CALIFORNIA CHART OF ACCOUNTS

CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 2.0

For Productions with CALs issued on or after July 1, 2016
NON-INDEPENDENT PROJECTS
In Zone only Principal Photography
(excludes Relocating Series – 1st Season)

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

The chart below is intended as a helpful guide. Qualified Expenditures are for pre-production, production, and post-production - not for development, marketing, publicity, or distribution. Please read Budget Tagging and Tracking Tips before budgeting your project.

Qualified expenditures qualify for tax credits. In order for purchases and rentals to qualify, they must be purchased and/or rented and used in the state. In order for wages to qualify, all services must be performed in the state.

5% UPLIFT TAGGING:

- Visual Effects **(VU)** and Music Scoring & Track Recording **(MU)** expenditures that qualify for the 5% additional tax credit are indicated in GREEN. VFX **(VU)** expenditures indicated in GREEN also qualify for jobs ratio bonus points.
- See Guidelines with respect to all expenditures eligible for 5% uplift.

Acct #	Description	Tag(s)	Comments
	ABOVE THE LINE		
101-00	***STORY & RIGHTS***		
101-01	Story Rights - Purchase	NQ	
101-02	Acquisition Expenses	NQ	
101-06	Title Report	QE	If work performed in CA.
101-08	Copyright Fee	NQ	
101-99	Fringe Benefits	NQ	
102-00	***WRITING***		
102-01	Writers	NQ	
102-03	Editor and Consultants	NQ	
102-05	Research	QE	
102-06	Script Timing	QE	QW if paid directly to qualified labor
102-07	Secretaries	QW	
102-08	Script Duplication	QE	
102-18	Script Clearance Research	QE	
102-19	Clearance Fees	QE	If paid to a CA company.
102-20	Clearance License Fees	NQ	
102-25	WGA Registration Fee	NQ	
102-40	Materials & Supplies	QE	
102-45	Box Rentals – Writers	NQ	
102-46	Box Rentals – Staff	QE	On qualified labor only.

QW = Qualified Wages *QE = Qualified Expenditures* *NQ = Not-Qualified*
VU = Visual Effects *MU = Music*

Acct #	Description	Tag(s)	Comments
102-00	***WRITING***		
102-47	Car / Mileage Allowances – Writers	NQ	
102-47	Car / Mileage Allowances – Staff	QW	On qualified labor only.
102-48	Cell Phones – Staff	QE	On qualified labor only.
102-49	Meal Allowance	NQ	
102-50	Rentals	QE	
102-80	Writer Meals	QE	
102-85	Script Publication Fee (Features)	NQ	Paid to writer.
102-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.
104-00	***PRODUCER & STAFF***		
104-01	Producer	NQ	
104-02	Executive Producer	NQ	
104-03	Line Producer	NQ	
104-04	Associate Producers	NQ	
104-07	Producer Secretaries	QW	
104-08	Producer Assistants	QW	
104-40	Purchases and Supplies	QE	
104-45	Box Rentals – Producers	NQ	
104-46	Box Rentals – Producers' Staff	QE	On qualified labor only.
104-47	Car / Mileage Allowances – Producers	NQ	
104-48	Car / Mileage Allowances – Staff	QW	On qualified labor only.
104-49	Cell Phones – Staff	QE	On qualified labor only.
104-50	Rentals	QE	
104-80	Producer Meals	QE	
104-90	Producer Overhead Charge	NQ	
104-95	Wrap Party/Crew & Cast Gifts	NQ	
104-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.
105-00	***DIRECTOR & STAFF***		
105-01	Director	NQ	
105-02	Second Unit Director	NQ	
105-03	Dialogue Coach, Acting Coach	QW	
105-04	Choreographer	QW	Off camera work only.
105-05	Technical Advisor	QW	
105-07	Director's Secretary	QW	
105-08	Director's Assistant	QW	
105-40	Purchases and Supplies	QE	
105-45	Box Rentals – Director(s)	NQ	
105-46	Box Rentals	QE	On qualified labor only.
105-47	Car / Mileage Allowances – Director(s)	NQ	
105-48	Car / Mileage Allowances – Staff	QW	On qualified labor only.
105-49	Cell Phones – Staff	QE	On qualified labor only.
105-50	Rentals	QE	

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Acct #	Description	Tag(s)	Comments
105-00	***DIRECTOR & STAFF***		
105-60	Miscellaneous Director's Rentals	QE	
105-80	Directors' Meals	QE	
105-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.
106-00	***PRINCIPAL CAST***		
106-01	Principal Cast/Voices/Singers	NQ	
106-03	Cast Guardian	QW	Per diem only.
106-09	Sideline Musicians	QW	Must be paid through extras voucher.
106-15	Teacher/Welfare Worker	QW	
106-20	Casting Director	QW	For work performed in CA.
106-21	Casting Assistants	QW	
106-40	Purchases and Supplies	QE	
106-45	Teachers' Box Rentals	QE	
106-46	SAG Car / Mileage Allowances	NQ	
106-47	Staff Car / Mileage Allowances	QW	On qualified labor only.
106-48	Cell Phones – Cast	NQ	QE if paid directly to CA cell provider.
106-49	Cell Phones – Staff	QE	On qualified labor only.
106-50	Rentals	QE	
106-55	Wardrobe Allowance, Meal Penalties	NQ	
106-60	Principal Cast Expenses	QE	Itemized with proof of payment by production company.
106-65	Principal Cast Gifts	NQ	
106-80	Principal Cast Meals	QE	
106-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.
107-00	***SUPPORTING CAST***		
107-01	Supporting Cast/Day Players	NQ	
107-03	Puppet Captain	QW	Off-camera work only.
107-04	Puppeteers	NQ	
107-05	Dancers	NQ	See 111-08 for dancers paid as extras.
107-40	Purchases and Supplies	QE	
107-45	Box Rentals – Cast	NQ	
107-46	Box Rentals – Staff	QE	
107-47	Car / Mileage Allowances – Cast	NQ	
107-48	Car / Mileage Allowances – Staff	QW	On qualified labor only.
107-49	Cell Phones – Staff	QE	On qualified labor only.
107-50	Rentals	QE	
107-55	Wardrobe Allowance, Meal Penalties	NQ	
107-63	Loop Group	NQ	
107-65	Supporting Cast Gifts	NQ	
107-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.

