

# EMPLOYER CONTRIBUTION GUIDE

(understanding the process from beginning to end)

## OVERVIEW

The Producers-Writers Guild of America Pension Plan and Writers' Guild-Industry Health Fund (collectively, PWGA) are employee benefit plans established through collective bargaining between the Writers Guild of America, West and the Writers Guild of America, East (collectively, WGA) and producing companies represented for purposes of collective bargaining by the Alliance of Motion Picture and Television Producers, Inc. (AMPTP). The PWGA is a completely separate and distinct entity from the WGA and, it is governed by a joint Board of Trustees/Directors comprised of equal numbers of Labor and Management Trustees appointed by the WGA, AMPTP and the Networks, respectively.

Writers who perform WGA-covered services are eligible to receive contributions toward benefits whether or not they are WGA members. However, contributions are only accepted from Signatory companies, or companies that sign Collective Bargaining Agreements with the WGA. Participants are generally eligible to participate in the PWGA pension plan and receive health benefits when they meet each plan's requirements. The Writers' Guild-Industry Health Fund ("Health Fund") provides medical, hospital, dental, prescription, vision, wellness and life insurance benefits to its Participants and their eligible Dependents who meet certain minimum earnings thresholds and other criteria for eligibility established by the Fund.

The amounts of Employer contributions due when a Writer works for a Signatory Employer are detailed in your bargaining agreement with the WGA. These amounts are also summarized in the RATES/INFORMATION/FORMS section of our website:

[https://wgaplans.org/contributions/rates\\_information\\_forms.html](https://wgaplans.org/contributions/rates_information_forms.html)

This document is intended to be a summary of the requirements for reporting to the PWGA and will be updated periodically and made available through the PWGA Office and through our website:

[https://wgaplans.org/contributions/Employer\\_obligations.html](https://wgaplans.org/contributions/Employer_obligations.html)

You may also contact the PWGA Signatories Coordinator for more information by calling: 818-846-1015 Ext. 186

## SUMMARY

This document sets forth your obligations as a Signatory Employer and details how to properly submit contributions. We hope to help you avoid the problems that new Signatories often encounter.

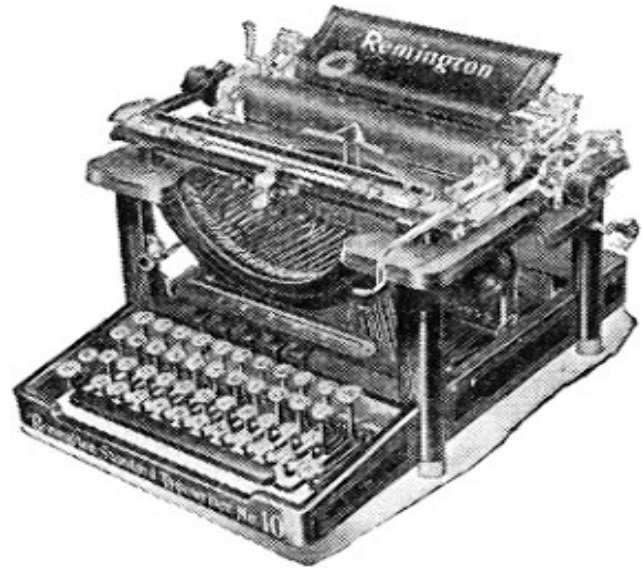
These are some of the most common issues new Employers often have trouble with and which are covered in this guide:

- When you become Signatory, contributions are to be paid on behalf of the Writers who perform “covered work” under that bargaining agreement
- Reporting and paying contributions is a proactive responsibility and must be done as Writers earn and are paid compensation for “covered work”
- There is a cost for non-payment or late-paid contributions
- If you feel you have made an error, request an adjustment in writing **separately** from regular reporting
- Audits are a part of the PWGA’s obligation to ensure a healthy Plan

***It is critical to note: Contributions will not be billed – a Company must pay proactively.***

##

If you have questions after reading this guide, please call us at: (818) 846-1015 and ask for Employer Contributions. We will be happy to assist you.



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## BECOMING A SIGNATORY (Section 1)

A Company intending to employ, option or purchase literary material must be signatory prior to entering into an agreement with a Writer. PWGA cannot accept contributions from non-signatory Employers.

In order to obtain signatory status, a Company must first contact the WGA Signatories Department to request a signatory application or visit their respective websites:

WGA West: <http://www.wga.org/content/default.aspx?id=1049>

Department Telephone: (323) 782-4514

WGA East: <https://www.wgaeast.org/resources/signatories/>

Department Telephone: (212) 767-7837

For Canadian companies: In order to become signatory and employ U.S. Writers the Producer must first sign a Writers Guild of Canada Independent Productions Agreement (WGA-IPA), and then the company must sign a side-letter agreement with the WGA.

