

CALIFORNIA CHART OF ACCOUNTS

CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 2.0

October 2019

For Productions with CALs issued on or after July 1, 2016

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. Please read Budget Tagging and Tracking Tips and the Program Guidelines before budgeting your project.

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. In order for wages to qualify, all services must be performed in the state.

All out of state expenditures should be tagged XX in your total production budget and as a free field code. This will enable the production to calculate all qualified and non-qualified California expenditures (for reporting purposes) and exclude the non-qualified out of state expenditures. XX tagging is not indicated in the chart below.

The first column is for Independent Films, with (VU) indicating visual effects expenditures eligible for Bonus Points.

The in zone/out of zone columns are for non-independent projects (excluding Relocating TV Series).

5% UPLIFT TAGGING – Non-Independent Productions only (excluding Relocating TV Series):

- Visual Effects (VU) and Music Scoring & Track Recording (MU) expenditures that qualify for the additional 5% tax credit are indicated in GREEN. VFX (VU) expenditures also qualify for jobs ratio bonus points and so are included in the “Indie” column; Independents do not qualify for “uplifts”.
- “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.
- WAGES: All wage related line items for labor working outside the LA Studio Zone 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 (Consumables), **purchased or leased outside the zone and used entirely outside the zone**, may be tagged (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 Guidelines – Appendix A.
- NON-WAGE EXPENDITURES (Non-Consumables): Non-wage outside the zone expenditures may be tagged (ZE). **ZE expenditures are non-consumables that are 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.

Yellow = Recent changes **Gold = Year 5 changes**

Acct #	Description	Indie	In Zone	Out of Zone	Comments
		<u>Out of Zone items must be rented or purchased Outside the Zone to qualify as a ZE or ZC</u>			
367-48	2D to 3D conversion (Post)	QE, VU	QE, VU	QE, VU	Must be included in CFC budget; CA vendor.

QW = Qualified Wages
ZW = Out of Zone Wages
MU = Music Uplift

QE = Qualified Expenditures
ZE = Out of Zone Expenditures
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Acct #	Description	Indie	In Zone	Out of Zone	Comments
367-47	3D Visual Effects Elements Vendor Costs	QE, VU	QE, VU	QE, VU	Must be included in CFC budget; CA vendor.
367-29	3D Related Costs (Production)	QE	QE	QE	Must be incurred, purchased or rented in CA.
112-20	Accountants – Construction	QW	QW	QW, ZW	
112-21	Accountants – Payroll	QW	QW	QW, ZW	
470-41	Accountants – Post Production	QE	QE	QE	Does not include Agreed Upon Procedures Report or CPA.
112-16	Accountants – Production	QW	QW	QW, ZW	
112-19	Accountants – Production, Assistant	QW	QW	QW, ZW	
367-16	Accountants – Visual Effects	QW	QW	QW	
367-17	Accountants – Visual Effects Assistant	QW	QW	QW	
101-02	Acquisition Expenses	NQ	NQ	NQ	
366-48	AFM Reuse Fees	NQ	NQ	NQ	
106-12	Agent Fees (Cast)	NQ	NQ	NQ	
106-12	Agent Fees (Stunt Coordinator)	QE	QE	QE	
470-02	Agreed Upon Procedures Auditing	NQ	NQ	NQ	
471-24	Anti-Piracy Service	QE	QE	QE	Must be CA vendor.
159-63	Rentals – Air Conditioning & Heating Rentals	QE	QE	QE	QE/ZC if rented and used OZ
110-11	Air BnB	NQ	NQ	NQ	
110-01 150-01 155-01	Airfares – Above The Line Airfares – Location Survey Airfares – Production	QE	QE	QE	Intrastate travel only. Must be purchased from a CA vendor. QE, ZC if purchased from OZ vendor for OZ travel during the applicable period.
372-01	Airfares – Post Production	QE	QE	QE	Intrastate travel only. Must be purchased from a CA vendor. QE, ZC if purchased from OZ vendor for OZ travel during the applicable period.
110-09	Airfares – Studio Executives	NQ	NQ	NQ	
364-45	Airline Versions – Mixes / Dubs	NQ	NQ	NQ	
155-02	Air BnB Costs	NQ	NQ	NQ	
366-16	Album Mastering	NQ	NQ	NQ	
125-15	Alterations, Outside	QE	QE	QE, ZE	
470-03	AMPTP Fees	NQ	NQ	NQ	
124-41	Animal Purchases	QE	QE	QE, ZE	
124-51	Animal Rentals	QE	QE	QE, ZE	QE, ZC if rented OZ and only used OZ during the applicable period.
124-04 124-05	Animal Trainers/ Handlers (Wild and Domestic)	QW	QW	QW, ZW	

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Acct #	Description	Indie	In Zone	Out of Zone	Comments
124-55	Animal Transportation, Feeding & Stabling	QE	QE	QE, ZE	Transportation within CA. ZC if rented or purchased and fully consumed OZ during the applicable period.
367-08	Animation	QW	QW, VU	QW, VU	QE, VU if paid through a third-party vendor. Fully animated projects do not qualify.
361-08	Animation / Quick Time Editor	QW	QW	QW	
362-07	Animation / Quick Time Sound Editor	QE	QE	QE	QW if paid directly to the individual.
364-34	Answer Print, Select Print	QE	QE	QE	Limit one.
114-08	Art Department – Other Labor	QW	QW	QW, ZW	
114-07	Art Department Coordinator	QW	QW	QW, ZW	
114-02	Art Director	QW	QW	QW, ZW	
114-03	Art Director, Assistant	QW	QW	QW, ZW	
367-12	Aspera	NQ	NQ	NQ	
112-02	Assistant Director – First	QW	QW	QW, ZW	\$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
112-03	Assistant Director – Key Second	QW	QW	QW, ZW	
112-04	Assistant Director – Other, Second and Trainees	QW	QW	QW, ZW	
104-04	Associate Producers	NQ	NQ	NQ	
111-46	Atmosphere Cars	QW	QW	QW, ZW	If paid to qualified labor through payroll company as car allowance.
370-13	Audience Recruitment	NQ	NQ	NQ	
119-07	Audio Crew, Additional – Production	QW	QW	QW, ZW	
119-06	Audio Playback Assistant	QW	QW	QW, ZW	
119-05	Audio Playback Operator	QW	QW	QW, ZW	
470-02	Auditing – Tax Incentive Agreed Upon Procedures	NQ	NQ	NQ	
471-010	Auditors – Insurance	QE	QE	QE	
135-50	Automobile Rentals	QE	QE	QE, ZE	QE, ZC if rented OZ and used only OZ during the applicable period.
135-40	Automobile Supplies	QE	QE	QE, ZE	
111-01	Background Actors (Extras)	QW	QW	QW, ZW	
114-71 115-90	Backings Rentals & Purchases	QE	QE	QE, ZE	ZC if purchased OZ and used only OZ during the applicable period.
159-50	Backlot Rentals	QE	QE	QE	
470-04	Bank Fees (Account, Wire Transfers, Currency Exchange)	NQ	NQ	NQ	
364-37	Black Track Print	QE	QE	QE	Limit one.

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Acct #	Description	Indie	In Zone	Out of Zone	Comments
367-21	Blue/Green Screen Shooting and/or Rentals	QE	QE	QE	
135-42 135-52	Boat/Watercraft Rentals & Supplies	QE	QE	QE, ZE	QE, ZC if rented OZ and used only OZ during the applicable period.
119-02 11-04	Boom Operator	QW	QW	QW, ZW	
###-45	Box Rentals – ATL Staff	QE	QE	QE	On qualified labor only.
107-45	Box Rentals – Cast	NQ	NQ	NQ	
###-45	Box Rentals – Crew	QE	QE	QE	On qualified labor only. QE, ZC for OZ local hires.
475-45	Box Rentals - Previews	NQ	NQ	NQ	
104-45	Box Rentals – Producers	NQ	NQ	NQ	
367-63	Box Rentals – Visual Effects	QE	QE, VU	QE, VU	Production company in house VFX staff only.
102-45	Box Rentals – Writers	NQ	NQ	NQ	
123-04	Buyers – Set Dressing	QW	QW	QW, ZW	
183-20	C.S.A.C.S. – Contract Services Administration Trust Fund – Editors Union	QW	QW	QW	
183-09	CA Affordable Care	QW	QW	QW, ZW	On qualified labor only.
183-06	CA Care Medical (Covered California)	QE	QE	QE	On qualified labor only.
470-05	CA Sales Taxes	QE	QE	QE	
183-05	CA Solvency Tax	NQ	NQ	NQ	
183-07	CA State Unemployment Insurance	QW	QW	QW, ZW	On qualified labor only. See Fringe Table.
183-08	CA Worker's Compensation	QW	QW	QW, ZW	On qualified labor only.
120-56	Cable Package	QE	QE	QE, ZE	QE, ZC if rented OZ and used only OZ during the applicable period.
119-03	Cablepersons	QW	QW	QW, ZW	
118-10	Camera Crew, Additional	QW	QW	QW, ZW	
118-02	Camera Operator	QW	QW	QW, ZW	
118-03	Camera Operator, First Assistant	QW	QW	QW, ZW	
118-04	Camera Operator, Second Assistant	QW	QW	QW, ZW	
118-51	Camera Package	QE	QE	QE, ZE	QE, ZC if rented OZ and used only OZ during the applicable period.
106-47	Car Allowances – Cast	NQ	NQ	NQ	
###-47	Car Allowances – Crew	QW	QW	QW, ZW	Qualified labor only.
105-47	Car Allowances – Directors	NQ	NQ	NQ	
104-47	Car Allowances – Producers	NQ	NQ	NQ	
108-47	Car Allowances – Stunts	QW	QW	QW, ZW	Coordinators/safeties/riggers off camera only

