



Cast & Crew

Commercial Production Labor Rates & Resources

CAPS
A Cast & Crew Company

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INTRODUCTION

Over the years, we have seen a proliferation of union contracts and changes to existing contracts in the commercial production industry. For commercial producers, it is critical to fully understand and remain current on the terms of these collective bargaining agreements. As a top commercial payroll service, we do our best to bring you the most accurate, up-to-date breakdown of union contract rates available on the market today.

Please note that this guide is designed to be used only as a quick reference for better understanding of the included agreements. Union contracts in particular are subject to interpretation and circumstance best examined by qualified legal counsel or business affairs advisor, and this document should never be used as a substitution for the agreements themselves.

Payroll Contacts

Should you have any questions about the information in this guide, the contracts it summarizes, or commercial production accounting/payroll in general, please do not hesitate to contact our experts at for assistance:

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SIGNATORY REQUIREMENTS

Who is the Signatory to a union contract?

A production company producing a bona fide commercial project that wishes to hire union labor should be a signatory to the union. Legally a company is not required to sign a union contract. However, union employees are usually barred by their union from accepting work offered by a production company that has not signed the union agreement. Some unions have separate agreements for AICP and non-AICP companies.

A production company may become a union signatory in three ways:

Production Company Signs Directly

Commits the production company to observe all aspects of the union contract. DGA, SAG-AFTRA, Teamsters and the IATSE Commercial Production Agreement require direct signatory. The advertising agency or client is usually the SAG-AFTRA signatory; rarely is the production company a SAG-AFTRA signatory. (SAG-AFTRA signatory issues are covered in greater depth in the introduction to the SAG-AFTRA Contracts.) In certain circumstances, a union might offer the production company a Letter of Adherence (LOA) that covers a single project rather than a Term Agreement, which covers all projects, but this is becoming less common.

The following unions require production companies to sign agreements directly with them:

- DGA (if Non-AICP)
- IATSE Commercial Production Agreement (if Non-AICP) (Covers L.A. County and rest of U.S. except San Francisco; different terms for NEC, covers local 600 Nationwide)
- IATSE Local 16 - San Francisco
- IATSE Local 52 Studio Mechanics (Non-AICP Independent version)
- IATSE Local 476- Chicago (Local companies only)
- IATSE Local 600 Cinematographers (if Non-AICP) - Single Production Agreements when available
- IATSE Local 829 Art Directors, Costume Designers, Set Designers, Scenic Artists & Stylists (Non-AICP Independent version)
- Teamsters Local 399 - Separate Driver and Location Scout Agreements (Non-AICP Independent versions)
- Teamsters Local 817- Separate Driver and Location Scout Agreements (Non-AICP Independent versions)

AICP Member Production Companies sign via AICP

Association of Independent Commercial Producers member companies are not automatically signatories to any contract. To become a signatory to the AICP version of an agreement, a company must sign the agreement and execute signatory document through the AICP.

- DGA (AICP member companies)
- IATSE Commercial Production Agreement (Covers L.A. County and rest of U.S. except San Francisco; different terms for NEC, covers local 600 Nationwide)
- IATSE Local 52 - Studio Mechanics
- Teamsters Local 399 - Separate Driver and Location Scout Agreements
- IATSE Local 829 – Scenic Artists
- Teamsters Local 817 – Separate Drivers and Location Scout Agreements

Union Responsibilities of Production Company

Whichever form of signatory is used, producers are required to follow all terms and conditions of the applicable union contract(s). In general these provisions include, but are not limited to:

- Staffing requirements

- Wage rates
- Overtime
- Meal penalties
- Turnaround

In general, all employees working in classifications covered by a collective bargaining agreement are entitled to receive the wages, benefits and other terms specified in the collective bargaining agreement regardless of whether they are members of a union.

Right to work laws do not permit an employer to avoid union terms and conditions; they only give the employee the right not to join the union (not withstanding any union security provisions contained in the collective bargaining agreement; companies signatory to union agreements are bound to follow the terms of those agreements even in Right to Work states. See Right to Work Laws information contained later in this guide on page 40).

As a practical matter, most union agreements do not permit the mixing of crews. It should be noted that in some situations IATSE is allowing the hiring of qualified non-union workers as long as the producer covers them under the full provisions of the contract. In these situations, the company needs the permission of the appropriate local union prior to such hiring. You should check with your payroll service in the event that it becomes necessary to utilize a mixed crew.

Premium Day Guidance - Commercial Union Agreements

Many union contracts allow for a flexible workweek, usually referred to as “Any 5 of 7”. This means that the workweek can start on any day of the week and that Saturday and Sunday are not necessarily Premium days. As a result of these flexible workweek provisions, questions arise in regard to defining 6th or 7th Premium days and what constitutes the start of a new week.

While all the agreements discussed here provide for the “Any 5 of 7” flexible workweek (except DGA, which provides for 5 consecutive days only), they fall into two categories in the interpretation of the determination of the 6th and 7th Premium days.

1. Per the AICP, for the following agreements, accepted practice is that 6th and 7th Premium rates are assigned when a 6th or 7th day is worked within a 7 day week as established by the first day of work. Thus if there is a day off within the workweek, there is no possibility of a 7th day Premium within that week.

Commercial Production Agreement - Except NE Corridor

Local 399 Teamsters

Local 399 Location Scouts/Managers

Note: Exempt Category – 12 hr flat rate. OT after 12 hrs on shoot/tech scout days paid @ 1/10th of the day rate per hour if given a call time, 1.5x 6th day / 2x 7th consecutive day.

2. Per the AICP, for the following agreements, accepted practice is that 6th and 7th Premium rates are assigned when work is performed on the 6th or 7th consecutive day of a week as established by the first day of work. Thus a day off within the workweek does not change the assignment of 6th or 7th day Premiums to the 6th or 7th consecutive day of that week.

Local 817* Teamsters / Location Managers (Non-AICP)

DGA

Local 52** Studio Mechanics - NY

NE Corridor - Commercial Production Agreement

- Local 600 East

- Local 161 - Script

- Local 798 - Hair & Makeup

* Local 817 Drivers - Only if there are three or more shoot days within jurisdiction. Otherwise, no flexible workweek.

Only SAG-AFTRA has no flexible workweek. Saturday and Sunday are premium days.

COMMERCIAL UNION HOLIDAYS - 2025

Note: The IATSE Commercial Production Agreement applies to all IATSE outside of NE Corridor and San Francisco.

		<u>West/ Los Angeles/ National</u>	<u>NY/NE Corridor</u>
1/1	New Year's Day	DGA, SAG-AFTRA, IA Locals, Teamsters 399, CPA	DGA, SAG-AFTRA, 798, 829, Teamsters 817, CPA, 52, 161, 600E, 764
1/20	Martin Luther King Day	DGA, SAG-AFTRA, IA Locals Teamsters 399, CPA	DGA, SAG-AFTRA, 161, 600E, 764, 798, 817, 829, CPA, IA 52
2/17	Presidents Day	DGA, SAG-AFTRA, IA Locals Teamsters 399, CPA	DGA, SAG-AFTRA, IA 52, 161, 600E, 764, 798, 829, Teamsters 817, CPA
4/20	Easter Sunday		IA 52
5/26	Memorial Day	DGA, SAG-AFTRA, IA Locals Teamsters 399, CPA	DGA, SAG-AFTRA, IA 52, 161, 600E, 764, 798, 829, Teamsters 817, CPA
6/19	Juneteenth	DGA, Teamster 399, SAG-AFTRA, CPA	DGA, SAG-AFTRA, CPA, 161, 600E, 798
7/4	Independence Day	DGA, SAG-AFTRA, IA Locals Teamsters 399, CPA	DGA, SAG-AFTRA, IA 52, 161, 600E, 764, 798, 829, Teamsters 817, CPA
9/1	Labor Day	DGA, SAG-AFTRA, IA Locals Teamsters 399, CPA	DGA, SAG-AFTRA, IA 52, 161, 600E, 764, 798, 829, Teamsters 817, CPA
10/13	Columbus Day		Teamsters 817 Drivers
11/4	Election Day	*	*
11/11	Veterans Day	DGA, SAG-AFTRA, IA Locals, Teamsters 399, CPA	SAG-AFTRA, Teamsters. 817, IA 52, 829, 161, 600E, 798
11/27	Thanksgiving Day	DGA, SAG-AFTRA, IA Locals Teamsters 399, CPA	DGA, SAG-AFTRA, IA 52, 161, 600E, 764, 798, 829, Teamsters 817, CPA
11/28	Day After Thanksgiving		(NE Corridor Only) 161, 600E, 798 IA 52, 817, 829
12/25	Christmas Day	DGA, SAG-AFTRA, IA Locals Teamsters 399, CPA	DGA, SAG-AFTRA, IA 52, 161, 600E, 764, 798, 829, Teamsters 817, CPA

* Many state laws govern employer obligation to provide time off to vote. It is wise to consider this in scheduling.

JURISDICTIONS - AICP/IATSE COMMERCIAL AGREEMENTS

		Prod Centers/Zones	IATSE Local	AICP-CPA	NE Corridor
AK	Alaska	Anchorage		•	
AL	Alabama			•	
AR	Arkansas			•	
AZ	Arizona	Phoenix	336	•	
CA	California	Los Angeles County		•	
		San Francisco	16	L 600 CPA	
		Sacramento, San Diego		•	
CO	Colorado	Denver	7	•	
CT	Connecticut		52, 829		Local 600/ 161/ 798
DC	District of Columbia	Washington D.C.	487	•	Local 600/ 161/ 798
DE	Delaware	North/South	52/487, 829	Except 52 Area & 829	Local 600/ 161/ 798
FL	Florida	Miami (Including Palm Beach, Dade & Broward Counties) Orlando (incl. Winterhaven & Lakeland) Tampa (St. Petersburg & Clearwater)	477	•	
GA	Georgia	Atlanta	479	•	
HI	Hawaii	Honolulu	665	•	
IA	Iowa			•	
ID	Idaho			•	
IL	Illinois	Chicago - Per Contract	476	•	
IN	Indiana			•	
KS	Kansas			•	
KY	Kentucky			•	
LA	Louisiana	New Orleans	478	•	
MA	Massachusetts	Boston	481	•	Local 600/ 161/ 798
MD	Maryland	Baltimore	487	•	Local 600/ 161/ 798
ME	Maine		481	•	
MI	Michigan	Detroit (Local Co's have local contract)	38, 812	•	
MN	Minnesota	Minneapolis/ St. Paul	490	•	
MO	Missouri	St. Louis	493	•	
MS	Mississippi	North/South	492/478	•	
MT	Montana			•	
NC	North Carolina	Charlotte & Wilmington	491	•	
ND	North Dakota			•	
NE	Nebraska			•	
NH	New Hampshire		481	•	
NJ	New Jersey		52, 829		Local 600/ 161/ 798
NM	New Mexico	Albuquerque & Santa Fe	480	•	
NV	Nevada	Las Vegas		•	
NY	New York	New York - Per Contracts	52, 829	764	Local 600/ 161/ 798
OH	Ohio	Cleveland	209	•	
OK	Oklahoma			•	
OR	Oregon	Portland	488	•	
PA	Pennsylvania	Pittsburgh (Local 489 - 50 mile radius)	52 (Except Pittsburgh h), 829	Except 52 Area & 829	Local 600/ 161/ 798
RI	Rhode Island		481	•	600/161/798
SC	South Carolina		491	•	600/161/798
SD	South Dakota			•	
TN	Tennessee	Nashville	492	•	
TX	Texas	Austin, Dallas, Ft. Worth, Houston, San Antonio	484	•	
UT	Utah	Salt Lake City	99	•	
VA	Virginia	Richmond	487	•	
VT	Vermont		481	•	
WA	Washington	Seattle	488	•	
WI	Wisconsin			•	
WV	West Virginia			•	
WY	Wyoming			•	
PR	Puerto Rico	San Juan	494	•	
VI	U.S. Virgin Islands		494	•	

LOS ANGELES/ NATIONAL AGREEMENTS

IATSE COMMERCIAL PRODUCTION AGREEMENT

[IATSE – Association of Independent Commercial Producers – Commercial Production Agreement](#)

[Memorandum of Agreement for IATSE - AICP](#)

This agreement covers commercial production throughout the United States with the exception of San Francisco, different terms for NEC, covers local 600 Nationwide.

This is a Term agreement, meaning that producers must become permanent signatory to it. There is no provision for signing for a single production.

All Local 600 Commercial work falls under the Commercial Production Agreement.

This agreement applies the same work rules throughout the United States with the exception of the Northeast Corridor.

IATSE Commercial Production Agreement – This term agreement covers Local 600 members working in commercial production throughout the United States

Hiring Issues

It should be noted that under the "free flow" rules, which apply to all these agreements, NE Corridor work rules apply to all personnel hired and transported to work within the jurisdiction. Pension, Health and Welfare rates are based on where the personnel is hired, with the exception of those transported to work in Los Angeles County, in which case L.A. County rates apply, per the IATSE Commercial Production Agreement.

