



Writers Guild of America Pension Plan & Writers' Guild Industry-Health Fund

CONTRIBUTION REPORTING GUIDE

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Report of Contributions attached

Effective 5/2/15

BUSINESS RULES FOR CONTRIBUTION PROCESSING

Please review and follow these rules to insure compliance with the requirements for contribution processing.

1. **Payment must be made in US dollars only.**
2. Employers reporting initial compensation must be signatory to the appropriate Collective Bargaining Agreement. **Contributions will not be accepted until the Trusts have received the appropriate executed documentation. Initial compensation contributions may only be paid by the Signatory Employer on the Signatory Employer's check stock, not through the Parent or other affiliated Company. No personal checks will be accepted unless the Signatory Employer is a sole proprietor.** Payments may be submitted through payroll services.
3. Initial compensation and residual payments may not be combined on the same Report of Contributions or electronic file. Please indicate the Compensation Type, Initial or Residual, on the electronic file or Report of Contributions.
4. Contributions are due on all writers performing covered services, regardless of their membership status with the Writers Guild of America.
5. **Only one period of activity may be submitted on a weekly or monthly Report of Contributions or electronic file.** For example, only activity in June of 2014 may be reported on the June 2014 monthly report. Any other period of activity must be submitted on a separate report. Do not report multiple months on a single report. For flat-deal employment, report the compensation due on the commencement or delivery date of the writing steps or use the date of the event that triggers a payment from a writer's contract. Do not report an amount that was earned on one single day over an entire quarter. **Quarterly reporting of initial compensation is not permitted.**
6. Reports of Contributions and electronic files must be identified by the collective bargaining agreement under which they are submitted. Only one collective bargaining agreement may be submitted per report. For example, contributions paid under the 2011 and 2014 MBA's must be on separate reports.
7. All compensation must be submitted on a per writer/per project/per payment/per period basis (**no lump sum reporting**). For example, if Writer A receives six payments for work performed in June 2014, each payment must be reported on a separate line and identified by the applicable fields. For information on the applicable fields, please see the **Written Instructions** on preparing the Report of Contributions (ROC).
Salary advances are reportable when the writer is paid, not when he/she performs the hired services.
Deferred compensation is reportable when it is paid, not when the writing services were performed.

9. Employers, Payroll Services, and Paying Agents who are reporting must include a Control Total Sheet that shows Subject Earnings and Contributions Due per employer. **Reports of Contributions and electronic files covering multiple employers will not be processed without a Control Total Sheet.**
10. Credits may not be taken on a current report if they are for a period prior to the current reporting period. For example, a credit for earnings originally reported in January 2012 may not be taken on the June 2014 report. Credits must be submitted separately with a valid explanation, original check numbers, and the original reported work dates. **Credits without valid explanations will be disallowed and the employer billed for the contributions withheld from the current payment as well as interest, if applicable.**
10. **Refund requests must be made in writing** and accompanied by the appropriate documentation (contract, payroll register, etc.) to be considered.
11. **Data submitted electronically will be entered as reported on the electronic file.** No changes will be made to the electronic files. Corrections to the manual Reports of Contributions must be submitted in writing (or via email). Please do not put social security numbers in an email unless they are in a document that has been password protected.
13. **Quarter Switch**—If earnings were reported in the wrong quarter, submit a written request to transfer the earnings with the back-up to support the change (contract, delivery schedule, payroll register, etc.). **Please note that earnings may not be moved for the sole purpose of obtaining eligibility for benefits.**
14. **10% Owner Reporting Rules.** If the writer directly or indirectly owns 10% or more of the equity of the contributing employer, included equity ownership by the writer's spouse, domestic partner, writer's (or spouse's) parent, sibling or lineal descendant, or writer is an Officer, Board Member or Director of a for-profit or non-profit entity, the following requirements must be met:
 - a. The project must have **unrelated** third party financing. If there is no unrelated third party financing, the reporting cannot be accepted.
 - b. If the Writers' contract does not separate writing compensation from compensation for other services, contributions must be made on the lower of: 100% of the Writers' total compensation under the project or \$125,000* (the amount necessary to pay the cost of the annual Health Fund coverage; figure may be adjusted yearly).
 - c. If the Writer's contract specifically states the amount allocated for such writer's covered services, contributions shall be due on the greater of the amount so specified or the Basic Agreement's minimum compensation for such services. If the contract with the unrelated third party does not specifically state the amount allocated for the writing services, contributions are based on the lower of one of the following:

- i. 5% of the total compensation the contributing employer received from the unrelated third party for producing non-dramatic programming or 10% of the total compensation the contributing employer received from the unrelated third party for producing dramatic programming, or
- ii. At least \$125,000* (based on the earnings/contribution amount necessary to pay the cost of annual Health Fund coverage; this figure may be adjusted yearly).

*In 2012, the earnings amount was \$152,054.

New Media—100% Self-Funded Owner/Writer

If the Owner/Writer does not receive any outside financing and is fully self-funded, contributions on the Owner/Writer's compensation will count towards the Owner/Writer's eligibility for benefits when there is a legitimate project produced and distributed. Contributions are payable upon first receipt of revenues** and are deemed earned and due at that time. The writing fee reportable amount would be 10% for Dramatic programming or 5% for Non-Dramatic programming based on the actual production budget.

** Revenues are fees received from unrelated third party for availability or exhibition of the project, *i.e.*, program(s) or series, on New Media, including but not limited to, the Internet and mobile devices (such as cell phones and PDA's).

Note: If the New Media Owner/Writer's project is not 100% self-funded, the standard rules apply.

Please call the Employer Compliance Department for more information on 10% Owners at 818-846-1015, press "3" then "1" when prompted or visit our website at wgaplans.org and select the 10% Owners tab under Contributions.

Your call may be monitored or recorded for quality assurance.

Please be advised that reports may be rejected and returned if insufficient information or improper transactions are included.

ELECTRONIC FILE LAYOUT

File Formats: Tab Delimited or Fixed Length Ascii

NEW or UPDATED FIELDS=N

CURRENT FIELDS=C

Note: Some fields were previously combined

Must Have From Employer to Process Report		Column Name	Format	Size	Starting Position	Ending Position	Format
Y	N	Employer Number (WGA Assigned)	X(10)	10	1	10	
Y	N	Employer Federal ID #	X(10)	10	11	20	
Y	C	Employer Name	X(36)	36	21	56	
Y	C	Writer Last Name	X(18)	18	57	74	
Y	C	Writer First Name	X(12)	12	75	86	
	C	Writer Middle Name or Initial	X(12)	12	87	98	
Y	C	Writer's Social Security Number	X(9)	9	99	107	
	C	Employer Project Name	X(40)	40	108	147	
Y	C	Earned From Date	9(8)	8	148	155	YYYYMMDD
Y	C	Earned Thru Date	9(8)	8	156	163	YYYYMMDD
Y	N	Pension Plan Subject Comp.	9(8).99	11	164	174	99999999.99
Y	N	Health Fund Subject Comp.	9(8).99	11	175	185	99999999.99
Y	C	Pension Plan Contribution Rate	9(2).99	5	186	190	99.99
Y	C	Health Fund Contribution Rate	9(2).99	5	191	195	99.99
	C	Budget	X(1)	1	196	196	
	C	Project Length	9(3)	3	197	199	
Y	N	Project Type	X(25)	25	200	224	
	C	Episode Number	X(8)	8	225	232	
	C	Episode Title	X(40)	40	233	272	
	C	Residual Air Date	9(8)	8	273	280	YYYYMMDD
	C	Residual Run #	X(10)	10	281	290	
	C	Residual Payment Type	X(3)	3	291	293	
	C	Employer Project ID #	X(20)	20	294	313	
	N	Report Begin Date	9(8)	8	314	321	YYYYMMDD
	N	Report End Date	9(8)	8	322	329	YYYYMMDD
	N	Date Prepared	9(8)	8	330	337	
	N	Agreement Type	X(20)	20	338	357	
	N	Agreement Year	9(4)	4	358	361	
	N	Initial Market	X(20)	20	362	381	
	N	Pension Contribution Paid Amount	9(8).99	11	382	392	99999999.99
	N	Health Contribution Paid Amount	9(8).99	11	393	403	99999999.99
Y	N	Writer's Contract Date	9(8)	8	404	411	YYYYMMDD
	N	Writer's Hired Service	X(30)	30	412	441	
	N	Compensation Type	X(30)	30	442	471	