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103-47	Car Allowances – Writers	NQ	NQ	NQ	
470-06	Carbon Offset Cert/Tree Planting	QE	QE	QE	
47007	Career Readiness Financial Contribution	NQ	NQ	NQ	
470-07	Career Readiness Intern Salaries	NQ	NQ	NQ	
116-12	Carpenters – Stand By	QW	QW	QW, ZW	
366-56	Cartage	QE	QE, MU	QE, MU	Within CA.
471-11	Cast Exams	QE	QE	QE	QW if doctor is paid directly.
106-60	Cast Miscellaneous Expenses	QE	QE	QE, ZE	Itemized with proof of payment by production company. ZC if rented and used only OZ during the applicable period.; Gifts do not qualify
471-09	Cast Terrorism Insurance	NQ	NQ	NQ	
106-01	Cast/Voices/Singers	NQ	NQ	NQ	
106-21	Casting Assistants	QW	QW	QW	
106-20	Casting Director	QW	QW	QW	For work performed in CA.
106-25	Casting Director Bonus	QW	QW	QW	
116-57	Catered Food	QE	QE	QE, ZC	ZC if purchased and fully consumed OZ during the applicable period.
150-19	Catering Labor	QW	QW	QW, ZW	
###-49	Cell Phones – ATL Staff	QE	QE	QE	On qualified labor only.
106-49	Cell Phones – Cast	NQ	NQ	NQ	QE if paid direct to CA cell provider.
106-49	Cell Phones – Cast Staff	QE	QE	QE	On qualified labor only.
###-49	Cell Phones – Crew	QE	QE	QE	On qualified labor only. ZC for OZ residents only.
105-49	Cell Phones – Director	NQ	NQ	NQ	QE if paid direct to CA cell provider.
102-49	Cell Phones – Producers	NQ	NQ	NQ	QE if paid direct to CA cell provider.
367-63	Cell Phones – Visual Effects	QE	QE, VU	QE, VU	Production company in house staff only. VU only for individuals that qualify for uplift.
367-07	CGI Artists	QW, VU	QW, VU	QW, VU	QE, VU if paid through a third-party vendor.
470-83	Charitable Donations	NQ	NQ	NQ	QE with location agreement
105-04	Choreographer	QW	QW	QW, ZW	Off camera work only.
470-13	City Business License	QE	QE	QE	
470-14	Clearance Coordinator	QW	QW	QW	QE if paid to third party vendor.
102-19	Clearance Fees	QE	QE	QE	If paid to a CA company.
102-20	Clearance License Fees	NQ	NQ	NQ	
364-12	Closed Captioning	QE	QE	QE	TV Projects only. NQ for Features
361-12	Coding	QE	QE	QE	

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370-06	Color Correcting - Release	QE	QE	QE	
370-06	Color Correcting - Previews	NQ	NQ	NQ	
470-15	Community Relations & Film Promotion	NQ	NQ	NQ	
	Completion Bond	Include as contractual charges, not within the budget detail. DO NOT INCLUDE IN JOBS RATIO CALCULATION.			Up to <u>2%</u> on qualified spend only allowable as a contractual expense; Must be purchased from a CA-based Bond Company and included in Total Production Budget.
366-01	Composer	NQ	NQ	NQ	
364-38	Composite Checkprint	QE	QE	QE	Limit one.
470-16	Computer Office Equipment	QE	QE	QE	1/5 of purchase price if > \$250.
367-08	Compositor	QE	QE, VU	QE, VU	On set work does not qualify for uplift.
366-07	Conductor	QW	QW, MU	QW, MU	If not also score composer.
361-11	Conforming - Editorial	QE	QE	QE	
364-58	Consolidated Record Audio Masters	NQ	NQ	NQ	
114-12	Construction Carpentry Foreman	QW	QW	QW, ZW	
114-11	Construction Coordinator	QW	QW	QW, ZW	
115-92	Construction Start-Up Expenses	QE	QE	QE, ZE	ZC if rented and used only OZ during the applicable period.
470-17	Covid-19 Compliance Supervisor	QW	QW		
470-17	Covid 19 Tests	QE	QE		
470-17	Covid19 Covid-19 Test Screenings	QE	QE		
470-17	Covid-19 Safety Equipment and Consumables	QE	QE		
470-16	Digital Office Equipment	QE	QE	QE	1/5 of purchase price if > \$250.
367-52	Rentals – Computer – VFX Staff	QE, VU	QE, VU	QE, VU	On qualified labor only.
470-08	Compassion Pay	QW	QW	QW	
	Contingency	Include as contractual charges, not within the budget detail. DO NOT INCLUDE IN JOBS RATIO CALCULATION.			Up to <u>10%</u> only on estimated qualifying expenditures in CA
364-11	Continuity / Spotting List	NQ	NQ	NQ	
140-20	Conversions, Dailies – Film to Media	QE	QE	QE, ZE	
366-08	Copyists	QW	QW, MU	QW, MU	
101-08	Copyright Fee/Copyright Report / Form PA	NQ	NQ	NQ	
470-17	Corporate Tax Return	NQ	NQ	NQ	
125-01	Costume Designer	QW	QW	QW, ZW	
125-02	Costume Designer, Assistant	QW	QW	QW, ZW	

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125-07	Costume Sketch Artist	QW	QW	QW, ZW	
125-03	Costume Supervisor	QW	QW	QW, ZW	
125-05	Costumers	QW	QW	QW, ZW	
125-04	Costumers, Key	QW	QW	QW, ZW	
366-64	Courier Charges	QE	QE	QE	Within CA.
471-50	Covered California	QE	QE	QE	
470-18	CPA Expense for AUP Report	NQ	NQ	NQ	
116-11	Craft Service Labor	QW	QW	QW, ZW	
361-80	Craft Service – Editorial	QE	QE	QE	
116-56	Craft Service Food	QE	QE	QE, ZC	ZC if purchased and fully consumed OZ during the applicable period. Excludes alcohol.
122-03 122-07	Creature Effects Assistants	QW	QW	QW, ZW	
122-01	Creature Effects Coordinator	QW	QW	QW, ZW	
122-02	Creature Effects Foreman	QW	QW	QW, ZW	
122-09	Creature Effects Manufacturing – Labor	QW	QW	QW, ZW	
122-10	Creature Effects Manufacturing – Materials	QE	QE	QE, ZE	
122-08	Creature Effects Rigging and Striking	QW	QW	QW, ZW	
120-13	Current	QE	QE	QE, ZC	
367-44	Cyberscanning	QE, VU	QE, VU	QE, VU	
118-07	D.I.T.	QW	QW	QW, ZW	
147-50	D.O.T. Filings	QE	QE	QE	
140-20	Dailies Telecine – Film to Media	QE	QE	QE	
111-08	Dancers – Extras	QW	QW	QW, ZW	Must be paid through extras voucher.
107-05	Dancers – Performers	NQ	NQ	NQ	
367-61	Data I/O and Archiving	QE	QE	QE	
367-62	Data Sharing Fees	QE	QE	QE	
367-11	Data Wrangler	QW, VU	QW, VU	QW, ZW, VU	
470-19	DAX System	QE	QE	QE	
368-31	Develop Mattes	QE	QE	QE	
368-30	Develop Wedges	QE	QE	QE	
105-03	Dialogue Coach, Acting Coach	QW	QW	QW, ZW	Within qualified period
364-03	Dialogue Transfers	QE	QE	QE	
367-10	Digital Asset Manager	QW, VU	QW, VU	QW, VU	

