

June 2021 For Productions with CALs issued on or after July 1, 2020

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. In order 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. Qualified wages should be tagged **QW** in your total budget and Non-wages 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 read [Budget Tagging and Tracking Tips](#) and [Program Guidelines](#) before budgeting your project. Visit the CFC Website for tutorials on how to tag your budget.

UPLIFT & BONUS POINTS TAGGING

NON-INDEPENDENT (Excludes Relocating TV Series 1st season in CA):

- **VISUAL EFFECTS (VU)** 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.
 - **OUTSIDE THE ZONE WAGES (ZW)**: All wage related line items for labor working outside the Los Angeles Zone (OZ) 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 (ZE)**: 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 (ZC)**: All outside the zone consumables must be **purchased or leased outside the zone and used entirely outside the zone.** They should be tagged (QE, **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 [Tracking Tips](#) – Appendix C.
- **LOCAL HIRE LABOR (LW)** receives a 10% uplift. Local Hire Labor must reside in California outside the Los Angeles Zone and the work must be performed outside of the Los Angeles Zone during the applicable period to be eligible for the uplift. Proof of domicile is required – e.g., CA Driver's License, recent utility bills. Local hire labor should be tagged QW and **LW** (not **QW/ZW**).
- **MUSIC WAGES (MW)**: Wages paid to Music scoring and track recording labor (excluding Composer) are eligible for additional Bonus Points. An **MW** tag should be added to the applicable line items. **BONUS POINTS ONLY.**

INDEPENDENT and RELOCATING SERIES (1st season in CA):

- **LOCAL HIRE LABOR (LW)** receives a 5% uplift. Local Hire Labor (**LW**) must reside in California outside the Los Angeles Zone and the work must be performed outside of the Los Angeles Zone during the applicable period to be eligible for uplift. Proof of domicile is required – e.g., CA Driver's License, recent utility bills. Local hire labor should be tagged QW and **LW** (not **QW/ZW**).

- MUSIC WAGES (**MW**): Wages paid to Music scoring and track recording labor (excluding Composer) are eligible for additional Bonus Points. An **MW** tag should be added to the applicable line items. BONUS POINTS ONLY. Does not apply to independent projects with budgets of \$10 million and less.
- VISUAL EFFECTS (**VU**) – VFX (VU) expenditures qualify for Jobs Ratio bonus points. Does not apply to Independent projects with budgets of \$10 million and less.

Yellow = Changed from Program2.0

Pink = Updated since January 2021

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CALIFORNIA CHART OF ACCOUNTS
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 3.0

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

| GLOBAL LINE ITEMS | | | | |
|---------------------------------------|-------------------|----------------|------------------|--|
| Description | Indie & Non-Indie | | Non-Indie | Comments |
| | In Zone | OZ Local Labor | Out of Zone (OZ) | |
| Fringe Benefits | QW | QW, LW | QW, ZW | On qualified labor only; See Fringe Chart. |
| Payroll Fees | QW | QW, LW | QW, ZW | On qualified labor only. Payroll and Workman's Comp fringes only – no PH&W, Vac, Hol. 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 and Car Allowances for out-of-state individuals do not qualify and should be tagged XX. |
| Meal Penalty Violations (MPV) | QW | QW, LW | QW, ZW | |
| Meal Allowance | QW | QW, LW | QW, ZW | |
| Box Rentals | QW | QW, LW | QW, ZW | |
| Car / Mileage Allowances | QW | QW, LW | QW, ZW | |
| Mileage Reimbursement | QE | | QE, ZC | |
| Drive-to Mileage | QW | QW, LW | QW, ZW | |
| Cell Phones Reimbursement / Allowance | QW | QW, LW | QW, ZW | On qualified labor only. If rented through a vendor, then QE. |
| Purchases and Supplies | QE | | QE, ZE | QE, ZC if purchased and fully consumed Outside the Zone. |
| Rentals | QE | | QE, ZE | QE, ZC if rented and fully consumed Outside the Zone. |
| Messengers / Couriers | QE | | QE, ZE | In CA only. QE, ZC if trip begins and ends Out of Zone during the applicable period. |
| Entertainment & Meals | QE | | QE, ZC | Excludes alcohol. |
| Wrap Party/Crew & Cast Gifts | NQ | NQ | NQ | |
| Loss and Damages | QE | | QE, ZE | |

| TRAVEL & LIVING | | | | |
|--|-------------------|----------------|------------------|--------------------------|
| (Out of Zone costs associated with Editorial may qualify for uplifts during the applicable period) | | | | |
| Description | Indie & Non-Indie | | Non-Indie | Comments |
| | In Zone | OZ Local Labor | Out of Zone (OZ) | |
| Travel Day Salaries – within CA only | QW | QW, LW | QW, ZW | On qualified labor only. |
| Travel Day Salaries – into and out of CA | NQ | | NQ | |

QW = Qualified Wages
 ZW = Out of Zone Wages
 LW = Local Hire Labor

QE = Qualified Expenditures
 ZE = Out of Zone Expenditures
 MW = Music Bonus Points

NQ = Not-Qualified
 ZC = Out of Zone Consumables
 VU = Visual Effects Uplift

| Description | Indie & Non-Indie | | Non-Indie | Comments |
|---|-------------------|----------------|------------------|--|
| | In Zone | OZ Local Labor | Out of Zone (OZ) | |
| 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 | | NQ | |
| Housing – Hotels, Corporate Housing, Short-Term Rental Agencies | QE | | QE, ZC | |
| Housing –Air BnB | QE | | QE, ZC | |
| Housing - Private Residence or VRBO | NQ | | NQ | |
| Housing Allowance | QE | | QE | On qualified labor only. |
| Living Expenses/Allowance | QE | | QE, ZC | On qualified labor only. Per Diem portion up to Union Daily Rate may be tagged QW. |
| Per Diem – Below the Line | QW | QW, LW | QW, ZW | On qualified labor only. Per Diem up to Union Daily Rate is QW – above that rate is QE. |
| 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. |
| Travel Agent Fees/Taxes | QE | | QE, ZC | |
| Ground Transportation | QE | | QE, ZC | |

| ABOVE THE LINE | | | | |
|--|-------------------|----------------|------------------|--------------------------|
| Description | Indie & Non-Indie | | Non-Indie | Comments |
| | In Zone | OZ Local Labor | Out of Zone (OZ) | |
| STORY & RIGHTS | | | | |
| Story Rights – Purchase | NQ | NQ | NQ | |
| Acquisition Expenses | NQ | NQ | NQ | |
| Title Report | QE | | QE | If work performed in CA. |
| Copyright Fee / Copyright Report / Form PA | NQ | | NQ | |
| WRITING | | | | |
| Writers | NQ | NQ | NQ | |
| Editors and Consultants | NQ | NQ | NQ | |
| Research | QE | | QE | |