No Weekly On Call Rates in Commercial Production Agreement

In July 2013, the CPA dropped all Weekly On-Call rates, and confirmed that Daily On-Call employment categories are not subject to daily overtime, rest periods or meal terms that apply to other categories.*

*** Per the contract On-Call titles are entitled to receive overtime on Tech Scout and Shoot days if the employee is given a call time to report to work.**

For Daily On Call classifications:

6th Day worked in employee's work week is paid at 1.5 x the employee's regular daily rate.

7th Day worked in employee's work week is paid at 2 x the employee's regular daily rate.

IATSE COMMERCIAL PRODUCTION AGREEMENT (CONT'D)

CPA "Appendix A"							
Wage Rate Sheet Within L.A. County							
October 1, 2024 to September 30, 2025							
Classification	Hourly/On Call	Hourly Rate (0-8 Hours)	Minimum Call (8 Hours)	6th Day (1.5x)	7th Day (2x)	Over 15 hours (2.5x)	Over 18 hours (3x)
Director of Photography	Hourly	148.35	1,186.80	222.53	296.70	370.88	445.05
Camera Operator	Hourly	90.82	726.56	136.23	181.64	227.05	272.46
1st Camera Assistant	Hourly	65.70	525.60	98.55	131.40	164.25	197.10
2nd Camera Assistant	Hourly	60.33	482.64	90.50	120.66	150.83	180.99
Camera Loader/Utility	Hourly	54.38	435.04	81.57	108.76	135.95	163.14
Digital Imaging Technician	Hourly	86.54	692.32	129.81	173.08	216.35	259.62
Sound Mixer	Hourly	101.33	810.64	152.00	202.66	253.33	303.99
Microphone Boom Operator	Hourly	68.41	547.28	102.62	136.82	171.03	205.23
Utility Sound Technician	Hourly	68.41	547.28	102.62	136.82	171.03	205.23
VTR/Video Playback	Hourly	68.41	547.28	102.62	136.82	171.03	205.23
VTR Assistant	Hourly	54.38	435.04	81.57	108.76	135.95	163.14
Teleprompter Operator	Hourly	68.41	547.28	102.62	136.82	171.03	205.23
Key Grip	Hourly	63.58	508.64	95.37	127.16	158.95	190.74
2nd Grip	Hourly	56.94	455.52	85.41	113.88	142.35	170.82
Dolly Grip	Hourly	58.97	471.76	88.46	117.94	147.43	176.91
Grip	Hourly	54.38	435.04	81.57	108.76	135.95	163.14
Chief Lighting Technician	Hourly	63.58	508.64	95.37	127.16	158.95	190.74
Assistant Chief Lighting Technician	Hourly	56.94	455.52	85.41	113.88	142.35	170.82
Lighting Programmer	Hourly	55.60	444.80	83.40	111.20	139.00	166.80
Lighting Technician	Hourly	54.38	435.04	81.57	108.76	135.95	163.14
Property Master	Hourly	63.58	508.64	95.37	127.16	158.95	190.74
2nd Prop	Hourly	55.60	444.80	83.40	111.20	139.00	166.80
3rd Prop	Hourly	54.38	435.04	81.57	108.76	135.95	163.14
Costume Designer	On-Call	1,264.89 [1]		1,897.34	2,529.78		
Asst. Costume Designer	Hourly	56.26	450.08	84.39	112.52	140.65	168.78

IATSE COMMERCIAL PRODUCTION AGREEMENT (CONT'D)

CPA "Appendix A"							
Wage Rate Sheet Within L.A. County							
October 1, 2024 to September 30, 2025							
Classification	Hourly/On Call	Hourly Rate (0-8 Hours)	Minimum Call (8 Hours)	6th Day (1.5x)	7th Day (2x)	Over 15 hours (2.5x)	Over 18 hours (3x)
Key Costumer	Hourly	63.58	508.64	95.37	127.16	158.95	190.74
1st Assistant Costumer	Hourly	56.26	450.08	84.39	112.52	140.65	168.78
2nd Assistant Costumer	Hourly	54.38	435.04	81.57	108.76	135.95	163.14
Dept. Head Make-Up Artist	Hourly	72.39	579.12	108.59	144.78	180.98	217.17
Asst. Dept. Head Make-Up Artist	Hourly	62.98	503.84	94.47	125.96	157.45	188.94
Make-Up Artist	Hourly	55.86	446.88	83.79	111.72	139.65	167.58
Dept. Head Hair Stylist	Hourly	72.39	579.12	108.59	144.78	180.98	217.17
Asst. Dept. Head Hair Stylist	Hourly	62.98	503.84	94.47	125.96	157.45	188.94
Hair Stylist	Hourly	55.86	446.88	83.79	111.72	139.65	167.58
Script Supervisor	Hourly	63.58	508.64	95.37	127.16	158.95	190.74
First Aid	Hourly	54.38	435.04	81.57	108.76	135.95	163.14
Craft Service	Hourly	54.38	435.04	81.57	108.76	135.95	163.14
Production Designer/Art Director	On-Call	1,264.89 [2]		1,897.34	2,529.78		
Asst. Art Director	On-Call	946.66 [3]		1,419.99	1,893.32		
Art Dept. Coordinator	On-Call	547.57 [4]		821.36	1,095.14		
Set Decorator	On-Call	915.29 [5]		1,372.94	1,830.58		
Lead Set Dresser	Hourly	55.60	444.80	83.40	111.20	139.00	166.80
Set Dresser	Hourly	54.38	435.04	81.57	108.76	135.95	163.14
Construction Coordinator	On-Call	889.41 [6]		1,334.12	1,778.82		
Propmaker Foreperson	Hourly	63.87	510.96	95.81	127.74	159.68	191.61
Propmaker	Hourly	55.60	444.80	83.40	111.20	139.00	166.80
Paint Foreperson	On-Call	749.24 [7]		1,123.86	1,498.48		
Painter	Hourly	55.60	444.80	83.40	111.20	139.00	166.80
Lead Scenic Artist	Hourly	82.42	659.36	123.63	164.84	206.05	247.26
Scenic Artist	Hourly	74.56	596.48	111.84	149.12	186.40	223.68
Special Effects Foreperson	Hourly	63.87	510.96	95.81	127.74	159.68	191.61
Lead Effects	Hourly	58.97	471.76	88.46	117.94	147.43	176.91
Effects	Hourly	55.60	444.80	83.40	111.20	139.00	166.80
Studio Teacher/Welfare Worker	Hourly	69.04	552.32	103.56	138.08	172.60	207.12

[1] Overtime for tech scout and shoot days is 1/10 the daily rate after 13 elapsed hours: 126.49/hr. at scale rate.

[2] Overtime for tech scout and shoot days is 1/10 the daily rate after 13 elapsed hours: 126.49/hr. at scale rate.

[3] Overtime for tech scout and shoot days is 1/10 the daily rate after 13 elapsed hours: 94.67/hr. at scale rate.

[4] Overtime for tech scout and shoot days is 1/10 the daily rate after 13 elapsed hours: 54.76/hr. at scale rate.

[5] Overtime for tech scout and shoot days is 1/10 the daily rate after 13 elapsed hours: 91.53/hr. at scale rate.

[6] Overtime for tech scout and shoot days is 1/10 the daily rate after 13 elapsed hours: 88.94/hr. at scale rate.

[7] Overtime for tech scout and shoot days is 1/10 the daily rate after 13 elapsed hours: 74.92/hr. at scale rate.

*** Per the contract On-Call titles are entitled to receive overtime on Tech Scout and Shoot days if the employee is given a call time to report to work.**

IATSE COMMERCIAL PRODUCTION AGREEMENT (CONT'D)

CPA "Appendix B"							
Wage Rates Outside of L.A. County							
October 1, 2024 to September 30, 2025							
Classification	Hourly/On Call	Rate	Min. Call (8 hours)	6th Day (1.5x)	7th Day (2x)	Over 15 hours (2.5x)	Over 18 hours (3x)
Director of Photography	Hourly	148.35	1,186.80	222.53	296.70	370.88	445.05
Camera Operator	Hourly	90.82	726.56	136.23	181.64	227.05	272.46
1st Camera Assistant	Hourly	65.70	525.60	98.55	131.40	164.25	197.10
2nd Camera Assistant	Hourly	60.33	482.64	90.50	120.66	150.83	180.99
Camera Loader/Utility	Hourly	51.64	413.12	77.46	103.28	129.10	154.92
Digital Imaging Technician	Hourly	86.54	692.32	129.81	173.08	216.35	259.62
Sound Mixer	Hourly	93.68	749.44	140.52	187.36	234.20	281.04
Microphone Boom Operator	Hourly	63.21	505.68	94.82	126.42	158.03	189.63
Utility Sound Technician	Hourly	63.21	505.68	94.82	126.42	158.03	189.63
VTR/Video Playback	Hourly	63.21	505.68	94.82	126.42	158.03	189.63
Teleprompter Operator	Hourly	63.21	505.68	94.82	126.42	158.03	189.63
Key Grip	Hourly	58.80	470.40	88.20	117.60	147.00	176.40
2nd Grip	Hourly	52.66	421.28	78.99	105.32	131.65	157.98
Dolly Grip	Hourly	54.52	436.16	81.78	109.04	136.30	163.56
Grip	Hourly	50.26	402.08	75.39	100.52	125.65	150.78
Chief Lighting Technician	Hourly	58.80	470.40	88.20	117.60	147.00	176.40
Assistant Chief Lighting Technician	Hourly	52.66	421.28	78.99	105.32	131.65	157.98
Lighting Programmer	Hourly	51.42	411.36	77.13	102.84	128.55	154.26
Lighting Technician	Hourly	50.26	402.08	75.39	100.52	125.65	150.78
Property Master	Hourly	58.80	470.40	88.20	117.60	147.00	176.40
2nd Prop	Hourly	51.42	411.36	77.13	102.84	128.55	154.26
3rd Prop	Hourly	50.26	402.08	75.39	100.52	125.65	150.78
Costume Designer	On-Call	1,169.47 [1]		1,754.21	2,338.94		
Asst. Costume Designer	Hourly	51.99	415.92	77.99	103.98	129.98	155.97
Key Costumer	Hourly	58.80	470.40	88.20	117.60	147.00	176.40
1st Assistant Costumer	Hourly	51.99	415.92	77.99	103.98	129.98	155.97
2nd Assistant Costumer	Hourly	50.26	402.08	75.39	100.52	125.65	150.78
Dept. Head Make-Up Artist	Hourly	66.89	535.12	100.34	133.78	167.23	200.67
Asst. Dept. Head Make-Up Artist	Hourly	58.24	465.92	87.36	116.48	145.60	174.72
Make-Up Artist	Hourly	51.60	412.80	77.40	103.20	129.00	154.80
Dept. Head Hair Stylist	Hourly	66.89	535.12	100.34	133.78	167.23	200.67
Asst. Dept. Head Hair Stylist	Hourly	58.24	465.92	87.36	116.48	145.60	174.72
Hair Stylist	Hourly	51.60	412.80	77.40	103.20	129.00	154.80
Script Supervisor	Hourly	58.80	470.40	88.20	117.60	147.00	176.40
First Aid	Hourly	50.26	402.08	75.39	100.52	125.65	150.78
Craft Service	Hourly	50.26	402.08	75.39	100.52	125.65	150.78
Production Designer/Art Director	On-Call	1,169.47 [2]		1,754.21	2,338.94		
Asst. Art Director	On-Call	871.37 [3]		1,307.06	1,742.74		
Art Dept. Coordinator	On-Call	547.57 [4]		821.36	1,095.14		
Set Decorator	On-Call	845.79 [5]		1,268.69	1,691.58		
Lead Set Dresser	Hourly	51.42	411.36	77.13	102.84	128.55	154.26
Set Dresser	Hourly	50.26	402.08	75.39	100.52	125.65	150.78
Construction Coordinator	On-Call	822.30 [6]		1,233.45	1,644.60		
Propmaker Foreperson	Hourly	59.01	472.08	88.52	118.02	147.53	177.03
Propmaker	Hourly	51.42	411.36	77.13	102.84	128.55	154.26
Paint Foreperson	On-Call	692.66 [7]		1,038.99	1,385.32		
Painter	Hourly	51.42	411.36	77.13	102.84	128.55	154.26
Lead Scenic Artist	Hourly	76.20	609.60	114.30	152.40	190.50	228.60
Scenic Artist	Hourly	68.90	551.20	103.35	137.80	172.25	206.70
Special Effects Foreperson	Hourly	59.01	472.08	88.52	118.02	147.53	177.03
Lead Effects	Hourly	54.52	436.16	81.78	109.04	136.30	163.56
Effects	Hourly	51.42	411.36	77.13	102.84	128.55	154.26

CPA "Appendix B"							
Wage Rates Outside of L.A. County							
October 1, 2024 to September 30, 2025							
Classification	Hourly/On Call	Rate	Min. Call (8 hours)	6th Day (1.5x)	7th Day (2x)	Over 15 hours (2.5x)	Over 18 hours (3x)
Studio Teacher/Welfare Worker	Hourly	63.86	510.88	95.79	127.72	159.65	191.58
Location Scouts/Managers	On-Call	703.04 [8]		1,054.56	1,406.08		

- [1] Overtime for tech scout and shoot days is 1/10 the daily rate after 13 elapsed hours: 116.95/hr. at scale rate.
- [2] Overtime for tech scout and shoot days is 1/10 the daily rate after 13 elapsed hours: 116.95/hr. at scale rate.
- [3] Overtime for tech scout and shoot days is 1/10 the daily rate after 13 elapsed hours: 87.14/hr. at scale rate.
- [4] Overtime for tech scout and shoot days is 1/10 the daily rate after 13 elapsed hours: 54.76/hr. at scale rate.
- [5] Overtime for tech scout and shoot days is 1/10 the daily rate after 13 elapsed hours: 84.58/hr. at scale rate.
- [6] Overtime for tech scout and shoot days is 1/10 the daily rate after 13 elapsed hours: 82.23/hr. at scale rate.
- [7] Overtime for tech scout and shoot days is 1/10 the daily rate after 13 elapsed hours: 69.27/hr. at scale rate.
- [8] Overtime for tech scout and shoot days is 1/10 the daily rate after 13 elapsed hours: 70.30/hr. at scale rate.