Must Have From Employer To Process Report		Column Name	Format	Size	Starting Position	Ending Position	Format
	N	Writer's Loan-Out Corp Federal ID #	X(10)	10	472	481	
	N	Writer's Loan-Out Corp Name	X(30)	30	482	511	
	N	Team Writer %	9(2).99	5	512	516	99.99
	N	Purchase Payment	X(3)	1	517	517	Y or N
	N	Paying Agent Code	X(10)	10	518	527	
	N	Paying Agent Name	X(40)	40	528	567	
	N	Quarter Earned	X(5)	5	568	572	YYYYQ
	N	Fund Office Use Only	X(10)	10	573	582	

If you have any questions, please call the Administrative Office at 818-846-1015, ext. 608.

Please note, due to federal filing requirements, the Funds must have your Federal ID number. If you do not have a Federal ID, please leave blank.

INSTRUCTIONS FOR FILLING OUT THE REPORT OF CONTRIBUTIONS (ROC)

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

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. Monthly contributions received after 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.

If a delinquency must be referred to the Funds' collection attorney, 20% of the contributions due will be added as **Liquidated Damages**.

INSTRUCTIONS PER REPORTING FIELD

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

EMPLOYER INFORMATION FIELDS

1. Enter the **Employer Name** exactly as it appears on the signatory documents.

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 16 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 **Writer's 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 **Writer's Loan-Out Corporation**.
5. Enter the **Writer's 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. See page 13 for an expanded list of 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 must agree with the Work Thru Date.

20. Enter the applicable **Pension Plan and Health Fund Contribution Rates**.
See page 13 for a guide to determining the applicable rate.

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* two person writing team, please indicate the percentage of compensation to be received by the writer (ceiling will be allocated accordingly).

23. Enter the writer's **Hired Service** reporting code. See Writer's 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 14 and 15 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 **Writer's Contract Date** (not applicable for week-to-week or Term employment).

CONTRIBUTION CALCULATION FIELDS

Pension and Health contribution rates have changed over the years. See page 13 for applicable rates.

25. Subtotal the reportable pension compensation due per rate from all pages and enter the totals in Field #25. Subtotal the reportable health compensation amount due per rate from all pages and enter the totals in Field #25.
26. Total the amounts in Field #25 and enter the Total Pension Plan and Health Fund Reportable Compensation in Field #26.
27. **Multiply the Pension Compensation Amount(s) in Field #25 by the applicable pension rate.** (see page 13)
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(s) 25.
Please make the check payable to Producer-Writers Guild of America Pension Plan.
28. **Multiply the Health Fund Compensation Amount(s) in Field #25 by the applicable health rate.** (see page 13)
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(s) 25.
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.

Your call may be monitored or recorded for quality assurance.

HEALTH FUND CONTRIBUTION RATE

Use the rate in effect on the writer's contract date for all **guaranteed flat deal services (episodic scripts, theatrical, mow, etc.) and bonuses.**

Use the rate in effect on the date an optional service is exercised for **optional flat deal services.**

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

START DATE	END DATE	HEALTH FUND %
11/1/04	9/30/08	8.5%
10/01/08	3/31/09	8.0%
4/1/09	5/1/15	8.5%
5/2/15	5/1/17	9%*

**In the 2nd and/or 3rd periods of the 2014 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, 2014.*

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

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

Pilots and the first season on new one-hour series—7% - effective May 2, 2014

Prior rates 6.5% May 2, 2013 through May 1, 2014
6.25% May 2, 2012 through May 1, 2013
6.0% May 2, 2011 through May 1, 2012

PENSION PLAN AND HEALTH FUND REPORTABLE COMPENSATION CEILINGS

THEATRICAL

Writer's contract dated on or after 11/1/04
 Pension \$200,000 (\$400,000 team of 3)
 Health **\$250,000** (\$500,000 team of 3)

LONG-FORM TV

\$200,000 (\$400,000 team of 3)
 \$200,000 (\$400,000 team of 3)

Writer's contract dated on or after 2/13/08
 Pension **\$225,000** (450,000 team of 3)
 Health \$250,000 (500,000 team of 3)

\$225,000 (\$450,000 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. The “applicable minimum” is the rate payable for non-network prime time projects. For example, the network prime time minimum for a 60 minute story & teleplay contracted during the period 5/2/15 through 5/1/16 is \$37,368. The “applicable minimum” is the non-network prime time minimum for the same period; \$25,927.

TELEVISION—ARTICLE 14.E.2

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). A Mini-Series has one ceiling per project, not per segment.

Television Pilots (Effective May 2, 2014)

30 Minutes or less—\$170,000 (\$340,000 for a *bona-fide* team of three)
 30+ Minutes—\$225,000 (\$450,000 for a *bona-fide* team of three)

Holding Fees During Option Periods (Effective January 1, 2015)

Payments to hold a writer (or writer employed in additional capacities) during an option period on an episodic series or serial are reportable.

Theatrical and Television

Guaranteed Services and Bonus—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.

Teams—Usually divide the compensation and ceiling 50/50 but not always. The ceiling is divided to match the compensation percentage payable to each writer. Please contact the Employer Compliance Department if a team is not working on each step of a project as a team.

**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 Contribution Processing Department if you need assistance determining the Project Type. (818) 846-1015, press "3", then "2" when prompted.

**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 <i>“professional writer”</i>	SBPW
Sample Script by <i>“professional writer”</i>	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 Cancelable	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
2013	NATIONAL
2010	NATIONAL
2005	NATIONAL
2010	PUBLIC TV
2005	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

Fax (818) 526-3197

www.wgaplans.org

EMPLOYER GUIDE TO CEILING CALCULATIONS AND CONTRIBUTION RATES

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Flat Deals are employment to write a specific project; story, teleplay, rewrite, screenplay, etc.

Use the rate in effect on the writer's contract date for all **guaranteed** flat deal services and **bonuses**.

For **optional** services, use the rate in effect on the day the optional hired service is exercised.