For more information, please contact the WGA Residual and Canadian Side letter coordinator at: (323) 782-4755. After turning in your application:

- The WGA Signatories Department will review the application to determine if additional information and/or documents are needed (which may include various financial assurances).
- The WGA's acceptance of your Company as a signatory may depend upon your properly executing all signatory documents.
- If your company is not deemed an appropriate signatory, you will be notified. If the WGA accepts your Company as a signatory, you will be mailed a countersigned Letter of Adherence.
- The Producer-WGA Pension and Health Plans will separately determine your Company's status under the Trust Agreements and Plan documents.
- Once a company has become a signatory to the WGA collective bargaining agreement a copy will be forwarded to us.
- In addition, a company may have to sign a Literary Material Assumption Agreement (LMAA) if intellectual property was obtained as part of a given project(s).

A flow chart explaining the signatory process can be found in the [Appendix](#).

You should receive a phone call within 60 days of the PWGA receiving your completed agreement(s).

## GETTING STARTED (Section 2)

**RESPONSIBILITIES** Each Signatory Company is required to make accurate, timely contributions as set forth in the collective bargaining agreement. There are certain documents and pieces of information which are “**showstoppers**” – they must be received in order for the process to move forward.

The information set forth in the [SHOWSTOPPER SECTION](#) (Section 6) **must** be provided before any contributions can be accepted. The omission of any **one** of the items listed will stop all progress and may result in fines and/or penalties!

Once a Company has become a signatory to the WGA collective bargaining agreement, a copy of the agreement will be forwarded to us.

In addition, a Company may have to sign a Literary Material Assumption Agreement (LMAA) if intellectual property was obtained as part of a given project(s).

**COMPENSATION PAID AND OWED** A Signatory Company must report on all covered compensation and/or contributions that have been made on a particular project, as well as all contributions and/or payments which are outstanding.

**NOTE:** Contributions will not be billed; a Company must pay proactively.

**RELATED ENTITIES FORM** Is your Company related to other Signatory Companies? It is important to disclose ALL related entities in order to properly establish project ceilings and to comply with IRS pension limits. Information about this can be found here:

[https://www.wgaplans.org/contributions/related\\_affiliated\\_companies.html](https://www.wgaplans.org/contributions/related_affiliated_companies.html)

The actual form can be found here:

[https://www.wgaplans.org/contributions/forms/Related\\_Companies.pdf](https://www.wgaplans.org/contributions/forms/Related_Companies.pdf)

**CONTRACT/DEAL MEMO** When a Company hires a Writer, the Company and Writer enter into a contractual agreement. A deal memo often precedes the fully executed contract. Both documents should be filed with the Contracts Department at the WGA. Those documents will be available to the PWGA should an issue arise.

**10% OWNER REPORTING RULES DOCUMENTS (IF APPLICABLE)** If you, or designated family members, or others in your owned Company become a Signatory, contributions made on your behalf as a Writer by that Company must meet certain requirements to provide benefits to you. Rules describing these requirements are set forth throughout this Guide, are stated in full in the [Appendix](#), and also may be accessed at:

[https://wgaplans.org/contributions/forms/10\\_Percent\\_Employer\\_Notice.pdf](https://wgaplans.org/contributions/forms/10_Percent_Employer_Notice.pdf)

**CHECK PAYMENT IN U.S. DOLLARS** All payments (check or wire) to a Writer must be paid from a bank account in the SIGNATORY COMPANY'S NAME and made in U.S. DOLLARS. Initial compensation contributions may only be paid by the Signatory Employer on the Signatory Employer's check stock, not through the parent company. No personal checks will be accepted unless the signatory Employer is a sole proprietor. Payments may be submitted through payroll services.

**REPORT OF CONTRIBUTIONS (ROC)** Once compensation has been earned, paid, or becomes due per contract (this includes advances), Employers must report the compensation and pay contributions to the PWGA using the ROC Form or Electronic Report of Contributions. The ROC tells the Fund what earnings were paid or due to the Writers including the hiring Company, time period, type of work, and project title.