*** Per the contract On-Call titles are entitled to receive overtime on Tech Scout and Shoot days if the employee is given a call time to report to work.**

Location Scout/Managers are covered by this agreement in Louisiana, Maine, New Hampshire, New Mexico, Puerto Rico, Tennessee, Vermont and Virginia.

PH&W Rules & Exceptions - IATSE Commercial Production Agreement – 10/1/22-9/30/25

Los Angeles Locals, all of 600*, 700 and 161 NY/NJ/CT participate in the MPIPHP.

CPA "Appendix F"						
Editorial Wage Rate Sheet						
October 1, 2024 to September 30, 2025						
Classification	Hourly/On Call	Hourly Rate (0-8 Hours)	Minimum Call (8 Hours)	6th Day (1.5x)	7th Day (2x)	Over 18 hours (3x)
Editor	Hourly	59.88	479.04	89.82	119.76	179.64
Assistant Editor	Hourly	33.37	266.96	50.06	66.74	100.11

Benefit Fringe Rates:

Training Trust and Commercial Industry Administrative Fund (CIAF):

- \$00.15 per hour Training Trust
- \$00.40 per hour CIAF (effective 10/1/23)

Hired to work in Los Angeles County or hired in Los Angeles County to work anywhere else:

PENSION /HEALTH CONTRIBUTION RATE (Effective August 4, 2024):

Active Health:	\$10.3400
Retiree Health:	\$0.3710
Pension:	\$1.8065
Total:	\$12.5175
IAP:	6%

Members of Local 600/700 Hired Outside of Los Angeles, Local 161 hired in NY, NJ or CT:

PENSION /HEALTH CONTRIBUTION RATE (Effective March 24, 2024):

Active Health:	\$10.3450
Retiree Health:	\$1.9600
Pension:	\$5.2090
Total:	\$17.5140
IAP:	6%

All other IATSE Locals either have their own benefit plans or fully participate in plans administered by the IATSE National Benefit Funds (NBF).

National Breakdowns including IATSE National Benefit Funds (NBF) allocations – 10/1/24-9/30/25

Allocations from the NBF – these list the total and breakdown for each local or group of locals, outside of those above.

The column “Other Funds” displays contributions that are included in the total but go somewhere other than NBF.

AICP COMMERCIAL PRODUCTION AGREEMENT (NATIONAL) BREAKDOWNS 10/01/2024

LOCAL(S)/AREA	AGGREGATE	IA NBF ALLOCATIONS			OTHER FUND	NOTES.
		HEALTH	PENSION	ANNUITY		
161 – Mid Atlantic	186/day	135.00	38.00	13.00		DE, MD, MA, PA & D.C.
161 – Other	174/day	130.00	33.00	11.00		FL, GA, ME, NH, NC, RI, SC, VT, VA & WV
481 (New England)	174/day	124.00	11.00	37.00	\$2/day (481 H&W)	
487 (All)	174/day	144.00	11.00	19.00		
720 (NV)	N/A	122.71	---	---	8% (NRA/720 Trust)	
764	191/day	125.50	---	---	\$30/day (764 Pension) \$35.50/day (764 Annuity)	
769 (Chicago)*	N/A	9.65/hour	4.25/hour	8.36		(Same as 476, but to NBF). This rate to 1/31/24 only.*
784 (S.F.)	174/day	---	70.00	---	\$104/day (ETF)	
798 (Northeast Corridor)	191/day	91.00	---	50.00	\$50/day (798 Pension)	CT, DC, DE, MD, MA, NJ, NY, PA
798 (Other)	174/day	79.00	---	45.00	\$50/day (798 Pension)	FL, GA, LA, NC, RI, SC, VA, WV (Plus AL, MS, TN, VT & Louisville, KY)
MI (excluding Detroit/Local 38)	189/day	152.00	20.00	17.00		
MI (Detroit)	189/day	127.00	---	---	\$62/day (38/812 Pension)	
Ohio (L-209)	174/day	149.00	---	16.00	\$9/day (L-27 Pension)	
Hawaii (L-665)	174/day	---	39.00	---	\$62/day (665 Health) \$73/day (665 Annuity)	
All Others	174/day	149.00	9.00	16.00		

RATES ARE PER DAY UNLESS OTHERWISE NOTED

* Rates for Local 769 per the 476 AICP agreement increases as follows:

- 2/1/24-1/31/25: Health = \$9.65/hour Pension = \$4.25/hour Annuity = \$8.36/day
- 2/1/25-9/30/25: Health = \$8.65/hour Pension = \$4.25/hour Annuity = \$25.92/day

LOCAL 399 TEAMSTERS - AICP & INDEPENDENT

[Teamsters Local 399 – Association of Independent Commercial Producers MOA – Drivers, Wranglers and Animal Handlers & Trainers](#)

[Teamsters Local 399 Commercials Agreement – Drivers, Wranglers and Animal Handlers & Trainers](#)

**AICP - TEAMSTERS LOCAL 399 2023 AGREEMENT
MINIMUM HOURLY RATES**

OCC	CLASSIFICATION	CURRENT	July 30, 2023	June 30, 2024	June 29, 2025
9600	Transportation Captains/ Gang Bosses	\$51.67	\$61.13	\$63.58	\$66.12
9621	Drivers of Vehicles Requiring Class A License(including water trucks, vehicles towing trailers over 10,000 lbs. and operators of cranes and honey wagons and driver-cooks, vehicles Requiring Class B License (including operators of maxivans (10 or more passengers), buses, 5-ton crew cabs, crew cabs towing trailers less than 10,000 lbs., skip loaders, motor homes and driveable generators)and drivers of vehicles Requiring Class C License (including 3 to 5-ton trucks)	\$44.81	\$52.29	\$54.38	\$56.56
9623	Camera Car Drivers	\$51.67	\$54.82	\$57.01	\$59.29
9624	Production Van Drivers/Operators <u>and any driver pulling a generator that the driver is also operating</u>	\$52.76	\$55.97	\$58.21	\$60.54
9626	Chapman Crane Operator	\$51.67	\$54.82	\$57.01	\$59.29
	Hyphenate Drivers (as defined in the contract)	To be paid \$13.00 per hour in addition to the higher of the two rates for the classifications being worked			
9651	Wranglers	\$43.53	\$52.29	\$54.38	\$56.56
9662	Driver/Wrangler	\$44.81	\$52.29	\$54.38	\$56.56
9663	Wrangler (Pick-up)	\$48.08	\$52.29	\$54.38	\$56.56
9665	Wrangler (Braider)	\$50.59	\$53.67	\$55.82	\$58.05
9673	Trainer (Stable)	\$60.61	\$64.30	\$66.87	\$69.55
9675	Wild Animal Trainer	\$60.61	\$64.30	\$66.87	\$69.55
9676	Wild Animal Handler	\$52.51	\$55.71	\$57.94	\$60.25
9692	Dog Trainer	\$52.51	\$55.71	\$57.94	\$60.25
9693	Dog Handler	\$43.53	\$52.29	\$54.38	\$56.56
33	Locations Scout/Manager	\$802.42	\$851.29	\$885.34	\$920.75

**COMMERCIALS ALTERNATIVE SUPPLEMENT - AICP 2023 AGREEMENT
MINIMUM HOURLY RATES**

OCC	CLASSIFICATION	CURRENT	July 30, 2023	June 30, 2024	June 29, 2025
9600	Transportation Captains/ Gang Bosses	\$52.05	\$61.42	\$63.88	\$66.43
9621	Drivers of Vehicles Requiring Class A License(including water trucks, vehicles towing trailers over 10,000 lbs. and operators of cranes and honey wagons and driver-cooks, vehicles Requiring Class B License (including operators of maxivans (10 or more passengers), buses, 5-ton crew cabs, crew cabs towing trailers less than 10,000 lbs., skip loaders, motor homes and driveable generators)and drivers of vehicles Requiring Class C License (including 3 to 5-ton trucks)	\$45.14	\$52.81	\$54.93	\$57.12
9623	Camera Car Drivers	\$52.33	\$55.52	\$57.74	\$60.05
9624	Production Van Drivers/Operators	\$53.15	\$56.39	\$58.64	\$60.99
9626	Chapman Crane Operator	\$52.05	\$55.22	\$57.43	\$59.73
	Hyphenate Drivers (as defined in the contract)	To be paid \$13.00 per hour in addition to the higher of the two rates for the classifications being worked.			
9651	Wranglers	\$43.85	\$52.81	\$54.92	\$57.12
9662	Driver/Wrangler	\$45.14	\$52.81	\$54.92	\$57.12
9663	Wrangler (Pick-up)	\$48.43	\$52.81	\$54.92	\$57.12
9665	Wrangler (Braider)	\$50.96	\$54.06	\$56.23	\$58.48
9673	Trainer (Stable)	\$61.06	\$64.78	\$67.37	\$70.06
9675	Wild Animal Trainer	\$61.02	\$64.74	\$67.33	\$70.02
9676	Wild Animal Handler	\$52.90	\$56.12	\$58.37	\$60.70
9692	Dog Trainer	\$52.90	\$56.12	\$58.37	\$60.70
9693	Dog Handler	\$43.85	\$52.81	\$54.92	\$57.12
33	Locations Scout/Manager	\$911.31	\$966.81	\$1,005.48	\$1,045.70

LOCAL 399 LOCATION SCOUTS/ MANAGERS - AICP ONLY

**Teamsters Local 399 – Association of Independent Commercial Producers MOA
– Location Scouts/Managers**

Effective July 30, 2023	Effective June 30, 2024	Effective June 29, 2025
\$851.29	\$885.34	\$920.75

Term of Contract	7/1/2023 – 6/30/2026
Pension Health & Welfare	Follows IATSE Commercial Production Agreement. Rates vary geographically. See AICP - IATSE Commercial Production Agreements - PH & W rates page. L.A. combined rate \$10.7275 as of 1/30/2022. C.S.A.T.F. rate for Location Mgrs \$0.2250 as of 8/2/2020. Travel and Idle Days on location: 8 hrs PH & W contribution

LOCAL 399 LOCATION SCOUTS/ MANAGERS – INDEPENDENT

[Teamsters Local 399 Commercials Agreement – Location Scouts/Managers](#)

[Teamsters Local 399 Commercials Alternative Supplement – AICP 2023 Agreement Minimum Hourly Rates](#)

<u>Effective July 30, 2023</u>	<u>Effective June 30, 2024</u>	<u>Effective June 29, 2025</u>
<u>\$966.81</u>	<u>\$1,005.48</u>	<u>\$1,045.70</u>

Pension Health & Welfare	Follows IATSE Commercial Production Agreement. Rates vary geographically. See AICP - IATSE Commercial Production Agreements - PH & W rates page. Travel and Idle Days on location: 8 hrs PH & W contribution
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NEW YORK AGREEMENTS

IATSE COMMERCIAL PRODUCTION AGREEMENT - NORTHEAST CORRIDOR - LOCALS 600, 161, 798

NE Corridor: Connecticut, Delaware, Maryland, Massachusetts, New Jersey, New York, Pennsylvania and DC. **Other areas:** Use CPA.

Location Scout/Managers are covered by this agreement in Maryland, Massachusetts and DC. Subject to OT rules, no meal penalties due.

Classification	Union Local	Hourly Rate (0-8 hours)	9-10 hours (1.5x)	Minimum Call (10 hours)	6th Day/Hr. (1.5x)	7th Day/Hr. (2x)	15+ Hours (2.5x)	Turnaround (3x)
Location Scout/Manager		865.28 [1]			1,297.92	1,730.56		

[1] Overtime for tech scout and shoot days is 1/10 the daily rate after 13 elapsed hours: 86.53/hr. at scale rate.

LOCAL 600, INTERNATIONAL PHOTOGRAPHERS

Minimum Rates 10/1/24 - 9/30/25 (NE Corridor - AICP)

CPA Northeast Corridor Appendix								
Wage Rates in the Northeast Corridor								
October 1, 2024 to September 30, 2025								
Classification	Union Local	Hourly Rate (0-8 hours)	9-10 hours (1.5x)	Minimum Call (10 hours)	6th Day/Hr. (1.5x)	7th Day/Hr. (2x)	15+ Hours (2.5x)	Turnaround (3x)
Director of Photography	600	166.08	249.12	1,826.87	274.03	365.37	456.72	548.06
Camera Operator	600	96.08	144.12	1,056.85	158.53	211.37	264.21	317.06
1st Camera Assistant	600	92.76	139.14	1,020.38	153.06	204.08	255.10	306.11
2nd Camera Assistant	600	83.11	124.67	914.22	137.13	182.84	228.56	274.27
Camera Loader/Utility	600	71.48	107.22	786.24	117.94	157.25	196.56	235.87
Digital Imaging Technician	600	86.53	129.80	951.84	142.78	190.37	237.96	285.55
Still Photographer	600	96.08	144.12	1,056.85	158.53	211.37	264.21	317.06

Salaries of camerapersons engaged on a temporary basis, for the performance of government work (a Producer under direct contract with the U.S.I.A., or the Army, Air Force or Navy Departments) is 15% less than the above scales.