Pension Plan Contribution Rate

Pension Rate 5/2/14 to 5/1/17	8.5%
Pension Rate 5/2/13 to 5/1/14	8%
Pension Rate 5/2/12 to 5/1/13	7.75%
Pension Rate 5/2/11 to 5/1/12	7.5%
Pension Rate 3/1/82 to 5/1/11	6%

Pilots and the first season of new one-hour series

Pension Rate 5/2/14 to 5/1/17	7%
Pension Rate 5/2/13 to 5/1/14	6.5%
Pension Rate 5/2/12 to 5/1/13	6.25%
Pension Rate 5/2/11 to 5/1/12	6.0%

Health Fund Contribution Rates:

START DATE	END DATE	HEALTH FUND RATE
4/1/09	5/1/15	8.5%
5/2/15	5/1/16	9%*

**In the 2nd and/or 3rd periods of the 2014 MBA, the Trustees may agree to increase or reduce the Health Fund contribution rate by up to .5%, in increments of not less than one-quarter percent (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, 2014. Effective May 2, 2015 the Trustees agreed to increase the Health Fund contribution rate by .5%. The projected 3% MBA salary increases effective 5/2/15 will therefore be reduced by .5% to 2.5%.*

THEATRICAL—Flat Deal Employment

Pension Plan and Health Fund Ceilings

The ceiling is calculated per project, per writer or *bona-fide* team of two (2) writers even if the writer(s) was employed by more than one company on the same project. Contact the Fund Office if you have a question about prior contributions remitted on a project to date. Please note that membership in the Guild is not a requirement for contributions to be due. Contributions are due on all writers performing covered services. Please contact the Writers Guild of America if your writer is performing services outside the United States. If a writer is rendering services on a project both as an individual and as a member of a writing team, please contact the Trusts for more information.

If the writing contract is dated on or after November 1, 2004:

PENSON CEILING	HEALTH CEILING	
\$200,000	\$250,000	1 Writer or Team of 2
\$400,000	\$500,000	Team of 3

If the writing contract is dated on or after February 13, 2008:

PENSON CEILING	HEALTH CEILING	
\$225,000	\$250,000	1 Writer or Team of 2
\$450,000	\$500,000	Team of 3

A *bona-fide* team of 3 writers as a unit must receive in the aggregate not less than 200% of the applicable minimum compensation, of which each individual writer shall be paid not less than 1/3 of said aggregate compensation. Please contact the Guild for information on teams of 4 or more.

Guaranteed Services and Bonus—Reportable at the ceiling and rate in effect on the date of the writers’ contract.

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

If a writer reaches the \$200,000 and \$250,000 ceilings for both pension and health earnings prior to February 13, 2008, and an optional service(s) is exercised on or after February 13, 2008, the compensation for the optional service(s) is reportable to the Pension Plan on earnings of up to \$25,000 to reach the new ceiling.

Initial Compensation = Compensation paid for hired writing services, including the amount paid for a Purchase when in conjunction with the hired writing employment. Initial Compensation, Bonuses and Profit Participation are subject up to the ceiling per project.

The following examples show how Guaranteed and Optional service compensation is reportable.

Example A Writer's contract is dated **6/25/14**
 Guaranteed services—Story and Screenplay for compensation of \$150,000
 Optional Rewrite compensation \$100,000 (Option is never exercised)

SUBJECT TO PENSION	SUBJECT TO HEALTH	PENSION PLAN RATE	HEALTH FUND RATE	
\$150,000	\$150,000	8.5%	8.5%	Guaranteed Compensation
\$150,000	\$150,000	Reportable		

Example B Writer's contract is dated **6/25/13**
 Guaranteed services—Story and Screenplay for compensation of \$150,000
 Optional Rewrite compensation of \$100,000 (Option exercised **August 2014**)

SUBJECT TO PENSION	SUBJECT TO HEALTH	PENSION PLAN RATE	HEALTH FUND RATE	
\$150,000	\$150,000	7.75%	8.5%	Guaranteed Compensation
\$75,000	\$100,000	8.5%	8.5%	Optional Rewrite
\$225,000	\$250,000	Reportable		

Example C Writer's contract is dated **10/25/08**
 Guaranteed services—Story and Screenplay for compensation of \$150,000
 Optional Rewrite compensation of \$100,000 (Option exercised **November 2011**)

SUBJECT TO PENSION	SUBJECT TO HEALTH	PENSION PLAN RATE	HEALTH FUND RATE	
\$150,000	\$150,000	6%	8%	Guaranteed Compensation
\$75,000	\$100,000	7.5%	8.5%	Optional Rewrite
\$225,000	\$250,000	Reportable		

Example D Writer's contract is dated **6/25/08**
 Guaranteed services—Story and Screenplay for compensation of \$75,000
 Optional Rewrite compensation of \$50,000 (Option exercised **November 2011**)
 Optional Polish compensation of \$200,000 is ordered on **May 15, 2013** (reportable at rate in effect on the date the option is exercised).

SUBJECT TO PENSION	SUBJECT TO HEALTH	PENSION PLAN RATE	HEALTH FUND RATE	
\$75,000	\$75,000	6%	8.5%	Guaranteed Compensation
\$50,000	\$50,000	7.75%	8%	Optional Rewrite
\$100,000	\$125,000	8.0%	8.5%	Optional Polish
\$225,000	\$250,000	Reportable		

OPTIONS

Not reportable

PURCHASES

Reportable, if the Company **also hires the writer to perform hired services** (rewrite, polish) on that same project, which may be on a pay-or-play basis. (Certain IRS limits apply to the ceiling on Purchases)

Note—If an Option payment is applicable against the Purchase Price and the Purchase is exercised, the Purchase becomes reportable if the same writer is hired to perform additional writing services. The Option compensation is reported as part of the Purchase Price, never on its own.

The following two examples show how Purchases are reportable when hired writing services, on a pay-or-play basis, are performed by the same writer from whom the script was purchased.

ROC = Report of Contributions. This is the form on which employers report the writer’s earnings and contributions to the Trusts. This may be submitted electronically or on paper.

Example A The Option and Purchase payments are made before the writer performs the Rewrite. Writer’s contract is dated **5/31/12**.

Total Purchase = \$100,000	AMOUNT PAID TO WRITER	SUBJECT TO PENSION	SUBJECT TO HEALTH	REPORT ON ROC FOR MONTH OF:
Applicable Option payment 5/31/12	\$10,000	0.00	0.00	Do not report
Purchase Payment 7/23/12	\$90,000	0.00	0.00	Do not report
Rewrite Commenced 9/25/12	\$75,000	\$175,000	\$175,000	Sept. 2012
Total Paid	\$175,000	\$175,000	\$175,000	Total Reportable

Example B The Purchase is made after the writer receives the Option payment and performs the Rewrite. Writer’s contract is dated **5/31/12**.

Total Purchase = \$100,000	AMOUNT PAID TO WRITER	SUBJECT TO PENSION	SUBJECT TO HEALTH	REPORT ON ROC FOR MONTH OF:
Applicable Option payment 5/3/12	\$10,000	0.00	0.00	Do not report
Rewrite Commenced 7/22/12	\$175,000	\$175,000	\$175,000	July 2012
Purchase Payment 9/25/12	\$90,000	\$50,000	\$75,000	Sept. 2012
Total Paid	\$275,000	\$225,000	\$250,000	Total Reportable

THEATRICAL

SETTLEMENTS

Settlements are reportable. Please check with your Labor Relations/ Business Affairs Department, the Employer Compliance Department at the Funds, or the Writers Guild of America for more information.

WRITING TEAMS

A *bona-fide* team of two (2) writers (indicated by an “&” on the screen credit) is considered one writer for the ceiling calculation. Most writing teams divide their compensation equally (50/50), but not always. If a writing team does not share the compensation equally, the pension and health reportable earnings will follow the same allocation as the compensation paid to each writer. An unequal division of compensation requires agreement by the Company and the Writers Guild of America. If a writer is rendering services on a project both as an individual and as a member of a writing team, please contact the Trusts for more information. If a Married/SSDP team wishes to split the compensation unequally to qualify one team member for eligibility, please contact the Writers Guild of America for more information.