Acct #	Description	Tag(s)	Comments
108-00	***STUNTS***		
108-01	Stunt Coordinator	QW	Off-camera work only.
108-02	Stunt Performers/Doubles	NQ	Includes rehearsals.
108-03	Stunt Riggers/Safeties	QW	Off-camera work only.
108-09	Overtime	QW	Off-camera work days only.
108-10	Stunt Adjustments	NQ	
108-40	Stunt /Rigging Supplies	QE	
108-42	Stunt Equipment/Rigging Rentals	QE	
108-43	Safety Advisors	QW	Must be paid directly through payroll, otherwise QE.
108-45	Box Rentals	QE	On qualified labor only.
108-47	Car / Mileage Allowances	QW	Qualified labor for off-camera work days only.
108-48	Cell Phones – Staff	QE	On qualified labor only.
108-55	Wardrobe Allowance, Meal Penalties	NQ	
108-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.
109-00	***REHEARSALS***		
109-01	Non-Cast Readers	QW	
109-15	Cast Stand Ins	QW	
109-40	Purchases and Supplies	QE	
109-47	SAG Mileage Allowance	NQ	
109-50	Rentals (Rehearsal Space, etc.)	QE	
109-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.
110-00	***ABOVE-THE-LINE TRAVEL & LIVING***		
110-01	Above The Line Airfare	QE	Intrastate travel only. Must be purchased from a CA vendor.
110-09	Studio Executives Airfare	NQ	
110-11	Above the Line Housing	QE	CA hotel or corporate housing only; no private residences or Air BnB.
110-19	Studio Executives Housing	NQ	
110-21	Above The Line Per Diem	NQ	
110-22	Studio Executive Per Diem	NQ	
110-25	Travel Day Salaries – intrastate	QW	On qualified labor only.
110-26	Travel Day Salaries – into and out of CA	NQ	
110-27	Above The Line Per Diem – Stunts	QW	On qualified off-camera labor.
110-28	Above The Line Per Diem – Staff	QW	On qualified labor only.
110-30	Luggage Fees	QE	Intrastate travel only. Must be purchased from a CA vendor.
110-31	Travel Agent Fees/Taxes	QE	
110-35	Ground Transportation	QE	
110-48	Above The Line Meal Allowance	NQ	
110-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.

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	PRODUCTION		
111-00	***EXTRAS***		
111-01	Guild Extras	QW	
111-02	Waiver/Non-Union Extras	QW	
111-03	Stand-Ins	QW	
111-04	Special Ability Extras, Photo doubles	QW	Includes singers & choir, sideline musicians, dancers. Must be paid on an extras voucher.
111-05	SAG Adjustments	QW	Does not include upgrades to performers.
111-06	Pre-Production Interviews and Fittings	QW	
111-07	Precision Drivers	QW	
111-08	Dancers	QW	Must be paid through extras voucher.
111-09	Sideline Musicians	QW	
111-15	Teachers/Welfare Workers	QW	
111-20	Extras Casting Director	QW	For CA casting duties only.
111-21	Extras Casting Assistant	QW	For CA casting duties only.
111-40	Purchases and Supplies	QE	
111-45	Teachers Box Rentals	QE	
111-46	Atmosphere Cars	QW	If paid to qualified labor through payroll company as car allowance.
111-47	Car / Mileage Allowances	QW	
111-50	Extras Casting Rentals	QE	
111-55	Wardrobe Allowance	QW	On qualified labor only.
111-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.
112-00	***PRODUCTION STAFF***		
112-01	Production Manager	QW	$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
112-02	First Assistant Director	QW	
112-03	Key Second Assistant Director	QW	
112-04	Other Second AD's and Trainees	QW	
112-05	Production Supervisor	QW	$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
112-06	Script Supervisor	QW	
112-07	Production Coordinator	QW	
112-08	Assistant Production Coordinator	QW	
112-09	Production Secretaries	QW	
112-10	Technical Advisor/Consultants/Interpreter	QW	
112-11	Production Assistants	QW	
112-12	Location Manager	QW	
112-13	Assistant Location Manager	QW	
112-14	Location Scouts	QW	
112-16	Production Accountant	QW	
112-19	Assistant Production Accountants	QW	
112-20	Construction Accountant	QW	
112-21	Payroll Accountant	QW	

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Acct #	Description	Tag(s)	Comments
112-00	***PRODUCTION STAFF***		
112-35	Miscellaneous Prep/Board/Budget	QW	If in CA after issuance of Credit Allocation Letter.
112-40	Purchases and Supplies	QE	
112-45	Box Rentals	QE	
112-47	Car / Mileage Allowances	QW	
112-48	Cell Phones	QE	
112-50	Rentals	QE	
112-75	On set Synchronize Subscription	QE	
112-99	Fringe Benefits	QW	On qualified labor only; See #183-00.
114-00	***ART DEPARTMENT***		
114-01	Production Designer	QW	
114-02	Art Director	QW	
114-03	Assistant Art Director	QW	
114-04	Set Designers	QW	
114-05	Sketch/Storyboard Artists	QW	
114-06	Set Model Builders	QW	
114-07	Art Department Coordinator	QW	
114-08	Other Art Department Labor	QW	
114-11	Construction Coordinator	QW	
114-12	Construction Carpentry Foreman	QW	
114-13	Construction Paint Foreman	QW	
114-14	Grip/Labor Foreman	QW	
114-15	Construction First Aid	QW	
114-40	Purchases and Supplies	QE	
114-45	Box Rentals	QE	
114-47	Car / Mileage Allowances	QW	
114-48	Cell Phones	QE	
114-50	Rentals	QE	
114-60	Loss and Damages	QE	
114-70	Blue Printing	QE	
114-71	Stock Units/Backings	QE	
114-72	Processing	QE	
114-73	Research Materials	QE	
114-99	Fringe Benefits	QW	On qualified labor only; See #183-00.
115-00	***SET CONSTRUCTION***		
115-01	Set Construction Labor	QW	If not detailed, maximum Set Construction cost split is 70% labor / 30% materials.
115-02	Set Construction Materials Purchase & Rentals	QE	
115-03	Set Striking – Labor	QW	
115-04	Set Striking – Materials Purchases	QE	
115-05	Set Striking – Equipment Rentals	QE	

