

Fringe Benefits Chart

The Fringe Matrix is required for all applicants as part of the review process to prevent expenditures overstatement; the matrix, which is located on page 4 of this document, must be completed and submitted as part of the Phase II materials. 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 Expenditures 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 fringes, 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 |

| Fringe Type | Description | Accepted |
|--|--|----------|
| SAG Stunt Coordinator | Pension, Health and Welfare | 20.5% |
| SAG Background Performers / Stand Ins | Pension, Health and Welfare | 20% |
| SAG Background Performers / Stand ins All In | SUI, WC, Pension, Health & Welfare, Payroll | 33.6% |
| AFTRA ("Network Code") | Pension, Health & Welfare | 19.3% |
| Background Performers Casting Fee | Qualifies as QE. – Include as line item in budget tagged QE between 10% – 12%. | 0% |
| DGA | Pension | 8.5% |
| DGA | Health & Welfare | 10.5% |
| DGA | Qualifications & Training | .5% |
| DGA | Vacation (n/a for Low Budget Agreement) | 4% |
| DGA | Holiday (n/a for Low Budget Agreement) | 4% |
| 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% |
| 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% |

| Fringe Type | Description | Accepted |
|---------------------------------------|--------------------------------------|---------------|
| IATSE / Teamsters Holiday | Holiday Accrual | 4% |
| IATSE / Teamsters | Sick Pay Accrual | 0% |
| IATSE P H & W (15mil contributor) | Pension, Health & Welfare (per hour) | \$ 7.9275 |
| IATSE P H & W (Non 15mil contributor) | Pension, Health & Welfare (per hour) | \$ 10.5775 |
| Teamsters P H & W Basic | Pension, Health & Welfare (per hour) | \$ 7.9275 |
| Teamsters P H & W Premium | Pension, Health & Welfare (per hour) | \$ 10.5775 |
| 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.

FRINGE BENEFITS MATRIX

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

Queue # _____

Project Title: _____

Project Category: _____

Date: _____

| | | | |
|--|------------------------|--------|----|
| SAG Qualified Labor: Stunt Coordinators Stunt Riggers Background Performers Stand-Ins | | Stunts | BG |
| | SUI | | |
| | Workman's Compensation | | |
| | Payroll | | |
| | Pension & Health | | |
| | Casting Fee* | | |
| | Total: | | |

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

| | | |
|-----------------------------|------------------------|-----|
| Non-Union Background | 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.

| | | Clerical | Crew | |
|-------------------------------------|---|----------|------|-----|
| | | | | |
| IA Crew | SUI | | | |
| | Workman's Compensation | | | |
| | Payroll | | | |
| | Individual Account Plan (IAP) | | | |
| | Vacation | | | |
| | Holiday | | | |
| | Pension and Health Plan (If not using flat rate) | | | |
| | Total: | | | |
| Flat Rate \$ Fringe - indicate here | | | | Per |

| | | Drivers | Casting | |
|-------------------------------------|---|---------|---------|-----|
| | | | | |
| Teamster Crew | SUI | | | |
| | Workman's Compensation | | | |
| | Payroll | | | |
| | Individual Account Plan (IAP) | | | |
| | Vacation | | | |
| | Holiday | | | |
| | Pension and Health Plan (If not using flat rate) | | | |
| | Total: | | | |
| Flat Rate \$ Fringe - indicate here | | | | Per |

| | | |
|-----------------------|------------------------|-----|
| Non-Union Crew | SUI | |
| | Workman's Compensation | |
| | Payroll | |
| | CA Care * | --- |
| | | |
| | Total: | |

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

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

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