The following two examples show how compensation and ceilings are allocated to a *bona-fide* two person writing team.

Example A Writers A&B are hired as a team to write a Story and Screenplay in June 2014. Their total compensation is \$300,000. According to their contract, the Compensation is divided equally.

	AMOUNT PAID TO WRITER	SUBJECT TO PENSION	SUBJECT TO HEALTH	
Writer A	\$150,000	\$112,500	\$125,000	Reportable—50% of \$225,000
Writer B	\$150,000	\$112,500	\$125,000	Reportable—50% of \$225,000
Paid	\$300,000	\$225,000	\$250,000	Total Reportable for the Team

Example B

Writers A&B are hired as a team to write a Story and Screenplay in June 2014. Their total compensation is \$300,000. According to their contract, they divide the compensation \$75,000 to A (25%) and \$225,000 to B (75%).

	AMOUNT PAID TO WRITER	SUBJECT TO PENSION	SUBJECT TO HEALTH	
Writer A	\$75,000	\$56,250	\$62,500	Reportable—25% of \$225,000
Writer B	\$225,000	\$168,750	\$187,500	Reportable—75% of \$225,000
Paid	\$300,000	\$225,000	\$250,000	Total Reportable for the Team

In what time period are the earnings reportable?

The hired service earnings are reportable in the time period in which the writer performed the hired services. **See the writers’ contract for the events that trigger payments.** If the contract calls for a payment to be made upon commencement of 1st Draft, and the writer commences on February 25, 2013, the earnings are reportable and contributions due to the Plan/Fund on the February 2013 ROC, whether or not the writer has been paid.

If a writer performs a triggering service in the last week of a quarter, the earnings may appear on the following month’s report. For example, the writer commences a draft on March 29th. Due to payroll processing, the entry appears on the employer’s April report. This may affect the writer’s qualification for benefits. Please contact the Employer Compliance Department if an entry requires correction. We will require a copy of the writer’s contract and supporting documentation to approve the adjustment. If the writer is due a bonus, the bonus is reportable in the time period in which the event that triggered the bonus occurred (for example, 1st day of principal photography occurred on 7/20/13; report the bonus on the July 2013 report).

ROC = Report of Contributions. This is the form on which employers report the writer’s earnings and contributions to the Trusts. This may be submitted electronically or on a paper report.

Example A

(G) Guaranteed Service

(O) Optional Service

Writer’s contract date 2/28/14, guaranteed screenplay and rewrite, optional polish.

	AMOUNT PAID TO WRITER	SUBJECT TO PENSION	SUBJECT TO HEALTH	PENSION PLAN RATE	HEALTH FUND RATE	SUBMIT ON ROC FOR MONTH OF:
Commence Screenplay (G) 3/1/14	\$25,000	\$25,000	\$25,000	8%	8.5%	March 2014
Deliver Screenplay (G) 4/18/14	\$25,000	\$25,000	\$25,000	8%	8.5%	April 2014
Comm. 1st Rewrite (G) 5/25/14	\$37,500	\$37,500	\$37,500	8%	8.5%	May 2014
Deliver 1st Rewrite (G) 9/30/14	\$37,500	\$37,500	\$37,500	8%	8.5%	Sept. 2014
Deliver Polish (O) 11/30/14	\$50,000	\$50,000	\$50,000	8.5%	8.5%	Nov. 2014
Bonus due 7/20/15	\$100,000	\$50,000	\$75,000	8%	8.5%	July 2015
Total Paid	\$275,000	\$225,000	\$250,000	Total Reportable		

THEATRICAL

Example B (G) Guaranteed Service
(O) Optional Service

Writer's contract date 6/1/13. Option and Purchase payments are made before the hired services are rendered.

Option and Purchase are reportable when the hired writing services are rendered.

Total Purchase Price = \$75,000	AMOUNT PAID TO WRITER	SUBJECT TO PENSION	SUBJECT TO HEALTH	PENSION PLAN RATE	HEALTH FUND RATE	SUBMIT ON ROC FOR MONTH OF:
Applicable Option Payment 6/5/13	\$25,000	0.00	0.00			Do not report
Purchase Payment 7/25/13	\$50,000	0.00	0.00			Do not report
Commence Rewrite (G) 9/1/13	\$25,000	\$25,000	\$25,000	8%	8.5%	Sept. 2013
Report Purchase	0.00	\$75,000	\$75,000	8%	8.5%	Sept. 2013
Deliver Rewrite (G) 10/31/13	\$50,000	\$50,000	\$50,000	8%	8.5%	Oct. 2013
Deliver Polish (O) 6/20/14	\$25,000	\$25,000	\$25,000	8.5%	8.5%	June 2014
Bonus Paid 5/20/15	\$250,000	\$50,000	\$75,000	8%	8.5%	May 2015
Total Paid	\$425,000	\$225,000	\$250,000	Total Reportable		

Example C (G) Guaranteed Service
(O) Optional Service

Writer's contract date 6/1/12. Purchase is made after the hired writing services are rendered.

Total Purchase Price = \$75,000	AMOUNT PAID TO WRITER	SUBJECT TO PENSION	SUBJECT TO HEALTH	PENSION PLAN RATE	HEALTH FUND RATE	SUBMIT ON ROC FOR MONTH OF:
Applicable Option Payment 6/5/12	\$25,000	0.00	0.00			Do not report
Commence and Deliver 1st Rewrite (G) 9/1/12	\$25,000	\$25,000	\$25,000	7.75%	8.5%	Sept. 2012
Non-Applicable Option Payment 10/31/12	\$12,500	0.00	0.00			Do not report
Purchase Payment 12/15/12	\$50,000	\$75,000	\$75,000	7.75%	8.5%	Dec. 2012
Bonus Paid 4/27/13	\$100,000	\$100,000	\$100,000	7.75%	8.5%	May 2012
Total Paid	\$212,500	\$200,000	\$200,000	Total Reportable		

Example D

Writer's contract is dated 8/1/13. Purchase is reportable at rate in effect on writer's contract date.

Total Purchase Price = \$100,000	AMOUNT PAID TO WRITER	SUBJECT TO PENSION	SUBJECT TO HEALTH	PENSION PLAN RATE	HEALTH FUND RATE	SUBMIT ON ROC FOR MONTH OF:
Applicable Option Pay- ment 8/5/13	\$25,000	0.00	0.00			Do not report
Non Applicable Option Payment 9/5/13	\$15,000	0.00	0.00			Do not report
1st Rewrite (G) 10/1/13	\$25,000	\$25,000	\$25,000	8%	8.5%	Oct. 2013
Comm/Deliver Polish (O) 5/4/14	\$50,000	\$50,000	\$50,000	8.5%	8.5%	May 2014
Purchase Payment 12/15/14	\$75,000	\$100,000	\$100,000	8%	8.5%	Dec. 2014
Bonus Paid 5/27/15	\$250,000	\$50,000	\$75,000	8%	8.5%	May 2012
Total Paid	\$400,000	\$225,000	\$250,000	Total Reportable		

THEATRICAL—Week to Week, Term Agreements

Pension Plan and Health Fund Subject Earnings and Contribution Rates

Use the writers' actual workweek (not contract date) to determine the correct weekly minimum compensation (writer may be compensated at or above minimum rate).