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Acct #	Description	Indie	In Zone	Out of Zone	Comments
364-59	Digital Cinema Package (DCP) DCDM	QE	QE	QE	Domestic Only. Limit one per format (2D, 3D, Imax, Cinemark, Dolby Vision, Atmos, 5.1, 7.1).
370-08	Digital Cinema Package (DCP) DCDM - Previews	NQ	NQ	NQ	
364-60	Digital Cinema Package (DCP) – Temp	QE	QE	QE	NQ for previews
367-60	Digital Delivery	QE, VU	QE, VU	QE, VU	VFX vendor cost for delivery of shots in format required by editor.
367-09	Director, Animation	NQ	NQ		
364-56	Digital Intermediate	QE	QE	QE	
365-20	Digital Transfers	QE	QE	QE	
105-01	Director	NQ	NQ	NQ	
112-04	Director, Associate (Multi-Cam Shows)	QW	QW	QW	
118-01	Director of Photography	QW	QW	QW, ZW	
112-04	Director, Technical (Multi-Cam Shows)	QW	QW	QW	
105-08	Director's Assistant	QW	QW	QW, ZW	
105-07	Director's Secretary	QW	QW	QW, ZW	
147-04	Dispatcher	QW	QW	QW, ZW	
470-20	Dolby License Fees	NQ	NQ	NQ	
123-41	Drapery/Carpet	QE	QE	QE, ZE	
150-48	Drive-to Mileage	QW	QW	QW, ZW	
147-##	Drivers	QW	QW	QW, ZW	
147-49	Drop Loads – Equipment Rentals	QE	QE	QE, ZE	Intrastate only. ZC if rented OZ and used only OZ during the applicable period.
364-51	Drop-ins – Visual Effects	QE	QE	QE	Does not qualify for uplift
470-20	DTS License Fees	NQ	NQ	NQ	
475-90	DVD Extras, Trailers, EPK	NQ	NQ	NQ	
361-51	Editing Room Rentals	QE	QE	QE	If editorial crew is out of zone, then QE, ZC for applicable period OZ.
364-01	Editorial Reprints	QE	QE	QE	
370-01	Editorial Staff, Additional – Preview	QW	QW	QW	
370-01	Preview – Additional Editorial Staff	QW	QW	QW	
362-08	Editors – ADR	QE	QE	QE	QW if paid directly to the individual.
362-10	Editors – ADR, Additional	QE	QE	QE	
362-09	Editors – ADR, Assistant	QE	QE	QE	
365-01	Editors – Music	QW	QW	QW	QE if paid through outside vendor.
365-03	Editors – Music, Assistant	QW	QW	QW	

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361-01	Editors – Picture				QW, ZW for Principal Photography only if editorial staff is working out of zone during applicable period.
361-07	Editors – Additional Staff	QW	QW	QW, ZW	
361-08	Editors – Animation	QW	QW	QW, ZW	
361-05	Editors – Picture, Apprentice	QW	QW	QW, ZW	
361-02	Editors – Picture, First Assistant	QW	QW	QW, ZW	
361-03	Editors – Picture, Second Assistant	QW	QW	QW, ZW	
361-04	Editors – Picture, Third Assistant				
362-02	Editors – Sound Effects	QE	QE	QE	QW if paid directly to the individual.
362-05	Editors – Sound Effects, Additional	QE	QE	QE	
362-06	Editors – Sound Effects, Additional Assistant	QE	QE	QE	
362-04	Editors – Sound Effects, Apprentice	QE	QE	QE	
362-03	Editors – Sound Effects, Assistant	QE	QE	QE	
362-07	Editors – Sound, Animation / Quick Time	QE	QE	QE	
367-04	Editors – Visual Effects	QW, VU	QW, VU	QW, VU	
367-05	Editors – Visual Effects Assistant	QW, VU	QW, VU	QW, VU	
120-12	Electric Current Tie-Ins	QE	QE	QE, ZC	
120-51	Electric Package	QE	QE	QE	QE, ZC if rented OZ and used only OZ during the applicable period.
120-52	Electric Stage Package				
123-10	Electrical Fixture Manufacturing/Labor	QW	QW	QW, ZW	
120-05	Electricians	QW	QW	QW, ZW	
120-02	Electricians – Best Boy	QW	QW	QW, ZW	
120-08	Electricians – Rigging and Striking	QW	QW	QW, ZW	
366-52	Electronic Music Package	QE	QE	QE	If not part of composer package fee.
102-80	Writer Entertainment & Meals	QE	QE	QE	Excludes alcohol or mind-altering substances
104-80	Entertainment & Meals – Producers & Staff	QE	QE	QE, ZC	ZC if purchased OZ and consumed OZ during the applicable period. Excludes Alcohol. . Excludes Alcohol.
105-80	Entertainment & Meals– Director & Staff	QE	QE	QE, ZC	ZC if purchased OZ and consumed OZ during the applicable period. Excludes Alcohol.
106-80	Entertainment and Meals - Cast	QE	QE	QE, ZC	ZC if purchased and consumed OZ during the applicable period. . Excludes Alcohol.
361-80	<i>Entertainment and Meals – Editorial</i>	QE	QE	QE	On qualified labor only; See Acct. # 183. Excludes Alcohol
475-80	Entertainment and Meals – Publicity	NQ	NQ	NQ	
361-56	Equipment Shipping	QE	QE	QE	Within CA only.
116-53	Equipment, Additional	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
104-02	Executive Producer	NQ	NQ	NQ	

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111-06	Extras – Pre-Production Interviews and Fittings	QW	QW	QW, ZW	
111-04	Extras – Special Ability Extras, Photo Doubles	QW	QW	QW, ZW	Includes singers & choir, sideline musicians, dancers.
111-01	Extras (Guild)	QW	QW	QW, ZW	
111-02	Extras (Waiver/Non-Union)	QW	QW	QW, ZW	
111-21	Extras Casting Assistant	QW	QW	QW, ZW	For CA casting duties only.
111-25	Extras Casting Commission	QE	QE	QE	
111-20	Extras Casting Director	QW	QW	QW, ZW	For CA casting duties only.
183-19	Extras Casting Commission (Does not include Handling Fee)	QE	QE	QE	Maximum accepted is 12%
368-14	Fades & Dissolves	QE	QE	QE	
183-03	FICA – Medicare	NQ	NQ	NQ	See Fringe Table.
183-02	FICA – Social Security	NQ	NQ	NQ	
362-80	Field Recordist	QE	QE	QE	QW if paid directly to the individual.
364-41	Film Archival: Negative or Inter negative	QE	QE	QE	Limit one each.
364-40	Film Archival: YCM Color Separations, Digital Separations	NQ	NQ	NQ	
364-02	Film Leader	QE	QE	QE	
140-19	Film Printing	QE	QE	QE	
159-03 150-10	Fire Safety Officers/Police	QW	QW	QW, ZW	QE if paid through third party. Must be OZ vendor to qualify as ZC.
114-15	First Aid / Medic – Construction	QW	QW	QW, ZW	
116-15	First Aid / Medic – On Set	QW	QW	QW, ZW	
370-11	Focus Groups	NQ	NQ	NQ	
363-15	Foley Stages	QE	QE	QE	Stages must be in CA.
363-16	Foley Walkers	QE	QE	QE	
131-08	Food Stylist	QW	QW	QW, ZW	
364-62	Foreign Localized Versions	NQ	NQ	NQ	
###-99	Fringe Benefits – Crew	QW	QW	QW, ZW	See Fringe Table
475-99	Fringe Benefits – Publicity	NQ	NQ	NQ	
101-99	Fringe Benefits – Story & Rights	NQ	NQ	NQ	
183-01	FUI – Federal Unemployment Insurance	NQ	NQ	NQ	
367-54	Furniture Rentals – Visual Effects	QE	QE	QE	Production company in house staff.
183-04	FUTA	NQ	NQ	NQ	
120-01	Gaffer/Chief Lighting Technician	QW	QW	QW, ZW	
147-40	Gasoline & Oil	QE	QE	QE, ZE	QE, ZC if purchased OZ and fully consumed OZ during the applicable period.