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| Description | Indie & Non-Indie | | Non-Indie | Comments |
|-----------------------------------|-------------------|----------------|------------------|--------------------------|
| | In Zone | OZ Local Labor | Out of Zone (OZ) | |
| Script Timing | QE | | QE | |
| Secretaries | QW | QW, LW | QW, ZW | |
| Script Duplication | QE | | QE | |
| Script Coordinator | QW | QW | QW | |
| Writer Assistants | QW | QW, LW | QW, ZW | |
| Script Clearance Research | QE | | QE | |
| Clearance Fees | QE | | QE | If paid to a CA company. |
| Clearance License Fees | NQ | | NQ | |
| Screenwriting Software | NQ | | | |
| WGA Registration Fee | NQ | | NQ | |
| Script Publication Fee (Features) | NQ | | NQ | Paid to writer. |
| PRODUCER & STAFF | | | | |
| Producer | NQ | NQ | NQ | |
| Executive Producer | NQ | NQ | NQ | |
| Line Producer | NQ | NQ | NQ | |
| Associate Producers | NQ | NQ | NQ | |
| Segment Producers | NQ | NQ | NQ | |
| Bumper Producers | NQ | NQ | NQ | |
| Producer Assistants | QW | QW, LW | QW, ZW | |
| Producer Secretaries | QW | QW, LW | QW, ZW | |
| Producer Overhead Charge | NQ | | NQ | |
| DIRECTOR & STAFF | | | | |
| Director | NQ | NQ | NQ | |
| Second Unit Director | NQ | NQ | NQ | |
| Dialogue Coach, Acting Coach | QW | QW, LW | QW, ZW | |
| Choreographer | QW | QW, LW | QW, ZW | Off camera work only. |

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| Description | Indie & Non-Indie | | Non-Indie | Comments |
|------------------------------------|-------------------|----------------|------------------|--|
| | In Zone | OZ Local Labor | Out of Zone (OZ) | |
| Technical Advisor | QW | QW, LW | QW, ZW | |
| Intimacy Consultant / Advisor | QW | QW, LW | QW, ZW | |
| Director's Secretary | QW | QW, LW | QW, ZW | |
| Director's Assistant | QW | QW, LW | QW, ZW | |
| CAST | | | | |
| Principal Cast/Voices/Singers | NQ | NQ | NQ | |
| Supporting Cast/Day Players | NQ | NQ | NQ | |
| Cast Guardian (for Minors) | QW | QW, LW | QW, ZW | QE if paid through an agency. |
| Sideline Musicians | QW | QW, LW | QW, ZW | Must be paid through extras voucher. |
| Dancers | NQ | NQ | NQ | See Background & Stand-Ins Category for dancers paid as background performers. |
| Loop Group | NQ | NQ | NQ | |
| Puppet Captain | QW | QW, LW | QW, ZW | Off-camera work only. |
| Puppeteers | NQ | NQ | NQ | |
| Wardrobe Allowance, Meal Penalties | NQ | NQ | NQ | |
| Vocal / Dialogue Coach | QW | QW, LW | QW, ZW | |
| Technical Advisor | QW | QW, LW | QW | |
| Sober Coach | NQ | NQ | NQ | |
| Teacher/Welfare Worker | QW | QW, LW | QW, ZW | |
| Casting Director | QW | QW, LW | QW | For work performed in CA. |
| Casting Assistants | QW | QW, LW | QW | |
| Casting Director Bonus | QW | QW | QW | |
| Agent Fees | NQ | NQ | NQ | |
| Cell Phones – Cast | NQ | NQ | NQ | QE if paid directly to CA cell provider. |
| Starwagons | QE | | QE, ZE | ZE if rented from OZ Vendor & used inside and outside the zone. |
| Wardrobe Allowance | NQ | NQ | NQ | |
| Meal Allowance | NQ | NQ | NQ | |

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| Description | Indie & Non-Indie | | Non-Indie | Comments |
|---------------------------------------|-------------------|----------------|------------------|---|
| | In Zone | OZ Local Labor | Out of Zone (OZ) | |
| Work Permits for Minors | QE | | QE | |
| 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. |
| Non-Cast Readers | QW | QW, LW | QW, ZW | |
| Rehearsal Stand-Ins | QW | QW, LW | QW, ZW | |
| Rehearsal Rentals | QE | | QE, ZC | |
| STUNTS | | | | |
| Stunt Coordinator | QW | QW, LW | QW, ZW | Off-camera work days only. |
| Stunt Performers/Doubles | NQ | NQ | NQ | Includes rehearsals. |
| Stunt Riggers/Safeties | QW | QW, LW | QW, ZW | Off-camera work days only. |
| Safety Advisors | QW | QW, LW | QW, ZW | Labor must be paid directly through payroll, otherwise QE, or QE ZC. |
| Overtime | QW | QW, LW | QW, ZW | Off-camera workdays only. |
| Stunt Adjustments | NQ | NQ | NQ | QW for off-camera safety personnel |
| Wardrobe Allowance | NQ | NQ | NQ | |
| Stunt Rigging Supplies | QE | | QE, ZE | ZC if purchased or rented OZ and only used OZ during the applicable period. |
| Stunt Equipment/Rigging Rentals | QE | | QE, ZE | |
| BELOW THE LINE | | | | |
| Description | Indie & Non-Indie | | Non-Indie | Comments |
| | In Zone | OZ Local Labor | Out of Zone (OZ) | |
| BACKGROUND & STAND-INS | | | | |
| Stand-Ins | QW | QW, LW | QW, ZW | |
| Background Actors | QW | QW, LW | QW, ZW | |
| Special Ability Background Performers | QW | QW, LW | QW, ZW | Includes singers & choir, sideline musicians, dancers. Must be paid on an extras voucher. |
| Photo doubles | QW | QW, LW | QW, ZW | |