Use the Health Fund contribution rate in effect during the writer's workweek (pro-rate if there is a rate change mid-week).

Minimum Weekly Compensation for Theatrical Week to Week and Term Employment

Guaranteed Weeks	5/2/13- 5/1/14	5/2/14- 5/1/15	5/2/15- 5/1/16	5/2/16- 5/1/17
40 of 52 weeks	\$4,246	\$4,352	\$4,461	\$4,595
20 of 26 weeks	\$4,615	\$4,730	\$4,848	\$4,993
14 of 14 weeks	\$4,997	\$5,122	\$5,250	\$5,408
Week to Week	\$5,384	\$5,519	\$5,657	\$5,827

TELEVISION—FLAT DEAL EMPLOYMENT

Pension Plan and Health Fund Ceilings

The ceiling is calculated per project, per writer or per team of two (2) or three (3) writers, even if the same writer(s) was employed by more than one company on the same project. Contact the Fund office if you have a question about prior contributions remitted on an acquired project.

Please note that membership in the Writers Guild of America is not a requirement for contributions to be due. Contributions are due on all writers performing covered services.

In order to calculate a ceiling, you must know the following five facts:

1. Agreement (for example 2014 MBA)
2. Writer's Contract Date (are services guaranteed or optional?)
3. Writer's Hired Service (story, teleplay, rewrite, etc.)
4. Length of project (30, 60, 90, 120 minutes, etc.)
5. Budget (assume High Budget unless otherwise indicated)

PENSION CEILING	HEALTH CEILING	Contracts dated 11/1/04—2/12/08 MOW, Mini-series
\$200,000	\$200,000	1 Writer or Team of 2
\$400,000	\$400,000	Team of 3

PENSION CEILING	HEALTH CEILING	Contracts dated 2/13/08—5/1/14, MOW, Mini-series
\$225,000	\$250,000	1 Writer or Team of 2
\$450,000	\$500,000	Team of 3

1. What is the ceiling on an episodic contract?

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

Applicable Minimum = The non-network prime time rate for the hired services (including rewrites and polishes), per the writer's contract date (see Article 13.B.7. of the Minimum Basic Agreement for minimums).

Initial Compensation = Compensation paid for the hired writing services, including the amount paid for a Purchase when in conjunction with writing employment.

Contingent Compensation = Bonus, Residuals and Profit Participation on MOW's and Mini-series.

Example

A writer is hired to write a **network prime time 60 minute episodic Story & Teleplay**.
The writer's contract is dated August 18, 2015.

Initial Compensation is \$37,368 (network prime time minimum)

“Applicable Minimum” is \$25,927 (see Article 13.B.7.c.)

60 minute Story & Teleplay non-network rate on 8/18/08	\$25,927 App. Min.
	<u> X 2.5</u>
Calculated Ceiling	\$64,817.50
Reportable Initial Compensation	\$37,368

Since 2.5 times the “applicable minimum” is greater than the initial compensation, \$27,449.50 (\$64,817.50—\$37,368) is subject to contributions on other reportable compensation such as residuals or bonus payments.

2. What is the ceiling on a flat deal project that is less than 120 minutes in length?

Answer—2.5 times the applicable minimum or initial compensation, whichever is greater.

Example

A writer is hired to write a **network prime time 60 minute non-episodic Story & Teleplay**. The **writer's contract is dated August 18, 2012**.

Initial Compensation is \$175,000

"Applicable Minimum" is \$24,254 (see Article 13.B.7.c.)

60 minute Story & Teleplay non-network rate on 8/18/11	\$24,254 App. Min.
	<u>X 2.5</u>
Calculated Ceiling	\$60,635
Reportable Initial Compensation	\$175,000.00

The reportable amount is **\$175,000** since the initial compensation is greater than the calculated ceiling. If the writer is hired to perform additional services (rewrite, polish, etc.) those minimums are added to the applicable minimum to compute the calculated ceiling.

3. What is the ceiling on a non-episodic flat deal, 120 minutes or more in length? (MOW, Mini-series for contracts dated 5/2/12 and later)

Answer—2.5 times the applicable minimum or initial compensation, whichever is greater, NOT TO EXCEED \$225,000 (Pension), \$250,000 (Health) if the calculated ceiling or initial compensation is greater than \$225,000 (P) or \$250,000 (H). For contracts dated 11/1/04-2/12/08, the ceilings were \$200,000 (P) and \$250,000 (H)

Example A

A writer is hired for a **network prime time 120 minute non-episodic Story & Teleplay**. The **writer's contract is dated August 18, 2013**.

Initial Compensation is \$75,000

"Applicable Minimum" is \$48,604 (see Article 13.B.7.c.)

120 minute Story & Teleplay non-network rate on 8/18/08	\$48,604 App. Min.
	<u>X 2.5</u>
Calculated Ceiling	\$121,510
Reportable Initial Compensation	\$69,513

The calculated ceiling is greater than the initial compensation so the writer's earnings are reportable up to **\$121,500**. After the initial compensation of **\$75,000** is reported, residuals, bonus or profit participation earnings in the amount of **\$51,997** are reportable to reach the ceiling. Additional rewrites and polishes will increase the ceiling.

Example B

A writer is hired for a **network prime time 120 minute non-episodic Story & Teleplay**.
The **writer's contract is dated August 18, 2014**.

Initial Compensation is \$175,000

"Applicable Minimum" is \$49,819 (see Article 13.B.7.c.)

120 minute Story & Teleplay non-network rate on 8/18/14	\$49,819 App. Min.
	<u>X 2.5</u>
Calculated Ceiling	\$124,548
Reportable Initial Compensation	\$175,000

The writer's initial compensation is greater than the calculated ceiling so \$175,000 is reportable. If the writer is hired to perform additional services (rewrite, polish, etc.), those amounts are reportable up to the \$225,000(p)/\$250,000(h) ceiling. Contingent compensation may be reportable after additional minimums are added to the Calculated Ceiling for additional hired services.

Example C

A writer is hired for a **network prime time 120 minute non-episodic Story & Teleplay**.
The **writer's contract is dated August 18, 2014**.

Initial Compensation is \$275,000

"Applicable Minimum" is \$49,819 (see Article 13.B.7.c.)

120 minute Story & Teleplay non-network rate on 8/18/08	\$49,819 App. Min.
	<u>X 2.5</u>
Calculated Ceiling	\$124,548
Initial Compensation	\$275,000
Reportable Initial Comp (Pension)	\$225,000
Reportable Initial Comp (Health)	\$250,000

The initial compensation is greater than the calculated ceiling but also exceeds \$225,000 for Pension and \$250,000 for Health so the ceilings apply to the initial compensation.

Many television episodic and MOW contracts consist of Story & Teleplay, 2 Revisions and a Polish. The 2 Revisions are considered included in the applicable minimum for Story & Teleplay. The applicable minimum for the Polish is added to the Story & Teleplay applicable minimum to calculate the ceiling. Please see your Business Affairs or Labor Relations Department for more information.

TELEVISION

Pension Plan and Health Fund Contribution Rates Flat Deal Employment

Flat Deals are employment to write a specific project; story, teleplay, rewrite, etc. Use the rate in effect on the writer's contract date for all guaranteed flat deal services and bonuses. For optional services, use the rate in effect on the day the optional hired service is exercised.