**TYPES OF EMPLOYER AND ANY ADDITIONAL REQUIRED INFORMATION OR DOCS IN ADVANCE OF THE ROC** A Company must provide all of the following information before an ROC can be issued. Failure to provide any of this information can result inhibit the Plan/Fund from accepting contributions and may also result in fines/penalties. For contributions to be accepted, and to avoid fines/penalties, the following information must be provided about the Employer:

- Large studio (e.g., Warner Bros., Sony Pictures Entertainment, etc.)
- Network (e.g., ABC, NBC, etc.)
- Medium company 26-50 employees
- Small Company 25 employees or less
- A Company owned by an Individual must provide:
  - Copies of payments
  - Copies of scripts
  - Contract
- A Writer-Owned Company which employs the Owner/Writer, or has family or related family member(s) who are hired as Writers, must provide:
  - Evidence of third party financing
  - License agreement with a third party
  - Production budget
  - Employment contract
  - Evidence of payment to Writer
  - Scripts or other literary material

**TYPES OF WORK** All minimums can be found [here](#) for the 2020-2023 agreement\*:

<http://www.wga.org/contracts/contracts/mba>

(\*Call the Plans at (818) 846-1015 if the employment on a given project(s) covers previous years' MBAs)

**TYPES OF COMPENSATION** Initial compensation (including bonuses) or residual/profit participation must be reported. Below is a list of the types of compensation that must be reported:

**THEATRICAL**

- Flat deal/guaranteed (Usually per project with a stated number of drafts guaranteed)
- Optional writing services (Drafts or services which may or may not be requested)

**TV**

- Serials (e.g., General Hospital, The Guiding Light, etc.)
- Game Show/Quiz and Audience Participation (e.g., Jeopardy, American Idol, etc.)
- Comedy Variety (e.g., Ellen, Saturday Night Live, etc.)
- Documentary (Where To Invade Next, The Jinx, etc.)
- Public Television (The Crimson Field, Frontline, etc.)
- Flat deal/guaranteed (Usually per project with a stated number of drafts guaranteed)
- Optional writing service (Drafts or services which may or may not be requested)
- Pilot/Development (creation of pilots for television series)
- Article 13.B (purchase of material)
- Article 14 E. 2. (Writers employed in additional capacities, i.e., Writer/Producers)
- Article 14 K. (minimum compensation for Writers employed in additional capacities)
- Movie of the Week (Long form material first distributed on television)
- Canadian Animation (animated material created for the Canadian market)
- Made for Supplemental Market (DVD/Video) (Material aired via DVDs or Video)
- New Media

##

If you have any questions, please contact us. Reporting the items in the ROC incorrectly prevent everyone from doing their work. We want to help you get it right the first time!

## FREQUENTLY ASKED SIGNATORY QUESTIONS (SECTION 3)

The Producer-Writers Guild of America Pension Plan and the Writers' Guild-Industry Health Fund (collectively, the PWGA) recognize that you have many questions regarding reportable contributions paid by a Signatory Employer. To help you better understand our business rules and Fund policy, listed below, we have addressed some common questions and answers.

In general, in order to report or make any contribution to the Pension Plan (Plan) or Health Fund (Fund), you must first sign a collective bargaining agreement. The collective bargaining agreements define the covered services for which contributions are due and the basis for computation of those contributions. The Board of Directors/Trustees of the Plan and the Fund are responsible for the collection of contributions in accordance with those agreements. Only companies signed to the appropriate agreement can make contributions to the Pension Plan and Health Funds.

The PWGA cannot accept your contributions unless you have signed a Collective Bargaining, Assumption, or Distribution Agreement.

Note that federal law (ERISA Section 515) requires that contributions must be made in accordance with the terms of the Plan and the CBA. Please contact the Signatory Department of the Writers Guild of America, East at (212) 767-7837 or the Writers Guild of America, West at (323) 782-4514 for information on becoming a Signatory Employer.

### WGA vs. PWGA

**ARE THE WGA AND PWGA RELATED?** No, the WGA and PWGA are two separate entities that work together but handle very different responsibilities.

**WHO IS THE WGA?** The Writers Guild of America, East and Writers Guild of America, West (WGA) are labor unions composed of the thousands of Writers who write the content for television shows, movies, news programs, documentaries, animation, and Internet and mobile phones (new media) that keep audiences constantly entertained and informed.

**WHAT IS THE WGA RESPONSIBLE FOR?** The WGA is the union which represents Writers in negotiations with film and television producers, and negotiates the terms under which screen, television and new media Writers will work. Once a contract is in place (MBA), the WGA enforces it. The WGA is also responsible for determining writing credits for feature films, television and new media; they also monitor, collect and distribute Writers' residuals.