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| Description | Indie & Non-Indie | | Non-Indie | Comments |
|---|-------------------|----------------|------------------|---|
| | In Zone | OZ Local Labor | Out of Zone (OZ) | |
| Sideline Musicians | QW | QW, LW | QW, ZW | Must be paid through extras voucher. |
| Dancers | QW | QW, LW | QW, ZW | Must be paid through extras voucher. |
| Precision Drivers | QW | QW, LW | QW, ZW | |
| SAG Adjustments | QW | QW, LW | QW, ZW | Background performance bumps only. Does not include upgrades to cast. |
| Interviews and Fittings | QW | QW, LW | QW, ZW | |
| Atmosphere Cars | QW | QW, LW | QW, ZW | If paid to qualified labor through payroll company as car allowance. |
| Wardrobe Allowance | QW | QW, LW | QW, ZW | On qualified labor only. |
| Teachers/Welfare Workers | QW | QW, LW | QW, ZW | |
| Extras Casting Director | QW | QW, LW | QW, ZW | For CA casting duties only. |
| Extras Casting Assistant | QW | QW, LW | QW, ZW | For CA casting duties only. |
| Extras Casting Commission (Handling Fee & Training) | QE | QE | QE | Do not include in Fringe table. Line item only. |

| PRODUCTION STAFF | | | | |
|--|----|--------|--------|--|
| Production Manager | QW | QW, LW | QW, ZW | \$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit. |
| Assistant Directors | QW | QW, LW | QW, ZW | \$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit. |
| Associate / Technical Director (Multi-Cam Shows) | QW | QW | QW | |
| Stage Manager (Multi-Cam Shows) | QW | QW | QW | |
| Other DGA Staff | QW | QW, LW | QW, ZW | |
| Production Supervisor | QW | QW, LW | QW, ZW | \$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit. |
| Technical Advisor / Consultants / Interpreter | QW | QW, LW | QW, ZW | |
| Script Supervisor | QW | QW, LW | QW, ZW | |
| Production Coordinator | QW | QW, LW | QW, ZW | |
| Assistant Production Coordinator | QW | QW, LW | QW, ZW | |
| Production Secretaries | QW | QW, LW | QW, ZW | |
| Production Assistants | QW | QW, LW | QW, ZW | |

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| Description | Indie & Non-Indie | | Non-Indie | Comments |
|---------------------------------|-------------------|----------------|------------------|---|
| | In Zone | OZ Local Labor | Out of Zone (OZ) | |
| Location Manager | QW | QW, LW | QW, ZW | |
| Assistant Location Manager | QW | QW, LW | QW, ZW | |
| Location Scouts | QW | QW, LW | QW, ZW | |
| Accountants | QW | QW, LW | QW, ZW | |
| Assistant Accountants | QW | QW, LW | QW, ZW | |
| Miscellaneous Prep/Board/Budget | QW | QW, LW | QW, ZW | If Labor paid directly after issuance of Credit Allocation Letter. NQ if before CAL date. |
| On-Set Synchronize Subscription | QE | | QE | |
| ART DEPARTMENT | | | | |
| Production Designers | QW | QW, LW | QW, ZW | |
| Art Directors | QW | QW, LW | QW, ZW | |
| Assistant Art Directors | QW | QW, LW | QW, ZW | |
| Set Designers | QW | QW, LW | QW, ZW | |
| Sketch/Storyboard Artists | QW | QW, LW | QW, ZW | |
| Set Model Builders | QW | QW, LW | QW, ZW | |
| Art Department Coordinator | QW | QW, LW | QW, ZW | |
| Other Art Department Labor | QW | QW, LW | QW, ZW | |
| Blue Printing | QE | | QE, ZE | |
| Stock Units/Backings | QE | | QE, ZE | QE, ZC if purchased OZ and used only OZ during the applicable period. |
| Processing | QE | | QE, ZE | |
| Research Materials | QE | | QE, ZE | |
| SET CONSTRUCTION | | | | |
| Construction Coordinator | 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. Must be detailed to qualify as LW. |
| Construction First Aid | QW | QW, LW | QW, ZW | |

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| Description | Indie & Non-Indie | | Non-Indie | Comments |
|---|-------------------|----------------|------------------|--|
| | In Zone | OZ Local Labor | Out of Zone (OZ) | |
| Set Construction Materials Purchase & Rentals | QE | | QE, ZE | QE, ZC if purchased OZ and used only OZ during the applicable period. |
| Custom Signage | QE | | QE | If not detailed, maximum cost split is 70% labor / 30% materials. |
| 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. |
| Set Striking – Non Labor | QE | | QE, ZE | QE, ZC if purchased or rented OZ and used only OZ during the applicable period. |
| Fold and Hold Sets | QE | | QE, ZE | |
| Mill Rental Costs | QE | | QE, ZE | |
| Lighting Platforms | QE | | QE, ZE | |
| Backings Rentals/Purchase | QE | | QE, ZE | |
| General Start-Up Expenses | QE | | QE, ZE | After CAL date only. |
| Scaffolding Rentals | QE | | QE, ZE | |
| Greens | QE | | QE, ZE | |
| Trash Disposal | QE | | QE, ZE | |
| GRIP/SET OPERATIONS | | | | |
| Key Grip | QW | QW, LW | QW, ZW | |
| Best Boy Grip | QW | QW, LW | QW, ZW | |
| Grips | QW | QW, LW | QW, ZW | |
| Stand-By Carpenters | QW | QW, LW | QW, ZW | |
| Stand-By Painters | QW | QW, LW | QW, ZW | |
| Greensperson | QW | QW, LW | QW, ZW | |
| Set First Aid | QW | QW, LW | QW, ZW | |
| Craft Service Labor | QW | QW, LW | QW, ZW | |
| Set Watchperson / Security | QE | | QE, ZC | QW, QW ZW or QW LW if paid directly to labor through payroll. |
| 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. |
| Additional Equipment | QE | | QE, ZE | |

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| Description | Indie & Non-Indie | | Non-Indie | Comments |
|------------------------------------|-------------------|----------------|------------------|--|
| | In Zone | OZ Local Labor | Out of Zone (OZ) | |
| Craft Service Food | QE | | QE, ZC | ZC if purchased and consumed only OZ during the applicable period. Excludes Alcohol. |
| Catered Food | QE | | QE, ZC | |
| Craft Service Truck Allowance | QE | | QE, ZC | |
| CAMERA | | | | |
| Directors of Photography | QW | QW, LW | QW, ZW | |
| Camera Operators | QW | QW, LW | QW, ZW | |
| Assistant Camera Operators | QW | QW, LW | QW, ZW | |
| Loaders | QW | QW, LW | QW, ZW | |
| Still Photographers | QW | QW, LW | QW, ZW | |
| D.I.T. | QW | QW, LW | QW, ZW | |
| Steadicam Operators | QW | QW, LW | QW, ZW | |
| Steadicam Assistants | QW | QW, LW | QW, ZW | |
| Stills Purchases | QE | | QE, ZE | |
| Helmet Camera Purchase | QE | | QE, ZE | Subject to digital asset reduction. |
| Camera Package | QE | | QE, ZE | ZC if rented and used only OZ during the applicable period. |
| PRODUCTION SOUND | | | | |
| Production Mixer | QW | QW, LW | QW, ZW | |
| Boom Operators | QW | QW, LW | QW, ZW | |
| Cablepersons / Utility | QW | QW, LW | QW, ZW | |
| Audio Playback Operator | QW | QW, LW | QW, ZW | |
| Audio Playback Assistant | QW | QW, LW | QW, ZW | |
| Walkie Talkies | QE | | QE, ZE | QE ZC if rented OZ and used only OZ during the applicable period. |
| Sound Package | QE | | QE, ZE | |
| VIDEO PLAYBACK & ASSIST | | | | |
| Video Assist Operator | QW | QW, LW | QW, ZW | |
| Playback Operator | QW | QW, LW | QW, ZW | |

