

Above-The-Line Fringes

- **WGA Pension** (Includes Loan-Outs):
\$ 117,279 x 11.25%

- **WGA Health & Welfare** (Includes Loan-Outs):
\$ 117,279 x 11.5%

- **DGA Pension** (Includes Loan-Outs):
\$ 222,820 x 8.5%

- **DGA Health & Welfare** (Includes Loan-Outs):
\$ 222,820 x 10.5%

- **SAG-AFTRA P,H & W** (Includes Loan-Outs):
Principals \$ 175,000
Weekly Players 33,340
Day Players 26,746 (Includes Overtime)
Looping 5,790
Stunt Coordinator 1,158
Stunt Players + 1,158
\$ 243,192 x 21%

- **SAG-AFTRA Payroll Taxes** (Excludes Loan-Outs):
Weekly Players \$ 33,340
Day Players 26,746 (Includes Overtime)
Looping 5,790
Stunt Coordinator 1,158
Stunt Players + 1,158
\$ 68,192 x 19.79%

- **Agency Fee:**
Weekly Players \$ 33,340
Day Players + 26,746 (Includes Overtime)
\$ 60,086 x 10%

- **IATSE MPIPHP:**
Welfare Worker 50 Hours x \$13.5775

- **IATSE IAP:**
Welfare Worker \$ 2,336 x 6%

- **IATSE Payroll Taxes:**
Welfare Worker \$ 2,336 (See "IATSE IAP") x 19.79%

- **IATSE CSATF:**
Welfare Worker 50 Hours (See "IATSE MPIPHP") x \$.60

- **IATSE Trust Fund:**
Welfare Worker 50 Hours (See "IATSE MPIPHP") x \$.15

- **Teamsters MPIPHP:**
Casting Director 6 Weeks x 70 Hours = 420 Hours
Casting Associate 6 Weeks x 45 Hours = + 270
690 Hours x \$ 12.3775

- **Teamsters IAP:**
Casting Director \$ 21,000 (6 x \$3,500) x 6% = \$ 1,260
Casting Associate \$ 9,000 (6 x \$1,500) x 6% = + 540
\$ 1,800

- **Teamsters Payroll Taxes:**
Casting Director \$ 35,000
Casting Associate + 9,000
\$ 44,000 x 19.79%

- **Teamsters CSATF:**
690 Hours (See "Teamsters MPIPHP") x \$.092

- **Non-Union Payroll Taxes:**
DEPT.
1000 Script Timing \$ 900
1100 Producer's Assistant + 10,575
\$ 11,475 x 19.79%

- **Sales Tax:**
Photocopies & Script Printing \$ 1,600 x 7.75%

- **Handling Fees (Includes Loan-Outs):**
Writer 2 Checks
Producers 16 Checks
Director 2 Checks
SAG-AFTRA 25 Checks
Casting Director 3 Checks
Casting Associate 6 Checks
Welfare Worker/Teacher + 1 Check
55 Checks x \$18

Below-The-Line-Fringes

- **DGA Pension:**

UPM	\$ 54,570
1 st AD	30,076
2 nd AD	17,264
2 nd 2 nd AD	+ 12,358
	<u>\$ 114,268</u> x 8.5%

- **DGA Health & Welfare:**

\$ 114,268 (See "DGA Pension") x 10.5%

- **DGA Health Plan - COA:** (Excludes "Additional 2nd 2nd AD")

UPM	\$ 4,566
1 st AD	4,341
2 nd AD	2,909
2 nd 2 nd AD	+ 2,746
	<u>\$ 14,562</u> x 14.5%

- **DGA Training & DGACA:**

\$ 114,268 (See "DGA Pension") x 0.5%

- **DGA Payroll Taxes:**

\$ 114,268 (See "DGA Pension") x 19.79%

- **SAG-AFTRA P, H & W:** (Excludes "Extras Casting Director"/ Includes Overtime)

Stand-Ins	\$ 15,048
General Background	9,266
Adjustments	+ 3,800
	<u>\$ 28,114</u> x 20.5%

- **SAG-AFTRA Payroll Taxes:** (Excludes "Extras Casting Director"/ Includes Overtime)

\$ 28,114 (See "SAG-AFTRA P, H & W") x 19.79%

• **IATSE MPIPHP:**

- Prep and Wrap Time: 1 Week = 50 Hours (5 10-Hr. days)
- Shoot: 1 Week = 60 Hours (5 12-Hr. days)

DEPT.