LOCAL 161, SCRIPT SUPERVISORS

Minimum Rates 10/1/24 - 9/30/25 (NE Corridor - AICP)

Classification	Union Local	Hourly Rate (0-8 hours)	9-10 hours (1.5x)	Minimum Call (10 hours)	6th Day/Hr. (1.5x)	7th Day/Hr. (2x)	15+ Hours (2.5x)	Turnaround (3x)
Script Supervisor	161	85.28	127.92	938.08	140.71	187.62	234.52	281.42

LOCAL 798, HAIR & MAKEUP

Minimum Rates 10/1/24 - 9/30/25 (NE Corridor - AICP)

Classification	Union Local	Hourly Rate (0-8 hours)	9-10 hours (1.5x)	Minimum Call (10 hours)	6th Day/Hr. (1.5x)	7th Day/Hr. (2x)	15+ Hours (2.5x)	Turnaround (3x)
Make-Up Artist	798	72.35	108.53	795.85	119.38	159.17	N/A	238.76
Hair Stylist	798	72.35	108.53	795.85	119.38	159.17	N/A	238.76

LOCAL 600 INTERNATIONAL PHOTOGRAPHERS

Pension Health & Welfare	\$16.690 per hour worked (eff. 3/21/21), plus 6% of Scale plus \$.75 per day AD&D. EEITTF \$.10 per hour up to 12 hours a day; \$3,000 cap.
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LOCAL 161 SCRIPT SUPERVISORS

Pension Health & Welfare	DE, MD, MA, PA, DC: \$179 per day as of 10/1/23 CT, NY, NJ: \$16.690 per hour worked, plus 6% of Scale as of 3/21/21 All others: As of 10/1/23, \$167 per day EEITTF \$0.10/hr, 12 hr max/day, cap \$3000 (applies to all)
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LOCAL 798 HAIR & MAKEUP

Pension Health & Welfare	10/1/23: \$184.00 per day - Hired in CT, DE, MD (except Baltimore), MA, NJ, NY & PA 10/1/23: \$167.00 per day - Hired in Baltimore, DC, RI, VA, WV, NC, SC, GA & FL EEITTF \$0.10/hr, 12 hr max/day, cap \$3000 (applies to all)
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LOCAL 52, STUDIO MECHANICS

Collective Bargaining Agreement for Employment of Production Personnel – Motion Picture Studio Mechanics IATSE Local 52 – Association of Independent Commercial Producers – Commercial Film and Tape Producers

Local 52					
November 26, 2023 to November 23, 2024					
Classification	Hourly Rate (0-8 Hours)	Minimum Call (10 Hours)	6th Day (1.5x)	7th Day (2x)	Turnaround
Sound Mixer	77.67	854.40	128.16	170.88	256.31
Boom Operator / Recordist	72.57	798.31	119.75	159.66	239.53
Video Playback/Utility	72.57	798.31	119.75	159.66	239.53
VTR Tech	77.67	854.40	128.16	170.88	256.31
Key Grip	72.57	798.31	119.75	159.66	239.53
2nd Grip	69.26	761.83	114.27	152.37	228.54
Grip	67.06	737.70	110.65	147.54	221.26
Electrician	72.57	798.31	119.75	159.66	239.53
2nd Electrician	69.26	761.83	114.27	152.37	228.54
3rd Electrician	67.06	737.70	110.65	147.54	221.26
Generator Operator	72.57	798.31	119.75	159.66	239.53
Property Master	72.57	798.31	119.75	159.66	239.53
2nd Prop	69.26	761.83	114.27	152.37	228.54
3rd Prop	67.06	737.70	110.65	147.54	221.26
Set Decorator	72.57	798.31	119.75	159.66	239.53
Shop Craft	72.57	798.31	119.75	159.66	239.53
2nd Shop	69.26	761.83	114.27	152.37	228.54
3rd Shop	67.06	737.70	110.65	147.54	221.26
First Aid Employee (First Hire and/or Construction Crew)	72.57	798.31	119.75	159.66	239.53

[1] Rates shall be individually negotiated between the FAE and the Producer except that the first person hired as a FAE shall be paid at the Department Head Rate (grip or electric). Should the Producer decide to assign a FAE to the construction crew, the first person so assigned shall be paid at the Department Head rate (grip or electric).

*Overtime after 10 hour minimum call is based on 10 hour rate, not the regular hourly rate. OT not to exceed 3X including penalty or premium under any circumstances

Pension, Health & Welfare

- IAP 6% of scale for all hours worked or guaranteed, plus PH&W \$16.69 per hour worked. Dues are 2.5%. The Employer can deduct a contribution from the employee’s gross wages for the IATSE PAC, if employee provides written authorization for this deduction.
- IANBF: \$167/day for employees hired and working outside NYC Zone
- CIAF (Commercial Industry Administrative Fund) of \$.35 per hour worked or guaranteed by employees covered under the Agreement effective 4/2/23; increases to \$.40 on 12/1/23, and to \$.45 on 12/1/24.

Motion Picture Studio Mechanics IATSE Local 52 - Independent Production Contract

SECTION FOURTEEN - WAGE SCALES

14. (A) During the term of this agreement the wages scales shall be as follows: (10 Hours)

<u>CATEGORY</u>	<u>3/2/22</u>	<u>3/2/23</u>
Sound Mixer	\$915.49	\$942.95
Video Record/Playback	\$915.49	\$942.95
Video Assist (Record/Playback/Monitor combined)	\$915.49	\$942.95
Teleprompter	\$915.49	\$942.95
Boom	\$855.13	\$880.78
Recordist	\$855.13	\$880.78
<u>Department Heads</u>		
Shop Craft	\$855.13	\$880.78
Electrician	\$855.13	\$880.78
Property	\$855.13	\$880.78
Set Decorator	\$855.13	\$880.78
Grip	\$855.13	\$880.78
Generator Operator	\$855.13	\$880.78
Medic	\$855.13	\$880.78
<u>2nd/Forman</u>		
Shop Craft	\$815.99	\$840.47
Electrician	\$815.99	\$840.47
Property	\$815.99	\$840.47
Grip	\$815.99	\$840.47
Medic	\$815.99	\$840.47
<u>3rd/Operator</u>		
Shop Craft	\$790.12	\$813.82
Electrician	\$790.12	\$813.82
Property	\$790.12	\$813.82
Grip	\$790.12	\$813.82

*Overtime after 10 hour minimum call is based on 10 hour rate, not the regular hourly rate. OT not to exceed 3X including penalty or premium under any circumstances

Pension, Health & Welfare

- IAP 7% of scale for all hours worked or guaranteed, plus PH&W \$16.69 per hour worked. Dues are 2.5%. The Employer can deduct a contribution from the employee's gross wages for the IATSE PAC, if employee provides written authorization for this deduction.
- IANBF: \$125/day for employees hired and working outside NYC Zone
- CIAF (Commercial Industry Administrative Fund) of \$0.35 per hour worked or guaranteed by employees covered under the Agreement effective 4/2/23; increases to \$.40 on 12/1/23, and to \$.45 on 12/1/24.

LOCAL 817 TEAMSTERS - AICP AGREEMENT

Memorandum of Agreement for Theatrical Teamsters Local 817, Drivers – Association of Independent Commercial Producers Commercial Agreement

DATE: January 27, 2022

SCHEDULE A

2.5 %
EFFECTIVE
March 1st, 2022

	<i>10 HOUR</i>	<i>10 HOUR WEEKEND</i>	<i>OVERTIME</i>
<i>LEAD DRIVER/SPECIALITY EQUIPMENT DRIVER</i>	\$681.95	\$889.53	\$118.60
<i>DRIVER</i>	\$619.97	\$808.68	\$107.82
<i>TRUCK LOADER HELPER</i>	\$590.64	\$770.73	\$102.72

2.5%
EFFECTIVE
JANUARY 2023

	<i>10 HOUR</i>	<i>10 HOUR WEEKEND</i>	<i>OVERTIME</i>
<i>LEAD DRIVER/SPECIALITY EQUIPMENT DRIVER</i>	\$698.97	\$911.72	\$121.56
<i>DRIVER</i>	\$635.49	\$828.92	\$110.52
<i>TRUCK LOADER HELPER</i>	\$605.36	\$790.05	\$105.28

2.5%
EFFECTIVE
JANUARY 2024

	<i>10 HOUR</i>	<i>10 HOUR WEEKEND</i>	<i>OVERTIME</i>
<i>LEAD DRIVER/SPECIALITY EQUIPMENT DRIVER</i>	\$716.45	\$934.49	\$124.60
<i>DRIVER</i>	\$651.36	\$849.62	\$113.28
<i>TRUCK LOADER HELPER</i>	\$620.54	\$809.83	\$107.92

Employer Fringe Benefits

Pension	11.5%
Health & Welfare	18%
Scholarship Fund	2.5%
CIAF (Commercial Industry Administrative Fund)	\$0.35/hour
Total	32%

LOCAL 817 LOCATION MANAGERS/SCOUTS - AICP ONLY

[Memorandum of Agreement for Theatrical Teamsters Local 817, Location Scouts/Managers – Association of Independent Commercial Producers Commercial Agreement](#)

Pension Health & Welfare	Follows IATSE Commercial Production Agreement. Rates vary geographically. See AICP - IATSE Commercial Production Agreements - PH & W rates page. Travel and Idle Days on location: 8 hrs PH & W contribution	
Scale Rates	Location Scout/Manager:	12/31/23
	1 st 5 Days (12 hour Minimum Call)	\$808.80
	6 th Day Hourly Rate	\$86.66
	7 th Day Hourly Rate	\$115.54

LOCAL 817 LOCATION MANAGERS/SCOUTS - STANDARD AGREEMENT

Pension Health & Welfare	Follows IATSE Commercial Production Agreement. Rates vary geographically. See AICP - IATSE Commercial Production Agreements - PH & W rates page. Travel and Idle Days on location: 8 hrs PH & W contribution	
Scale Rates	Daily (12 Hour Minimum Call)	12/31/23
	Location Scout/ Manager: 1 st five days	\$808.80
	6 th Day Hourly Rate	\$86.66
	7 th Day Hourly Rate	\$115.54

LOCAL 829 SCENIC ARTISTS

Though expired, previous rates remain in effect until a new signed agreement is published.

[Television Commercial Production Agreement – United Scenic Artists Local USA 829, IATSE and the Association of Independent Commercial Producers](#)

[Memorandum of Agreement of 2023: Local USA 829 of IATSE and the Association of Independent Commercial Producers](#)

AICP-USA 829 TV Commercial Production Agreement					
Scale Rate Sheet					
December 21, 2023 - August 1, 2024					
Classification	Hourly	Minimum Call (8 Hours)	10-Hour Call (Scale Rate)	6th Day - Hourly (1.5x)	7th Day - Hourly (2x)
Art Director	146.02	1,168.16	1,606.22	219.03	292.04
Costume Designer/Stylist	115.00	920.00	1,265.00	172.50	230.00
Charge Scenic Artist	104.35	834.80	1,147.85	156.53	208.70
Journey Scenic Artist	85.27	682.16	937.97	127.91	170.54
Assistant Art Director	Wage rate and overtime are subject to negotiation between Employer & prospective employee				
Art Coordinator	Wage rate and overtime are subject to negotiation between Employer & prospective employee				
Assistant Costume Designer/Stylist	Wage rate and overtime are subject to negotiation between Employer & prospective employee				

Fringe Benefits

Paid Daily	12/31/23-7/31/24	8/1/24-7/31/25	8/1/25-7/31/26
Welfare*	\$75	\$79	\$82
Pension	\$77	\$79	\$82

*Additional Welfare Contribution: Employer shall contribute 3% of regular hourly rate for all hours worked. (Production Costume Designer/Stylist, Production Designer/Art Director, Charge Scenic Artist, Journey Scenic Artist)

For positions with a negotiable rate (Art Department Coordinator, Assistant Costume Designer/Stylist, and Assistant Art Director) employer contributes hourly amount on all hours worked:

12/21/23	8/1/24	8/1/25
\$2.55	\$2.63	\$2.74

CIAF for AICP Agreement:

10/1/23	10/1/24
\$0.40	\$0.45

CHICAGO

LOCAL 476, STUDIO MECHANICS - AICP AGREEMENT

IATSE LOCAL 476 – Association of Independent Commercial Producers / Midwest Chapter – Commercial Contract Agreement

This agreement is only available to Chicago Based Production Companies working in Chicago.

TABLE OF WAGES

The following wages shall be effective as of February 1, 2024, through January 31, 2025. (Refer to the "Wage Rates" clause for the 2nd & 3rd year rates.)