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| Description | Indie & Non-Indie | | Non-Indie | Comments |
|------------------------------------|-------------------|----------------|------------------|--|
| | In Zone | OZ Local Labor | Out of Zone (OZ) | |
| Playback Assistant | QW | QW, LW | QW, ZW | |
| Miscellaneous Video Labor | QW | QW, LW | QW, ZW | If paid directly through payroll; otherwise QE or (QE, ZC). |
| Video Transfers | QE | | QE, ZE | |
| Video Assist Package | QE | | QE, ZE | QE, ZC if rented OZ and used only OZ during the applicable period. |
| ELECTRICAL / SET LIGHTING | | | | |
| Gaffer/Chief Lighting Technician | QW | QW, LW | QW, ZW | |
| Best Boy Electrician | QW | QW, LW | QW, ZW | |
| Electricians / Lamp Operators | QW | QW, LW | QW, ZW | |
| Generator Operator and Assistants | QW | QW, LW | QW, ZW | |
| Special Equipment Operator | QW | QW, LW | QW, ZW | |
| Electric Packages | QE | | QE, ZE | QE, ZC if rented OZ and used only OZ during the applicable period. |
| Specialty Lighting | QE | | QE, ZE | |
| Generator Rentals | QE | | QE, ZE | QE, ZC if rented OZ and used only OZ during the applicable period. |
| Electric Current Tie-Ins | QE | | QE, ZC | |
| Current | QE | | QE, ZC | |
| Globes, Gels and Carbons | QE | | QE, ZE | |
| SPECIAL EFFECTS | | | | |
| SPFX Coordinator | QW | QW, LW | QW, ZW | |
| SPFX Foreman | QW | QW, LW | QW, ZW | |
| SPFX Assistants | QW | QW, LW | QW, ZW | |
| SPFX Rigging and Striking | QW | QW, LW | QW, ZW | |
| SPFX Manufacturing | QE | QW, LW | QE, ZE | |
| CREATURE/MECHANICAL EFFECTS | | | | |
| C/M Effects Coordinator | QW | QW, LW | QW, ZW | |
| C/M Effects Foreman | QW | QW, LW | QW, ZW | |

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|---|-------------------|----------------|------------------|--|
| | In Zone | OZ Local Labor | Out of Zone (OZ) | |
| C/M Effects Assistants | QW | QW, LW | QW, ZW | |
| C/M Effects Labor | QW | QW, LW | QW, ZW | |
| C/M Rigging and Striking | QW | QW, LW | QW, ZW | |
| C/M Effects Manufacturing – Labor | QW | QW, LW | QW, ZW | |
| C/M Effects Manufacturing – Materials | QE | | QE, ZE | |
| SET DRESSING | | | | |
| Set Decorators | QW | QW, LW | QW, ZW | |
| Leadpersons | QW | QW, LW | QW, ZW | |
| On Set Dressers | QW | QW, LW | QW, ZW | |
| Buyers | QW | QW, LW | QW, ZW | |
| Swing Gang | QW | QW, LW | QW, ZW | |
| Set Dressing Manufacturing/Labor | QW | QW, LW | QW, ZW | |
| Electrical Fixture Manufacturing/Labor | QW | QW, LW | QW, ZW | |
| Set Dressing | QE | | QE, ZE | Electronic Purchases are subject to digital asset reduction. |
| Drapery/Carpet | QE | | QE, ZE | |
| ANIMALS & HANDLERS | | | | |
| Head Wrangler/Gang Boss | QW | QW, LW | QW, ZW | If paid directly through payroll. |
| Wranglers / Trainers | QW | QW, LW | QW, ZW | |
| Ramrods | QW | QW, LW | QW, ZW | |
| Veterinarians | QW | QW, LW | QW, ZW | If paid directly through payroll, otherwise QE. |
| Animal Purchases | QE | | QE, ZE | |
| 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. |
| WARDROBE | | | | |
| Costume Designers | QW | QW, LW | QW, ZW | |

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|----------------------------------|-------------------|----------------|------------------|---|
| | In Zone | OZ Local Labor | Out of Zone (OZ) | |
| Assistant Costume Designer | QW | QW, LW | QW, ZW | |
| Costume Supervisors | QW | QW, LW | QW, ZW | |
| Costumers | QW | QW, LW | QW, ZW | |
| Wardrobe Assistants | QW | QW, LW | QW, ZW | |
| Costume Sketch Artist | QW | QW, LW | QW, ZW | |
| Seamstress/Tailor | QW | QW, LW | QW, ZW | QE or (QE ZE) if paid to outside vendor. |
| Manufacturing Labor | QW | QW, LW | QW, ZW | |
| Outside Alterations | QE | | QE, ZE | |
| Wardrobe Cleaning and Dyeing | QE | | QE, ZE | |
| Washing Machine & Dryer | QE | | QE, ZE | |
| Wardrobe Rentals | QE | | QE, ZE | |
| Shop Rentals | QE | | QE, ZC | |
| Restocking Fee | QE | | QE, ZE | |
| MAKEUP & HAIRDRESSING | | | | |
| Key Makeup Artists | QW | QW, LW | QW, ZW | |
| Makeup Artists | QW | QW, LW | QW, ZW | |
| Key Hairstylists | QW | QW, LW | QW, ZW | |
| Hairstylists | QW | QW, LW | QW, ZW | |
| Prosthetic Makeup Artists | QW | QW, LW | QW, ZW | If paid directly through payroll; otherwise QE or QE, ZC if purchased and used only OZ. |
| Makeup Purchases | QE | | QE, ZE | |
| Wigs Rentals | QE | | QE, ZE | |
| PROPERTY DEPARTMENT | | | | |
| Propmaster | QW | QW, LW | QW, ZW | |
| Assistant Propmasters | QW | QW, LW | QW, ZW | |
| Weapons Handlers | QW | QW, LW | QW, ZW | |
| Additional Property Persons | QW | QW, LW | QW, ZW | |