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120-04	Generator Operator and Assistants	QW	QW	QW, ZW	
364-42	Geographical Separations	NQ	NQ	NQ	
###-65	Gifts – Cast and Crew	NQ	NQ	NQ	
120-41	Globes, Gels and Carbons	QE	QE	QE, ZE	
115-94	Greens	QE	QE	QE, ZE	ZC if rented and used only OZ during the applicable period.
116-10	Greensperson	QW	QW	QW, ZW	
470-21	Grievances, Unions	NQ	NQ	NQ	
116-51	Grip Package	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
116-02	Grips – Best Boy	QW	QW	QW, ZW	
116-03	Grips – Company	QW	QW	QW, ZW	
116-05	Grips – Crane	QW	QW	QW, ZW	
116-04	Grips – Dolly	QW	QW	QW, ZW	
116-01	Grips – Key	QW	QW	QW, ZW	
116-08	Grips – Rigging and Striking	QW	QW	QW, ZW	
###-35	Ground Transportation	QE	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.
106-03	Guardian, Cast	NQ	NQ	NQ	Per diem qualifies as QW, QW, ZW.
127-12	Hairstylists	QW	QW	QW, ZW	
127-11	Hairstylists – Key	QW	QW	QW, ZW	
127-17	Hairstylists, Additional	QW	QW	QW, ZW	
183-24	Handling Fees - Above the Line	QW	QW	QW, ZW	On qualified labor only. CA payroll co.
183-25	Handling Fees – Below the Line	QW	QW	QW, ZW	CA payroll company
470-22	Harassment Training	NQ	NQ	NQ	
140-22	HD-Cam	QE	QE	QE, ZE	
118-41	Helmet Camera Purchase	QE	QE	QE, ZE	Subject to digital asset reduction.
125-40	Purchases - Expendables	QE	QE	QE, ZE	ZC if purchased OZ and consumed OZ during the applicable period.
183-12	Holiday Accrual (if not budgeted separately)	See Comment			Exclude if holiday pay is a line item, otherwise 3.719% maximum (if applicable)
183-13	Holiday Paid	QW	QW	QW, ZW	
###-02	Housing Costs - Above & Below the Line.	QE	QE	QE, ZC	CA hotel, Corporate Housing or Short-Term Rental Agencies only; no private residences or Air BnB.
110-11	Housing Costs - Air BnB	NQ	NQ	NQ	

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155-02	Housing Costs - Below The Line	QE	QE	QE, ZC	If paid to qualified labor direct through payroll. Excludes Publicity
150-02	Housing Costs - Location Survey	QE	QE	QE, ZC	CA hotel or corporate housing only; no private residences or Airbnb.
110-11	Housing Costs - Short Term Rental Agency	QE	QE	QE, ZC	
110-19	Housing – Studio Executives	NQ	NQ	NQ	
110-21	Housing / Living Allowance – Above the Line	NQ	NQ	NQ	
155-02	Housing / Living Allowance – Below the Line	QW	QW	QW, ZW	If paid to qualified labor direct through payroll. Excludes Publicity
372-02	Housing – Post Production Crew - Allowance	QW	QW	QW	If paid to qualified labor direct through payroll.
372-02	Housing – Post Production Crew - Costs	QE	QE	QE, ZC	CA Hotel or corporate housing only; no private residences or Air BnB
471-06	Insurance – Automobile Liability	QE	QE	QE	Must be purchased from a CA based broker for work performed in CA, concerning work in CA.
471-09	Insurance – Cast Terrorism	NQ	NQ	NQ	
471-02	Insurance – Errors & Omissions	NQ	NQ	NQ	
471-08	Insurance – Essential Element	NQ	NQ	NQ	
471-08	Insurance – Essential Element Exams	NQ	NQ	NQ	
471-03	Insurance – General Liability	QE	QE	QE	Must be purchased from a CA based broker. Only costs concerning work in CA qualify.
471-07	Insurance – Guild Travel	QE	QE	QE	
471-35	Insurance – Miscellaneous Premiums	QE	QE	QE	
471-01	Insurance – Production Package	QE	QE	QE	
471-04	Insurance – Umbrella Policy	QE	QE	QE	
471-05	Insurance – Workers’ Compensation	QE	QE	QE	
471-25	Insurance – Recoverable Costs	QE	QE	QE	Must be deducted from qualified expenditure total.
471-09	Insurance Adjusters	QE	QE	QE	
471-010	Insurance Auditors	QE	QE	QE	
471-12	Insurance Deductibles	NQ	NQ	NQ	
470-07	Intern Salaries – Career Readiness	NQ	NQ	NQ	Hours worked beyond 225 aggregate minimum qualify for tax credits
470-40	Intern Salaries – Paid	QW	QW	QW, ZW	
364-36	Internegative	QE	QE	QE	Limit one.
364-35	Interpositive	QE	QE	QE	Limit one.
112-10	Interpreters	QW	QW	QW, ZW	
105-06	Intimacy Consultant / Advisor	QW	QW	QW, ZW	
368-23	Lab Processing – Titles & Opticals	QE	QE	QE	

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367-35	Lab Processing – Visual Effects	QE	QE	QE	
120-03	Lamp Operators	QW	QW	QW, ZW	
120-07	Lamp Operators, Additional	QW	QW	QW, ZW	
363-30	Layback	QE	QE	QE	
123-03	Leadperson	QW	QW	QW, ZW	
470-70	Legal Expenses, including Production, Labor Relations, Minor Confirmation & Music Legal	QE	QE	QE	Excludes financing, distribution, or marketing legal fees.
361-10	Librarian	QW	QW	QW	QE if paid through 3 rd party vendor.
365-12	Library/Archive Fees	QE	QE	QE	
102-20 364-01	License Fees	NQ	NQ	NQ	
367-47	Lidar	QE, VU	QE, VU	QE, VU	
115-86	Lighting Platforms	QE	QE	QE, ZE	ZC if rented and used only OZ during the applicable period.
147-46	Limousines & Taxis	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
104-03	Line Producer	NQ	NQ	NQ	
110-21	Living / Housing Allowance – Above the Line	NQ	NQ	NQ	
155-02	Living / Housing Allowance – Below the Line	QW	QW	QW	If paid to qualified labor direct through payroll. Excludes Publicity
118-05	Loaders	QW	QW	QW, ZW	
150-42	Location Expenses, Miscellaneous	QE	QE	QE, ZE	QE, ZC if rented or purchased OZ and fully consumed OZ during the applicable period.
112-12	Location Manager	QW	QW	QW, ZW	
112-13	Location Manager, Assistant	QW	QW	QW, ZW	
150-50	Location Site Rentals	QE	QE	QE, ZC	Federal Properties and Indian Reservation Properties are NQ.
112-14	Location Scouts	QW	QW	QW, ZW	
107-63 363-09	Loop Group	NQ	NQ	NQ	Loop Group Fee to non-performer QW
363-08	Looping & ADR Facility	QE	QE	QE	Facility charges only; no performers.
###-60	Loss and Damages	QE	QE	QE, ZE	
110-30 372-13 150-05	Luggage Fees	QE	QE	QE, ZC	Intrastate travel only. Must be purchased from a CA vendor. ZC: Must be purchased from an OZ CA vendor for OZ work during the applicable period.
362-11	M & E Editing	QE	QE	QE	QW if paid directly to the individual.
363-24	Mag Transfers	QE	QE	QE	
368-13	Main & End Title Sequences	QE	QE	QE	Work must be performed in CA.

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147-41	Maintenance & Supplies	QE	QE	QE, ZE	ZC if rented and/or purchased OZ and fully consumed OZ.
127-21 127-22 127-27	Makeup Artists –Prosthetic	QW	QW	QW, ZW	If paid directly through payroll; otherwise QE or QE, ZC if work performed totally OZ
127-02	Makeup Artists	QW	QW	QW, ZW	
127-07	Makeup Artists – Additional	QW	QW	QW, ZW	
127-05	Makeup Artists – Body	QW	QW	QW, ZW	
127-01	Makeup Artists – Key	QW	QW	QW, ZW	
367-65	Materials & Supplies – Visual Effects	QE	QE	QE	
367-45	Matte Shots	QE, VU	QE, VU	QE, VU	
###-48	Meal Allowance – Above The Line	NQ	NQ	NQ	
###-45	Meal Allowances – ATL Staff	QW	QW	QW, ZW	On Qualified Labor only.
###-45	Meal Allowances – Crew	QW	QW	QW, ZW	
112-46	Meal Allowance – BTL DGA	QW	QW	QW, ZW	On Qualified Labor only.
111-55	Meal Penalties - Extras	QW	QW	QW, ZW	On Qualified Labor only.
107-55 108-55	Meal Penalties – Cast	NQ	NQ	NQ	
###-23	Meal Penalties – Crew	QW	QW	QW, ZW	On Qualified Labor only.
135-05	Mechanic/Automobile Service Person	QW	QW	QW, ZW	
122-08	Mechanical Effects – Rigging and Striking	QW	QW	QW, ZW	
122-03 122-07	Mechanical Effects Assistants	QW	QW	QW, ZW	
122-01	Mechanical Effects Coordinator	QW	QW	QW, ZW	
122-02	Mechanical Effects Foreman	QW	QW	QW, ZW	
122-09	Mechanical Effects Manufacturing Labor	QW	QW	QW, ZW	
122-10	Mechanical Effects Manufacturing Materials	QE	QE	QE, ZE	
363-44	Media & Raw Stock – Post Sound	QE	QE	QE	
364-28	Media Conform/Download	QE	QE	QE	
361-48	Messengers – Post Production	QE	QE	QE	Within CA only.
###-44	Messengers – Pre-Production & Production	QE	QE	QE, ZE	QE, ZC if trip begins and ends Out of Zone during the applicable period.
470-80	Miscellaneous Production Expenses	NQ	NQ	NQ	
###-47	Mileage Reimbursement – ATL Staff	QE	QE	QE	On qualified labor only
###-47	Mileage Reimbursement – BTL	QE	QE	QE	
109-47	Mileage Reimbursement – Cast	NQ	NQ	NQ	
###-47	Mileage Reimbursement - Crew	QE	QE	QE	On qualified labor only.
105-47	Mileage Reimbursement – Director(s)	NQ	NQ	NQ	
###-47	Mileage Reimbursement – Post	QE	QE	QE	