Pension Plan Contribution Rate

Pension Rate 5/2/14 to 5/1/17	8.5%
Pension Rate 5/2/13 to 5/1/14	8%
Pension Rate 5/2/12 to 5/1/13	7.75%
Pension Rate 5/2/11 to 5/1/12	7.5%
Pension Rate 3/2/82 to 5/1/11	6%

Pilots and the first season of new one-hour series

Pension Rate 5/2/14 to 5/1/17	7%
Pension Rate 5/2/13 to 5/1/14	6.5%
Pension Rate 5/2/12 to 5/1/13	6.25%
Pension Rate 5/2/11 to 5/1/12	6%

Health Fund Contribution Rate:

START DATE	END DATE	HEALTH FUND RATE
5/2/15	5/1/16	9%*

**In the 2nd and/or 3rd periods of the 2014 MBA, the Trustees may agree to increase or reduce the Health Fund contribution rate by up to .5%, in increments of not less than one-quarter percent (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, 2014. Effective May 2, 2015, the Trustees agreed to increase the Health Fund rate by .5%. The projected 3% MBA salary increases effective 5/2/15 will therefore be reduced by .5% to 2.5%*

Example

The writer's contract is dated 10/1/14.
 Guaranteed services—Story and Teleplay. Commenced and Delivered in Oct. 2014.
 Guaranteed Compensation = \$30,000
Optional Rewrite Compensation = \$45,000
 Rewrite ordered, commenced and delivered **July 2015**

EARNED DATE	SUBJECT TO PENSION	SUBJECT TO HEALTH	PENSION PLAN RATE	HEALTH FUND RATE	REPORT ON ROC FOR:
Oct. 2014	\$30,000	\$30,000	8%	8.5%	Oct. 2014
July 2015	\$45,000	\$45,000	8.5%	9%	July 2015
	\$75,000	\$75,000		Total Reportable	

OPTIONS**Not reportable****PURCHASES**

Reportable, if the company **also hires the writer to perform services** (rewrite, polish, etc.) on that same project, which may be on a pay-or-play basis. (Certain IRS limits apply to the ceiling on Purchases)

Note—If an Option payment is applicable against the Purchase Price and the Purchase is made, the Purchase becomes reportable if the same writer is hired to perform additional writing services. The Option compensation is reported as part of the Purchase Price, never on its own.

Example A

A writer's Teleplay is optioned on 5/31/12 for payment of \$10,000. The Teleplay is Purchased on 7/23/13 for an additional payment of \$15,000. A Rewrite is ordered and delivered in September 2013 for payment of \$30,000. Writer's contract date is 5/15/12.

The Option and Purchase payments are made before the writer performs the Rewrite.

Total Purchase = \$25,000	AMOUNT PAID TO WRITER	SUBJECT TO PENSION	SUBJECT TO HEALTH	SUBMIT ON ROC FOR MONTH OF:
Applicable Option 5/31/12	\$10,000	0.00	0.00	Do not report
Purchase 7/23/13	\$15,000	0.00	0.00	Do not report
Rewrite Delivered 9/25/13	\$30,000	\$55,000	\$55,000	Sept. 2013
Total Paid	\$55,000	\$55,000	\$55,000	Total Reportable

Example B

A writer's Teleplay is optioned on 5/31/12 for payment of \$10,000. A Rewrite is ordered and delivered in July 2012 for payment of \$30,000. The Teleplay is purchased on 9/25/12 for an additional payment of \$15,000. Writer's contract date is 5/15/12.

The Purchase is made after the writer receives the Option payment and performs the Rewrite.

Total Purchase = \$25,000	AMOUNT PAID TO WRITER	SUBJECT TO PENSION	SUBJECT TO HEALTH	SUBMIT ON ROC FOR MONTH OF:
Applicable Option 5/3/12	\$10,000	0.00	0.00	Do not report
Rewrite Delivered 7/23/12	\$30,000	\$30,000	\$30,000	July 2012
Purchase 9/25/12	\$15,000	\$25,000	\$25,000	Sept. 2012
Total Paid	\$55,000	\$55,000	\$55,000	Total Reportable

TELEVISION

Example C

A writer's 120 minute Teleplay is optioned on 5/31/13 for applicable payment of \$25,000. The Teleplay is purchased in June 2013 for payment of \$175,000. The Rewrite commences in September 2013 for payment of \$50,000. The writer's contract date is 5/15/13.

Total Purchase = \$200,000	AMOUNT PAID TO WRITER	SUBJECT TO PENSION	SUBJECT TO HEALTH	SUBMIT ON ROC FOR MONTH OF:
Applicable Option 5/31/13	\$25,000	0.00	0.00	Do not report
Non-Applicable Option 6/21/13	\$20,000	0.00	0.00	Do not report
Purchase/Rewrite 9/18/13	\$300,000	\$225,000	\$250,000	Sept. 2013
Total Paid	\$345,000	\$225,000	\$250,000	Total Reportable

Example D

A writer's 120 minute Teleplay is optioned on 5/31/13 for applicable payment of \$25,000. The Rewrite is ordered and delivered in July 2013 for payment of \$50,000. The Teleplay is purchased on 9/25/13 for \$275,000. Writer's contract date is 5/15/13.

Total Purchase = \$275,000	AMOUNT PAID TO WRITER	SUBJECT TO PENSION	SUBJECT TO HEALTH	SUBMIT ON ROC FOR MONTH OF:
Applicable Option 5/1/13	\$25,000	0.00	0.00	Do not report
Rewrite 7/25/13	\$50,000	\$50,000	\$50,000	July 2013
Purchase 9/18/13	\$250,000	\$175,000	\$175,000	Sept. 2013
Total Paid	\$325,000	\$225,000	\$225,000	Total Reportable

Example E

A writer's 120 minute Teleplay is optioned on 5/31/13 for applicable payment of \$25,000. A second option (non-applicable) in the amount of \$50,000 is paid to writer on 9/25/13. The Rewrite is ordered and delivered in October 2013 for payment of \$35,000. The Teleplay is purchased on 2/10/14 (Purchase = \$125,000). Writer's contract date is 5/15/13.

Total Purchase = \$125,000	AMOUNT PAID TO WRITER	SUBJECT TO PENSION	SUBJECT TO HEALTH	SUBMIT ON ROC FOR MONTH OF:
Applicable Option 5/31/13	\$25,000	0.00	0.00	Do not report
Non-Applicable Option 9/25/13	\$50,000	0.00	0.00	Do not report
Rewrite 10/20/13	\$35,000	\$35,000	\$35,000	Oct. 2013
Purchase 2/16/14	\$100,000	\$115,000	\$115,000	Feb. 2014
Total Paid	\$200,000	\$150,000	\$150,000	Total Reportable

TELEVISION—Week-to-Week and Term Employment

In order to determine the correct reportable earnings amount and contribution rate, answer the following questions:

A. In what capacity is the writer hired?

See example:

- (#1) Article 14.K.—Writer-Producer, Showrunner, Hyphenate
- (#2) Article 14.K. —Story Editor, Creative Consultant, Story Consultant
- (#3) Article 14.E.2.—Additional Capacity Television Development
- (#4) Article 13.B.7.s.(2).—Week-to-Week and Term Employment

B. What is the minimum compensation and applicable Pension Plan and Health Fund rate on these earnings?

Use the writer’s workweek date (not contract date) to determine the applicable minimum weekly compensation, contribution rate and weekly reportable amount.