**WHO IS THE PWGA?** The Producer-Writers Guild of America Pension Plan and Writers' Guild-Industry Health Fund (PWGA) administer Writers' health fund coverage and pension benefits based on contributions received by signatory Employers.

The governance of the Pension Plan and Health Fund are the joint responsibility of 36 Principal Trustees/Directors. Of these, 18 are Trustee/Directors appointed by WGA, and 18 are Producer Trustees/Directors of which 6 are appointed by the Network Companies, and 12 are appointed by the Alliance of Motion Picture and Television Producers (AMPTP).

**WHAT DO THE TRUSTEES/DIRECTORS DO?** The Trustees/Directors oversee the effective running of the PWGA. They typically create committees (and sub-committees) to carry out this work, and each committee is comprised of equal numbers of WGA Trustees/Directors and Producer Trustees/Directors. One of the standing committees is the AUDIT AND DELINQUENCY COMMITTEE which oversees and audits contributions.

**WHAT IS THE PWGA RESPONSIBLE FOR?** The PWGA processes and manages contributions paid on a Writer's behalf by a signatory Employer. If they are sufficient to meet the Plans' requirements, the earnings from Writers' covered services and the contributions paid on those covered services result in Health Fund coverage and Pension benefits when a Writer retires.

**DO THE WRITERS HAVE TO BE MEMBERS OF THE WRITERS GUILD OF AMERICA?** No. A Writer does not have to be a WGA member in order for contributions to be paid on their behalf. Contributions should be made if the Writer is employed and paid by a signatory company for covered services.

**WHAT IS THE WGA MINIMUM BASIC AGREEMENT (MBA)?** This is the agreement between the WGA and the Producers that sets forth the collectively bargained working rules, compensation minimums, credits, and other binding guidelines for writing services and Pension and Health benefits.

The MBA can be found here: <http://www.wga.org/contracts/contracts/mba>

**NOW THAT I HAVE SIGNED THE MINIMUM BASIC AGREEMENT, THE WRITERS GUILD SAYS I NEED TO FILL OUT A REPORT OF CONTRIBUTION FORM. WHAT IS THAT FORM?** A Report of Contribution Form (ROC) is the reporting method that allows the Plan/ Fund to accept contributions from all Signatory Employers according to a Writer's written contract and the rules and guidelines of the Collective Bargaining Agreement. It also provides specific instructions and information on reportable contributions. ROC's can be submitted on paper or electronically. The forms, both paper and electronic, can be found on our website by following this link:

[https://www.wgaplans.org/contributions/rates\\_information\\_forms.html](https://www.wgaplans.org/contributions/rates_information_forms.html)

**WHAT IS THE PERCENTAGE FOR PENSION AND HEALTH CONTRIBUTIONS?** These rates change periodically. For more information regarding applicable rates, please see the rates document here: [c9b4e3e1-dddf-49fe-a05f-b147eb932784](https://www.wgaplans.org/contributions/rates_information_forms.html)

It is important to note that these contributions are in addition to the sums paid to the Writer for their services.

**WHEN ARE CONTRIBUTIONS DUE?** The PWGA will help you determine if you are a "weekly" or "monthly" Employer. Salary advances are reportable when the Writer is paid, not when he/she performs the hired services.

Weekly Employers are required to remit contributions, along with a completed Report of Contributions (either transmitted electronically or on paper) not more than ten (10) business days after the close of the payroll week during which the Writer is paid or due compensation.

Contributions are deemed to be delinquent if they have not been received within thirty (30) calendar days from the "due" date. If the payment is not made by the end of the thirty (30) day grace period, interest will be charged from the end of the week in which the Writer was paid or due contributions.

Monthly Employers are required to remit contributions, along with a completed Report of Contributions (either transmitted electronically or on paper) not more than ten (10) business days after the close of the month during which the Writer is paid or due compensation.

Contributions are deemed to be delinquent if they have not been received within ten (10) calendar days from the "due" date. If the payment is not made by the end of the ten (10) day grace period, interest will be charged from the end of the month in which the Writer was paid or due contributions.

