

INSTRUCTIONS FOR FILLING OUT THE REPORT OF CONTRIBUTIONS (updated 5/2/14)

A paper Report of Contributions, CD or electronic file must be submitted with the payments to the Plan and Fund. Employers will not be billed unless the contributions become delinquent. Interest will be charged on delinquent payments. The Employer should keep a copy of this report for their files.

Employers will be designated as “**Weekly**” or “**Monthly**” reporters.

Payment Due Dates:

Weekly – Payments are due within 10 business days after the close of the payroll week in which the Writer is paid or due compensation. If payment is not received within 30 calendar days after the due date, interest will be charged from the close of the payroll week in which the Writer is paid or due the compensation.

Monthly - Payments are due within 10 business days after the close of the month during which the Writer is paid or due compensation. If payment is not received within 10 calendar days after the due date, interest will be charged from the close of the month in which the Writer is paid or due the compensation. Contributions not received by the 24th of the following month are delinquent.

Interest Rate - .83% per month (capped at 30%) Interest will be charged on all delinquent contributions. If a delinquency must be referred to the Collections Attorney for the Trusts, the interest cap is removed and interest will continue to accrue until the delinquency is paid.

If delinquent contributions are billed to the employer, and have not been received at the Trusts within 60 days, **Liquidated Damages** will be charged at the rate of .83% per month from the billing letter date until the delinquency is paid.

INSTRUCTIONS PER REPORTING FIELD

(Please note that certain fields are not applicable for every agreement)

FIELD #

EMPLOYER INFORMATION FIELDS

Enter the signatory **Employer Address**, telephone number, fax number and email.

Enter the **Agreement and Year** under which the contributions are being remitted. (see page 12 for list)

Enter the **Employer Number** assigned by the Writers Guild (if known).

Enter the **Page Number**, number pages consecutively.

Enter the **Compensation Type** – Initial Comp or Residuals.

WRITER INFORMATION FIELDS

2. Enter the **Full Name of the Writer**. Include initials and Jr., Sr., II, III, IV, or Dr. if applicable. Please include middle name or initial.
3. Enter the **Writers' Social Security Number**. If the Writer does not have an SSN, enter the words "Canadian" or "Foreign" in the space. Please call the Contribution Processing Department before submitting a Writer without an SSN; a dummy number may already be assigned to the Writer, this will be provided to the Employer for the submission (not for use on the employers' payroll system).
4. If the Writer is contracted and paid under a Loan-Out Corporation, enter the name of the **Writers' Loan-Out Corporation**.
5. Enter the **Writers' Loan-Out Corporation Federal ID Number**.
6. Enter the **Project Name or Series Title**.
7. Enter the **Employer's Project ID#**.
8. Enter the **Starting and Closing Dates of the Period in Which the Compensation is Earned**. Indicate Month/Day/Year. Please note that weekly employers should report no more than one week's activity per line. Monthly employers can report no more than one month's activity per line. Earnings periods cannot be reported across quarters. Salary advances are reportable when the writer is paid, not when he/she performs the hired services.
9. Enter the **Pension Plan Subject Amount** earned by the Writer during the week or month reported. There are reportable ceilings per project or type of weekly employment.
10. Enter the **Health Fund Subject Amount** earned by the Writer during the week or month reported.

11. Enter “**H**” for a **High Budget project** and “**L**” for a **Low Budget Project**. To determine “H” or “L” call the Writers Guild of America, Contracts Dept. 323 -782-4501 (West) or 212-767-7803 (East).
12. Enter the **Program Length** in minutes.
13. If this is a series, enter the **Episode Number**.
14. If this is a series, enter the **Episode Title**.
15. If the compensation is a residual payment, enter the **Date the Project Re-aired** (not the date the initial compensation was earned, if air date unknown or not applicable, enter the payment date).
16. If this is a residual, enter the **Run Number**.
17. For residuals only, enter the **Type of Payment** being made by the reporting codes shown below:

D	Domestic
F	Foreign
BC	Basic Cable
PP	Plateau Payments
SM	Supplemental Markets (only reportable if the project was originally made for a Supplemental Market). For example, if a project was originally made for DVD, only DVD Supplemental Market residuals are reportable in addition to Domestic, Foreign, Basic Cable, etc.

