

SAMPLE BUDGET #1

Budget Amount: \$5,251,961

- **Budget Type:** WGA Basic Agreement (High Budget), DGA Level 4A (Low Budget), SAG-AFTRA Theatrical Agreement, IATSE Low Budget Basic Agreement, Teamsters Basic Agreement
 - **Unions:** WGA, DGA, SAG-AFTRA, IATSE, Teamsters
 - **Location:** Los Angeles, CA (CA)
 - **Payroll Tax Percentage (CA):** 19.79%
 - **Minimum Wage (L.A., CA):** \$ 16.78/hr
 - **WGA Pension:** 11.25%
 - **WGA H&W:** 11.5%
 - **DGA Pension:** 8.5%
 - **DGA H&W:** 10.5%
 - **DGA Health Plan (COA):** 14.5%
 - **DGA Training & DGACA:** 0.5%
 - **SAG-AFTRA P,H & W (Cast):** 21%
 - **SAG-AFTRA P,H & W (Extras):** 20.5%
 - **Agency Fee:** 10%
 - **IATSE MPIP PHP:** \$13.5775/hr
 - **IATSE IAP:** 6%
 - **IATSE Trust Fund:** \$.15/hr
 - **IATSE CSATF:** \$.60/hr
 - **Teamsters MPIP PHP (A-T-L):** \$12.3775/hr
 - **Teamsters MPIP PHP (B-T-L):** \$12.3775/hr
 - **Teamsters IAP (A-T-L):** 6% / 6%
 - **Teamsters CSATF (A-T-L):** \$.092/hr
 - **Teamsters IAP (B-T-L):** 8% / \$ 2.91/hr
 - **Teamsters CSATF (B-T-L):** \$.60/hr / .1988/hr
 - **Sales Tax:** 7.75%
 - **Handling Fees (A-T-L):** \$18 per check
 - **Handling Fees (B-T-L):** 2% / 1.25%
 - **Contingency:** 10%
 - **Completion Bond:** 3%
- **Union Rates** (Refer back to the bottom of Page 44 in the manual for IATSE “**Overtime**” rules):

Example -

Production Coordinator - \$42.48/Hour

9th-12th Hour = 1.5 x \$42.48 (straight time rate) = \$63.72 ∴

\$339.84 (First 8 hours [8 x \$42.48]) + \$127.44 Overtime

(2 hrs. x \$63.72) = \$467.28/ 10-hr. day x 5 days =

\$\$ 2,336.40/ wk. (10-hrs./day)

\$339.84 (First 8 hours [8 x \$42.48]) + \$254.88 Overtime

(4 hrs. x \$63.72) = \$594.72/ 12-hr. day x 5 days =

\$\$ 2,973.60/ wk. (12-hrs./day)

>>> “Fringe Rates” Are Analyzed In Detail Following The Last Page Of This Budget