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104-47	Mileage Reimbursement – Producers	NQ	NQ	NQ	
107-47	Mileage Reimbursement – Stunt Coordinator	QE	QE	QE	Qualified labor for off-camera work days only.
102-47	Mileage Reimbursement – Writers	NQ	NQ	NQ	
367-24	Miniature Model Shop	QE	QE	QE	
367-23	Miniature Supervising Crew	QE	QE	QE	QW if paid direct through payroll.
106-57	Minor Work Permits	QE	QE	QE	For children working in CA from a CA Vendor.
119-01	Mixer - Production Sound	QW	QW	QW, ZW	
363-05	Mixers – Re-recording/Dubbing	QE	QE	QE	QW if paid direct through payroll.
367-18	Motion Capture	QE	QE	QE	
367-19	Motion Control	QE	QE	QE	
470-25	MPAA Rating Fee	QE	QE	QE	
366-04	Music Consultant	QW	QW	QW	Subject to review of duties.
366-09	Music Contractor	QW	QW, MU	QW, MU	For scoring/track recording only.
365-11	Music Editing Package, Contracted	QE	QE	QE	
370-02	Music Editorial Staff	QW	QW	QW	If paid to third party vendor, then QE.
364-55	Music Media and Hard Drives	QE	QE	QE	
366-03	Music Producer	NQ	NQ	NQ	
366-03	Music Supervisors	NQ	NQ	NQ	
363-25	Music Tracking Transfer	QE	QE	QE	
366-11	Musicians – Pre-Score	QW	QW, MU	QW, MU	
366-12	Musicians – Scoring	QW	QW, MU	QW, MU	
366-19	Musicians – Sideline	QW	QW	QW, ZW	Extras only. ZW during applicable period.
361-17	Negative Cutting	QE	QE	QE	
140-18	Negative Developing	QE	QE	QE, ZE	
367-36	Negative Pulling	QE	QE	QE	
364-10	Negative Splicing	QE	QE	QE	
364-21	Off Line Edit	QE	QE	QE	
364-22	On Line Editing	QE	QE	QE	
370-05	On Line Editing – Previews	NQ	NQ	NQ	
475-30	Online Photo Approval Service	QE	QE	QE	Must be based in CA.
364-08	Optical Sound Tracks	QE	QE	QE	Limit one.
364-09	Optical Sound Tracks Stock	QE	QE	QE	
366-06	Orchestration	QW	QW, MU	QW, MU	
367-08	Overtime – VFX Staff	QW, VU	QW, VU	QW, VU	On qualified labor only.

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470-36	P Card Fees	QE	QE	QE	If issued by CA-based company.
114-13	Paint Foreman – Construction	QW	QW	QW, ZW	
116-09	Painters, Stand By	QW	QW	QW, ZW	
364-45	PAL Versions	NQ	NQ	NQ	
364-48	Pan & Scan – Domestic	QE	QE	QE	
364-49	Pan & Scan – Foreign	NQ	NQ	NQ	
159-43	Parking	QE	QE	QE	Must have receipts; Parking violations are NQ
470-49	Parking Violation Fines	NQ	NQ	NQ	
108-51	Payroll Fees	QW	QW	QW	On qualified labor only, CA company
183-21	Payroll Company Taxes	NQ	NQ	NQ	
470-50	Penalties & Union Grievances	NQ	NQ	NQ	
110-21	Per Diem – Above The Line	NQ	NQ	NQ	
110-28	Per Diem – Above The Line Staff	QW	QW	QW, ZW	On qualified labor only.
150-03	Per Diem – Location Survey	QW	QW	QW, ZW	On qualified labor only.
372-03	Per Diem – Post Production Crew	QW	QW	QW, ZW	On qualified labor only. ZW if editorial staff is OZ during the applicable period.
110-22	Per Diem – Studio Executives	NQ	NQ	NQ	
110-27	Per Diem – Stunts	QW	QW	QW, ZW	On qualified labor only.
147-42	Permits/Tolls/Parking/Etc.	QE	QE	QE, ZE	ZC if rented and/or purchased OZ and fully consumed OZ.
183-16	PH & W – Teamsters	QW	QW	QW, ZW	On qualified labor only.
183-15	PH& W - Crew	QW	QW	QW, ZW	On qualified labor only.
183-17	PH&W - DGA	QW	QW	QW, ZW	On qualified labor only.
111-04	Photo Doubles	QW	QW	QW, ZW	Must be paid on an extras voucher.
135-01	Picture Vehicle Coordinator	QW	QW	QW, ZW	
135-02	Picture Vehicle Coordinator, Assistant	QW	QW	QW, ZW	
364-61	Piracy Protection	QE	QE	QE	Must be California vendor.
367-27	Plate / Element Tests & Shoot– Visual Effects	QE	QE	QE	
363-31	Playback – Post Production	QE	QE	QE	
128-03	Playback Operator	QW	QW	QW, ZW	
128-04	Playback Operator Assistant	QW	QW	QW, ZW	
140-65	Polaroid Film	QE	QE	QE, ZE	
470-42	Postage	QE	QE	QE	
361-09	Post Supervisor	QW	QW	QW	Subject to Salary cap (plus fringe and box rentals), if also receiving a producer credit.
111-07	Precision Drivers	QW	QW	QW, ZW	

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112-35	Prep/Board/Budget	QW	QW	QW, ZW	If in CA after issuance of Credit Allocation Letter.
370-14	Preview Expenses, Misc.	NQ	NQ	NQ	
367-43	Pre-visualization/Post-Visualization	QE, VU	QE, VU	QE, VU	
367-26	Process/Rear Projection (Hansard)	QE	QE	QE	
114-72	Processing – Film	QE	QE	QE, ZE	
367-01	Producer – Visual Effects	NQ	NQ	NQ	
104-08	Producer Assistants	QW	QW	QW, ZW	
104-90	Producer Overhead Charge	NQ	NQ	NQ	
104-07	Producer Secretaries	QW	QW	QW, ZW	
104-01	Producers	NQ	NQ	NQ	
104-05	Producers, Segment	NQ	NQ	NQ	
104-06	Producers, Bumper	NQ	NQ	NQ	
470-44	Product Placement Credits	NQ	NQ	NQ	
470-50	Product Placement Staff	NQ	NQ	NQ	
361-06	Production Assistants – Post	QW	QW	QW, ZW	QW, ZW for Principal Photography only if editorial staff is working out of zone during applicable period.
112-11	Production Assistants – Set and Office	QW	QW	QW, ZW	
367-12	Production Assistants – VFX (Office)	QW, VU	QW, VU	QW, VU	
367-12	Production Assistants – VFX (On Set)	QW	QW	QW, ZW	
367-13	Production Assistants – VFX (Post)	QW, VU	QW, VU	QW, VU	
470-65	Production Company Formation Fees	QE	QE	QE	Only if formed and filed in the state of CA during the qualifying period.
112-07	Production Coordinator	QW	QW	QW, ZW	
112-08	Production Coordinator, Assistant	QW	QW	QW, ZW	
114-01	Production Designer	QW	QW	QW, ZW	
112-01	Production Manager	QW	QW	QW, ZW	\$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
150-31	Production Office Rent	QE	QE	QE, ZC	
150-40	Production Office Supplies	QE	QE	QE, ZE	
470-71	Production Services Company Fees	NQ	NQ	NQ	
112-05	Production Supervisor	QW	QW	QW, ZW	\$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
361-21	Projection - Animation	QE	QE	QE	
367-32	Projection - Dailies	QE	QE	QE	
369-01	Projectionists – Post	QE	QE	QE	NQ if for previews.