18. If the earnings amount being reported in fields 9 and 10 is a **Purchase**, enter **Y**. If this is not a Purchase payment, enter **N**.
19. Enter the **Project Type** by reporting code. The following is a list of the most common Project Types.

TH	Theatrical
DRA	Dramatic Programming (a program that has plot and characters, “C.S.I. Miami” and “Friends” are examples of Dramatic Programming)
MOW	Movie of the Week, Long Form Television
MS	Mini-Series
NM	New Media
PILOT	Pilot
NEW	First season of a new one-hour series
BUS	Back-Up Script

SOS	Spin-Off Script
SER	Serial
NAR	Narration
WW	Week-to-Week Employment
TERM	Term Employment
CV	Comedy-Variety
QAP	Quiz and Audience Participation
DOC	Documentary
NEWS	News/Public Affairs
INFO	Informational
INTER	Interactive
INET	Internet
CELL	Cell Phone

19 A. Enter the Year and Quarter of the Earnings Period in Field #8 YYYYQ.
The Quarter code should agree with the Work Thru Date.

20. Enter the applicable **Pension Plan and Health Fund Contribution Rates**.
 See page 7 for a guide to determine the applicable rates.

21. Enter the **Initial Market** of the project by reporting code:

NPT	Network Prime Time
OTPT	Other Than Network Prime Time
PT-APPA	Prime Time—Appendix A
OPT-APPA	Non Prime Time—Appendix A
N/A	Not Applicable or Unspecified
NETWORK	CBS or ABC National Agreement
PB/PT	Public Broadcasting/Public Television

22. If the writer named in Field #2 is a member of a *bona fide* writing team, please indicate the percentage of compensation to be received by the writer (ceiling will be allocated accordingly).

23. Enter the writers' **Hired Service** reporting code. See Writers' contract for exact description of hired services or indicate if this is a Bonus payment. The following is a list of the most frequently used Hired Services. See pages 10 and 11 for an expanded list of Hired Services.

SP	Screenplay
TR	Treatment
S	Story Only
T	Teleplay Only
ST	Story and Teleplay
SWT	Story w/optional Teleplay
R	Rewrite
P	Polish
WW	Week-to-Week
TERM	Term Deal
14K	Article 14.K.
14E2	Article 14.E.2.
SE	Story Editor
CC	Creative Consultant
PF	Program Fee
PB	Production Bonus
DNMP	Derivative New Media Production
NAR	Narration
F	Format
B	Bible
HWS	Head Writer – Serials
AWS	Associate Writer – Serials
STAFF	Staff Writer
DT	Daily Temp
WT	Weekly Temp
NEWS	News writer
PA	Production Assistant (ABC)
LW	Local Writer
CDA	Chief Desk Assistant
DA	Desk Assistant

24. Enter the **Writers' Contract Date** (not applicable for week-to-week or Term employment).

CONTRIBUTION CALCULATION FIELDS

Both pension and health contributions have more than one rate which may be applicable.

25. Subtotal the amounts shown per rate in Field #9 and enter the **Total Pension Compensation Subject to Contributions** from page one of the report only. Subtotal the amounts shown in Field #10 and enter the **Total Health Compensation Subject to Contributions** from page one of the report only. On each attached page, subtotal the amounts shown in Field #9 and #10. (Excel ROC will calculate amounts automatically; found on our website at www.wgaplans.org, under the Contributions tab)
26. Enter the per rate **Grand Total of Pension and Health Compensation Subject to Contributions** from the subtotals on each page of the report.
27. **Multiply the Pension Compensation Amount(s) in Field #26 by the applicable pension rate.**
Enter the amounts due per rate. See page 7 for the calculation of interest on delinquent contributions. Calculate the total interest due on the delinquent earnings reported on line 26.
Please make the check payable to Producer-Writers Guild of America Pension Plan.
28. **Multiply the Health Fund Compensation Amount(s) in Field #26 by the applicable health rate.**
Enter the amounts due per rate. See page 7 for the calculation of interest on delinquent contributions. Calculate the total interest due on the delinquent earnings reported on line 26.
Please make the check payable to the Writers' Guild-Industry Health Fund.

Enter the **Date the Report is Prepared**.