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Acct #	Description	Tag(s)	Comments
115-00	***SET CONSTRUCTION***		
115-10	Fold and Hold Sets	QE	
115-45	Box Rentals	QE	
115-47	Car / Mileage Allowances	QW	
115-48	Cell Phones	QE	
115-50	Rentals	QE	
115-70	Mill Rental Costs	QE	
115-83	Strike – General Non Labor	QE	
115-86	Lighting Platforms	QE	
115-90	Backings Rentals/Purchase	QE	
115-92	General Start-Up Expenses	QE	
115-93	Scaffolding Rentals	QE	
115-94	Greens	QE	
115-95	Trash Disposal	QE	
115-99	Fringe Benefits	QW	On qualified labor only; See #183-00.
116-00	***GRIP/SET OPERATIONS***		
116-01	Key Grip	QW	
116-02	Best Boy Grip	QW	
116-03	Company Grips	QW	
116-04	Dolly Grips	QW	
116-05	Crane Grips	QW	
116-07	Additional Grip Labor	QW	
116-08	Rigging and Striking Grips	QW	
116-09	Stand By Painters	QW	
116-10	Greensperson	QW	
116-11	Craft Service	QW	
116-12	Stand By Carpenters	QW	
116-15	Set First Aid	QW	
116-17	Set Watchperson / Security	QE	
116-40	Purchases and Supplies	QE	
116-45	Box Rentals	QE	
116-47	Car / Mileage Allowances	QW	
116-48	Cell Phones	QE	
116-50	Rentals	QE	
116-51	Grip Package	QE	
116-53	Additional Equipment	QE	
116-54	Rigging Package	QE	
116-56	Craft Service Food	QE	
116-57	Catered Food	QE	
116-60	Loss and Damages	QE	
116-99	Fringe Benefits	QW	On qualified labor only; See #183-00.

Acct #	Description	Tag(s)	Comments
118-00	***CAMERA***		
118-01	Director of Photography	QW	
118-02	Camera Operator	QW	
118-03	First Assistant Camera Operator	QW	
118-04	Second Assistant Camera Operator	QW	
118-05	Loaders	QW	
118-06	Still Photographer	QW	
118-07	Additional Camera Crew (includes D.I.T.)	QW	
118-08	Steadicam Operator	QW	
118-09	Steadicam Assistant	QW	
118-40	Purchases and Supplies	QE	
118-41	Helmet Camera Purchase	QE	Subject to digital asset reduction.
118-45	Box Rentals	QE	
118-47	Car / Mileage Allowances	QW	
118-48	Cell Phones	QE	
118-50	Rentals	QE	
118-51	Camera Package	QE	
118-60	Loss and Damages	QE	
118-99	Fringe Benefits	QW	On qualified labor only; See #183-00.
119-00	***PRODUCTION SOUND***		
119-01	Mixer	QW	
119-02	Boom Operator	QW	
119-03	Cablepersons	QW	
119-04	Special Boom Operator	QW	
119-05	Audio Playback Operator	QW	
119-06	Audio Playback Assistant	QW	
119-07	Additional Audio Crew	QW	
119-40	Purchases and Supplies	QE	
119-45	Box Rentals	QE	
119-47	Car / Mileage Allowances	QW	
119-48	Cell Phones	QE	
119-50	Rentals	QE	
119-51	Walkie Talkies	QE	
119-52	Sound Package	QE	
119-60	Loss and Damages	QE	
119-99	Fringe Benefits	QW	On qualified labor only; see #183-00.
120-00	***ELECTRICAL/SET LIGHTING***		
120-01	Gaffer/Chief Lighting Technician	QW	
120-02	Best Boy Electrician	QW	
120-03	Lamp Operators	QW	
120-04	Generator Operator and Assistants	QW	
120-05	Electrician Local 40	QW	
120-07	Additional Lamp Operators	QW	

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120-00	***ELECTRICAL/SET LIGHTING***		
120-08	Rigging and Striking Electricians	QW	
120-09	Special Equipment Operator	QW	
120-12	Electric Current Tie-Ins	QE	
120-13	Current	QE	
120-40	Purchases and Supplies	QE	
120-41	Globes, Gels and Carbons	QE	
120-45	Box Rentals	QE	
120-47	Car / Mileage Allowances	QW	
120-48	Cell Phones	QE	
120-50	Rentals	QE	
120-51	Electric Package	QE	
120-52	Stage Package	QE	
120-53	Rigging Package	QE	
120-54	Specialty Lighting	QE	
120-55	Generator Rentals	QE	
120-56	Cable Package	QE	
120-60	Loss and Damages	QE	
120-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.
121-00	***SPECIAL EFFECTS***		
121-01	SPFX Coordinator	QW	
121-02	SPFX Foreman	QW	
121-03	SPFX Assistants	QW	
121-07	Additional SPFX Labor	QW	
121-08	SPFX Rigging and Striking	QW	
121-09	SPFX Manufacturing	QE	
121-40	Purchases and Supplies	QE	
121-45	Box Rentals	QE	
121-47	Car / Mileage Allowances	QW	
121-48	Cell Phones	QE	
121-50	Rentals	QE	
121-60	Loss and Damages	QE	
121-99	Fringe Benefits	QW	On qualified labor only; See #183-00.
122-00	***CREATURE/MECHANICAL EFFECTS***		
122-01	C/M Effects Coordinator	QW	
122-02	C/M Effects Foreman	QW	
122-03	C/M Effects Assistants	QW	
122-07	Additional C/M Effects Labor	QW	
122-08	C/M Rigging and Striking	QW	
122-09	C/M Manufacturing – Labor	QW	
122-09	C/M Manufacturing – Materials	QE	
122-40	Purchases and Supplies	QE	
122-45	Box Rentals	QE	

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122-00	***CREATURE/MECHANICAL EFFECTS***		
122-47	Car / Mileage Allowances	QW	
122-50	Rentals	QE	
122-60	Loss and Damages	QE	
122-99	Fringe Benefits	QW	On qualified labor only; See #183-00.
123-00	***SET DRESSING***		
123-01	Set Decorator	QW	
123-02	On Set Dressers	QW	
123-03	Leadperson	QW	
123-04	Buyers	QW	
123-05	Swing Gang	QW	
123-06	Additional Swing Labor	QW	
123-09	Set Dressing Manufacturing/Labor	QW	
123-10	Electrical Fixture Manufacturing/Labor	QW	
123-11	Set Dressing – Electronic Purchases	QE	Subject to digital asset reduction.
123-40	Purchases and Supplies	QE	
123-41	Drapery/Carpet	QE	
123-45	Box Rentals	QE	
123-47	Car / Mileage Allowances	QW	
123-48	Cell Phones	QE	
123-50	Rentals	QE	
123-60	Loss and Damages	QE	
123-99	Fringe Benefits	QW	On qualified labor only; See #183-00.
124-00	***ANIMALS & HANDLERS***		
124-01	Head Wrangler/Gang Boss	QW	If paid directly through payroll; otherwise QE.
124-02	Wranglers	QW	
124-03	Ramrods	QW	
124-04	Wild Animal Trainer/Handler	QW	
124-05	Domestic Animal Trainer/Handler	QW	
124-06	Veterinarian	QW	
124-07	Additional Trainers/Handlers	QW	
124-40	Purchases and Supplies	QE	
124-41	Animal Purchases	QE	
124-45	Box Rentals	QE	
124-47	Car / Mileage Allowances	QW	
124-50	Rentals	QE	
124-51	Animal Rentals	QE	
124-55	Animal Transportation, Feeding & Stabling	QE	Transportation within CA.
124-60	Loss and Damages	QE	
124-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.