Effective 5/2/14, the pension rate for pilots and the first season on new one-hour series will increase to 7%.

For Article 14 writers, flat deal employment is reportable in addition to the weekly reportable amounts.

Writers employed in additional capacities include writer-producers, showrunners, writer-directors.

(#1)

14.K.—Writers Employed in Additional Capacities—Writer-Producers
The weekly compensation minimum is also the weekly reportable amount for 14K services. Scripts, program fees, residuals, etc. are also reportable.

Article 14.K.	5/2/13-5/1/14	5/2/14-5/1/15	5/2/15-5/1/16	5/2/16-5/1/17
20 or more weeks guaranteed	\$6,036	\$6,187	\$6,342	\$6,532
10 to 19 weeks guaranteed	\$6,712	\$6,880	\$7,052	\$7,264
Week-to-Week and Term Employment 1-9 weeks	\$8,055	\$8,256	\$8,462	\$8,716

TELEVISION

Example (#1)

Writer is hired as a 14.K. Writer-Producer. Contract start date is 2/3/15.
 Guarantee—\$15,000 per episode, 22 episodes guaranteed to be paid over 36 weeks.

Week #	Writer-Producer Weekly Earnings	W/E	14.K. SUBJECT TO PENSION PER WEEK	14.K. SUBJECT TO HEALTH PER WEEK	Pension Plan Rate	Health Fund Rate
1-12	\$9,166.67	2/8/15-4/30/15	\$6,187	\$6,187	8.5%	8.5%
13-36	\$9,166.67	5/7/15-10/15/15	\$6,342	\$6,342	8.5%	9%
Paid	\$330,000		\$226,452	\$226,452		Reportable

Subject amounts should be pro-rated if a minimum change occurs mid-week. The above example was not pro-rated for demonstration purposes only.

Pension and Health weekly subject amounts—per 14.K. chart on previous page.

Pension Plan and Health Fund % is the rate in effect during the writer's work-week.

Effective 5/2/14, the rate for pilots and the first season of new one-hour series will increase to 7%. If the above example was the first season of a new one-hour series, the pension rate would remain 7% throughout the first season.

(#2)

What is the weekly reportable compensation for the following:

Story Editor, regardless of title (e.g. Story Supervisor, Creative Consultant, etc.) - 100% of weekly salary is reportable *

Example (#2)

Writer is hired as a Story Editor. Start date is 5/12/15.
Guaranteed 32 weeks @ \$5,000 per week.

Week #	Weekly Earnings/ Story Editor	W/E	SUBJECT TO PENSION	SUBJECT TO HEALTH	Pension Plan Rate	Health Fund Rate
1-32	\$5,000	5/17/15- 12/20/15	\$5,000/ week	\$5,000/ week	8.5%	9%
Paid	\$160,000		\$160,000	\$160,000		Reportable

Subject amounts should be pro-rated if a minimum change occurs mid-week. The above example was not pro-rated for demonstration purposes only.

Effective 5/2/13, the pension rate for pilots and the first season of new one-hour series will increase to 7%. If the above example was the first season of a new one-hour series, the pension rate would remain 7% throughout the first season.

The weekly salary is 100% reportable.

Program Fees and Residuals are paid and reportable in addition to these weekly amounts.

Story Editors cannot be paid less than the Article 14.K. weekly minimums.

*** Please contact the Administrative Office for more information.**

(#3) Article 14.E.2.—Additional Capacity Television Development

Definition—A writer is (1) guaranteed compensation of at least \$100,000 for up to 52 weeks of employment for (2) both writing and non-writing services, (3) against which services performed may be credited (but not residuals, program fees or non-writing services). For agreements over or under 52 weeks, amounts may be pro-rated.

Presumed Base Amount for Contributions (contributions due on this amount regardless of the writer’s salary as long as (1) is met).

SUBJECT TO PENSION	SUBJECT TO HEALTH	
\$202,000	\$202,000	Pro-rated for workweeks prior to November 1, 2004
\$202,000	\$250,000	Pro-rated for workweeks on or after Nov. 1, 2004
\$250,000	\$250,000	Pro-rated for workweeks on or after May 2, 2011

Example A (#3)

Writer is employed on a 52 week 14.E.2. development deal starting 2/3/14. Yearly compensation is **\$300,000**. Pension Plan and Health Fund subject amounts and Health Fund contribution rates are determined by the rates in effect during the writer’s workweek. In this example, the writer’s guaranteed salary is greater than the Presumed Base Amount for contributions.

Week #	Weekly Earnings	W/E	SUBJECT TO PENSION	SUBJECT TO HEALTH	Pension Plan Rate	Health Fund Rate
1-12	\$5,769.23	2/8/13-4/30/13	\$4,807.69/week	\$4,807.69/week	8%	8.5%
13-52	\$5,769.23	5/7/14-2/11/15	\$4,807.69/week	\$4,807.69/week	8.5%	8.5%
Paid	\$300,000		\$250,000	\$250,000	Reportable	

Subject amounts should be pro-rated if a minimum change occurs mid-week. The above example was not pro-rated for demonstration purposes only.

Writer’s Weekly Earnings = \$300,000/52

Pension Subject = \$250,000/52

Health Subject = \$250,000/52

Pension Plan and Health Fund % = The rate in effect during the writer’s workweek

Example B (#3)

Writer is employed on a 52 week 14.E.2. development deal starting 9/20/12. Yearly compensation is \$125,000. In this example, the writer's guaranteed salary is less than the Presumed Base Amount for contributions.

Week #	Writers' Weekly Earnings	W/E	SUBJECT TO PENSION	SUBJECT TO HEALTH	Pension Plan Rate	Health Fund Rate
1-52	\$2,403.85	5/2/13-5/1/14	\$4,807.69/ week	\$4,807.69/ week	8.0%	8.5%
Paid	\$125,000		\$250,000	\$250,000		Reportable

Writer's Weekly Earnings = \$125,000/52

Pension Subject = \$250,000/52

Health Subject = \$250,000/52

Pension Plan and Health Fund % = The rate in effect during the writer's workweek

(#4) Article 13.B.7.s.(2).—Week-to-Week and Term Employment

13.B.7.s.(2).(e).—In no event shall a writer employed on a term basis receive less than the total applicable minimum compensation, as set forth in the Basic Agreement, to which he/she would have been entitled had he/she been employed on a freelance basis. At the end of each guaranteed period of employment on a term basis, Company shall compute the aggregate minimum compensation to which the writer would have been entitled under this Basic Agreement had he/she been employed on a freelance basis to write the literary material written by writer during such period, and shall deduct therefrom the total compensation accruing to the writer during such period, and will promptly pay to the writer the excess, if any.

Please note if scripts are paid in addition to the weekly salary, the scripts are reportable as they are paid and are not part of the aggregate calculation.

Weekly Minimum Salaries

Guaranteed Weeks of Employment	5/2/13-5/1/14	5/2/14-5/1/15	5/2/15-5/1/16	5/2/16-5/1/17
40 out of 52	\$3,383	\$3,468	\$3,555	\$3,662
20 out of 26	\$3,703	\$3,796	\$3,891	\$4,008
14 out of 14	\$4,014	\$4,114	\$4,217	\$4,344
6 out of 6	\$4,318	\$4,426	\$4,537	\$4,673

Example A (#4)

Writer is hired on a 6 week guarantee at minimum compensation. Services begin 9/1/15.