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|---|-------------------|----------------|------------------|--|
| | In Zone | OZ Local Labor | Out of Zone (OZ) | |
| Food Stylists | QW | QW, LW | QW, ZW | |
| 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 | |
| Props – Electronic | QE | | QE, ZE | Subject to digital asset reduction |
| PICTURE VEHICLES & ACTION PROPS | | | | |
| Picture Vehicle Coordinator | QW | QW, LW | QW, ZW | |
| Assistant Picture Vehicle Coordinator | QW | QW, LW | QW, ZW | |
| Mechanic/Automobile Service Person | QW | QW, LW | QW, ZW | |
| Vehicle Prop Manufacture | QW | QW, LW | QW, ZW | QE or QE, ZC if paid to an out of zone vendor. |
| Automobile Supplies | QE | | QE, ZE | QE, ZC if rented OZ and used only OZ during the applicable period. |
| Aircraft Supplies | QE | | QE, ZE | |
| Boat / Watercraft Supplies | QE | | QE, ZE | |
| Train/Railroad Purchases and Supplies | QE | | QE, ZE | |
| Stage Coach / Wagon Purchases & Supplies | QE | | QE, ZE | |
| Automobile Rentals | QE | | QE, ZE | QE, ZC if rented OZ and used only OZ during the applicable period. |
| Aircraft Rentals | QE | | QE, ZE | |
| Boat/Watercraft Rentals | QE | | QE, ZE | |
| Train / Railroad Rentals | QE | | QE, ZE | |
| Vehicle Repair / Restoration / Maintenance | QE | | QE, ZE | |
| PRODUCTION MEDIA, STOCK & LAB | | | | |
| Raw Stock | QE | | QE, ZE | Deduct rebates, including studio usage rebates. |
| Negative Developing | QE | | QE, ZE | |
| Printing | QE | | QE, ZE | |
| Daily Film to Media Transfers / Conversions | QE | | QE, ZE | |
| HD-Cam | QE | | QE, ZE | |

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|-------------------------------------|------------------------------|----------------|------------------|---|
| | In Zone | OZ Local Labor | Out of Zone (OZ) | |
| Videotape/Hard Drives/Digital Cards | QE | | QE, ZE | Subject to digital asset reduction. |
| Raid Drives | QE | | QE, ZE | Not subject to asset reduction. |
| Sound Transfers | QE | | QE, ZE | |
| Polaroid Film | QE | | QE, ZE | |
| Still Film/HD Stills Expense | QE | | QE, ZE | |
| ADDITIONAL UNITS | | | | |
| All Categories | SAME AS 1 ST UNIT | | | Uplifts for PP Days wages and spend also apply to 2 nd Unit. If not detailed, 80% labor, 20% Materials allowed. |
| TRANSPORTATION | | | | |
| Transportation Coordinators | QW | QW, LW | QW, ZW | |
| Transportation Captains | QW | QW, LW | QW, ZW | |
| Transportation Co-Captains | QW | QW, LW | QW, ZW | |
| Dispatchers | QW | QW, LW | QW, ZW | |
| Drivers | QW | QW, LW | QW, ZW | |
| Vehicles, Equipment | QE | | QE, ZE | Includes Honey wagons, Dressing Rooms, Star wagons, etc. ZE if rented and/or purchased OZ and fully utilized OZ. |
| Gasoline & Oil | QE | | QE, ZC | ZE if purchased OZ and used only OZ during the applicable period. |
| Permits/Tolls/Parking/Etc. | QE | | QE, ZC | |
| Traffic and Parking Fines | NQ | | NQ | |
| Messengers | QE | | QE, ZE | QE, ZE if trip begins and ends Out of Zone during the applicable period. |
| Limousines & Taxis | QE | | QE, ZC | QE, ZC if rented OZ and fully utilized OZ during the applicable period; otherwise QE, ZE. |
| Self-Drive Vehicle Rentals | QE | | QE, ZE | QE, ZE if rented OZ and fully utilized OZ during the applicable period. |
| Drop Loads – Equipment rentals | QE | | QE, ZC | Intrastate. QE, ZC if rented OZ and fully utilized OZ during the applicable period |
| D.O.T. Filings | QE | | QE | |

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| Description | Indie & Non-Indie | | Non-Indie | Comments |
|---|-------------------|----------------|------------------|---|
| | In Zone | OZ Local Labor | Out of Zone (OZ) | |
| LOCATION & OFFICE EXPENSES | | | | |
| Survey Costs – Air Fares, Housing, Per Diem | QE | | QE, ZE | See Travel Category. |
| Location Permits | QE | | QE, ZC | |
| Police | QW | QW, LW | QW, ZW | QE if paid through third party. Must be OZ vendor to qualify as ZC. |
| Fire Safety Officers | 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 | |
| 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. |
| Catering Labor | QW | QW, LW | QW, ZW | |
| Production Office Rent | QE | | QE, ZC | |
| Location Office Furniture & Equip. Rentals | QE | | QE, ZE | QE, ZC if rented OZ and used only OZ during the applicable period |
| Office Communication Equipment Rentals | QE | | QE, ZE | |
| Production Office Supplies | QE | | QE, ZE | |
| 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. Postage is NQ. |
| Other Location Expenses | QE | | QE, ZE | QE, ZC if rented or purchased OZ and used only OZ during the applicable period. |
| Location Site Rentals | QE | | QE, ZC | Federal Properties and Indian Reservation Properties are NQ. |
| Donations for Use of Location | QE | | QE, ZC | Executed location agreement required. |
| Crew Work Space Rentals | QE | | QE, ZE | Permits must be purchased from OZ location for OZ location. |
| Storage Space Rentals | QE | | QE, ZE | |
| Relocation Fees for Site Usage | QE | | QE, ZC | |
| Parking | QE | | QE, ZC | |
| Location Gratuities | QE | | QE, ZC | |
| Location Site Restoration | QE | | QE, ZC | Must be OZ vendor. |
| Air Conditioning & Heating Rentals | QE | | QE, ZC | |