Acct #	Description	Tag(s)	Comments
125-00	***WARDROBE***		
125-01	Costume Designers	QW	
125-02	Assistant Costume Designer	QW	
125-03	Costume Supervisor	QW	
125-04	Key Costumers	QW	
125-05	Costumers	QW	
125-06	Wardrobe Assistants	QW	
125-07	Costume Sketch Artist	QW	
125-08	Additional Wardrobe Assistants	QW	
125-09	Seamstress/Tailor	QW	QE if paid to outside vendor.
125-10	Manufacturing Labor	QW	
125-15	Outside Alterations	QE	
125-19	Restocking Fee	QE	
125-20	Wardrobe Cleaning and Dyeing	QE	
125-40	Expendable Purchases and Supplies	QE	
125-41	Washing Machine & Dryer	QE	
125-45	Box Rentals	QE	
125-47	Car / Mileage Allowances	QW	
125-48	Cell Phones	QE	
125-51	Wardrobe Rentals	QE	
125-52	Shop Rentals	QE	
125-60	Loss and Damages	QE	
125-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.
127-00	***MAKEUP & HAIRDRESSING***		
127-01	Key Makeup Artists	QW	
127-02	Makeup Artists	QW	
127-05	Body Makeup Artists	QW	
127-07	Additional Makeup Artists	QW	
127-11	Key Hairstylists	QW	
127-12	Hairstylists	QW	
127-17	Additional Hairstylists	QW	
127-21	Key Prosthetic Makeup Artist	QW	If paid directly through payroll; otherwise QE.
127-22	Prosthetic Makeup Artist	QW	
127-27	Additional Prosthetic Makeup Artists	QW	
127-40	Purchases and Supplies	QE	
127-41	Wigs Rentals	QE	
127-45	Box Rentals	QE	
127-47	Car / Mileage Allowances	QW	
127-50	Rentals	QE	
127-60	Loss and Damages	QE	
127-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.

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128-00	***VIDEO PLAYBACK AND ASSIST***		
128-01	Video Assist Operator	QW	
128-03	Playback Operator	QW	
128-04	Playback Assistant	QW	
128-07	Miscellaneous Video Labor	QW	If paid directly through payroll; otherwise QE.
128-40	Purchases and Supplies	QE	
128-41	Video Transfers	QE	
128-45	Box Rentals	QE	
128-47	Car / Mileage Allowances	QW	
128-50	Rentals	QE	
128-51	Video Assist Package	QE	
128-60	Loss and Damages	QE	
128-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.
131-00	***PROPERTY DEPARTMENT***		
131-01	Propmaster	QW	
131-02	Assistant Propmaster	QW	
131-03	Second Assistant Propmaster	QW	
131-05	Weapons Handler	QW	
131-07	Additional Property Persons	QW	
131-08	Food Stylist	QW	
131-09	Prop Manufacturing – Labor	QW	Labor must be in CA; QE if not paid directly.
131-10	Prop Manufacturing – Materials	QE	
131-40	Purchases and Supplies	QE	
131-42	Props – Electronic	QE	Subject to digital asset reduction
131-45	Box Rentals	QE	
131-47	Car / Mileage Allowances	QW	
131-48	Cell Phones	QE	
131-50	Rentals	QE	
131-60	Loss and Damages	QE	
131-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.
135-00	***ACTION PROPS AND PICTURE VEHICLES***		
135-01	Picture Vehicle Coordinator	QW	
135-02	Assistant Picture Vehicle Coordinator	QW	
135-05	Mechanic/Automobile Service Person	QW	
135-09	Vehicle Prop Manufacture	QW	
135-40	Automobile Supplies	QE	
135-41	Aircraft Supplies	QE	
135-42	Boat/Watercraft Supplies	QE	
135-43	Train/Railroad Purchases and Supplies	QE	
135-44	Stage Coach / Wagon Purchases & Supplies	QE	
135-45	Box Rentals	QE	
135-47	Car / Mileage Allowances	QW	
135-50	Automobile Rentals	QE	

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Acct #	Description	Tag(s)	Comments
135-00	***ACTION PROPS AND PICTURE VEHICLES***		
135-51	Aircraft Rentals	QE	
135-52	Boat/Watercraft Rentals	QE	
135-53	Train/Railroad Rentals	QE	
135-54	Misc. Rentals	QE	
135-60	Loss and Damages	QE	
135-61	Vehicle Repair/Restoration/Maintenance	QE	
135-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.
140-00	***PRODUCTION MEDIA, STOCK & LAB***		
140-17	Raw Stock	QE	Deduct rebates, including studio usage rebates.
140-18	Negative Developing	QE	
140-19	Printing	QE	
140-20	Daily Film to Media Transfers/Conversions	QE	
140-22	HD-Cam	QE	
140-32	Videotape/Hard Drives/Digital Cards	QE	Subject to digital asset reduction.
140-40	Raid Drives	QE	Not subject to asset reduction.
140-63	Sound Transfers	QE	
140-65	Polaroid Film	QE	
140-66	Still Film/HD Stills Expense	QE	
141-00	***SECOND UNIT***		
141-XX	All Categories	Same as 1st Unit	
142-00	***ADDITIONAL UNITS***		
142-XX	All Categories	Same as 1st Unit	
144-00	***TESTS***		
144-XX	All Categories	Same as 1st Unit	
147-00	***TRANSPORTATION***		
147-01	Transportation Coordinator	QW	
147-02	Transportation Captain	QW	
147-03	Transportation Co-Captain	QW	
147-04	Dispatcher	QW	
147-XX	Drivers	QW	
147-XX	Vehicles, Equipment	QE	
147-40	Gasoline & Oil	QE	
147-41	Maintenance & Supplies	QE	
147-42	Permits/Tolls/Parking/Etc.	QE	Within CA.
147-43	Traffic and Parking Fines	NQ	
147-44	Messengers	QE	
147-45	Driver Meal Allowances	QW	
147-46	Limousines & Taxis	QE	