LISTED BELOW ARE 2ND YEAR RATES

	(Daily)	(Hourly)
Gaffer	\$622.62	56.60
Key Grip	622.62	56.60
Best Boy (Electric)	589.27	53.57
Generator Operator	571.72	51.97
Best Boy (Grip)	589.27	53.57
Lighting Programmer	589.27	53.57
Balloon Tech	Negotiated Wage	
Set Designer	Negotiated Daily Wage	
Set Decorator	622.62	56.60
Prop Master	589.27	53.57
Carpenter (Head)	589.27	53.57
Painter	589.27	53.57
Stylist	589.27	53.57
Stylist Assistant	542.85	49.35
Script	650.67	59.15
Sound Mixer	790.42	71.85
Sound Boom	615.20	55.93
Sound Playback	571.72	51.97
Video Engineer	790.42	71.85
Video Assist/Playback	615.22	55.93
VTR Assistant	542.85	49.35

Teleprompter	571.72	51.97
Hair & Make-up	736.37	66.94
Special Effects (Head)	589.27	53.57
Craft Service	542.85	49.35
First Aid	571.72	51.97
Studio Teacher/Welfare Worker	622.62	56.60
All Other Studio Mechanics	542.85	49.35
Art Department Coordinator	511.41	(Flat Rate)

Script Supervisors will be paid an additional \$50.00 per day as an additional kit rental for the second and for each additional camera rolling simultaneously, not to exceed \$150.00 per day.

Script Supervisors will be provided additional time added to the work day for script breakdown, not less than 30 minutes before the first shot on the first shoot day (any additional time is subject to approval by the Employer).

CHICAGO - LOCAL 476 Chicago Based Productions working in Chicago

Overtime

Calculated in ¼ hour increments

	1x	1.5x	2x	2.5x	3x
1 st 5 days	1-10	11-12	12-16	16-19	>19
6 th Day		1-10	10-14	14-16	>16
7 th Day/ Holiday			1-10	10-12	>12

**When Script Supervisors are working multiple cameras, must be paid additional \$50/day for each additional camera rolling simultaneously, not to exceed \$150 per day.

Pension Health & Welfare	H&W: \$9.65/hr; Pension: \$4.25/hr, all hours worked; Annuity: \$8.36/day. Training Fund: .25% gross wages. Legal/Education Fund: \$0.50/hr after-tax basis
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SAN FRANCISCO BAY AREA

LOCAL 16 BAY AREA TV COMMERCIAL AGREEMENT

Bay Area Television Commercial Agreement – IATSE Local No.16

BAY AREA TELEVISION COMMERCIAL AGREEMENT

APPENDIX “A” - WAGE RATES

Effective
8/1/2024– 7/31/2025

First Technician in Each Department
(includes 1st Unit, 2nd Unit and Pre-Rig)

Electric, Property, Grip, Set Decorator,
Special Effects, Video, etc. per hour no less than 60.81

Second Technician in Each Department

Dolly Grip, Best Boy, Department Asst., Onset Dresser,
Draper, Special Lighting Tech, Generator Op, Lead Set Dresser per hour no less than 56.53

Extra Help

Electricians, Property Personnel,		
Craft Service, Grips, Cable, Utility	per hour no less than	52.32
Set Dresser	per hour no less than	52.32
Sound mixer	per hour no less than	85.17
Boom	per hour no less than	62.57
Video Asst. (Extra)	per hour no less than	52.32
Special Effects Coordinator	per hour no less than	70.46
Special Effects Foreman	per hour no less than	60.81
Special Effects Technician	per hour no less than	56.53
Script*	per hour no less than	56.53
First Aid	per hour no less than	47.31
Studio Teacher	per hour no less than	63.44
Head Hair	per hour no less than	69.40
Key Hair	per hour no less than	63.26
Extra Hair	per hour no less than	60.81
Head Makeup	per hour no less than	69.40
Key Makeup	per hour no less than	63.26
Extra Makeup	per hour no less than	60.81
Head Scenic Artist	per hour no less than	60.29
Scenic Artist/Painter	per hour no less than	55.38
Construction Coordinator	per hour no less than	62.73
Prop Maker Foreman	per hour no less than	58.33
Prop Maker Gang Boss	per hour no less than	55.38
Prop Maker	per hour no less than	53.86
Laborer	per hour no less than	44.58
Greensman	per hour no less than	56.53
Art Director	per week no less than	4,750.69
Asst. Art Director/Set Designer	per hour no less than	52.32
Draftsman	per hour no less than	46.17
Graphic Designer	per hour no less than	55.38
Art Department Coordinator	per hour no less than	46.17

*When script personnel are working multiple cameras, they shall be compensated an additional stipend per day subject to negotiation.

Note: Commercial Employees receiving scale shall receive an additional 8% (eight percent) vacation pay. When paid over scale, vacation will not apply.

SAN FRANCISCO BAY AREA LOCAL 16

This is a promulgated agreement which has not been negotiated with the AICP or any other producer's representative group. As such, the terms you are offered may differ substantially from the information presented here. Since this is a promulgated contract, you are free to negotiate any aspect of it with the union(s).

Overtime

Calculated in ¼ hour increments

	1x	1.5x	2x	3x	4x
1 st 5 days	1-8	9-12	>12		
6 th Day		1-12		>12	
7 th Day/ Holiday			1-12		>12

Pension Health & Welfare	> Health & Welfare: 15.5% of Gross Wages including Vacation Pay. > Pension: 10.4% of Gross wages including Vacation Pay.
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DGA NATIONAL COMMERCIALS AGREEMENT

[DGA National Commercial Agreement](#)

[Memorandum of Agreement for Directors Guild of America – Association of Independent Commercial Producers National Agreement of 2023](#)

[Directors Guild of America Commercial Agreement Minimum Salary Schedule](#)

Wage Rates

DGA National Commercial Agreement				
December 1, 2024 - November 30, 2025				
Classification	Daily (12 Hours)	Weekly	6th Day - Daily Employee (1.5x)	7th Day - Daily Employee (2x)
Director	1,779	7,115	\$2,669	\$3,558
1st Assistant Director	1,236	4,946	\$1,854	\$2,472
UPM	1017	4,067	\$1,526	\$2,034
2nd Assistant Director	725	2,898	\$1,088	\$1,450
Second 2nd Assistant Director [1]	616	2,463	\$924	\$1,232
Additional 2nd Assistant Director [2]	507	2,029	\$761	\$1,014

[1] Per the NCA: The minimum rates of pay for Second Second Assistant Directors shall be no less than 85% of the scale of an initial Second Assistant Director.

[2] Per the NCA: Additional (i.e., third, fourth, etc.) 2nd ADs shall be paid no less than 70% of the scale of an initial 2nd AD.

Employer Fringe Benefits

Pension	8.5%*	On principal plus Unworked Holiday Pay
Health and Welfare	11%**	
Training Plan and Commercial Qualification Lists Administration	.25%	
Diversity Fringe	.25%	
Vacation Pay	4%	
Unworked Holiday Pay	3.292%	

AICP companies have special pension and health provisions.

*8% rate until December 31, 2021, then 8.5% max basis for contributions under presumed salary increased to \$290,000 annually, starting January 1, 2022.

**14.5% additional H&W due on Below the Line Vacation pay only (i.e., 0.58%).

AICP Presumed Salaries

- **Non-Principal Directors Presumed Shoot-Day Salary:**
 - Year 1 (January 25, 2024): \$11,000
 - Year 2 (December 1, 2024): \$12,000
 - Year 3 (December 1, 2025): \$12,500
- **Principal Directors Presumed Annual Salary:**
 - Year 1 (January 25, 2024): \$200,000
 - Year 3 (December 1, 2025): \$210,000
- **Principal AD/UPM & Staff UPM/1st AD Presumed Annual Salary:**
 - Year 1 (January 25, 2024): \$163,000
 - Year 3 (December 1, 2025): \$173,000
- **Staff 2nd AD Presumed Annual Salary:**
 - Year 1 (January 25, 2024): \$98,000
 - Year 3 (December 1, 2025): \$105,000

*Note: Principal (Owner) Director: PH&W on actual earnings if elected by 1/20 each year.

SAG-AFTRA COMMERCIALS AGREEMENT

Introduction

SAG-AFTRA represents talent working in video and radio commercials; corporate, industrial and educational films; feature and TV films; and interactive/computer programs.

Signatory Issues

The Commercial Agreement requires that the “Producer” be a direct signatory to the agreement. In practice this means that the advertising agency or the client is the Signatory. A key reason for this requirement is that this agreement requires residual payments for extended use of the commercial. SAG-AFTRA needs to have a direct contractual relationship with whatever entity will be responsible for those payments. The payroll service cannot become signatory to this agreement.

If neither the advertising agency nor the client is a signatory to the agreement and the producer wants to utilize SAG-AFTRA actors, the producer must either become signatory to the agreement, or engage a signatory producer who would accept the responsibilities on the producer’s behalf. Your payroll service can refer you to such signatory producers.

The only circumstance in which SAG-AFTRA allows a producer to sign a one-time agreement is in the case of foreign production companies producing a commercial to be broadcast in foreign markets only.

Further details on all SAG-AFTRA agreements can be found under Contracts on their website: www.sagaftra.org.

Under the Cast & Crew collection of connected brands, [The TEAM Companies](http://www.theteamcompanies.com) have published a detailed guide to the SAG-AFTRA Commercials Agreement and Corporate/Educational & Non-Broadcast Agreement here: <https://landing.theteamcompanies.com/en-us/the-team-companies-rate-book>

MVPA MUSIC VIDEO AGREEMENT – IATSE

Since publicly available rates have expired, please contact the union directly for rate information. Previous rates are viewable below.

Tier 1: \$0-\$55,000: No benefits

Hired to work in Los Angeles County or hired in Los Angeles County to work anywhere else:

Tier 2: \$55,001-\$300,000

Tier 3: \$300,001-\$500,000

Active & Retiree Health - Pension - Individual Account Plan Percentage			RATE GROUP 48 as of 07/30/2023	
Locals	Code	Description	Active Health	
44	73	AFFILIATED PROPERTY CRAFTPERSONS	Medical:	\$7.7130
80	45	MOTION PICTURE STUDIO GRIPS AND CRAFTS SERVICE (formerly 727)	Dental:	\$0.1870
	43	FIRST AID EMPLOYEES (formerly 767)	Vision:	\$0.0500
399*	35	STUDIO TRANSPORTATION DRIVERS	Total:	\$7.9500
	36	LOCATION MANAGERS		
600*	19	INTERNATIONAL CINEMATOGRAPHERS GUILD (formerly 659)		
	74	PUBLICISTS (formerly 818)	Pension Plan - Employer:	\$1.8065
695	81	SOUND TECHNICIANS	Individual Account:	\$0.0000
		STUDIO PROJECTIONISTS (formerly part of 695p, code 72)		
700*	41	POST PRODUCTION SOUND PERSONNEL (formerly 695)	Retiree Health - Medical:	\$0.3000
		FILM EDITORS (formerly 776)	Dental:	\$0.0510
	50	LAB FILM/VIDEO TECHNICIANS OF MP & TV (formerly 683)	Vision:	\$0.0200
	56	CINETECHNICIANS (formerly 695c)	Total:	\$0.3710
705	23	MOTION PICTURE COSTUMERS	Total Composite Rate:	\$10.1275
706	57	MAKE UP & HAIR STYLIST		
728	54	ELECTRICAL LIGHTING TECHNICIANS	PLEASE NOTE	
729	66	MOTION PICTURE SET PAINTERS AND SIGN WRITERS	These rates do not encompass all circumstances. For more information, please consult your Collective Bargaining Agreement. Note: This rate applies to employers approved by the MPI Board for participation as a Permanent Facility.	
800	13	ART DIRECTORS GUILD (formerly 876)		
	58	ILLUSTRATORS/MATTE ARTISTS (formerly 790)		
	75	SCENIC ARTISTS (formerly 816)		
	76	SET DESIGNERS & MODEL MAKERS (formerly 847)		
892	22	COSTUME DESIGNERS	CSATF	
			All Others:	\$0.6000
			Location Mgr. (code 36):	\$0.2250
Production Codes		Description		
N/A	86	IATSE MUSIC VIDEO AGREEMENT (RG 48 for production budgets below \$500k)	CSATF - Costume Houses	
N/A	80	TEAMSTER MUSIC VIDEO AGREEMENT (RG 48 for production budgets below \$500k)	Costume Houses Eff.:	\$0.2700

Tier 4: \$500,001+

Active & Retiree Health - Pension - Individual Account Plan Percentage			RATE GROUP 41 as of 07/31/2022	
Production Code		Description	Active Health	
	97	IATSE AICP COMMERCIAL AGREEMENT	Medical:	\$8.7130
	86*	IATSE MUSIC VIDEO AGREEMENT (RG 41 for production budgets above \$500k)	Dental:	\$0.1870
	80*	TEAMSTER MUSIC VIDEO AGREEMENT (RG 41 for production budgets above \$500k)	Vision:	\$0.0500
			Total:	\$8.9500
			Pension Plan	
			Employee:	\$0.0000
			Employer:	\$1.8065
			Individual Account:	\$0.0000
CSATF			Retiree Health	
	Film Labs:	\$0.0170	Medical:	\$0.3000
	All Others:	\$0.6000	Dental:	\$0.0510
	Location Mgr.	\$0.2250	Vision:	\$0.0200
			Total:	\$0.3710
			Total Composite Rate:	\$11.1275

IATSE National Benefit Funds (NBF) Rates:

(d) The following benefit contributions shall apply to New York³, San Francisco Bay Area, Detroit, Illinois, and Washington, D.C.