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370-10	Projectionists – Previews	NQ	NQ	NQ	
364-50	Promo Dubs	NQ	NQ	NQ	Publicity related costs do not qualify.
475-43	Promotional Materials	NQ	NQ	NQ	
131-09	Prop Manufacturing – Labor	QW	QW	QW, ZW	Labor must be in CA; QE or (QE, ZE) if not paid directly.
131-10	Prop Manufacturing – Materials	QE	QE	QE, ZE	
470-72	Property Taxes	NQ	NQ	NQ	
131-01	Propmaster	QW	QW	QW, ZW	
131-02	Propmaster, Assistant				
131-03	Propmaster, Second Assistant				
131-07	Prop Persons, Additional				
131-42	Props – Electronic	QE	QE	QE, ZE	Subject to digital asset reduction
366-53	Protocols (Scoring Stage)	QE	QE, MU	QE, MU	
475-11	Publicist	NQ	NQ	NQ	
367-51	Pulls – Visual Effects	QE	QE	QE	Does not qualify for uplift
107-03	Puppet Captain	QW	QW	QW, ZW	Off-camera work only.
107-04	Puppeteers	NQ	NQ	NQ	
135-41	Purchases – Aircraft	QE	QE	QE, ZE	
123-11	Purchases – Electronic	QE	QE	QE, ZE	Subject to digital asset reduction.
364-44	Purchases – Magnetic Film	QE	QE	QE	
366-40	Purchases – Music	QE	QE	QE	
470-32	Purchases – Online	QE	QE	QE	If used in CA, shipped from a CA vendor. (See Tracking Tips)
475-40	Purchases – Previews	NQ	NQ	NQ	
###-40	Purchases – Production	QE	QE	QE, ZE	
###-40	Purchases – Raid Drive	QE	QE	QE	Not subject to digital asset reduction.
135-43	Purchases – Train / Railroad	QE	QE	QE, ZE	QE, ZC if rented OZ and used only OZ during the applicable period.
364-43	Purchases – Video Tape Stock/Media	QE	QE	QE	
364-52	Quality Control Checks and Fixes	QE	QE	QE	
364-29	Quicktimes	QE	QE	QE	
###-40	Raid Drives	QE	QE	QE	Not subject to digital asset reduction.
124-03	Ramrods	QW	QW	QW, ZW	If paid directly through payroll.
140-17	Raw Stock – Production	QE	QE	QE, ZE	Deduct rebates, including studio usage rebates.
368-33	Raw Stock – Titles & Opticals	QE	QE	QE	
470-73	Record Retention (Scanning Documents)	QE	QE	QE	
367-49	Recording – Visual Effects	QE, VU	QE, VU	QE, VU	

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Acct #	Description	Indie	In Zone	Out of Zone	Comments
363-20	Records and Supplies	QE	QE	QE	
109-01	Rehearsals – Non-Cast Readers	QW	QW	QW, ZW	
366-10	Rehearsals Equipment - Music	QE	QE, MU	QE, MU	
364-39	Release Print – Showprint	QE	QE	QE	Limit one.
159-50	Rentals - Stage / Backlot	QE	QE	QE	
135-51	Rentals – Aircraft	QE	QE	QE, ZE	QE, ZC if rented OZ and used only OZ during the applicable period.
122-50	Rentals – Creature Effects	QE	QE	QE	ZC if rented OZ and used only OZ during the applicable period.
361-50	Rentals – Editorial	QE	QE	QE	If editorial crew is out of zone, then QE, ZC for applicable period OZ.
111-50	Rentals – Extras Casting	QE	QE	QE, ZE	ZC if rented and used only OZ during the applicable period.
120-55	Rentals – Generator	QE	QE	QE, ZE	QE, ZC if rented OZ and fully consumed OZ during the applicable period.
366-51	Rentals - Instruments	QE	QE, MU	QE, MU	MU only applies for scoring session.
150-32	Rentals – Location Office Furniture & Equip. Rentals	QE	QE	QE, ZE	ZC if rented from OZ vendor and used only OZ during applicable period
115-70	Rentals – Mill	QE	QE	QE, ZE	ZC if rented and used only OZ during the applicable period.
366-50	Rentals – Music Scoring	QE	QE, MU	QE, MU	For scoring/track recording only.
367-54	Rentals – Office	QE	QE	QE	
150-33	Rentals – Office Phones & Communication Equip.	QE	QE	QE, ZE	ZC if rented from OZ vendor and used only OZ during applicable period
475-50	Rentals – Previews	NQ	NQ	NQ	
###-50	Rentals – Production	QE	QE	QE	ZC if purchased OZ and used only OZ during the applicable period.
109-50	Rentals – Rehearsal Space	QE	QE	QE, ZC	
115-93	Rentals – Scaffolding	QE	QE	QE, ZE	ZC if rented and used only OZ during the applicable period.
159-52	Rentals – Storage Space	QE	QE	QE	
108-42	Rentals – Stunt Equipment/Rigging	QE	QE	QE, ZE	ZC if purchased or rented OZ and used only OZ during the applicable period.
370-12	Rentals – Theater (Previews)	NQ	NQ	NQ	
135-53	Rentals – Train / Railroad Rentals	QE	QE	QE, ZE	QE, ZC if rented OZ and used only OZ during the applicable period.
367-64	Rentals – Visual Effects	QE	QE	QE	.
125-51	Rentals – Wardrobe Rentals	QE	QE	QE, ZE	
125-52	Rentals – Wardrobe Shop	QE	QE	QE	
127-41	Rentals – Wigs	QE	QE	QE, ZE	

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Acct #	Description	Indie	In Zone	Out of Zone	Comments
159-51	Rentals – Working Space	QE	QE	QE	
159-60	Repairs & Restoration	QE	QE	QE	
361-60	Repairs, Editing Equipment	QE	QE	QE	
102-18	Research - Script Clearance	QE	QE	QE	
114-73	Research Materials – Art Department	QE	QE	QE, ZE	
102-05	Research Materials – Script	QE	QE	QE	
365-10	Researcher – Music Editorial	QW	QW	QW	
125-19	Restocking Fee – Wardrobe	QE	QE	QE, ZE	
470-74	Reusable Water Bottles	QE	QE	QE	
116-54 120-53	Rigging Package	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
366-15	Rights & Clearances	NQ	NQ	NQ	
470-75	Safety Advisor, "Green" Advisor	QE	QE	QE	QW if paid directly to individual or through payroll.
108-43	Safety Advisors	QW	QW	QW, ZW	Must be paid directly through payroll, otherwise QE, QE/ ZC.
111-05	SAG Extras Adjustments	QW	QW	QW, ZW	Does not include upgrades to performers.
183-18	SAG Extras PH&W	QW	QW	QW, ZW	On qualified labor only.
470-76	Sales Tax	QE	QE	QE	
367-31	Scanning – Visual Effects	QE	QE	QE	
112-75 470-76	Scenearchive Subscription	QE	QE	QE	
366-18	Score Album Costs (Except Mastering)	QE	QE	QE	
366-13	Scoring Stage	QE	QE, MU	QE, MU	
369-51	Screening Room Rentals	QE	QE	QE	Rooms must be in CA; NQ for previews and Friends & Family screenings.
367-50	Screening Room – Visual Effects	QE, VU	QE, VU	QE, VU	
102-10	Script Coordinator	QW	QW	QW, ZW	
102-08	Script Duplication	QE	QE	QE, ZE	
102-03	Script Editors and Consultants	NQ	NQ	NQ	
102-85	Script Publication Fee (Features)	NQ	NQ	NQ	Paid to writer.
112-06	Script Supervisor	QW	QW	QW, ZW	
102-06	Script Timing	QE	QE	QE	QW if paid directly to qualified labor; QW, ZW if work is OZ.
470-20	SDDS Sound License Fees	NQ	NQ	NQ	
364-31	SDR Color Correction (Primary Grade: P3 for D-Cinema)	QE	QE	QE	
125-09	Seamstress/Tailor	QW	QW	QW, ZW	QE or (QE, ZE) if paid to outside vendor.

