for Tax Credit – Due Diligence Prep / Report	QE	
Agreed Upon Procedures Auditing	NQ	
AMPTP Fees	NQ	
Anti-Piracy Service	QE	
Aspera	NQ	
Bank Fees (Account, Wire Transfers, Currency Exchange)	NQ	
Carbon Offset Cert / Tree Planting	QE	
Charitable Donations	NQ	
City Business License	QE	
Clearance Coordinator	QW	
Community Relations & Film Promotion	NQ	
Compassion Pay	QW	
Computer/Digital Equipment	QE	

CALIFORNIA QUALIFIED EXPENDITURE CHART
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

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Description	All Projects	Comments
Corporate Tax Return	NQ	
Covid-19 Health & Safety Expenses, including Testing	QE	Labor may be tagged QW if paid through payroll.
CPA Expense for AUP Report	NQ	
DAX System	QE	
Diversity Coordinator	QW	
Dolby, DTS, SDDS License Fees	NQ	
Donated Items	NQ	
Environmental / Sustainability Coordinator	QW	
Financing Fees	NQ	
Grievances, Unions	NQ	
Harassment Training	QE	
Health & Safety Manager	QW	
Health & Safety Coordinators/Assistants	QW	
Holiday Pay	QW	Limited to 8-hour day unless contractual.
Hotel Tax	QE	If invoiced as a separate charge.
Investigations, disputes	NQ	
Kill Fee for a Completion Bond	QE	Only applicable to the AUP. Do not budget.
Legal Expenses, including Labor Relations, Minor Confirmation & Music	QE	
Legal Expenses related to Financing	NQ	
Miscellaneous Production Expenses	NQ	
MPAA Rating Fee	QE	
Online Purchases	QE	If from CA vendor shipped from and to CA location. Pass-through sellers such as Amazon are all NQ
Online Shipping	QE	Must be shipped within the state of CA.
"P" Card Fees	QE	
Paid Interns	QW	Includes Career Readiness.
Penalties & Union Grievances	NQ	
Pilot Skills Training Program Contribution	NQ	

Description	All Projects	Comments
Postproduction Accounting	QE	QW if on the payroll
Postage	NQ	
Prescription Medications	NQ	
Product Placement Credits	NQ	
Product Placement Staff	NQ	
Production Company Formation Fees	QE	NQ if prior to CAL date
Production Services Company Fees	NQ	
Record Retention (Scanning Documents)	QE	
Reusable Water Bottles	QE	
Safety Advisor, "Green" Advisor	QE	
Sales Tax for Goods & Services Rentals & Purchases	QE	
Sales Tax on Craft Services or Catered Meals	QE	
Scenetime	QE	
Software Purchases	NQ	
Stipends	QE	All stipends are QE, even if paid through payroll
Studio Charges for Specific Qualified Items	QE	
Studio Entertainment	NQ	
Studio Overhead Allocations	NQ	
Subscriptions	QE	Must be a CA expenditure
Taxes, California State Income	NQ	
Taxes, City	NQ	
Taxes, Property	NQ	
Taxes, Use	NQ	
Work Visa Fees	NQ	
INSURANCE		
Production Package	QE	Must be prorated if shooting out of state
Errors & Omissions Insurance	NQ	
General Liability Insurance	QE	Must be prorated if shooting out of state

Description	All Projects	Comments
Umbrella Policy	QE	
Workers' Compensation Insurance	QE	
Automobile Liability Insurance	QE	
Guild Travel Insurance	QE	
Essential Element	NQ	
Cast Terrorism Insurance	NQ	
Disgrace Insurance	QE	
Cast Exams	QE	
Essential Elements Exams	QE	
Insurance Adjusters	QE	
Insurance Auditors	QE	
Insurance Deductibles	NQ	
Recoverable Costs	QE	
Non-Allowable Costs	NQ	
Miscellaneous Additional Premiums	QE	
Covered California (CA Cares)	QE	Must be a line item, not a fringe.
PUBLICITY		
Publicist	NQ	
Purchases	NQ	
Special Stills Photographer	NQ	
Set Stills Photographer	NQ	
Stills Supplies	NQ	QE if related to the Set Stills Photographer
Stills Lab Expense	NQ	QE if related to the Set Stills Photographer
Promotional Materials	NQ	
Box Rentals	NQ	
Car / Mileage Allowances	NQ	
Rentals	NQ	
Travel Expenses	NQ	
Meals and Entertainment	NQ	
EPK	NQ	
Extra bonus material for DVD release	NQ	

Description	All Projects	Comments
Trailers	NQ	
CONTRACTUAL CHARGES Include as contractual charges on top sheet, not within the budget detail. DO NOT INCLUDE IN JOBS RATIO CALCULATION		
Contingency	NO TAG	Capped at 10% of Qualified Costs
Completion Bond	NO TAG	Capped at 2% of Qualified Costs