		<u># Weeks</u>		<u># Hours</u>			<u>Total # Hours</u>
1600	(Excludes "DGA Crew" & "Production Assistants")						
	Prep & Wrap	18	x	50	=	900 Hours	
	Shoot	15	x	60	=	<u>900</u>	1,800 Hours
1800	Prep & Wrap	5	x	50	=	250 Hours	
	Shoot	18	x	60	=	<u>1,080</u>	1,330
1900	Prep & Wrap	9	x	50	=	450 Hours	
	Shoot	12	x	60	=	<u>720</u>	1,170
2000	Prep & Wrap	2	x	50	=	100 Hours	
	Shoot	12	x	60	=	<u>720</u>	820
2100	Prep & Wrap	9	x	50	=	450 Hours	
	Shoot	15	x	60	=	<u>900</u>	1,350
2200	Prep & Wrap	5	x	50	=	250 Hours	
	Shoot	6	x	60	=	<u>360</u>	610
2300	Prep & Wrap	9	x	50	=	450 Hours	
	Shoot	9	x	60	=	<u>540</u>	990
2400	Prep & Wrap	8	x	50	=	400 Hours	
	Shoot	12	x	60	=	<u>720</u>	1,120
2500	Prep & Wrap	1	x	50	=	50 Hours	
	Shoot	9	x	60	=	<u>540</u>	590
2700	Prep & Wrap	7	x	50	=	350 Hours	
	Shoot	20	x	60	=	<u>1,200</u>	1,550
2800	(Excludes "Crane Operator")						
	Prep & Wrap	6	x	50	=	300 Hours	
	Shoot	32	x	60	=	<u>1,920</u>	2,220
3100	(Excludes "Location Crew," "Police/Fire/Security," & "Caterers")						
	Prep & Wrap	3	x	50		150 Hours	
	Shoot	3	x	60	=	<u>180</u>	+ 330
							13,880 Hours;
	IATSE MPIPHP					13,880 Hours x \$ 13.5775	

- **IATSE IAP (Includes Overtime):**

<u>DEPT.</u>	
1600 (Excludes "DGA Crew" & "Production Assistants")	\$ 83,729
1800	92,843
1900	59,413
2000	44,104
2100	66,436
2200	29,083
2300	52,318
2400	40,000
2500	36,831
2700	75,277
2800 (Excludes "Crane Operator")	103,003
3100 (Excludes "Location Crew," "Police/Fire/Security," & "Caterers")	<u>+ 15,840</u>
	\$ 698,877 x 6%

- **IATSE Payroll Taxes:**

\$ 698,877 (See "IATSE IAP") x 19.79%

- **IATSE CSATF:**

13,880 Hours (See "IATSE MPIPHP") x \$.60

- **IATSE Trust Fund:**

13,880 Hours (See "IATSE MPIPHP") x \$.15

- **Teamsters MPIPHP:**

<u>DEPT.</u>			
2800	Crane Operator	\$ 12.3775 x 20 Hours =	\$ 248
3100	Location Manager	\$ 12.3775 x 60 Hours x 8 Weeks =	5,941
3100	Asst. Location Manager	\$ 12.3775 x 40 Hours x 6 Weeks =	2,971
3100	Location Scout	\$ 12.3775 x 40 Hours x 3 Weeks =	1,485
3200	Transportation Coordinator	\$ 12.3775 x 310 Hours =	3,837
3200	Transportation Captain & Drivers	\$ 12.3775 x 4,560 Hours =	<u>+ 56,441</u>
			\$ 70,923

- **Teamsters IAP:**

<u>DEPT.</u>			
2800	Crane Operator	8% x \$ 968 =	\$ 77
3100	Location Manager	8% x \$ 3,298 x 8 Weeks =	2,111
3100	Asst. Location Manager	8% x \$ 2,087 x 6 Weeks =	1,002
3100	Location Scout	8% x \$ 1,820 x 3 Weeks =	437
3200	Transportation Coordinator	\$ 2.91 x 310 Hours =	902
3200	Transportation Captain & Drivers	8% x \$ 181,594 =	<u>+ 14,528</u>
			\$ 19,057

- **Teamsters Payroll Taxes:**

DEPT.