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| Description | Indie & Non-Indie | | Non-Indie | Comments |
|---|-------------------|---|------------------|---|
| | In Zone | OZ Local Labor | Out of Zone (OZ) | |
| Portable Restroom Facilities | QE | | QE, ZC | |
| Trash Bins & Trash Removal | QE | | QE, ZC | |
| STAGE & BACKLOT CHARGES (Assume listings within LA 30-mile zone) | | | | |
| Security | QW | | QW | If paid directly through payroll; otherwise QE. |
| Utilities | QE | | QE | |
| Parking | QE | | QE | |
| Stage/Backlot Rentals | QE | | QE | |
| Crew Working Space Rentals | QE | | QE | |
| Storage Space Rentals | QE | | QE | |
| Repairs & Restoration | QE | | QE | |
| Air Conditioning & Heating Rentals | QE | | QE | |
| Trash Bins & Trash Removal | QE | | QE | |
| POST-PRODUCTION | | | | |
| Description | All Projects | Comments | | |
| PICTURE EDITORIAL | | | | |
| 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). | | |
| Assistant Picture Editors | QW | | | |
| Apprentice Editors | QW | | | |
| Animation Editor | QW | | | |
| Post Supervisor | QW | Subject to \$100,000 salary cap (plus fringe and box rentals), if also receiving a Producer credit. | | |
| Additional Editorial Staff | QW | | | |
| Librarian | QW | QE if paid through 3 rd party vendor. | | |
| Editorial Conforming | QE | | | |
| Coding | QE | | | |
| Negative Cutting | QE | | | |

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| Description | All Projects | Comments |
|-----------------------------------|--------------|--|
| Animation Projection | QE | |
| Purchases – Raid Drive | QE | Not subject to digital asset reduction. |
| Messengers | QE | Within CA only. |
| Rentals | 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. |
| 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 3 rd party vendor, then QE. |
| Sound Editors & Assistant Editors | QW | |
| Apprentice Sound Effects Editors | QW | |
| M & E Editing | QW | |
| 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. |
| POST PRODUCTION SOUND | | |
| Sound Reprints | QE | |
| Re-recording/Dubbing | QE | |
| Looping & ADR Facility | QE | Facility charges only; no performers. |
| Loop Group Talent | NQ | |
| Foley Walkers | QE | |
| Foley Stages | QE | Stages must be in CA. |

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| Description | All Projects | Comments |
|---|--------------|------------------------------------|
| Records and Supplies | QE | |
| Vocal Mix Downs | QE | |
| Mag Transfers | QE | |
| Music Tracking Transfer | QE | |
| Tie Lines | QE | CA costs only. |
| Layback | QE | |
| 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 | |
| Film Leader | QE | |
| Dialogue Transfers | QE | |
| Optical Sound Tracks & Stock | QE | Limit one. |
| Negative Splicing | QE | |
| Continuity/Spotting List | NQ | |
| Closed Captioning | QE | TV Projects only. NQ for features. |
| Film Transfers | QE | |
| Off Line Edit | QE | |
| Online Edit | QE | |
| Temp Color Correction | QE | |
| Synch Print | QE | |

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| Description | All Projects | Comments |
|--|--------------|---|
| Data IO/O | QE | |
| Media Conform/Download | QE | |
| Quicktimes | QE | |
| Temp Color Correction | QE | NQ if for previews. |
| 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. |
| Interpositive | QE | |
| Internegative | QE | |
| Black Track Print | QE | |
| Composite Check Print | QE | |
| Showprints, Release Prints | NQ | |
| Digital Cinema Package (DCP) DCDM | QE | Domestic Only. Limit one per format (2D, 3D, Imax, Cinemark, Dolby Vision, Atmos, 5.1, 7.1). |
| 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, PAL or TV Versions TV: Airline or PAL Versions | NQ | |
| Film Archival: Negative or Internegative | QE | Limit one each. |
| Digital Data Archive (Domestic Elements) | QE | Only elements used for initial theatrical run. |
| 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 | QE | |

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| Description | All Projects | Comments |
|--|--------------|--|
| Pan & Scan – Foreign | NQ | |
| Textless Elements | QE | NQ for foreign distribution. |
| Foreign Localization Versions | NQ | |
| Promo Dubs | NQ | Publicity related costs do not qualify. |
| VFX Drop-ins | QE | Does not qualify for uplift. |
| Quality Control Checks and Fixes | QE | |
| Rentals | QE | |
| Stock Footage License/Reuse Fees | NQ | |
| Stock Picture Footage Processing | QE | If within CA. |
| Media and Hard Drives | QE | Subject to digital asset reduction. |
| Subtitling, Foreign Language Versions | NQ | |
| 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 | |
| Library/Archive Fees | QE | |
| Digital Transfer | QE | |
| Purchases | QE | |
| Shipping & Messengers | QE | |
| Stock Soundtracks | NQ | |
| MUSIC (Labor MW for Bonus Points only. Excludes Indies \$10m and under) | | |
| Composers | NQ | |
| Songwriters | NQ | |
| Music Producers | NQ | |
| Music Supervisors | NQ | |

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|--------------------------------------|-------------------------|--|
| 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 (Recoding) | QW, MW | |
| Music Librarians | QW, MW | |
| Rehearsals Equipment | QE | |
| Pre-Score: Musicians | QW, MW | |
| Scoring: Musicians | QW, MW | |
| Scoring Stage | QE | |
| Scoring Costs (Not Itemized) | 70% QW, MW 30% QE | Must exclude Composer. Not applicable for Independent Films \$10M and under. |
| Song Purchases | NQ | |
| Rights & Clearances | NQ | |
| Album Mastering | NQ | |
| Score Album Costs (Except Mastering) | QE | |
| Sideline Musicians (On Set) | QW | Extras only. ZW or LW during applicable period. |
| Soundtrack Album Track Costs | NQ | |
| Studio Engineers and Supplies | QE | For scoring/track recording only. |
| 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 | |

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| Description | All Projects | Comments |
|--|--------------|---|
| AFM Reuse Fees | NQ | |
| Cartage | QE | Within CA. |
| Courier Charges | QE | Within CA. |
| VISUAL EFFECTS (Alphabetical Order) | | |
| CA Vendor costs must be split 70% Wages (QW) / 30%Non-wages (QE) for work performed in California. VFX Labor hired directly by the production company may be tagged QW. | | |
| 2D to 3D conversion (Post) | QW/QE, VU | Must be included in CFC budget; CA vendor. |
| 3D Visual Effects Elements Vendor Costs | QW/QE, VU | Must be included in CFC budget; CA vendor. |
| 3D Hardware | QE | Subject to digital asset reduction. |
| 3D Projection | QW/QE | 70% QW / 30% QE, VU if paid through a third-party vendor. |
| 3D Related Costs (Production) | QE | QW if labor related and paid direct to labor through payroll. |
| 3D Stereographer | QW | 70% QW / 30% QE, VU if paid through a third-party vendor. |
| 3D Supervisor | QW | 70% QW / 30% QE, VU if paid through a third-party vendor. |
| Accountant, Visual Effects | QW | 70% QW / 30% QE, VU if paid through a third-party vendor. |
| Animation | QW/QE, VU | 70% QW / 30% QE, VU if paid through a third-party vendor. Fully animated projects do not qualify. |
| Aspera | NQ | |
| Assistant Accountant, Visual Effects | QW | |
| Assistant Editor, Visual Effects | QW, VU | |
| Blue/Green Screen Shooting and/or Rentals | QE | |
| Box Rentals/Cell Phones | QW, VU | Production company in house staff only. VU only for individuals that qualify for uplift. |
| CGI Artists | QW, VU | 70% QW / 30% QE, VU if paid through a third-party vendor. |
| Cinesync | QE, VU | Subscription must be prorated for coverage during the qualified period. |
| Compositor | QW/QE, VU | On set work does not qualify for uplift. |
| Computer rentals – VFX Staff | QE, VU | On qualified labor only. |
| Coordinator, Visual Effects | QW, VU | 70% QW / 30% QE, VU if paid through a third-party vendor. |
| Craft Service / Meals | QE | Excludes Alcohol |