Week #	Weekly Earnings	W/E	SUBJECT TO PENSION	SUBJECT TO HEALTH	Pension Plan Rate	Health Fund Rate
1-6	\$4,537	9/6/15-10/11/15	\$4,537/week	\$4,537/week	8.5%	9%
Total Paid	\$27,222		\$27,222	\$27,222	Reportable	

The writer’s total compensation for the 6 week work period is \$27,222. During this 6 week period, the writer delivered one 60 minute non-network story and teleplay. Earnings are reportable per the chart on the previous page.

60 minute non-network Story & Teleplay rate on 9/05/15 **\$25,927**
 Writer’s compensation for 6 weeks (9/8/15—10/11/15) **\$27,222**

Since the writer’s compensation is greater than the minimum for the hired service, no additional compensation is due to the writer.

Total Reportable = \$27,222

Ceiling is 2.5 times \$27,222 = \$68,055

Effective 5/2/14, the pension rate for pilots and the first season of new one-hour series will increase to 7%. If the above example was the first season of a new one-hour series, the pension rate would remain 7% throughout the first season.

Example B (#4)

Writer is hired to work 40 out of 52 weeks at minimum compensation.
Services begin 9/05/15.

Week #	Weekly Earnings	W/E	SUBJECT TO PENSION	SUBJECT TO HEALTH	Pension Plan Rate	Health Fund Rate
1-34	\$3,468	9/10/14-5/1/15	\$3,468week	\$3,468week	8%	8.5%
35-40	\$3,555	5/2/15-6/9/15	\$3,555week	\$3,555week	8.5%	9%
Total Paid	\$139,242		\$139,242	\$139,242	Reportable	

The writer's total compensation for the 40 week work period is \$139,242

During this 40 week period, the writer delivered four 60 minute network prime time Story and Teleplays during the period 10/1/15-2/24/16.

Weekly reportable earnings are \$139,242 & dates and language about Trustees increasing to 9%

4 X 60 minute network prime time Story & Teleplays **\$149,472** (\$37,368 X 4)
Writers reportable compensation for 40 weeks **\$139,344**

Since the writer's compensation is less than the minimum for the hired services, the writer is due additional reportable compensation of **\$10,128**.

Total Reportable = \$149,472

Cap per episode is \$64,817.50 (\$25,927 X 2.5)

If the above example was the first season of a new one-hour series, the pension rate would remain 7% throughout the first season.

In what time period are the earnings reportable?

The hired service earnings are reportable in the time period in which the writer performed the hired services. See the writer's contract for the events that trigger payments. If the contract calls for a payment to be made upon commencement of 1st Draft, and the writer commences on December 15, 2012, those earnings are reportable and contributions due to the Plan/Fund on the December 2012 ROC, whether or not the writer has been paid. If the writer is due a bonus, the bonus is reportable in the time period in which the event that triggered the bonus occurred (for example, 1st day of principal photography occurred on May 15, 2013, report the bonus on the May 2013 report). Residuals are reportable in the month in which the project re-aired (default to payment date if unknown or not applicable). **Salary advances are reportable when paid.**

TELEVISION

ROC = Report of Contributions. This is the form on which employers report the writer's earnings and contributions to the Trusts. This may be submitted electronically or on paper.

Example A

Writer is hired to write a 60 minute network prime time Story & Teleplay. Contract dated 12/1/15. Ceiling is \$25,927 X 250% = \$64,817.50. Initial Compensation is \$37,368. Applicable Minimum is \$25,927

	AMOUNT PAID TO WRITER	SUBJECT TO PENSION	SUBJECT TO HEALTH	Pension Plan Rate	Health Fund Rate	SUBMIT ON ROC FOR MONTH OF:
Commence Story & Teleplay 12/15/15	\$10,000	\$10,000	\$10,000	8.5%	9%	Dec. 2015
Deliver Story & Teleplay 1/8/16	\$27,368	\$27,368	\$27,368	8.5%	9%	Jan. 2016
2D Resid. paid for re-use in Aug. 2015	\$25,783	\$25,783	\$25,783	8.5%	9%	Aug. 2016
F1-3 Resid. paid for re-use in Oct. 2014 (35% of App. Min.)	\$9,074	\$1,666.50	\$1,666.50	8.5%	9%	Oct. 2016
Total Paid	\$72,225	\$64,817.50	\$64,817.50	Reportable		

If the above example was an episode from the first season of a new one-hour series, the pension rate would be 6.5%.

Example B

If hired writing services (Rewrite, Polish, etc.) in connection with a Purchase, take place after the Purchase, contributions are not due on the Purchase Price until the writer is due compensation for the first step of the hired writing service(s).

	AMOUNT PAID TO WRITER	SUBJECT TO PENSION	SUBJECT TO HEALTH	SUBMIT ON ROC FOR MONTH OF:
Total Purchase Price = \$75,000				
Writer's Contract Dated 5/10/13 MOW				
Applicable Option Payment 6/5/13	\$25,000	0.00	0.00	Do not report
Purchase Made 7/25/13	\$50,000	0.00	0.00	Do not report
Commence Rewrite 9/1/13 (Purchase of \$75,000 now reportable)	\$25,000	\$100,000	\$100,000	Sept. 2013
Deliver Rewrite 10/31/13	\$50,000	\$50,000	\$50,000	Oct. 2013
Bonus payable May 2014	\$250,000	\$75,000	\$100,000	May 2014
Total Paid	\$400,000	\$225,000	\$250,000	Reportable

Example C

If the Purchase takes place after the hired writing service(s) is performed, the Purchase Price is reportable when the company purchases the material.

Total Purchase = \$75,000	AMOUNT	SUBJECT	SUBJECT	SUBMIT ON
Writer's Contract Date 2/15/13	PAID TO	TO	TO	ROC FOR
MOW	WRITER	PENSION	HEALTH	MONTH OF:
Applicable Option Payment 6/5/13	\$25,000	0.00	0.00	Do not report
Commence Rewrite 9/1/13	\$25,000	\$25,000	\$25,000	Sept. 2013
Deliver Rewrite 10/31/13	\$50,000	\$50,000	\$50,000	Oct. 2013
Purchase Exercised 12/15/13	\$50,000	\$75,000	\$75,000	Dec. 2013
Bonus payable May 2014	\$250,000	\$75,000	\$100,000	May 2014
Total Paid	\$400,000	\$225,000	\$250,000	Reportable

TELEVISION

We hope you found this employer contribution and ceiling guide informative and useful. This guide is not meant to cover every possible situation. If you have questions about any of the topics covered or not covered in this guide, please contact your Labor Relations/Business Affairs Departments, the Writers Guild of America or call the Administrative Office of the Trust Funds at 818-846-1015, press “3”, then “2” when prompted, or email to cmailbox2@wgaplans.org.

**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 <u>Initial Compensation</u> (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 <u>Initial Compensation</u> (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). A mini-series has one ceiling per mini-series, no matter how many segments. Segments are paid per length. 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. Advance reportable when paid.
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 Editor weekly comp, regardless of title (e.g. Story Supervisor, Creative Consultant) is 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)

**WRITERS GUILD OF AMERICA PENSION PLAN AND
WRITERS' GUILD-INDUSTRY HEALTH FUND**
What is Reportable? (effective 5/2/14)

COMPENSATION TYPE	TH	TV	CONDITIONS
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
Holding Fee	No	Yes	Payments to hold a writer (or writer employed in additional capacities) during an option period on an episodic series or serial.