- (1) \$0.00 - \$ 55, 000 – exempt – no benefit contributions required.
- (2) \$55,001 - \$300,000 – effective August 1, 2018, \$95.00 per person, per day; effective August 1, 2019, \$98.00 per person, per day; and effective August 1, 2020, \$101.00 per person, per day.
- (3) \$300,001 - \$500,000 – effective August 1, 2018, \$115.00 per person, per day; effective August 1, 2019, \$118.00 per person, per day; and effective August 1, 2020, \$121.00 per person, per day.
- (4) For budgets more than \$500,000, the then-current AICP benefit rates shall apply.

(e) Benefit contributions for projects in Las Vegas, Nevada with production budgets in excess of \$55,000 shall be eight percent (8%) of gross as pension contribution, plus effective August 1, 2018, seventy-one dollars (\$71.00) per day; effective August 1, 2019, seventy-four dollars (\$74.00), and effective August 1, 2020, seventy-seven dollars (\$77.00) per day, health contribution. For budgets more than \$500,000, the then-current AICP benefit rates shall apply.

(f) Benefit contributions for all other areas not set forth above with production budgets in excess of \$55,000 shall be ninety-four dollars (\$94.00) per day effective August 1, 2018; ninety-seven dollars (\$97.00) per day effective August 1, 2019, and one hundred dollars (\$100.00) per day effective August 1, 2020. For budgets more than \$500,000, the then-current AICP benefit rates shall apply.

Overtime

In 1/4 hour units.

	1x	1 ½ x	2x
First 5 days	8	8-12	>12 worked*
6 th day		12	>14 elapsed**
7 th day			>12 worked*
			>14 elapsed**
			All hours

* When production budget is \$500,000 and above.

** When production budget is less than \$500,000.

MVPA MUSIC VIDEO AGREEMENT - LOCAL 399 TEAMSTERS

Since publicly available rates have expired, please contact the union directly for rate information. Previous rates are viewable below.

Minimum Rates 6/1/19 - 5/31/22

Budgets \$500,000 and Up

Classification	6/1/19 - 5/31/20	6/1/20 - 5/31/21	6/1/21 - 5/31/22
Transportation Captain/ Gang Boss Driver - Class A Vehicle; Driver/Cooks Driver - Class B Vehicle, buses, 5-ton crew cabs, crew cabs towing trailers less than 10k lbs, skip loaders, motor homes and driveable generators Camera Car Driver Production Van Driver/Operator Chapman Crane Operator Hyphenate Driver (add to higher of two rates) Wrangler Driver/Wrangler Wrangler (Pick-up) Wrangler (Braider) Trainer (Stable) Wilder Animal Trainer Wild Animal Handler Dog Trainer Dog Handler Location Manager/ Scout - Weekly	Per AICP Agmt	Per AICP Agmt	Per AICP Agmt

Budgets \$300,000 - 500,000

Classification	6/2/19 - 5/30/20	5/31/20 - 5/29/21	5/30/21 - 5/31/22
Captain/ Gang Boss	\$34.21	\$35.23	\$36.29
Driver - Class A Vehicle; Driver/Cooks	29.74	30.63	31.55
Driver - Class B Vehicle	27.57	28.40	29.25
Camera Car Driver	34.21	35.23	36.29
Production Van Driver/Operator	34.93	35.98	37.05
Chapman Crane Operator	34.21	35.23	36.29
Driver Motor homes and Drivable Generators	27.57	28.40	29.25
Wrangler	38.32	39.47	40.65
Animal Trainer	53.33	54.93	56.58
Animal Handler	46.22	47.60	49.03
Location Manager/ Scout – (Daily Rate)	601.89	619.95	638.55

Budgets Less Than \$300,000

All rates negotiable for productions budgeted between \$55,000 and \$300,000. Production budgeted at less than \$55,000 are not covered by the agreement.

Overtime

In 1/4 hour units

	1x	1 1/2x	2x
First 5 days	8	9-12	>12 Worked
6th day		1-12	>12 Worked
7th day			All hours

GENERAL PROVISIONS FOR COMMERCIAL PRODUCTION EMPLOYMENT

CA State Requirements for Permits When Employing Minor Performers

- In California, a producer who wants to hire a minor to act in a film must first obtain from the Division of Labor Standards Enforcement a "Permit to Employ Minors in the Entertainment Industry" (PEMEI) or file an "Application for Permission to Employ Minors in the Entertainment Industry" (DLSE form 281) and be granted one. You can find the form at: <https://www.dir.ca.gov/dlse/DLSEForm281.pdf>
- The parent or guardian must apply for an "Entertainment Work Permit" (DLSE form 275) (EWP) by completing an "Application for Permission to Work in the Entertainment Industry." (DLSE form 277) (APWEI). You can find the form at: <https://www.dir.ca.gov/dlse/DLSEForm277.pdf>
- Permits are required even when the entertainment is noncommercial.¹² The Division issues individual permits and blanket permits. Individual "Entertainment Work" permits last for 6 months and are specific to the minor named in the permit.
- For the Division of Labor Standards Enforcement to issue a PEMEI, the producer/ employer must show proof of Workers' Compensation coverage. The PEMEI has no expiration date; however, it may be "denied, revoked, or suspended for any violation of law or regulation or any discrimination against a studio teacher for performing duties authorized or required by law and regulation for the protection of their minor charges." (8 CCR 11758 and 11758.1.)

NY State Rules for Employment of Minor Performers

The New York Child Performer Education and Trust Act of 2003 establishes minimal guidelines for the protection of child performers working throughout the entertainment industry in New York State. It is similar to the California "Coogan Law".

All minor performers (under 18 years of age) working in NY State, whether residents of NY State or not are subject to this law. It also applies to all work by NY State Resident Minors working in other states.

This new law will be administered and enforced by the New York State Department of Labor. Additional information on the law can be found at their website: www.labor.state.ny.us/child/index.htm.

Key elements of this new law:

- 1. Permits:**
 - A.** All employers of child performers are required to have a valid Certificate of Eligibility to Employ Child Performers
 - B.** All child performers must have a valid Employment Permit for a Child Performer.
- 2. Trust Accounts:**
 - A.** Parents are required to open Trust Accounts for minor performers. They must notify employers of the establishment of these accounts within 15 days of employment. Employers are required to deposit at least 15% of the minor performer's earnings in their Trust Account within 30 days of the last day of employment if the minor is working 30 days or less, or at the end of each payroll period if work is for more than 30 days.

- B. If parents do not open Trust accounts, employers are required to deposit the monies with the NY State Controller's Office.
- 3. Academic Performance:**
- A. Whenever a child performer is not receiving school instruction due to his/her employment schedule, employers must provide a teacher, who either is certified or has credentials recognized by the State of New York. Generally, this means that a teacher is only required if the child will miss more than two consecutive days of school.

As this is a new law, there are aspects of its implementation that are still being worked out. Based on discussions with the NYS Dept. of Labor and the NYS Film Commissioner we have established the following guidelines for our clients.

Certificate of Eligibility to Employ Child Performers: Even though a payroll service will be the employer of record, the DOL has determined that it requires the employer in control of the talent to obtain the Permit to Employ. So in general, the Production Company must obtain the **Certificate of Eligibility to Employ Child Performers**. The application for the "Certificate" can be downloaded from: www.labor.state.ny.us/child/index.htm. The certificate costs \$350.00 and is valid for three years. Renewals cost \$200.00.

Proof of Worker's Compensation and Disability Insurance must be submitted along with the "Certificate" application. If a Media Services company will be paying the talent, the production company would obtain these documents from us.

Agency Pays Talent: In TV commercial production, it often occurs that the advertising agency will pay the actors. In this case, not only the production company, but the Advertising Agency as well, will need to obtain the **Certificate of Eligibility to Employ Child Performers**. They would need to provide Proof of Worker's Compensation and Disability Insurance from the advertising agency's talent payment service. In fact, the NYS DOL feels that the Advertising Agency should obtain the "Certificate" whether or not they are paying the talent.

The Proof of Worker's Compensation and Disability Insurance must be provided in the form of Form C- 105.2 and DB-120-1 respectively. Because our insurance carriers must issue these forms, we must have 3-business days' notice in order to provide them. In order to request the forms please send an e-mail to: nyminorperformers@mediaservices.com. Please indicate: If Minor Performer(s) will be paid as Union Members (SAG-AFTRA), Dates of Employment, Name, Address, Phone and Fax information for the Production Company and Production Contact.

If you have questions about the law or this process, please contact Media Services Business Affairs Department at 310-471-9384. Penalties for non-compliance are: \$1000/1st offense, \$2000/2nd offense, \$3000/3rd offense and revocation of company's ability to employ minor performers.

Child Work Permit Information: In an effort to make this process more user friendly, the Department of Labor has made these applications available on its website. Parents may simply print out a 15-day permit from their computer. And as long as the required paperwork (birth certificate, etc.) is sent back to Albany within 15 days, a six-month blanket child work permit will be sent directly to the child's home.

SAG-AFTRA Rules: Beyond the New York State rules, the Screen Actor's Guild has contractual rules in regard to the employment of minors. These generally put limitations on the amount of time and hours during which minor performers who are members of SAG-AFTRA may work. For more information consult the "Young Performer's Database" at www.sagaftra.org.

Under the Cast & Crew collection of connected brands, The TEAM Companies have published a detailed guide to the SAG-AFTRA Commercials Agreement and Corporate/Educational & Non-Broadcast Agreement here: <https://landing.theteamcompanies.com/en-us/the-team-companies-rate-book>

Right to Work Laws

What is a Right to Work Law?

A Right to Work law guarantees that no person can be compelled, as condition of employment, to join or not to join, nor pay dues to a labor union. Section 14(b) of the Taft-Hartley Act affirms the right of states to enact Right to Work Laws. The states which have passed Right to Work laws are:

Alabama
Arizona
Arkansas
Florida
Georgia
Idaho
Indiana
Iowa
Kansas
Kentucky
Louisiana
Michigan
Mississippi
Missouri
Nebraska
Nevada
North Carolina
North Dakota
Oklahoma
South Carolina
South Dakota
Tennessee
Texas
Utah
Virginia
West Virginia
Wisconsin
Wyoming

- National Right to Work Legal Defense Fund

There are many misconceptions about producing in Right to Work states. Although Right to Work laws permit

employees to work on unionized productions without being required to join a union, nonmembers must receive the same wages benefits and other terms of employment as the union members working on the same production. Companies that are signatory to a union contract are bound to work under the terms of the contract(s) in Right to Work states. While it is generally believed that Right to Work laws reflect a state's union climate, many motion picture production unions operate in states with Right to Work laws. Thus, producing in a Right to Work state will not protect a production from union organizing efforts.

Guide to AICP/IRS Independent Contractor Guidelines

On May 12, 1994 the Internal Revenue Service (IRS) issued the final approved guidelines for "Classification of Workers Within the Commercial Production and Professional Video Communications Industries". These guidelines are the result of discussions between the IRS and the Association of Independent Commercial Producers (AICP), the International Television Association (ITVA) and the Minnesota Film and Video Association.

The objective of the 49-page document is to provide more definitive guidelines for classifying workers in the commercial production and corporate video production industries. They are intended to limit the grey areas in these determinations by significantly reducing the famous "20 Questions" to three "Critical Factors" and five "Significant Factors" and by categorizing workers by job function.

While these guidelines are a significant improvement over the uncertainties of the old system, the determination of worker classification is by no means simple or absolute.

Prudent use of the IRS guidelines requires careful analysis and documentation of each individual. It should be noted that use of the guidelines will not avoid a classification audit and that you should be prepared to defend your determinations in such an audit. It would be wise to consult a CPA or Tax Attorney in creating your company policy on these issues.

Wage and Hour Laws – Fair Labor Standards Act of 1938

Like most industries, the motion picture industry is subject to the provisions of the Fair Labor Standards Act of 1938. Attached is the U.S. Department of Labor Reference Guide to the Fair Labor Standards Act (FLSA) covering various areas of the law, which effect the motion picture industry.

In addition, there is a copy of the Summary of California IWC Order No. 12-80 Regulating Wages, Hours, and Working Conditions in the Motion Picture Industry. This outlines specific rules for filming produced in California.

The full data, on the Fair Labor Standards Act (FLSA) , is contained in the Code of Federal Regulations (CFR) which is available at the Department of Labor Website: www.dol.gov. *A key element of the FLSA is that most workers employees need to be paid on an hourly basis and that overtime pay at 1.5x the regular rate is due on all hours in excess of 40 per week.* (Note: In addition, CA Wage Order No. 12-80 requires daily overtime (1.5x after 8 hours and 2x after 12 work hours for employees in the motion picture industry.) Also, for all workers, Alaska and Idaho require daily OT after 8 hours per day. Colorado requires daily OT after 12 hours per day.

Based on the FLSA, certain practices are problematic:

Flats

Unless an employee is determined to be Exempt, Flat deals violate the FLSA.