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| Description | All Projects | Comments |
|----------------------------------|--------------|---|
| Cyberscanning | QW/QE, VU | 70% QW / 30% QE, VU if paid through a third-party vendor. |
| Dailies Projection | QE | |
| Data I/O and Archiving | QE | |
| Data Sharing Fees | QE | |
| Data Wrangler | QW, VU | 70% QW / 30% QE, VU if paid through a third-party vendor. |
| Digital Asset Manager | QW, VU | 70% QW / 30% QE, VU if paid through a third-party vendor. |
| Digital Delivery | QW/QE, VU | VFX vendor cost for delivery of shots in format required by editor – 70% QW / 30% QE |
| Director, Animation | NQ | |
| Drop-ins, Pulls | QE | Does not qualify for uplift. |
| Editor, Visual Effects | QW, VU | |
| Furniture Rentals | QE | |
| Lab Processing | QE | |
| LED Walls for Virtual Production | QE, VU | 70% QW / 30% QE, VU if paid through a third-party vendor. |
| Lidar | QE, VU | 70% QW / 30% QE, VU if paid through a third-party vendor. |
| Loss and Damages | QE | |
| Materials & Supplies | QE | 70% QW / 30% QE, VU if paid through a third-party vendor. |
| Matte Shots | QE, VU | 70% QW / 30% QE, VU if paid through a third-party vendor. |
| Miniature Model Shop | QE | |
| Miniature Supervising Crew | QE | QW if paid direct through payroll. |
| Motion Capture | QE | |
| Motion Control | QE | |
| Negative Pulling | QE | |
| Office Rentals | QE | Production company in house staff. |
| On-Set Supervision, Vendor | QW/QE, VU | 70% QW / 30% QE, VU if paid through third-party vendor. QW, VU (ZW if OZ) hired directly by production company or payroll. Excludes Motion or Character capture. |

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|--|--------------|--|
| Outside Contract Bids / VFX Vendors | QW/QE, VU | 70% QW / 30% QE, VU if paid through a third-party vendor. |
| PA (Office), Visual Effects | QW, VU | |
| PA (On Set), Visual Effects | QW | |
| PA (Post), Visual Effects | QW, VU | |
| Pre-visualization / Post-Visualization | QW/QE, VU | 70% QW / 30% QE, VU if paid through a third-party vendor. |
| Process/Rear Projection (Hansard) | QE | |
| Producer, Visual Effects | NQ | |
| Recording | QW/QE, VU | 70% QW / 30% QE, VU if paid through a third-party vendor. |
| Rentals | QE | |
| Screening Room | QE, VU | NQ if for audience preview. |
| Set Survey Technician / Matchmover | QW | |
| Shipping | QE | Within CA only. |
| Simulcam | QE | |
| Staff Overtime, Visual Effects | QW, VU | On qualified labor only. |
| Stop Motion Photography | QE | QW if paid direct through payroll. |
| Storyboard Artist, Visual Effects | QW, VU | |
| Supervisor, Visual Effects | QW, VU | \$100,000 cap if also receiving a producer credit. |
| Temp Visual Effects | QW/QE, VU | 70% QW / 30% QE, VU if paid through a third-party vendor. NQ if for audience preview |
| Transcoding / Scanning | QW/QE, VU | 70% QW / 30% QE, VU if paid through a third-party vendor. |
| Virtual Production | QW/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. |
| Witness Cam | QE, VU | 70% QW / 30% QE, VU if paid through a third-party 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. |

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| Description | All Projects | Comments |
|---|--------------|---|
| Fades & Dissolves | QE | |
| Lab Processing | QE | |
| Develop Wedges | QE | |
| Develop Mattes | QE | |
| Raw Stock | QE | |
| PROJECTION | | |
| Projectionists | QE | NQ if for previews. |
| Rentals | QE | |
| Screening Room Rentals | QE | Rooms must be in CA; Excludes previews and Friends & Family screenings. |
| PREVIEW COSTS | | |
| Additional Editorial Staff | QW | |
| Music Editorial | QW | QW if paid directly to the individuals, otherwise QE. |
| Sound Editorial | QW | |
| Temp Dub | QE | |
| 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 | |

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| Description | All Projects | Comments |
|--|--------------|--|
| 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 | |
| Covid-19 Health & Safety Expenses | | If not itemized in application budget, 40% QW / 60% QE. See Tagging for Covid-19 Expenses below for a detailed itemized list. |
| Corporate Tax Return | NQ | |
| CPA Expense for AUP Report | NQ | |
| DAX System | QE | |
| Dolby, DTS, SDDS License Fees | NQ | |
| Donated Items | NQ | |
| Grievances, Unions | NQ | |
| Harassment Training | QE | |
| Holiday Pay | QW | Limited to 8-hour day unless contractual. |
| Miscellaneous Production Expenses | NQ | |
| MPAA Rating Fee | QE | |
| Online Purchases | NQ | QE if from CA vendor shipped from and to CA location. |
| Online Shipping | QE | |
| "P" Card Fees | QE | |
| Paid Interns | QW | Includes Career Readiness. |
| Penalties & Union Grievances | NQ | |

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| Description | All Projects | Comments |
|--|--------------|----------------------------|
| Photo Approval Service | QE | Must be California Vendor. |
| Pilot Skills Training Program Contribution | NQ | |
| Postproduction Accounting | QE | |
| 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 Legal Expenses, including Labor Relations, Minor Confirmation & Music | QE | |
| Production Services Company Fees | NQ | |
| Record Retention (Scanning Documents) | QE | |
| Reusable Water Bottles | QE | |
| Safety Advisor, "Green" Advisor | QE | |
| Scenechronize Subscription | QE | |
| Software Purchases | NQ | |
| Solar Power Cells | QE | |
| Studio Charges for Specific Qualified Items | QE | |
| Studio Entertainment | NQ | |
| Studio Overhead Allocations | NQ | |
| Taxes, California Sales | QE | |
| Taxes, California State Income | NQ | |
| Taxes, City | NQ | |
| Taxes, Property | NQ | |
| Taxes, Use | NQ | |
| Work Visa Fees | NQ | |
| INSURANCE | | |
| Production Package | QE | |