2800	Crane Operator	\$ 968	
3100	Location Manager	25,065	
3100	Asst. Location Manager	10,852	
3100	Location Scout	5,460	
3200	Transportation Coordinator	15,120	
3200	Transportation Captain	11,000	
3300	Drivers	<u>+ 170,594</u>	
		\$ 239,059	x 19.79%

- **Teamsters CSATF:**

DEPT.

2800	Crane Operator	\$.60 x 20 Hours =	\$ 12
3100	Location Manager	\$.1988 x 60 Hours x 8 Weeks =	95
3100	Asst. Location Manager	\$.1988 x 40 Hours x 6 Weeks =	48
3100	Location Scout	\$.1988 x 40 Hours x 3 Weeks =	24
3200	Transportation Coordinator	\$.60 x 310 Hours =	186
3200	Transportation Captain & Drivers	\$.60 x 4,560 Hours =	<u>+ 2,736</u>
			\$ 3,101

- **Non-Union Payroll Taxes:**

DEPT.

1500	Extras Casting Director	\$ 4,000	
1600	Production Assistants	42,653	
2900	Health & Safety (COVID)	20,000	
3100	Police/Fire/Security	18,900	
3100	Caterer	4,500	
3100	Assistant Caterer	4,125	
3100	Additional Help	<u>+ 2,500</u>	
		\$ 96,678	x 19.79%

- **Handling Fees:**

- SAG-AFTRA

Stand-Ins	\$ 15,048
General Background	9,266
Adjustments	<u>+ 3,800</u>
	\$ 28,114 x 2%

- Crew & Staff

DGA (See "DGA Pension")	\$ 114,268
IATSE (See "IATSE IAP")	698,877
Teamsters (See "Teamsters Payroll Taxes")	239,059
Non-Union (See "Non-Union Payroll Taxes")	<u>+ 96,678</u>
	\$ 1,148,882 x 1.25%

Post-Production Fringes

	<u># Weeks</u>		<u># Hours</u>		<u>Total # Hours</u>
• IATSE MPIPHP:					
Editor (Shoot & Wrap)	10	x	45	=	450 Hours
Asst. Editor (Shoot & Wrap)	10	x	45	=	450
Music Editor (Shoot)	10	x	48.6	=	486
Sound Editor (Shoot)	10	x	48.6	=	<u>+ 486</u>
					1,872 Hours;

IATSE MPIPHP 1,872 Hours x \$ 13.5775

• **IATSE IAP:**

Editor	\$ 40,467
Asst. Editor	23,509
Music Editor	29,156
Sound Editor	<u>+ 29,156</u>
	\$ 122,288 x 6%

• **IATSE Payroll Taxes:**

\$ 122,288 (See "IATSE IAP") x 19.79%

• **IATSE CSATF:**

1,872 Hours (See "IATSE MPIPHP") x \$.60

• **IATSE Trust Fund:**

1,872 Hours (See "IATSE MPIPHP") x \$.15

• **Non-Union Payroll Taxes:**

DEPT.

3400	Post-Production Supervisor	\$ 22,000
3500	Composer	32,000
3500	Music Supervisor	23,000
3500	Musicians	<u>+ 17,000</u>
		\$ 94,000 x 19.79%

• **Handling Fees:**

IATSE (See "IATSE IAP")	\$ 122,288
Non-Union (See "Non-Union Payroll Taxes")	<u>+ 94,000</u>
	\$ 216,288 x 1.25%

