

WRITERS GUILD OF AMERICA PENSION PLAN AND WRITERS' GUILD-INDUSTRY HEALTH FUND

What is Reportable? (effective 5/2/14)

COMPENSATION TYPE	TH	TV	CONDITIONS
Initial Compensation	Yes		Reportable to the ceiling per flat deal project. Salary advances are reportable when they are paid.
Television Initial Compensation (projects less than 120 minutes, not MOW or Mini-series)	N/A	Yes	Initial compensation is 100% reportable. Not to exceed 250% of applicable minimum (Article 13.B.7.a.b.c.) if initial compensation is less than that calculated amount. Salary advances are reportable when they are paid.
Television Initial Compensation (Long form, MOW, Mini-series 120 minutes or more in length, non-episodic)	N/A	Yes	100% reportable. Not to exceed \$225,000 (pension) and \$250,000 (Health) if initial compensation or calculated ceiling (2.5X applicable minimum) exceeds \$225,000 (p) or \$250,000 (h). (Prior ceilings for contracts dated 11/1/04-2/12/08 was \$200,000 Pension, \$200,000 Health). Salary advances are reportable when they are paid.
Week-to-Week and Term Employment	Yes	Yes	Weekly limits may apply (weekly, yearly or per project) See Employer Guide for more information
Purchase	Yes	Yes	Reportable to the ceiling per project if the same writer is hired to perform additional writing services, such as a re-write or polish. A Purchase only is not reportable.
Bonus, Agency Fee, Salary Advance	Yes	Yes	Reportable to the ceiling per project
Settlement	Yes	Yes	Per Article 17 of the MBA
Profit Participation	Yes	Yes	Reportable to the ceiling per project for MOW, Long-Form TV and Theatrical only
14.K. Writer-Producer	N/A	Yes	Weekly Minimums Reportable + script payments, program-fees and residuals (to the ceiling per project).
14.E.2. Additional Capacity Television Development	N/A	Yes	Yearly Presumed Reportable Base (may be pro-rated) \$250,000 Pension, \$250,000 Health effective 5/2/11. Previous Reportable Pension Base - \$202,000.
14.K. Story Editor	N/A	Yes	Story Editors, regardless of title (e.g. Story Supervisor, Creative Consultant) are 100% reportable. Please call the Trusts for more information.
Residuals (see 120 minute television projects as shown above)	No	Yes	Reportable to the ceiling per television project. Ceiling is 250% of applicable minimum or initial comp, whichever is greater.
Supplemental Market Residuals	No	No	Reportable only if the project was originally made for a Supplemental Market like Direct-to-DVD or Video.
Program Fees	No	Yes	Reportable to the project ceiling but not included in the ceiling calculation.
Options (please call the Trusts for more information on options)	No	No	Not reportable unless applicable against reportable Purchase (see Purchase)

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Excerpts, Royalties, Character Payments, Separated Rights (Article 16), Interest, Late Fees, Expenses, Publication Fees, Trainee Salary	No	No	Not reportable
Deferred Compensation	Yes	Yes	Reportable when paid
Program Fees	No	Yes	Payments to hold a writer (or writer employed in additional capacities) during an option period in an episodic series or serial.