10 and 12 hour Deals

While agreeing on a rate for 10 or 12 hours is not inherently a problem, representing it as such on a timecard presents significant problems in proper computation of overtime. For instance:

An employee agrees to work 10 hours per day for a rate of \$400. The employee works five days (50 hours) and the employer would expect to pay gross wages of \$2000. The FLSA does not allow the overtime premium to be included in the regular pay. While, it allows that the \$400 can cover the 10 hours of regular pay per day, it insists that the extra 1/2x for the hours beyond 40 in a workweek be added. In this case those 10 overtime hours would require an additional payment of \$200. This results in gross pay of \$2200 for the week!

In order to avoid this problem, it is required for production to state rates on timecards in terms of an hourly rate.

Quick Guide to the Fair Labor Standards Act (FLSA)

Applicable information on the **US Department of Labor** Website:

<https://www.dol.gov/agencies/whd/compliance-assistance/handy-reference-guide-flsa>

The **Fair Labor Standards Act (FLSA)** establishes minimum wage, overtime pay, recordkeeping, and youth employment standards affecting full-time and part-time workers in the private sector and in Federal, State, and local governments.

The Wage and Hour Division (Wage-Hour) administers and enforces FLSA with respect to private employment, State and local government employment, and Federal employees of the Library of Congress, U.S. Postal Service, Postal Rate Commission, and the Tennessee Valley Authority. The FLSA is enforced by the U.S. Office of Personnel Management for employees of other Executive Branch agencies, and by the U.S. Congress for covered employees of the Legislative Branch.

Special rules apply to State and local government employment involving fire protection and law enforcement activities, volunteer services, and compensatory time off instead of cash overtime pay.

- Basic Wage Standards
- Who is Covered?
- Subminimum Wage Provisions
- Youth Minimum Wage
- Exemptions
- Child Labor Provisions
- Nonagricultural Jobs
- Recordkeeping
- Terms Used in FLSA
- Computing Overtime Pay
- Enforcement

Basic Wage Standards

Covered, nonexempt workers are entitled to a minimum wage of not less than \$6.55 per hour effective July 24, 2008; and \$7.25 per hour effective July 24, 2009..... Nonexempt workers must be paid overtime pay at a rate of not less than 1½x their regular rates of pay after 40 hours of work in a workweek.

Wages required by FLSA are due on the regular payday for the pay period covered. Deductions made from wages for such items as cash or merchandise shortages, employer-required uniforms, and tools of the trade, are not legal to the extent that they reduce the wages of employees below the minimum rate

required by FLSA or reduce the amount of overtime pay due under FLSA.

The FLSA contains some exemptions from these basic standards. Some apply to specific types of businesses; others apply to specific kinds of work.

While FLSA does set basic minimum wage and overtime pay standards and regulates the employment of minors, there are a number of employment practices, which FLSA does not regulate.

For example, FLSA does *not* require:

- vacation, holiday, severance, or sick pay;
- meal or rest periods, holidays off, or vacations;
- premium pay for weekend or holiday work;
- pay raises or fringe benefits; and
- a discharge notice, reason for discharge, or immediate payment of final wages to terminated employees.

The FLSA does not provide wage payment or collection procedures for an employee's usual or promised wages or commissions in excess of those required by the FLSA. However, some States do have laws under which such claims (sometimes including fringe benefits) may be filed.

Also, the FLSA does not limit the number of hours in a day or days in a week an employee may be required or scheduled to work, including overtime hours, if the employee is at least 16 years old. The above matters are for agreement between the employer and the employees or their authorized representatives.

Who is Covered?

All employees of certain enterprises having workers engaged in interstate commerce, producing goods for interstate commerce, or handling, selling, or otherwise working on goods or materials that have been moved in or produced for such commerce by any person are covered by FLSA.

Employer-Furnished Facilities

The reasonable cost or fair value of board, lodging, or other facilities customarily furnished by the employer for the employee's benefit may be considered part of wages.

Subminimum Wage Provisions

The FLSA provides for the employment of certain individuals at wage rates below the statutory minimum. Such individuals include student-learners (vocational education students), as well as full-time students in retail or service establishments, agriculture, or institutions of higher education.

Youth Minimum Wage

A minimum wage of not less than \$4.25 an hour is permitted for employees under 20 years of age during their first 90 consecutive calendar days of employment with an employer. Employers are prohibited from taking any action to displace employees in order to hire employees at the youth minimum wage. Also prohibited are partial displacements such as reducing employees' hours, wages, or employment benefits.

Exemptions

Some employees are exempt from the overtime pay provisions or both the minimum wage and overtime pay provisions.

Because exemptions are generally narrowly defined under FLSA, an employer should carefully check the exact terms and conditions for each. Detailed information is available from local Wage-Hour offices.

Following are examples of exemptions which are illustrative, but not all-inclusive. These examples do *not* define the conditions for each exemption.

Exemptions from Both Minimum Wage and Overtime Pay

- Executive, administrative, and professional employees (including teachers and academic administrative personnel in elementary and secondary schools), outside sales employees, and employees in certain computer-related occupations (as defined in Department of Labor regulations);

- Exempt vs. Non-Exempt Employees

Federal and state laws require the payment of overtime for all non-exempt employees. All non-exempt employees must have an hourly rate established and be paid for all hours worked, including overtime, based upon the applicable federal or state requirements, whichever is more stringent. , please note that job title alone is not determinative as to exempt status in an audit situation. The Department of Labor will look at all of the facts and circumstances relating to each employee in making that determination. The job classifications below are intended to be used as a guide only. Full compliance with Federal and/or State wage and hour laws are the responsibility of the Producer.

Recordkeeping

The FLSA requires employers to keep records on wages, hours, and other items, as specified in Department of Labor recordkeeping regulations. Most of the information is of the kind generally maintained by employers in ordinary business practice and in compliance with other laws and regulations. The records do not have to be kept in any particular form and time clocks need not be used. With respect to an employee subject to the minimum wage provisions or both the minimum wage and overtime pay provisions, the following records must be kept:

- personal information, including employee's name, home address, occupation, sex, and birth date if under 19
- hour and day when workweek begins;
- total hours worked each workday and each workweek;
- total daily or weekly straight-time earnings;
- regular hourly pay rate for any week when overtime is worked;
- total overtime pay for the workweek;
- deductions from or additions to wages;
- total wages paid each pay period; and
- date of payment and pay period covered.

Records required for exempt employees differ from those for nonexempt workers. Special information is required for homeworkers, for employees working under uncommon pay arrangements, for employees to whom lodging or other facilities are furnished, and for employees receiving remedial education.

“Workweek” and “Hours Worked” Defined by FLSA

Workweek -- A workweek is a period of 168 hours during 7 consecutive 24-hour periods. It may begin on any day of the week and at any hour of the day established by the employer. Generally, for purposes of minimum wage and overtime payment each workweek stands alone; there can be no averaging of 2 or more workweeks. Employee coverage, compliance with wage payment requirements, and the application of most exemptions are determined on a workweek basis.

Hours Worked -- Covered employees must be paid for all hours worked in a workweek. In general, “hours worked” includes all time an employee must be on duty, or on the employer’s premises or at any other prescribed place of work. Also included is any additional time the employee is allowed (i.e., suffered or permitted) to work.

Computing Overtime Pay

Overtime must be paid at a rate of at least one and one-half times the employee’s regular rate of pay for each hour worked in a workweek in excess of the maximum allowable in a given type of employment. Generally, the regular rate includes all payments made by the employer to or on behalf of the employee (except for certain statutory exclusions). The following examples are based on a maximum 40-hour workweek.

- **Hourly rate** -- (regular pay rate for an employee paid by the hour). If more than 40 hours are worked, at least one and one-half times the regular rate for each hour over 40 is due.

Example: An employee paid \$8.00 an hour works 44 hours in a workweek. The employee is entitled to at least one and one-half times \$8.00, or \$12.00, for each hour over 40. Pay for the week would be \$320 for the first 40 hours, plus \$48.00 for the four hours of overtime--a total of \$368.00.

- **Piece rate** -- The regular rate of pay for an employee paid on a piecework basis is obtained by dividing the total weekly earnings by the total number of hours worked in that week. The employee is entitled to an additional one-half times this regular rate for each hour over 40, plus the full piecework earnings.

Example: An employee paid on a piecework basis works 45 hours in a week and earns \$315. The regular rate of pay for that week is \$315 divided by 45, or \$7.00 an hour. In addition to the straight-time pay, the employee is also entitled to \$3.50 (half the regular rate) for each hour over 40 -- an additional \$17.50 for the 5 overtime hours -- for a total of \$332.50.

Another way to compensate pieceworkers for overtime, if agreed to before the work is performed, is to pay one and one-half times the piece rate for each piece produced during the overtime hours. The piece rate must be the one actually paid during nonovertime hours and must be enough to yield at least the minimum wage per hour.

- **Salary** -- the regular rate for an employee paid a salary for a regular or specified number of hours a week is obtained by dividing the salary by the number of hours for which the salary is intended to compensate.

If, under the employment agreement, a salary sufficient to meet the minimum wage requirement in every workweek is paid as straight time for whatever number of hours are worked in a workweek, the regular rate is obtained by dividing the salary by the number of hours worked each week. To illustrate, suppose an employee's hours of work vary each week and the agreement with the employer is that the employee will be paid \$420 a week for whatever number of hours of work are required. Under this agreement, the regular rate will vary in overtime weeks. If the employee works 50 hours, the regular rate is \$8.40 (\$420 divided by 50 hours). In addition to the salary, half the regular rate, or \$4.20 is due for each of the 10 overtime hours, for a total of \$462 for the week. If the employee works 60 hours, the regular rate is \$7.00 (\$420 divided by 60 hours). In that case, an additional \$3.50 is due for each of the 20 overtime hours, for a total of \$490 for the week.

In no case may the regular rate be less than the minimum wage required by FLSA.

If a salary is paid on other than a weekly basis, the weekly pay must be determined in order to compute the regular rate and overtime pay. If the salary is for a half month, it must be multiplied by 24 and the product divided by 52 weeks to get the weekly equivalent. A monthly salary should be multiplied by 12 and the product divided by 52.

Enforcement

Wage-Hour's enforcement of FLSA is carried out by investigators stationed across the U.S. As Wage-Hour's authorized representatives, they conduct investigations and gather data on wages, hours, and other employment conditions or practices, in order to determine compliance with the law. Where violations are found, they also may recommend changes in employment practices to bring an employer into compliance.

It is a violation to fire or in any other manner discriminate against an employee for filing a complaint or for participating in a legal proceeding under FLSA.

Willful violations may be prosecuted criminally and the violator fined up to \$10,000. A second conviction may

result in imprisonment.

Violators of the child labor provisions are subject to a civil money penalty of up to \$10,000 for each employee who was the subject of a violation.

Employers who willfully or repeatedly violate the minimum wage or overtime pay requirements are subject to a civil money penalty of up to \$1,000 for each such violation.

The FLSA prohibits the shipment of goods in interstate commerce, which were produced in violation of the minimum wage, overtime pay, child labor, or special minimum wage provisions.

Proper Time Card Preparation

Non-union - Compliance With Wage and Hour Laws

The key element of proper time card preparation is that the rates and hours must comply with the applicable wage and hour laws. As you may be aware, the entertainment industry has recently come under the scrutiny of the federal and state agencies, which enforce wage and hour laws. These laws originated with the Fair Labor Standards Act of 1938. Basically they require that all non-exempt employees be paid based on an hourly wage with time-and-one-half for overtime.

The penalties for non-compliance with these laws are substantial. They range from supplemental payments from 12% to over 75% of the wages paid to injunctions against the interstate distribution of the films or commercials produced. Audits have already occurred in the film industry which have imposed or threatened to impose these penalties.

Federal law requires overtime (1.5X) be paid on all hours over 40 in a week. While you can, for instance, pay straight time for four 10 hour days, the fifth day would have to be paid at 1.5x. As a result, many production companies prefer to deal with overtime on a daily basis paying 1.5x for all hours in excess of eight per day. These Wage and Hour laws do not apply to employees that work in Exempt Classifications. Exempt Classifications are jobs that are determined to be executive or administrative in their nature. They may be paid flat rates for a days work. An industry specific list of generally accept Exempt Job Classifications appears below.

California has its own requirements for Daily Overtime in the film production industry.

Most union contracts are written to comply with the law. These laws apply to all employees not working under union contracts.

Any employer-of-record payroll service must comply with these federal and state labor laws. Failure to comply may cause the payroll service to return cards to the production company for correction before processing them. ***“Flats” for Non-Exempt employees do not comply with the law and cannot be paid.***

Non-Exempt Non-Union Employee Time Cards:

1. The hourly rate (based on 8 hours of straight time) to calculate regular and overtime wages must appear on each card. If a 10 hour deal is made, it should be understood and represented as the straight time hourly rate for 8 hours of STR (Straight Time) and 2 hours of 1.5X (overtime).
2. The total hours worked each day must be broken out to indicate time in, time out and time taken for meals and must equal the hours being paid.
3. Although it is strongly recommended that the employee signs their timecard it is not required to pay the employee as long as production has approved to pay them.

Exempt Employee Time Cards:

See information below to determine which workers are qualified as Exempt.

