

CAIFORNIA

Film Commission

California Film and Television Tax Credit Program

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: _____

Date: _____

SAG Qualified Labor: Stunt Coordinators Stunt Riggers	SUI	
	Workman's Compensation	
	Payroll	
	Pension & Health (Stunts)	
	Total:	

SAG Qualified Labor: Background Performers Stand-Ins	SUI	
	Workman's Compensation	
	Payroll	
	Pension & Health (BG)	
	Casting Fee is NOT a fringe*	
Total:		

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

Fringe Benefits Matrix

Non-Union Background	SUI	
	Workman's Compensation	
	Payroll	
	CA Care is NOT a fringe*	
	Casting Fee is NOT a fringe*	
	Total:	

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

IA Crew	SUI	
	Workman's Compensation	
	Payroll	
	Pension Health & Welfare	
	Individual Account Plan (IAP)	
	Vacation	
	Holiday	
	Total:	
Flat Rate \$ Fringe - indicate here		

Teamster Crew	SUI	
	Workman's Compensation	
	Payroll	
	Pension Health & Welfare	
	Individual Account Plan (IAP)	
	Vacation	
	Holiday	
	Total:	
Flat Rate \$ Fringe - indicate here		

Fringe Benefits Matrix

Non-Union Crew	SUI	
	Workman's Compensation	
	Payroll	
	CA Care is NOT a fringe*	
	Total:	

* CA Care **may only** 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	
	Completion of Assignment	
	Total:	

CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 4.0

FRINGE BENEFITS CHART

The Fringe Matrix, which you will find on the CFC website at the link highlighted below, 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 using these fringe rates. Federal fringes and Out-of-state fringes do not qualify for the California tax credit. Non-Qualified 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-Qualified Fringes (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	4.26%
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%
SAG Interactive Media	Pension, Health & Welfare	17%
AFTRA (“Network Code”)	Pension, Health & Welfare	19.8%
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%
DGA	Pension	8.75%
DGA	Health & Welfare	11.25%
DGA	Qualifications & Training	.5%
DGA	Vacation (n/a for Low Budget Agreement)	4.583%
DGA	Holiday (n/a for Low Budget Agreement)	4.583%
Completion of Assignment	Fringe on COA only	14.5%
DGA Meal Penalty	Excludes SUI, Workman’s Comp	27.5%
Non-Union Crew Flat	SUI, Workman’s Comp, Payroll	11.46%
IATSE / Teamsters - All In	SUI, Workman’s Comp, Payroll, P H & W	38%
IATSE Combined	Pension, Health, Welfare, Vacation, Holiday	14.583%
IATSE IAP	Individual Account Plan (% of scale)	6%
Teamsters IAP	Individual Account Plan (% of scale)	8%
Casting Directors	Individual Account Plan (% of scale)	6%
IATSE / Teamsters Vacation	Vacation Accrual	4%
IATSE / Teamsters Holiday	Holiday Accrual	4.583%
IATSE P H & W (non-15mil contributor)	Pension, Health & Welfare (per hour)	\$ 12.4775 (839) \$14.1241 (871) \$14.6575 (BA) \$15.5275 (Non-Affiliated)

Fringe Type	Description	Accepted
IATSE P H & W (15mil contributor)	Pension, Health & Welfare (per hour)	\$ 8.2275 (839) \$9.6141 (871) \$10.1475 (BA) \$11.0175 (Non-Affiliated)
Teamsters P H & W (Non 15mil contributor)	Pension, Health & Welfare (per hour)	\$ 12.4695 (Casting) \$14.6575 (BA)
Teamsters P H & W (15mil contributor)	Pension, Health & Welfare (per hour)	\$ 8.2195 (Casting) \$10.1475 (BA)
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 Only	1-2%
Box Rentals	Payroll Only	1-2 %

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