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Acct #	Description	Indie	In Zone	Out of Zone	Comments
141-##	Second Unit	Same as 1 st Unit	Same as 1 st Unit	Same as 1 st Unit	Uplifts for PP Days wages and spend also apply to 2 nd Unit.
105-02	Second Unit Director	NQ	NQ	NQ	
102-07	Secretaries	QW	QW	QW, ZW	
112-09	Secretaries – Production	QW	QW	QW, ZW	
116-17 150-11 159-04	Security/Watchman	QE	QE	QE, ZC	QW or (QW, ZW) if paid directly to the individual through payroll. Third party must be OZ to qualify as ZC.
147-48	Drive-to Mileage	QW	QW	QW, ZW	
147-48	Self-Drive Vehicle Rentals	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
115-01	Set Construction Labor	QW	QW	QW, ZW	
115-02	Set Construction Materials Purchase & Rentals	QE	QE	QE, ZE	
123-01	Set Decorator	QW	QW	QW, ZW	
114-04	Set Designers	QW	QW	QW, ZW	
123-02	Set Dressers	QW	QW	QW, ZW	
123-09	Set Dressing Manufacturing/Labor	QW	QW	QW, ZW	
114-06	Set Model Builders	QW	QW	QW, ZW	
115-05	Set Striking – Equipment Rentals	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
115-03	Set Striking – Labor	QW	QW	QW, ZW	If not detailed, Labor/Materials can be split 80/20%
115-04	Set Striking – Materials Purchases	QE	QE	QE, ZE	
367-09	Set Survey Technician / Matchmover	QW	QW	QW	
115-10	Sets, Fold and Hold	QE	QE	QE	
150-41 365-47 367-55	Shipping	QE	QE	QE	Within CA only.
470-33	Shipping - Online	QE	QE	QE	If shipped within the state.
115-11	Custom Signage	QE	QE	QE	If not detailed, maximum cost split is 70% labor / 30% materials
142-##	Shooting Units, Additional	Same as 1 st Unit	Same as 1 st Unit	Same as 1 st Unit	
183-14	Sick Pay Accrual	NQ	NQ	NQ	NQ in initial budget; QW when actually paid.
183-14	Sick Pay Paid	QW	QW	QW, ZW	
367-20	Simulcam	QE	QE	QE	
366-05	Singers	QW	QW	QW	In CA; excludes star vocalists.
114-05	Sketch/Storyboard Artists	QW	QW	QW, ZW	

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106-56	Sober Coach	NQ	NQ	NQ	
470-76	Software Purchases	NQ	NQ	NQ	
470-77	Solar Power Cells	QE	QE	QE	
366-14	Song Purchases	NQ	NQ	NQ	
366-02	Songwriters	NQ	NQ	NQ	
363-53	Sound Deliverables – Domestic, M & E Masters and Protection Copies	QE	QE	QE	
363-53	Sound Deliverables – Domestic, Near Field Masters and Protection Copies	QE	QE	QE	
363-53	Sound Deliverables – Promotion and Publicity	NQ	NQ	NQ	
363-53	Sound Deliverables – International	NQ	NQ	NQ	
362-01	Sound Designer	QE	QE	QE	QW if paid directly to the individual.
470-20	Sound License Fees (Dolby, DTS,SDDS)	NQ	NQ	NQ	
362-15	Sound Package – Post (Outside Contractor)	QE	QE	QE	QW if paid directly to individual
119-52	Sound Package – Production	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
363-01	Sound Reprints	QE	QE	QE	
365-63	Sound Tracks, Stock	NQ	NQ	NQ	
140-63	Sound Transfers	QE	QE	QE, ZE	
366-20	Soundtrack Album Track Costs	QE	QE, MU	QE, MU	For scoring/track recording only.
120-09	Special Equipment Operator	QW	QW	QW, ZW	
120-54	Specialty Lighting	QE	QE	QE, ZE	QE, ZC if rented OZ and used only OZ during the applicable period.
121-03	SPFX Assistants	QW	QW	QW, ZW	
121-01	SPFX Coordinator	QW	QW	QW, ZW	
121-02	SPFX Foreman	QW	QW	QW, ZW	
121-07	SPFX Labor, Additional	QW	QW	QW, ZW	
121-09	SPFX Manufacturing	QE	QE	QE, ZE	
121-08	SPFX Rigging and Striking	QW	QW	QW, ZW	
142-##	Splinter Shooting Units	Same as 1 st Unit			
135-44	Stage Coach/Wagon Purchases & Supplies	QE	QE	QE, ZE	
159-50	Stage Rentals	QE	QE	QE	
109-15	Stand Ins – Cast Rehearsal	QW	QW	QW, ZW	
111-03	Stand-Ins	QW	QW	QW, ZW	
115-92	Start-Up Expenses, Construction	QE	QE	QE, ZE	ZC if rented and fully consumed OZ during the applicable period.
106-52	Starwagons	QE	QE	QE, ZE	
118-09	Steadicam Assistant	QW	QW	QW, ZW	

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118-08	Steadicam Operator	QW	QW	QW, ZW	
367-30	Stereographer – Visual Effects	QE	QE	QE	QW if paid direct through payroll.
140-66	Still Film/HD Stills Expense	QE	QE	QE, ZE	
118-06	Still Photographer – Production	QW	QW	QW, ZW	
475-05	Stills Photographer – Publicity	NQ	NQ	NQ	
140-66	Stills Supplies – Production	QE	QE	QE	
475-41	Stills Supplies – Publicity	NQ	NQ	NQ	
364-63	Stock Footage License/Reuse Fees	NQ	NQ	NQ	
364-54	Stock Picture Footage Processing	QE	QE	QE	If within CA.
114-71	Stock Units	QE	QE	QE, ZE	ZC if purchased OZ and fully consumed OZ during the applicable period.
367-22	Stop Motion Photography	QE	QE	QE	QW if paid directly to individual
101-01	Story Rights – Purchase	NQ	NQ	NQ	
115-83	Strike – General Non-Labor	QE	QE	QE, ZE	ZC if rented and used only OZ during the applicable period.
470-78	Studio Charges for Specific Items	QE	QE	QE	All related party transactions subject to review and comparison bids.
366-31	Studio Engineers and Supplies – Music	QE	QE, MU	QE, MU	
470-85	Studio Entertainment	NQ	NQ	NQ	
470-86	Studio Overhead Allocations	NQ	NQ	NQ	
362-51	Studio Rentals – ADR, Foley and Sound Recording	QE	QE	QE	
108-40	Stunt /Rigging Supplies	QE	QE	QE, ZE	ZC if purchased or rented OZ and used only OZ during the applicable period.
108-10	Stunt Adjustments	NQ	NQ	NQ	QW for off-camera safety personnel
108-01	Stunt Coordinator	QW	QW	QW, ZW	Off-camera work only.
108-02	Stunt Performers/Doubles	NQ	NQ	NQ	Includes rehearsals.
108-03	Stunt Riggers/Safeties	QW	QW	QW, ZW	Off-camera work only.
364-57	Subtitling, Foreign Language Versions	NQ	NQ	NQ	
107-01	Supporting Cast/Day Players	NQ	NQ	NQ	
123-05 123-06	Swing Gang	QW	QW	QW, ZW	
364-26	Synch Print	QE	QE	QE	
470-76	Tax, Sales	QE	QE	QE	
471-81	Taxes, City	NQ	NQ	NQ	
471-81	Taxes, California State	NQ	NQ	NQ	
106-15 111-15	Teacher	QW	QW	QW, ZW	
105-05	Technical Advisor	QW	QW	QW, ZW	

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Acct #	Description	Indie	In Zone	Out of Zone	Comments
140-20	Telecine – Dailies Transfers– Film to Media	QE	QE	QE	
364-20	Telecine – Post	QE	QE	QE	
367-31	Telecine – Visual Effects	QE	QE	QE	
364-30	Temp Color Correction	QE	QE	QE	NQ if for previews.
370-04	Temp Dub	QE	QE	QE	
362-63	Temp Dub 3:1 Transfer	QE	QE	QE	
362-62	Temp Dub Labor	QE	QE	QE	QW if paid directly to the individual.
367-27	Temp Visual Effects	QE	QE, VU	QE, VU	NQ if for audience preview
144-##	Tests	Same as 1 st Unit			
367-27	Tests, Plate/Element – Visual Effects	QE	QE	QE	
368-13	Textless Backgrounds	NQ	NQ	NQ	
363-26	Tie Lines	QE	QE	QE	CA costs only.
367-15	Time Code Sync Writer	QW	QW	QW	
101-06	Title Report	QE	QE	QE	If work performed in CA.
368-11	Titles Designer	QE	QE	QE	Work must be performed in CA. QW if paid directly to individual or loan out.
470-49	Traffic Violation Fines	NQ	NQ	NQ	
147-43	Traffic and Parking Fines	NQ	NQ	NQ	
124-07	Trainers/Handlers, Additional	QW	QW	QW, ZW	
367-44	Transcoding/Scanning	QE, VU	QE, VU	QE, VU	
362-64	Transfers – Sound Editorial	QE	QE	QE	
147-02	Transportation Captain	QW	QW	QW, ZW	
147-03	Transportation Co-Captain	QW	QW	QW, ZW	
147-01	Transportation Coordinator	QW	QW	QW, ZW	
159-65	Trash Bins & Trash Removal	QE	QE	QE	
115-95	Trash Disposal	QE	QE	QE, ZE	ZC if rented and used only OZ during the applicable period.
367-75	Travel & Living Expenses – Visual Effects	QE	QE	QE	
475-60	Travel & Living Expenses – Publicity	NQ	NQ	NQ	
150-04 ###-31 372-04	Travel Agency Fees & Taxes	QE	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.
110-26 155-12 372-12	Travel Day Salaries – into and out of CA	NQ	NQ	NQ	
110-25 155-10 372-10	Travel Day Salaries, Crew – <u>Intrastate</u>	QW	QW	QW, ZW	Within CA only. On qualified labor only.