1. A daily or weekly salary must appear.
2. Hours should not be recorded.
3. Although it is strongly recommended that the employee signs their timecard it is not required to pay the employee as long as production has approved to pay them.

The payroll workweek runs from Sunday through Saturday.

City Worked, State Worked, Production Co. Name, Employee Name, Social Security Number and Total Gross must be filled in.

Loan-out Co. – If an individual is using an eligible loan-out, the name of the loan-out is entered. See more info on paying corporations below.

F/S/O – For Services Of – Name of the service provider (employee of the loan-out).

Fed. I.D. – Federal I.D. number of the corporation. The fact that an individual has a Federal I.D. number does not entitle them to be paid as a corporation.

Meal Allow. – If company is paying a Per Diem, allowable (non-taxable under IRS guidelines) portion is entered. (See Per Diem below) (If money has been advanced, amount should be noted in comments.)

Meal Txbl. – Amount of Per Diem in excess of IRS allowable amounts. (These amounts vary by locality. Contact Media Services for information.)

AICP Acct. # - What account code this expense should be coded to on reports.

Lodging Allow., Lodging Txbl., Mileage Allow. and Mileage Txbl. work the same as Meals. Mileage must be substantiated by a completed Mileage Log. (See Per Diem and Mileage below)

Meal Pen. – Amount of meal penalty per union contract or state regulations.

Kit Rentals – Amount of Kit Rental if so agreed, must be accompanied by a detailed itemized approved Kit Rental Form (see Kit Rental below)

P/S/W – Optional – Check mark indicates Prep, Shoot or Wrap for accounting distribution.

Time cards must be signed by the employee with their phone number for questions and must be approved by the Production Company.

Other Information

W-4 Form –if claiming exempt must be filled out at least once per year and submitted no later than February 15th to maintain the exempt status.

I-9 Forms – Must be filled out once every three years. Must have complete information entered. (copies of documents should not be sent) and **must have original signatures of the employee and reviewer.**

Backup Paperwork

Please be aware that should your payroll be audited, you will be required to provide Production Reports or other documentation which confirm the accuracy of the timecards as submitted.

Payments to Loan-Outs

A payroll service company may make payments to “loan-out” entities, for the services of an owner, officer or principal of the loan-out. A loan-out corporation generally must be a type “C” or “S” corporation. The decision to pay LLC’s or other entities may be addressed on a case by case basis by the payroll service. In addition to providing an invoice or timecard “For the Services of,” the payroll service may also require a copy of the Articles of Incorporation of the loan-out, the Federal ID Number, address and Social Security Number of the individual service provider, and other documents.

Summary of California IWC Order No. 12-80

Regulating Wages, Hours, and Working Conditions in the Motion Picture Industry (“Order”)

Applicability

This order shall apply to all persons employed in the motion picture industry including extra players, teachers and welfare workers, except employees who qualify for administrative, executive or professional exemptions from overtime (as those terms are defined under state law).

Overtime

One and one-half the regular rate of pay for hours worked more than eight in any workday or 40 hours in any work week. Employees may be employed up to a maximum of 16 hours including, meal periods in any one day from the time they report until dismissed, provided they are compensated as follows:

1.5x after eight up through twelve hours and for the first 8 hours in the 7th consecutive day worked. Double time after 12 consecutive hours in any work day and after the first eight hours in the 7th consecutive day. Overtime payments are not compounded.

Note: While in practice this usually means that the 6th day will be paid at 1.5x for the first 8 hours, In fact, if 40 regular hours have not been worked in the first five days, the 6th day is paid at 1x until 40 hours have been achieved or 8 hours have been completed. The 7th day is paid as premium regardless of the number of 1xhours worked in the previous 6 days.

Determining 7th Day

Days Off and Paid and Unpaid Layover Days on location: Do not count in the calculation of the 40 hours or the 7th day of the workweek.

Travel Days, Travel/ Work and Work/ Travel Days

Do count in the calculation of 6th / 7th days of the workweek. Work hours on these days do count in the calculation of the first 40 hours.

Examples

Sun	Mon	Tues	Wed	Thurs	Fri	Sat
T	W	W	W	W	W	W
1	2	3	4	5	6	7

W	W	W	W	W	T	W
1	2	3	4	5	6	7

W	W	W	O	W	T	T/W
1	2	3	X	4	5	6

T=Travel, W=Work, O=Off

Sun	Mon	Tues	Wed	Thurs	Fri	Sat
W	W	W	W	W	O	W
1	2	3	4	5	X	6

W	O	W	W	W	W/T	O
1	X	2	3	4	5	X

W	O	W	W	W	W	O
1	X	2	3	4	5	X

Extra Players

Receive overtime at 1 ½ x for 9th and 10th hours and 2x for all hours worked thereafter. Weekly overtime provision also apply.

Reporting Time Pay

Employees told to report to work and do report to work but are not put to work shall be paid for half the usual scheduled work, but no less than two hours or more than four hours, excluding force majeure or other events not in employer's control.

Minimum Wage

Must follow current federal or state minimum wage, whichever is higher.

Uniforms, Equipment & Wardrobe

Employers who require uniform, equipment or wardrobe must provide and maintain same, except with respect to equipment if employee is receiving at least 2x minimum wage.

Meal Periods

Not less than 30 minutes, not more than one hour after not more than six hours worked. Subsequent meal periods shall be called no later than six hours after termination of the preceding meal period. "On duty" meal periods must be paid as work time.

Rest Periods

10 minutes for every 4 hours, unless employee's total daily time is less than 3.5 hours.

FRINGE RATES

From time to time, clients have requested that we provide estimated fringe rates, which include PH&W, employer taxes, worker compensation, and handling fees. It is impossible to provide exact percentages given the various factors that affect the rates. Such factors include, but are not limited to:

- 1) The type of employee (union vs. non-union)
- 2) The number of loan-out companies vs. W-2 employees
- 3) The employee's union affiliation
- 4) The amount of overtime being paid

- 5) The amount of over scale wages
- 6) The number of hours worked or guaranteed
- 7) The location of the production
- 8) The time of year the wages are being paid
- 9) The budget (low budget, PSA, etc.)

Commercial “Fringe Rates” Explained

We are often asked: “What is the fringe rate or P&W at this time of the year?” Historically, the answer was relatively simple, and budgeting between 26% – 28% for P&W (Payroll taxes, Pension, Health & Welfare) on union projects in New York and California was relatively safe; however, over the years, increases in payroll taxes and union fringes have invalidated that rule of thumb.

The fringe rate is based on gross wages and made up of several components. The variables of these components as well as the variables of the specific project can cause the fringe rate to vary greatly.

Payroll Taxes and Workers Compensation Insurance

FICA (Social Security & Medicare), FUI (Federal Unemployment Insurance), SUI (State Unemployment Insurance), and workers’ compensation insurance

- Applies to all employees ➤ Calculated as a percentage of the wages paid.
- Both the rate and cut-offs vary by state worked.
- SUI and WC rates and maximums can vary from year to year.

Union Benefits

- Applies to wages of union members and vary by union and locality.
- Most are an amount per hour worked and/or guaranteed or per day.
- There are large differentials between California and New York benefit rates, with New York rates approximately twice those in California.

PHBP Contributions

- Applies to AICP members who have also signed to PHBP.
 - 9% of gross wages with minimum contribution per day \$45 per person
 - Commercial projects only.

The “fringe rate” is determined by dividing the total of the costs above by the total employee

wages paid. Factors to Consider

- Large payments to corporations, such as Directors of Photography, can skew the calculation lower as they are only subject to workers compensation, handling fees and union benefits, but not to payroll taxes.
 - Projects with a large proportion of union payroll will push fringe rate higher.
 - Projects with longer days (and subsequently, higher wages), will drop the Fringe Rate lower. ➤ Projects with a large amount of prep and a relatively short shoot will drop the “Fringe Rate” lower.

Take-home Pay for Freelance Employees

Freelance employees often complain to us about the level of withholding taxes that are deducted from their gross pay. Sometimes they seem to high and sometimes we even get complaints that they are too low.

First, please be assured that the amounts that we deduct are the amounts mandated by the IRS. The problem is how the IRS and state tax tables determine the appropriate amounts. The IRS and state tax tables are designed to properly calculate the tax liability presuming that the employee receives roughly the same amount of pay every week, 52 weeks per year. Since Freelance employees are rarely employed with that consistency, they are often overwithheld. While this is certainly an inconvenience, freelance employees are entitled to a refund of any overwithholding when they file their tax returns.

Example:

Week 1: Gross Pay \$1000.00 – The tax tables compute tax liability presuming that he/she earns **\$52,000** per year.

Week 2: Gross pay \$2500.00 – The tax tables compute tax liability presuming that he/she earns **\$130,000** per year.

Earning \$52,000 per year has a significantly different tax liability than earning \$130,000 per year. Thus the employee is likely overwithheld.

Freelance Employees can control, to some degree, the percentage of withholding by adjusting their W- 4 forms. Basic information about this is contained in the IRS Publication 919 ***How Do I Adjust My Tax Withholding?*** available at:

<http://www.irs.gov/pub/irs-pdf/p919.pdf>.

State Tax Withholding

Withholding of state income taxes is generally based on the state in which the work is performed. This is consistent with state laws as noted for some specific states below. Except for states that have no income tax on wages, (Alaska, Florida, Nevada, South Dakota, Texas, Washington and Wyoming) most states have similar requirements. If the state has no income tax requirements, then the payroll service will usually withhold state tax based on the state of residence. Where states have unrestricted reciprocal agreements, they withhold per the agreements. Below are some examples of state withholding requirements:

California Income Tax Withholding and Administration

General Withholding Requirement: California income tax must be withheld from wages paid to resident employees for services performed either within or without the state and from wages paid to nonresident employees for services performed in the state.

New York Income Tax Withholding and Administration

General Withholding Requirement: New York income tax must be withheld from wages paid to resident employees for services performed either within or without the state and from wages paid to nonresident employees for services performed in the state. However, when resident employees are 70 subject to another state's withholding tax, New York tax is to be withheld from their wage payments only to the extent it exceeds the other state's withholding tax on the same wages.

Pennsylvania Income Tax Withholding and Administration

General Withholding Requirement: Pennsylvania income tax generally must be withheld from wages paid to resident employees for services performed either within or without the state and from wages paid to nonresident employees for services performed in the state. However, when resident employees perform all their services in another state, their wages are not subject to Pennsylvania withholding if the other state imposes a withholding tax

on their wages.

Hawaii Income Tax Withholding and Administration

General Withholding Requirement: Hawaii income tax generally must be withheld from all wages paid to resident and nonresident employees for services performed either within or without the state.

We cannot honor the Hawaii HW-6 exemption as we cannot answer positively the requirement that: “The employer does not reasonably expect the employee to perform services in the State an aggregate of more than 60 days during the calendar year.” We have no way of knowing if an individual will be hired by one of our clients in the coming year. Further an exemption from withholding is not an exemption from taxes. Hawaii law requires non-residents to file a state income tax return and pay Hawaii income tax on in state earnings of over \$1990 - Married, or \$2690 - Single, in a year.

Income taxed by the state worked is often not subject to taxation in the resident state (see PA above) or only the tax differential is owed to the resident state (see NY above), but these rules do vary from state to state. The result of this can, depending on the state worked and the state of residence, result in a lower overall tax obligation for the employees. Employees will receive W-4 forms for all states in which they were withheld and can file returns with each state to recover any over withholding. If you are using an accountant or a tax preparation service or software, this is a relatively simple process. We do suggest that you also consult a tax professional, as freelancers’ tax obligations are often more complicated than we can address.

Kit Rentals, Per Diems and Mileage Reimbursements

Kit Rentals - Under IRS regulations, if proper documentation is presented, Kit Rentals are reportable, but not subject to withholding or payroll taxes. If detailed kit rental forms itemizing what is being rented are signed by a production company representative, and presented along with a timecard, the rental amount can be included in the employee’s payroll check. We do not pay kit rental reimbursements on days in which we are not paying wages. The rental amounts must reflect fair market values. If proper documentation is not presented, the reimbursement must be treated as taxable wages.

Per Diems - Non-accountable monies given to employees to cover food and lodging expenses while traveling. They are given in lieu of the employer paying for or reimbursing employee for specific receipts for these expenses. As long as they do not exceed IRS guidelines Per Diems are reportable, but are not subject to withholding or payroll taxes. Allowable per diem rates for lodging and meals vary by locality. For US Per Diem Rates: <https://www.gsa.gov/travel/plan-book/per-diem-rates>. For Foreign Per Diem Rates: https://aoprals.state.gov/web920/per_diem.asp

If the Per Diem provided exceeds the IRS allowances, the difference must be treated as wages and taxed as such. If the production company is paying the bills for lodging or meals, or is issuing petty cash, which must be accounted for with receipts, and there are no limits on the amounts which can be spent. None of these expenses are considered income to the employee.

Mileage - Reimbursement for mileage is reportable, but not subject to withholding or payroll taxes if they do not exceed the allowable mileage rate set annually by the IRS. If a detailed Mileage log (including dates, addresses, and or name of businesses, zip and state) is not presented with payroll, mileage amounts will be considered taxable. We do not pay mileage reimbursements on days in which we are not paying wages.