The **Person Submitting the Report** signs on the next line.

Print the name of the **Person Submitting the Report and their Title**.

If there are any questions about filling out the Report of Contributions, please call the Contribution Processing Department at 818-846-1015, press "3", then "2" when prompted.

HEALTH FUND CONTRIBUTION RATE

Use the rate in effect on the writers' contract date for all **guaranteed flat deal services**.

Use the rate in effect on the date an optional service is exercised for **optional flat deal services** (default to payment date if unknown).

For **week-to-week and term employment**, use the rate in effect during the writers' workweek, not the rate in effect on the writers' contract date.

START DATE	END DATE	HEALTH FUND %
11/1/04	2/12/08	8.50%
2/13/08	9/30/08	8.50%
10/1/08	3/31/09	8.00%
4/1/09	5/1/15	8.50%
5/2/15	5/1/16	8.5%*
5/2/16	5/1/17	8.5%*

**In the 2nd and/or 3rd periods of the contract, the Trustees may agree to increase or reduce the Health Fund contribution rate by up to 0.5%, in increments of not less than one-quarter (0.25%), by reducing or increasing minimums a corresponding percentage if they determine that additional contributions are needed/not needed to maintain the level of benefits in existence on May 1, 2011.*

PENSION PLAN CONTRIBUTION RATE — 8.5% - 5/2/14-5/1/17

Prior rates 8% May 1, 2013 through May 1, 2014
 7.75% May 1, 2012 through May 1, 2013
 7.5% May 1, 2011 through May 1, 2012
 6% March 2, 1982 through May 1, 2011

Pilots and the first season of new one-hour series

7% Effective 5/2/14—5/1/17
6.5% May 2, 2014 through May 1, 2014
6.25% May 2, 2013 through May 1, 2014
6% May 2, 2012 through May 1, 2013

PENSION PLAN AND HEALTH FUND REPORTABLE COMPENSATION CEILINGS

THEATRICAL

LONG-FORM TV

Writer's contract dated on or after November 1, 2004

Pension	\$200,000 (\$400,000 team of 3)	\$200,000 (\$400,000 team of 3)
Health	\$250,000 (\$500,000 team of 3)	\$200,000 (\$400,000 team of 3)

Writer's contract dated on or after February 13, 2008

Pension	\$225,000 (450,000 team of 3)	\$225,000 (\$450,000 team of 3)
Health	\$250,000 (500,000 team of 3)	\$250,000 (\$500,000 team of 3)

TELEVISION—FLAT DEAL EMPLOYMENT (episodic scripts, pilots, etc.)

2.5 times the “applicable minimum” or initial compensation, whichever is greater.

TELEVISION—ARTICLE 14E2

Effective 5/2/11, both Pension and Health yearly reportable base amounts are \$250,000.

Prior to 5/2/11, the pension reportable base amount was \$202,000/year.

The increase is effective 5/2/11, regardless of the date of the writer's contract.

MOW or Mini-Series 120 Minutes or More in Length (non-episodic)

2.5 times the “applicable minimum” or initial compensation, whichever is greater, not to exceed \$225,000 for pension and \$250,000 for health contributions, if the calculated ceiling (2.5 times “applicable minimum” or initial compensation is greater than \$225,000 (p) and \$250,000 (h).

Theatrical and Television

Guaranteed Services—Reportable at the ceiling in effect on the date of the writer's contract.

Optional Services—Reportable at the ceiling in effect on the date the optional service is exercised.

**PROJECT TYPE LIST—FIELD #19 ON THE MANUAL
(PAPER OR EXCEL) REPORT OF CONTRIBUTIONS**

Article 13 Project Types	Code
Theatrical	TH
Dramatic Programming	DRA
M.O.W.	MOW
Mini-Series	MS
Pilot	PILOT
New Media	NM
Back-Up Script	BUS
Spin-Off Script	SOS
Serial	SER
Week-to-Week	WW
Term Employment	TERM
Plot Outline	PLOT
Format	F
Bible	B
Narration	NAR
Non-Commercial Openings and Closings	NCOC
Article 14 Project Type	ART14
Miscellaneous Project Types	
Informational	INFO
Interactive	INTER
Internet	INET
Cell Phone	CELL