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Acct #	Description	Tag(s)	Comments
147-00	***TRANSPORTATION***		
147-47	Car / Mileage Allowances	QW	Within CA for qualified labor only.
147-48	Self-Drive Vehicle Rentals	QE	
147-49	Drop Loads – Equipment rentals	QE	Intrastate.
147-50	D.O.T. Filings	QE	
147-60	Loss and Damages	QE	
147-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.
150-00	***LOCATION AND OFFICE EXPENSES***		
150-01	Survey Costs – Air Fares	QE	Intrastate travel only. Must be purchased from a CA vendor.
150-02	Survey Costs – Housing	QE	CA hotel or corporate housing only; no private residences or Air BnB.
150-03	Survey Costs – Per Diems	QW	On qualified labor only.
150-04	Travel Agency Fees & Taxes	QE	Intrastate travel only. Must be purchased from a CA vendor.
150-05	Luggage Fees	QE	
150-10	Fire Safety Officers/Police	QE	
150-11	Security	QE	QW if paid directly to the individual through payroll.
150-19	Caterers Labor	QW	
150-31	Production Office Rent	QE	
150-32	Location Office Furniture & Equip. Rentals	QE	
150-33	Office Phones & Communication Equip. Rentals	QE	
150-40	Production Office Supplies	QE	
150-41	Shipping and Postage	QE	Intrastate shipping only.
150-42	Other Location Expenses	QE	Within CA.
150-47	Car / Mileage Allowances	QW	
150-48	Police Motorcycles	QW	If not paid directly to the individual, QE.
150-49	Wrap Party Expenses	NQ	
150-50	Location Site Rentals	QE	
150-51	Donations for Use of Location	QE	Executed location agreement required.
150-52	Crew Work Space Rentals	QE	
150-53	Storage Space Rentals	QE	
150-54	Location Permits	QE	
150-55	Relocation Fees for Site Usage	QE	
150-57	Office Parking	QE	
150-58	Location Gratuities	QE	
150-60	Location Site Restoration	QE	
150-63	Air Conditioning & Heating Rentals	QE	
150-65	Portable Restroom Facilities	QE	
150-75	Trash Bins & Trash Removal	QE	
150-80	Below The Line Meals	QE	
150-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.

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Acct #	Description	Tag(s)	Comments
155-00	***BELOW-THE-LINE TRAVEL & LIVING***		
155-01	Below the Line Airfares	QE	Intrastate travel only. Must be purchased from a CA vendor.
155-02	Below the Line Housing	QE	CA hotel or corporate housing only; no private residences or Air BnB.
155-03	Below the Line Per Diem	QW	On qualified labor only.
155-04	Travel Agent Fees/Taxes	QE	CA Agency. Intrastate travel only.
155-10	Travel Day Salaries – Intrastate	QW	On qualified labor only.
155-12	Travel Day Salaries – Into and out of CA	NQ	
155-13	Luggage Fees	QE	Intrastate travel only. Must be purchased from a CA vendor.
155-20	Travel Agency Fees & Taxes	QE	
155-35	Ground Transportation	QE	
155-75	Publicity Travel Expenses	NQ	
155-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.
159-00	***STAGE AND BACKLOT CHARGES (Assume listings within LA 30 mile zone)***		
159-02	First Aid/Nurse	QW	
159-03	Fire Safety Officers	QW	
159-04	Security	QW	If paid directly through payroll; otherwise QE.
159-10	Utilities	QE	
159-43	Crew Parking	QE	
159-50	Stage/Backlot Rentals	QE	
159-51	Crew Working Space Rentals	QE	
159-52	Storage Space Rentals	QE	
159-60	Repairs & Restoration	QE	
159-63	Air Conditioning & Heating Rentals	QE	
159-65	Trash Bins & Trash Removal	QE	
159-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.
178-00	***AMORTIZATION (TV SERIES ONLY)***		
178-90	All Categories	Same as Pattern	
183-00	***FRINGE BENEFITS***		
183-01	FUI – Unemployment Insurance	NQ	
183-02	FICA – Social Security	NQ	
183-03	FICA – Medicare	NQ	
183-04	FUTA	NQ	
183-05	CA Solvency Tax	NQ	
183-06	CA Care Medical	QW	If paid directly through payroll; otherwise QE.
183-07	CA State Unemployment Insurance	QW	On qualified labor only.
183-08	CA Worker's Compensation	QW	On qualified labor only.
183-09	Vacation Accrual	QW	
183-10	Vacation Paid	QW	
183-11	Holiday Accrual (if not budgeted separately)	QW	
183-12	Holiday Paid	QW	

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Acct #	Description	Tag(s)	Comments
183-00	***FRINGE BENEFITS***		
183-13	Sick Pay Accrual	NQ	
183-14	Sick Pay Paid	QW	
183-15	Crew Union PH&W	QW	On qualified labor only.
183-16	Teamster Union PH&W	QW	
183-17	DGA PH&W	QW	
183-18	SAG Extras PH&W	QW	
183-19	Extras Casting Fee (do not include with handling fees)	QE	
183-20	C.S.A.C.S. – Contract Services Administration Trust Fund – Editors Union	QW	
183-24	Above the Line Handling Fees	QW	On qualified labor only.
183-25	Below the Line Handling Fees	QW	On qualified labor only.
POST PRODUCTION			
361-00	***PICTURE EDITORIAL***		
361-01	Picture Editor	QW	Work must be performed in CA.
361-02	First Assistant Picture Editor	QW	
361-03	Second Assistant Editor	QW	
361-04	Third Assistant Editor	QW	
361-05	Apprentice Editors	QW	
361-06	Editorial Production Assistants	QW	
361-07	Additional Editorial Staff	QW	
361-08	Animation Quick Time Editor & Animation Editor	QW	
361-09	Post Supervisor	QW	Work must be performed in CA; $100,000 cap (plus fringe and box rentals), if also receiving a producer credit.
361-10	Librarian	QW	Work must be performed in CA. QE if not paid directly to individual. During applicable period.
361-12	Coding	QE	
361-17	Negative Cutting	QE	
361-21	Animation Projection	QE	
361-40	Purchases	QE	
361-42	Purchases – Raid Drive	QE	Not subject to digital asset reduction.
361-45	Box Rentals	QE	
361-47	Car / Mileage Allowance	QW	Work must be performed in CA.
361-47	Messengers	QE	Within CA only.
361-50	Rentals	QE	
361-51	Editing Room Rentals	QE	
361-56	Equipment Shipping	QE	
361-60	Editing Equipment Repairs	QE	Within CA only.
361-64	Courier Charges	QE	
361-80	Editorial Meals & Craft Service	QE	