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Acct #	Description	Indie	In Zone	Out of Zone	Comments
364-32	Trim Pass	QE	QE	QE	
364-45	TV Versions (Features)	NQ	NQ	NQ	
470-77	Use Tax	NQ	NQ	NQ	
159-10	Utilities	QE	QE	QE	
183-10	Vacation Accrual	QW	QW	QW, ZW	
183-11	Vacation Paid	QW	QW	QW	
135-09	Vehicle Prop Manufacture	QW	QW	QW, ZW	QE or QE/ZE if paid to an out of zone vendor.
135-61	Vehicle Repair/ Restoration/ Maintenance	QE	QE	QE, ZE	QE, ZC if rented OZ and fully consumed OZ during the applicable period.
147-##	Vehicles	QW	QE	QE, ZE	ZC if rented and/or purchased OZ and fully utilized OZ.
124-06	Veterinarian	QW	QW	QW, ZW	
128-07	Video Assist Labor, Miscellaneous	QW	QW	QW, ZW	If paid directly through payroll; otherwise QE or (QE, ZC).
128-01	Video Assist Operator	QW	QW	QW, ZW	
128-51	Video Assist Package	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
364-47	Video Mastering	QE	QE	QE	No foreign distribution or marketing copies.
128-41	Video Transfers	QE	QE	QE, ZE	
140-32	Videotape/Hard Drives/Digital Cards	QE	QE	QE, ZE	Subject to digital asset reduction.
367-52	Visual Effects – Computer Rentals	QE, VU	QE, VU	QE, VU	On qualified labor only.
367-03	Visual Effects Coordinator	QW, VU	QW, VU	QW, VU	
367-04	Visual Effects Editor	QW, VU	QW, VU	QW, VU	
367-42	Visual Effects Outside Vendors	QE, VU	QE, VU	QE, VU	
367-12	Visual Effects PA (Office)	QW, VU	QW, VU	QW, VU	
367-12	Visual Effects PA (On Set)	QW	QW	QW	
367-13	Visual Effects PA (Post)	QW, VU	QW, VU	QW, VU	
367-01	Visual Effects Producer	NQ	NQ	NQ	
367-06	Visual Effects Storyboard Artist	QW, VU	QW, VU	QW, VU	
367-02	Visual Effects Supervisor	QW, VU	QW, VU	QW, VU	\$100,000 cap if also receiving a producer credit.
367-41	Visual Effects Vendor On-Set Supervision	QE, VU	QE, VU	QE, VU	QW and VU (QW/ ZW/ VU if OZ) if paid directly by production company or payroll. Excludes Motion or Character capture.
363-23	Vocal Mix Downs	QE	QE	QE	
119-51	Walkie Talkies	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.

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106-55	Wardrobe Allowance – Cast	NQ	NQ	NQ	
111-55	Wardrobe Allowance (Extras)	QW	QW	QW, ZW	On qualified labor only.
125-06 125-08	Wardrobe Assistants Wardrobe Assistants, Additional	QW	QW	QW, ZW	
125-20	Wardrobe Cleaning and Dyeing	QE	QE	QE, ZE	
125-10	Wardrobe Manufacturing Labor	QW	QW	QW, ZW	
125-41	Washing Machine & Dryer	QE	QE	QE, ZE	
131-05	Weapons Handler	QW	QW	QW, ZW	
###-15	Welfare Workers	QW	QW	QW, ZW	
102-25	WGA Registration Fee	NQ	NQ	NQ	
127-41	Wigs Rentals	QE	QE	QE, ZE	
367-46	Wire Removal	QE, VU	QE, VU	QE, VU	
367-14	Witness Cam Operator	QW	QW	QW, ZW	
367-25	Witness Camera	QE, VU	QE, VU	QE, VU	
364-33	Work Print/Reversal Dupes	QE	QE	QE	
470-87	Work Visa Fees	NQ	NQ	NQ	
124-01	Wrangler, Head/Gang Boss	QW	QW	QW, ZW	If paid directly through payroll.
124-02	Wranglers	QW	QW	QW, ZW	If paid directly through payroll.
104-95	Wrap Party	NQ	NQ	NQ	
102-01	Writers	NQ	NQ	NQ	
102-40	Writing Materials & Supplies	QE	QE	QE, ZE	

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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.*

*The CFC will not accept budgets with ALL-INCLUSIVE fringe rates that include Non-Qualifying Fringe (e.g., FICA, MEDICARE, FUI, FUTA, PIT [personal income tax withholding]). **Combined Fringes MUST be itemized on the Fringe Matrix.***

Description	Type		Accepted %	Notes
Add'l FUTA	CA	FUTA	0	Exclude from Incentive Budget
AFTRA (Network)	CA	AFTRA	17.1	
ATL Payroll Handling Fee	CA	ATL	Per check fee	Include in Incentive Budget (salary must qualify)
BTL Payroll Handling Fee	CA	BTL	2	
CA Solvency	Fed	CAFUI	0	Exclude from Incentive Budget
CA State Taxes	CA	CAST	0	Exclude from Incentive Budget
California Care Medical Insurance	CA	NU %	4.5	May Include in fringes or as a line item in Incentive Budget
Crew Combined	CA	IA/CAT	37.219	IA plus SUI/WC/Payroll Fee
Crew/399 IAP	CA	IA%	6.0	May include in Incentive Budget
Crew/399 Pension, Health & Welfare	CA	IA %	23.50	May Include in Incentive Budget
DGA PH&W UPM/ ADs	CA	DGA	20.38	
Extras – SAG (All inclusive – exclude Casting Fee)	CA	NUE	Max 32.5	Include in Incentive Budget. If combined, include breakdown of how total was achieved; not to exceed individual ranges
FICA – Medicare	Fed	MED	0	Exclude from Incentive Budget
FICA – Social Security	Fed	FICA	0	Exclude from Incentive Budget
Holiday Accrual	CA	HOL	3.719	Exclude from Incentive Budget if holiday pay is a line item.
Non-Union Flat	CA	NU	SUI 6.2 WC 4.03 Payroll fee 1.0-2 CA Care 4.5	If combined, include breakdown of how total was achieved and not to exceed individual ranges
SAG/AFTRA P/H/W Extras	CA	SAGE	18.5	

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<i>Description</i>	<i>Type</i>		<i>Accepted %</i>	<i>Notes</i>
<i>SAG/AFTRA P/H/W Stunt Coordinator</i>	CA	SAG	19	
<i>Sick Pay Accrual</i>	CA	SIC	0	<i>Exclude from Incentive Budget</i>
<i>State Unemployment Insurance</i>	CA	SUI	6.2	<i>Include in Incentive Budget</i>
<i>Teamster Combined</i>	CA	T%	35.4255	
<i>Teamsters</i>	CA	T%	29.4255	
<i>Unemployment Insurance</i>	Fed	FUI	0	<i>Exclude from Incentive Budget</i>
<i>Vacation Accrual</i>	CA	VAC	4.0	<i>Include in Incentive Budget. (if applicable)</i>
<i>Workers Compensation – Clerical / Editorial</i>	CA	WC	1.96	
<i>Workers Compensation – Crew / Background Talent</i>	CA	WC	5.4	<i>Include in Incentive Budget.</i>

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ZW = Out of Zone Wages
MU = Music Uplift

QE = Qualified Expenditures
ZE = Out of Zone Expenditures
OZ = Out of 30 mile studio zone

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