Appendix A Project Types	Code
Comedy Variety	
Quiz and Audience Participation	QAP
Quiz and Audience Participation -Stunts	QST
Documentary	DOC
News/Public Affairs	NEWS
Format-Appendix A	FA
Bible-Appendix A	BA
Serial-Appendix A	SAA
Self Contained Program	SCP
Sample Writing	SW
Other Non-Dramatic Programs	OND
Strip	STR
Outline (not for Documentary)	OUT
Public Television Types	
Magazine Format (Public TV)	MAG
Public Affairs (Public TV)	PUB
Children's (Public TV)	CHILD
Special Interest (Public TV)	SPIN
Regional (Public TV)	REG

Please call the Employer Compliance Department if you need assistance determining the Project Type. (818) 846-1015.

**HIRED SERVICE LIST—FIELD #23 ON
THE MANUAL (PAPER OR EXCEL) REPORT OF CONTRIBUTIONS**

HIRED SERVICE	REPORTING CODE
Screenplay	SP
Treatment	TR
Story Only	S
Teleplay Only	T
Story and Teleplay	ST
Rewrite	R
Polish	P
Week-to-Week	WW
Term Employment	TERM
14.K.	14K
14.E.2.	14E2
Story Editor	SE
Creative Consultant	CC
Program Fee	PF
Bonus	PB
Derivative New Media Production	DNMP
Story-additional 30 minutes over 120 minutes	S30
Teleplay—additional 30 minutes over 120 minutes	T30
Story and Teleplay—additional 30 minutes over 120 minutes	ST30
Narration	NAR
Story Narration-Schedule A	SNA
Written By Narration-Schedule B	WBN
Story and Teleplay Narration-Schedule C	STNC
Teleplay Narration	TN
Story and Teleplay Narration	STN
Narrative Synopsis of Story	NSS
Lyrics Unaccompanied by Music	LUM

HIRED SERVICE LIST—FIELD #23 (continued)

HIRED SERVICE	REPORTING CODE
Quiz and Audience Participation	QAP
Quiz and Audience Participation Stunts	QST
Long Term Story Projections	LTSP
Breakdowns by Associate Writer	BAW
Sample Breakdown by “professional writer”	SBPW
Sample Script by “professional writer”	SSPW
Sample Breakdown by Credited Writer	SBCW
Head Writer-Serials	HWS
Associate Writer-Serials	AWS
Other Non-Dramatic Program Writer	ONDW
Other Non-Dramatic Program Term Writer	ONDT
Strip/Childrens 5 per week	SC5
Strip/Childrens 6 per week	SC6
Strip/Childrens 7 per week	SC7
Term Writer-Other Non Dramatic	TWON
Term Writer-Non Cancellable	TWNC
Segment Writer	SEG
Outline	PUT
Story and Telescript (Documentary)	STD
Telescript (Documentary)	TD
Commercial News Program Writer	CNP
Single News Program Writer	SNP
Staff	STAFF
Daily Temp	DT
Weekly Temp	WT
Newswriter	NEWS
Chief Desk Assistant	CDA
Desk Assistant	DA
Local Writer	LW
Production Assistant	PA

Please use the following list of **Agreement Types and Years** when reporting earnings to the Writers Guild of America Pension Plan and Writers' Guild-Industry Health Fund. If you are issuing payments under an agreement not listed here, please call the Administrative Office to confirm the year and type.

AGREEMENT YEAR	AGREEMENT TYPE
2014	MBA
2011	MBA
2008	MBA
2010	NATIONAL
2005	NATIONAL
2002	NATIONAL
2005	PUBLIC TV
2002	PUBLIC TV
Year Signed	ANIMATION
Year Signed	ASSUMPTION
Year Signed	INTERACTIVE
Year Signed	INFORMATIONAL
Year Signed	INTERNET
Year Signed	LOW BUDGET
Year Signed	CELLPHONE
Year Signed	NON-FICTION
Year Signed	INDEPENDENT

Writers Guild of America Pension Plan, Writers' Guild-Industry Health Fund
 2900 W. Alameda Avenue, Suite 1100
 Burbank CA 91505

(818) 846-1015, press "3" then "2" when prompted.

Fax (818) 566-3197

www.wgaplans.org