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Acct #	Description	Tag(s)	Comments
361-00	***PICTURE EDITORIAL***		
361-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.
362-00	***SOUND EDITORIAL***		
362-01	Sound Designer	QE	QW if paid directly to the individual.
362-02	Sound Effects Editors	QE	
362-03	Assistant Sound Effects Editors	QE	
362-04	Apprentice Sound Effects Editors	QE	
362-05	Additional Sound Effects Editors	QE	
362-06	Additional Assistant Sound Effects Editors	QE	
362-07	Animation Quick Time Sound Editor	QE	
362-08	ADR Editor	QE	
362-09	Assistant ADR Editor	QE	
362-10	Additional ADR Editors	QE	
362-11	M & E Editing	QE	QW if paid directly to the individual.
362-15	Outside Contractor Sound Package	QE	
362-40	Purchases	QE	
362-45	Box Rentals	QE	
362-47	Messengers	QE	
362-50	Equipment Rentals	QE	
362-51	Studio Rentals	QE	Studio must be located in CA.
362-62	Temp Dub: Labor	QE	QW if paid directly to the individual.
362-63	Temp Dub 3:1 Transfer	QE	
362-64	Stereo Dub Transfer	QE	
362-80	Field Recordist	QE	QW if paid directly to the individual.
362-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.
363-00	***POST PRODUCTION SOUND***		
363-01	Sound Reprints	QE	
363-05	Re-recording/Dubbing	QE	
363-08	Looping & ADR Facility	QE	Facility charges only; no performers.
363-09	Loop Group Talent	NQ	
363-15	Foley Stages	QE	Stages must be in CA.
363-16	Foley Walkers	QE	
363-20	Records and Supplies	QE	
363-23	Vocal Mix Downs	QE	
363-24	Mag Transfers	QE	
363-25	Music Tracking Transfer	QE	
363-26	Tie Lines	QE	CA costs only.
363-30	Layback	QE	
363-31	Playback	QE	
363-40	Purchases	QE	
363-44	Media & Negative Raw Stock	QE	
363-47	Messengers	QE	
363-50	Equipment Rentals	QE	

Acct #	Description	Tag(s)	Comments
363-00	***POST PRODUCTION SOUND***		
363-51	Studio Rentals	QE	Studio must be located in CA.
363-53	Sound Deliverables – Domestic, M & E Masters and Protection Copies	QE	
364-00	***POST PRODUCTION FILM & LAB***		
364-01	Editorial Reprints	QE	
364-02	Film Leader	QE	
364-03	Dialogue Transfers	QE	
364-08	Optical Sound Tracks	QE	Limit one.
364-09	Optical Sound Tracks Stock	QE	
364-10	Negative Splicing	QE	
364-11	Continuity/Spotting List	NQ	
364-12	Closed Captioning	QE	
364-20	Film to Video Tape or Digital Transfers	QE	
364-21	Off Line Edit	QE	
364-22	Online Edit	QE	
364-24	3D Costs	QE	
364-26	Synch Print	QE	
364-27	Temp Color Correction	QE	NQ if for previews.
364-31	Work Print/Reversal Dupes	QE	
364-32	Answer Print, Select Print	QE	Limit one.
364-33	Interpositive	QE	Limit one.
364-34	Internegative	QE	Limit one.
364-35	Checkprint	QE	Limit one.
364-36	Showprint, Release Print	NQ	
364-37	YCM Color Separations, Digital Separations	NQ	Archival.
364-38	Geographical Separations	NQ	
364-39	Composite Check Print	QE	Limit one.
364-40	Purchases – Video Tape Stock / Media	QE	
364-41	Purchases – Magnetic Film	QE	
364-43	Features: Airline, PAL or TV Versions	NQ	
364-44	TV, Airline or PAL Versions	NQ	
364-46	Video Mastering	QE	No foreign distribution or marketing copies.
364-47	Promo Dubs	NQ	Publicity related costs do not qualify.
364-48	VFX Drop-ins	QE	Does not qualify for uplift
364-50	Rentals	QE	
364-51	Stock Picture Footage Processing	QE	If within CA.
364-52	Media and Hard Drives	QE	
364-53	Digital Intermediate	QE	
364-54	Subtitling, Foreign Language Versions	NQ	
364-55	Consolidated Record Audio Masters	NQ	
364-57	Digital Cinema Package (DCP) DCDM	QE	Limit one.
364-58	Foreign Localized Versions	NQ	
364-59	Stock Footage License/Reuse Fees	NQ	

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Acct #	Description	Tag(s)	Comments
365-00	***MUSIC EDITORIAL***		
365-01	Music Editor	QW	
365-02	Additional Music Editor	QW	
365-03	Assistant Music Editor	QW	
365-10	Researcher	QW	
365-11	Music Editing Package, Contracted	QE	
365-12	Library/Archive Fees	QE	
365-20	Digital Transfer	QE	
365-40	Purchases	QE	
365-47	Shipping & Messengers	QE	
365-50	Rentals	QE	
365-63	Stock Sound Tracks	NQ	
365-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.
366-00	***MUSIC***		
366-01	Composer	NQ	
366-02	Songwriters	NQ	
366-03	Music Supervisors	NQ	
366-04	Music Consultant	QW	Subject to review of duties.
366-05	Singers	QW	In CA; excludes star vocalists.
366-06	Orchestration	QW, MU	
366-07	Conductor	QW, MU	If not also score composer.
366-08	Copyists	QW, MU	
366-09	Rehearsals Equipment	QE, MU	
366-10	Pre-Score: Musicians/Playback	QW, MU	
366-11	Scoring: Musicians	QW, MU	
366-12	Scoring Stage	QE, MU	
366-13	Song Purchases	NQ	
366-14	Rights & Clearances	NQ	
366-15	Album Mastering	NQ	
366-16	Score Album Costs (Except Mastering)	QE	
366-18	Sideline Musicians (On Set)	QW	
366-20	Soundtrack Album Track Costs	NQ	
366-31	Studio Engineers and Supplies	QE, MU	For scoring/track recording only.
366-40	Purchases	QE, MU	
366-47	Messengers	QE	
366-48	AFM Reuse Fees	NQ	
366-50	Rentals	QE, MU	Associated with scoring/track recording.
366-51	Instrument Rentals	QE, MU	
366-52	Electronic Music Package	QE	If not part of composer package fee.
366-56	Cartage	QE, MU	Within CA.
366-64	Courier Charges	QE	Within CA.
366-99	Fringe Benefits	QW	For qualified labor only. Those indicated in green qualify for uplift.