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| Description | All Projects | Comments |
|-----------------------------------|--------------|-------------------------------------|
| Errors & Omissions Insurance | NQ | |
| General Liability Insurance | QE | |
| 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 | NQ | |
| 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 line item and not a fringe. |
| PUBLICITY | | |
| Special Stills Photographer | NQ | |
| Publicist | NQ | |
| Purchases | NQ | |
| Stills Supplies | NQ | |
| Stills Lab Expense | NQ | |
| Promotional Materials | NQ | |
| Box Rentals | NQ | |
| Car / Mileage Allowances | NQ | |
| Rentals | NQ | |

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| Description | All Projects | Comments |
|---|--------------|----------------------------------|
| Travel Expenses | NQ | |
| Meals and Entertainment | NQ | |
| DVD Extras, Trailers, EPK | 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 |

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TAGGING FOR COVID-19 EXPENSES

If the production hires employees on payroll, they may be tagged QW. If the production contracts with a third-party Covid Health & Safety provider, labor costs must be tagged QE. If a Non-independent project is filming out of the Los Angeles Zone, labor may be tagged QW ZW. Employees hired out of the Los Angeles Zone to work out of the Los Angeles Zone may be tagged QW LW. If a Non-independent production shooting out of the Los Angeles Zone contracts with a third-party provider from outside the zone, those costs would be QE ZC.

Physicians, Doctors, Medical Advisors and Technicians may be outside contractors (QE) even when the rest of the Covid Staff is hired directly by the production (QW).

Cleaning Crews may be QW if hired by the production or QE if contracted to a third-party provider.

IN ADDITION, PLEASE TAG ALL COVID-19 RELATED EXPENSES **COV** or **COVID** or **CX** TO HELP WITH DATA TRACKING.

| HEALTH & SAFETY | | |
|------------------------------------|--------------|--|
| Description | All Projects | Comments |
| Covid-19 Labor | QW | If paid directly through payroll. QE if contracted to a 3rd party vendor/agency. |
| Health & Safety Supervisor | QW | |
| Covid Supervisor | QW | |
| Supervising Physician | QW | |
| Covid Manager | QW | |
| Covid Medic | QW | |
| Covid Production Coordinator | QW | |
| Covid Asst Production Coordinator | QW | |
| Covid Testing Secretary | QW | |
| Covid PA | QW | |
| Covid Set Monitor | QW | |
| Covid Location Pas | QW | |
| Rigging Covid Pas | QW | |
| Construction Covid Pas | QW | |
| Covid Compliance Testing Scheduler | QW | |
| Covid Medical Advisor | QW | |
| Covid Technician | QW | |
| Additional Labor – by Department | QW | |
| Covid Cleaning Crew | QW | QE if contracted to a 3rd party vendor |
| Testing Kits | QE | |

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| Description | All Projects | Comments |
|--|--------------|--|
| Testing | QE | |
| Testing upon Hire | QE | |
| Weekly Testing | QE | |
| Daily Testing | QE | |
| 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. |
| Work from Home Allowance | QE | |
| Covid Safety Equipment and Consumables | QE | |
| Facility Modifications | QE | |
| Covid Truck Rentals | QE | |
| Health & Safety Trailers | QE | |
| Covid Testing Stations | QE | |
| Covid Passcards | QE | |
| Crew Holding Areas | QE | |
| iPad Viewing Stations | QE | |
| Hand Sanitation Stations | QE | |
| Covid PPEs | QE | |
| Health & Safety Purchases | QE | |
| Health & Safety Rentals | QE | |
| Disinfection Equipment | QE | |
| Fogging and Filtration | QE | |
| Set Ventilation | QE | |
| Wristbands / Badges | QE | |
| Sick Pay | QW | |
| Covid Labor Box Rental | QW | |
| Covid Labor Car Allowance | QW | |
| GLOBAL NON-ITEMIZED COVID BUDGET | | 40% QW / 60% QE |

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CALIFORNIA CHART OF ACCOUNTS
CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 3.0

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. Non-Qualifying Fringe (e.g., FICA, MEDICARE, FUI, FUTA, PIT [personal income tax withholding]) must be excluded. Calculations must match those entered on the [CFC Fringe Matrix](#).

| 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 | 4.23% |
| State | Workman's Compensation -Clerical / Post | 1.96% |
| 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 | 20.0% |
| SAG Background Performers / Stand Ins | Pension, Health and Welfare | 19.5% |
| SAG Background Performers / Stand ins All In | SUI, WC, Pension, Health & Welfare, Payroll | 33.1% |
| AFTRA (“Network Code”) | Pension, Health & Welfare | 17.1% |
| DGA | Pension | 8.5% starting 7/1/2021 8% before that |
| DGA | Health & Welfare | 10.5% |
| DGA | Qualifications & Training | .5% |

| Fringe Type | Description | Accepted |
|---------------------------------------|--|---------------|
| DGA | Vacation (n/a for Low Budget Agreement) | 4% |
| DGA | Holiday (n/a for Low Budget Agreement) | 3.719% |
| DGA Vacation & C of A | Fringe on Vacation and C of A only | 14.5% |
| DGA Meal Penalty | Excludes SUI, Workman's Comp | 27.219% |
| Non-Union Crew Flat | SUI, Workman's Comp, Payroll | 11.23% |
| 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 | 37.219% |
| IATSE Combined | Pension, Health, Welfare, Vacation, Holiday | 13.719% |
| IATSE IAP | Individual Account Plan Pension (% of scale) | 6% |
| Teamsters IAP | Individual Account Plan Pension (% of scale) | 8% |
| IATSE / Teamsters Vacation | Vacation Accrual | 4% |
| IATSE / Teamsters Holiday | Holiday Accrual | 3.719% |
| IATSE / Teamsters | Sick Pay Accrual | 0% |
| IATSE P H & W (15mil contributor) | Pension, Health & Welfare (per hour) | \$ 7.5275 |
| IATSE P H & W (Non 15mil contributor) | Pension, Health & Welfare (per hour) | \$ 9.3775 |
| Teamsters P H & W Basic | Pension, Health & Welfare (per hour) | \$ 6.9275 |
| Teamsters P H & W Premium | Pension, Health & Welfare (per hour) | \$ 8.7775 |
| 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.