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Acct #	Description	Tag(s)	Comments
367-00	***VISUAL EFFECTS***		
367-01	Visual Effects Producer	NQ	
367-02	Visual Effects Supervisor	QW, VU	$100,000 cap if also receiving a producer credit.
367-03	Visual Effects Coordinator	QW, VU	
367-04	Visual Effects Editor	QW, VU	
367-05	Visual Effects Assistant Editor	QW, VU	
367-06	Visual Effects Storyboard Artist	QW, VU	
367-07	Visual Effects CGI Artist	QW, VU	QE, VU if paid through a third party vendor.
367-08	VFX Staff Overtime	QW, VU	On qualified labor only.
367-09	Set Survey Technician	QW	
367-10	Digital Asset Manager	QW, VU	
367-11	Data Wrangler	QW	
367-12	Visual Effects PA (Office)	QW, VU	
367-12	Visual Effects PA (On Set)	QW	
367-13	Visual Effects PA (Post)	QW, VU	
367-14	Witness Cam Operator	QW	
367-15	Time Code Sync Writer	QW	
367-16	Visual Effects Accountant	QW	
367-17	Visual Effects Assistant Accountant	QW	
367-18	Motion Capture	QE	
367-19	Motion Control	QE	
367-20	Simulcam	QE	
367-21	Blue/Green Screen Shooting and/or Rentals	QE	
367-22	Stop Motion Photography	QE	
367-23	Miniature Supervising Crew	QE	
367-24	Miniature Model Shop	QE	
367-26	Process/Rear Projection (Hansard)	QE	
367-27	Tests, Plate/Element Tests & Shoot	QE	
367-29	3D Related Costs (Production)	QE	Must be incurred, purchased or rented in CA.
367-30	Telecine/Scanning	QE	
367-31	Dailies Projection	QE	
367-35	Lab Processing	QE	
367-36	Negative Pulling	QE	
367-41	Visual Effects Vendor On-Set Supervision	QE, VU	QW and VU if paid directly by production company or payroll.
367-42	Outside Contract Bids / VFX Vendors	QE, VU	
367-43	Pre-visualization/Post-Visualization	QE, VU	
367-44	Cyberscanning	QE, VU	
367-45	Matte Shots	QE, VU	
367-46	Wire Removal	QE, VU	
367-47	Lidar	QE, VU	
367-48	2D to 3D conversion (Post)	QE, VU	Must be included in CFC budget; CA vendor.
367-49	Recording	QE, VU	

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Acct #	Description	Tag(s)	Comments
367-00	***VISUAL EFFECTS***		
367-51	VFX Drop-ins, Pulls	QE	Does not qualify for uplift.
367-54	VFX Staff computer rentals	QE, VU	On qualified labor only.
367-55	Office Rentals	QE	Production company in house staff.
367-56	Furniture Rentals	QE	
367-57	Box Rentals/Cell Phones	QE	
367-58	Rentals	QE	
367-59	Materials & Supplies	QE	
367-60	Loss and Damages	QE	
367-99	Fringe Benefits	QW	For qualified labor only. Those indicated in green qualify for uplift.
368-00	***TITLES/DISSOLVES/WIPES***		
368-11	Titles Designer	QE	Work must be performed in CA. QW if paid directly to individual or loan out.
368-12	Main & End Title Sequences	QE	Work must be performed in CA.
368-13	Textless Backgrounds	NQ	
368-14	Fades & Dissolves	QE	
368-23	Lab Processing	QE	
368-30	Develop Wedges	QE	
368-31	Develop Mattes	QE	
368-33	Raw Stock	QE	
369-00	***PROJECTION***		
369-01	Projectionists	QE	NQ if for previews.
369-50	Rentals	QE	
369-51	Screening Room Rentals	QE	Studio must be located in CA; excludes previews.
369-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.
370-00	***PREVIEW COSTS***		
370-01	Additional Editorial Staff	QW	
370-02	Music Editorial	QW	If paid directly through payroll; otherwise QE.
370-03	Sound Editorial	QE	QW if paid directly to the individual.
370-04	Temp Dub	QE	
370-05	On Line Editing	NQ	
370-06	Color Correcting	NQ	
370-08	DCP	NQ	
370-10	Projectionist	NQ	
370-11	Focus Group	NQ	
370-12	Theater Rentals	NQ	
370-13	Audience Recruitment	NQ	
370-14	Misc. Preview Expenses	NQ	
370-99	Fringe Benefits	QW	On qualified labor only.

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Acct #	Description	Tag(s)	Comments
372-00	***POST PRODUCTION TRAVEL & LIVING***		
372-01	Post Production Crew Airfares	QE	Intrastate travel only. Must be purchased from a CA vendor.
372-02	Post Production Crew Housing	QE	CA hotel or corporate housing only; no private residences or Air BnB.
372-03	Post Production Crew Per Diem	QW	On qualified labor only.
372-04	Travel Agency Fees/Taxes	QE	CA Agency. Intrastate travel only.
372-10	Travel Day Salaries – intrastate	QW	On qualified labor only.
372-12	Travel Day Salaries – into and out of CA	NQ	
372-13	Luggage Fees	QE	Intrastate travel only. Must be purchased from a CA vendor.
372-35	Ground Transportation	QE	Applicable period only.
372-99	Fringe Benefits	QW	On qualified labor only; See # 183-00.
	OTHER		
470-00	***MISCELLANEOUS CHARGES***		
470-02	Bank Fees (Account, Wire Transfers, Currency Exchange)	NQ	
470-03	California Sales Taxes	QE	
470-04	Carbon Offset Cert/Tree Planting	QE	
470-05	Career Readiness Financial Contribution	NQ	
470-06	Career Readiness Intern Salaries	NQ	
470-07	City Business License	QE	
470-12	Clearance Coordinator	QW	If paid directly through payroll; otherwise QE.
470-13	Community Relations & Film Promotion	NQ	
470-14	Computer/Digital Office Equipment	QE	1/5 of purchase price if > $250.
470-15	Corporate Tax Return	NQ	
470-16	CPA Expense for AUP Report	NQ	
470-18	Dolby, DTS, SDDS License Fees	NQ	
470-19	Harassment Training	NQ	
470-20	MPAA Rating Fee	QE	
470-22	AMPTP Fees	NQ	
470-25	DAX System	QE	
470-30	Online Photo Approval Service	QE	If based in CA.
470-32	Online Purchases	QE	If used in CA, shipped from a CA vendor (See Tracking Tips).
470-33	Online Shipping	QE	If shipped within the state.
470-36	"P" Card Fees	QE	If issued by CA-based company.
470-40	Post Production Accounting	QE	Does not include Agreed Upon Procedures Report or CPA.
470-41	Agreed Upon Procedures Auditing	NQ	
470-44	Product Placement Credits	NQ	
470-50	Product Placement Staff	NQ	

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Acct #	Description	Tag(s)	Comments
470-00	***MISCELLANEOUS CHARGES***		
470-65	Production Legal Expenses, including Labor Relations & Music Legal	QE	Excludes financing, distribution, or marketing expenses.
470-70	Production Services Company Fees	NQ	
470-71	Property Taxes	NQ	
470-72	Record Retention (Scanning Documents)	QE	
470-73	Reusable Water Bottles	QE	
470-74	Safety Advisor, "Green" Advisor	QE	QW if paid directly to individual or through payroll.
470-75	Software Purchases	NQ	
470-76	Scenechronize	QE	
470-76	Solar Power Cells	QE	
470-77	Studio Charges for Specific Items	QE	All related party transactions subject to review.
470-84	Studio Entertainment	NQ	
470-85	Studio Overhead Allocations	NQ	
470-86	Work Visa Fees	NQ	
471-00	***INSURANCE***		
471-01	Production Package	QE	Must be purchased from a CA based broker for work performed in CA.
471-02	Errors & Omissions Insurance	NQ	
471-03	General Liability Insurance	QE	Must be purchased from a CA based broker for work performed in CA, concerning work in CA.
471-04	Umbrella Policy	QE	
471-05	Workers' Compensation Insurance	QE	
471-06	Automobile Liability Insurance	QE	
471-07	Guild Travel Insurance	QE	
471-08	Essential Element	NQ	
471-09	Insurance Adjusters	QE	
471-10	Insurance Auditors	QE	
471-11	Cast Exams	QE	QW if doctor is paid directly.
471-12	Insurance Deductibles	NQ	
471-25	Recoverable Costs	QE	Must be deducted from qualified expenditure total.
471-30	Non-Allowable Costs	NQ	
471-35	Miscellaneous Additional Premiums	QE	
471-50	Covered California	QE	
475-00	***PUBLICITY***		
475-05	Special Stills Photographer	NQ	See account #118-06 For Set Still Photographer.
475-11	Publicist	NQ	
475-30	Online Photo Approval Service	QE	If based in CA; see account #470-30.
475-40	Purchases	NQ	
475-41	Stills Supplies	NQ	
475-42	Stills Lab Expense	NQ	

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Acct #	Description	Tag(s)	Comments
475-00	***PUBLICITY***		
475-43	Promotional Materials	NQ	
475-45	Box Rentals	NQ	
475-47	Car / Mileage Allowances	NQ	
475-50	Rentals	NQ	
475-80	Publicity Meals and Entertainment	NQ	
475-90	DVD Extras, Trailers, EPK	NQ	
475-99	Fringe Benefits	NQ	
480-00	***CONTINGENCY***		
	Contingency	CONTRACTUAL CHARGE	Up to 10% only on estimated qualifying expenditures in CA; Include as a contractual charge, not within the budget detail. DO NOT INCLUDE IN JOBS RATIO CALCULATION.
	COMPLETION BOND		
	Completion Bond	CONTRACTUAL CHARGE	Must be purchased from a CA-based Bond Company and included in Total Production Budget; Actual bond fee percentage up to 2% on qualified spend only allowable as a contractual expense; Include as a contractual charge, not within the budget detail. DO NOT INCLUDE IN JOBS RATIO CALCULATION.

FRINGE BENEFITS

It is suggested that budgets be set up 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]).

Description	*Type*		*Accepted %*	*Notes*
Unemployment Insurance	*Fed*	*FUI*	*0*	*Exclude from Incentive Budget*
FICA – Social Security	*Fed*	*FICA*	*0*	*Exclude from Incentive Budget*

QW = Qualified Wages *QE = Qualified Expenditures* *NQ = Not-Qualified*
VU = Visual Effects *MU = Music*

Description	Type		Accepted %	Notes
FICA – Medicare	Fed	MED	0	Exclude from Incentive Budget
Personal Income Taxes (Supplemental)	Fed	PIT	0	Exclude from Incentive Budget
CA Solvency	Fed	CAFUI	0	Exclude from Incentive Budget
Addt'l FUTA	CA	FUTA	0	Exclude from Incentive Budget
State Unemployment Insurance	CA	SUI	6.2	Include in Incentive Budget
California Care Medical Insurance	CA	NU %	4.5	May Include in fringes or as a line item in Incentive Budget
Workers Compensation	CA	WC	1.96 - 4.23	Include in Incentive Budget. (2016 range; subject to yearly increases)
Vacation Accrual	CA	VAC	Max 4.0	Include in Incentive Budget. (Maximum if applicable).
Holiday Accrual	CA	HOL	Max 3.719	Exclude from Incentive Budget if holiday pay is a line item, otherwise 3.719%. (Maximum if applicable).
Sick Pay Accrual	CA	SIC	0	Exclude from Incentive Budget
Crew/399 Pension, Health & Welfare	CA	IA %	12-14	May Include in Incentive Budget
Crew/399 IAP	CA	IA%	6.0	May include in Incentive Budget
UPM/ ADs DGA PH&W	CA	DGA	16.5	Include in Incentive Budget. Exclude Holiday if line item
SAG/AFTRA P/H/W Stunt Coordinator	CA	SAG	17.3	
SAG/AFTRA P/H/W Extras	CA	SAGE	17	
Non Union Flat	CA	NU	SUI 6.2 WC 1.96 - 4.03 BTL Payroll fee 1.0-2 CA Care 4.5	If combined, must include breakdown of how total was achieved and not to exceed individual ranges
Extras – NU	CA	NUE	SUI 6.2 WC 1.96 – 5.40 BTL Payroll fee 1.0-2 CA Care 4.5	Include in Incentive Budget. If combined, must include breakdown of how total was achieved; not to exceed individual ranges

Description	*Type*		*Accepted %*	*Notes*
Extras Casting Fee (do not include Handling Fees)	*CA*	*EXT*	*Up to 11%*	*May include in fringes or as line item in Incentive Budget*
ATL Payroll Handling Fee	*CA*	*ATL*	*Per check fee*	*Include in Incentive Budget (salary must qualify)*
BTL Payroll Handling Fee	*CA*	*BTL*	*1.0-2*	