**WHAT IF THE CONTRIBUTION IS REPORTED LATE? WILL I BE PENALIZED?** ERISA guidelines require contributions to be made in accordance with the terms of the Plan; if contributions are late, the Pension Plan and Health Fund will charge interest on top of the outstanding contributions. More information about the interest policy can be found [here](https://wgaplans.org/contributions/rates_information_forms.html).  
[https://wgaplans.org/contributions/rates\\_information\\_forms.html](https://wgaplans.org/contributions/rates_information_forms.html)

**WHAT IF I REPORT AN IMPROPER CONTRIBUTION?** If an Employer contributes on behalf of a Writer who did not perform covered writing services, or if the Employer contributes on a greater amount than a Writer was paid, or if the earnings are reported in an incorrect time period, or contributions were made over the ceiling for a project, the Employer must request a credit. The request must include an explanation for the overreporting and a copy of the contract. The result may be the distribution of benefits to which the Writer is not entitled. In such cases, the Employer is liable to pay back all the benefits improperly paid out on behalf of the Writer. The Health Fund shall also recover from the Employer the Health Fund's cost of collecting these amounts, including attorney fees, interest and audit fees.

**IS ALL COMPENSATION SUBJECT TO CONTRIBUTIONS?** Not all Compensation is subject to Contributions. Signatory Employers should refer to Article 17 of the MBA, to determine if the

compensation being paid to their Writer is reportable or subject to Pension and Health contributions.

You can also see more information on Article 17 by going to:

[https://wgaplans.org/contributions/forms/Article\\_17.pdf](https://wgaplans.org/contributions/forms/Article_17.pdf)

**IS THE PURCHASE OF A SCRIPT SUBJECT TO CONTRIBUTIONS? WHAT ABOUT**

**OPTION PAYMENTS?** No, but if the Writer is also hired to polish or rewrite the script then the Purchase also becomes reportable up to certain limits. Please contact the Employer Compliance Department for more information. Options are not subject to contributions. More information can be found later in this document [here](#).

**I AM READING YOUR ROC FORM. WHAT IS A PROJECT ID?** The Project ID is any number or code that your company uses to identify a project. This helps ensure that the earnings are credited to the right project for ceiling calculations. Often a Project will have a working title, or the title will change over time as exigencies arise. By using a Project ID rather than a title, it helps obviate the possibility of confusion.

**CAN THE ROC FORM BE OBTAINED VIA FAX, E-MAIL OR DOWNLOADED FROM YOUR WEBSITE?** Yes, you may e-mail your request to the Contribution Processing Department at: [contributions@wgaplans.org](mailto:contributions@wgaplans.org) or you can also log on to: [www.wgaplans.org](http://www.wgaplans.org) and then go to Contributions and click on Forms: [https://wgaplans.org/contributions/rates\\_information\\_forms.html](https://wgaplans.org/contributions/rates_information_forms.html)

**IS THE WORK RANGE BASED ON WHEN THE WRITER GETS PAID?** Rarely. The work range is based on when the writing services are performed or on a payment trigger in the contract. For example, delivery of a final draft on June 17th will be listed as earned in June and reported on the June Report of Contributions.

**I HAVE A WRITER WHO IS HIRED AS A WRITER AND PRODUCER. HOW DO I PAY HIS CONTRIBUTIONS?** For television Writers working in an additional capacity, please refer to Article 14 of the Basic Agreement for information regarding contributions for these types of Writers. You can also see more information on Article 14 by going to: [www.wgaplans.org](http://www.wgaplans.org) and selecting the Contributions tab click on Rates/Information/Forms, then click on Article 14 for detailed information and instructions:

[Memorandum of Agreement for the 2023 WGA Theatrical and Television Basic Agreement](#)

**MY COMPANY IS LOCATED OUTSIDE THE U.S. SHOULD I REPORT PENSION AND HEALTH CONTRIBUTIONS?** Yes. If you are a Canadian company, your Company must be signed to a Side Letter with the WGA agreeing to abide by the MBA rules and the Writer must receive a waiver of the Guild's Working Rule 8 (WR-8) from the WGA.

Please contact the Canadian Side Letter Coordinator at Writers Guild East or West for signatory documents, WR-8 waivers, residuals on Canadian Side Letter projects, and all related inquiries. All other companies located outside the U.S. should call the PWGA at (818) 846-1015 or the Writers Guild West at (323) 782-4516 and the Writers Guild East at (212) 767-7837 for additional information.

**HOW SHOULD I REPORT CONTRIBUTIONS FOR A TEAM OF 2 WRITERS?** Each writer on a writing team employed for a script will receive pension and health contributions up to the relevant cap as though they were a single writer, rather than splitting the applicable cap. In addition, when a writing team is employed on a series, the contribution for each writer on the team will be made on the full weekly minimum instead of one-half of the weekly minimum. For example, on a theatrical motion picture each Writer will have \$250,000 reported to pension and \$250,000 reported to health if their compensation is \$250,000 or greater for the team.

**I HAVE ACQUIRED MULTIPLE PROJECTS FROM VARIOUS COMPANIES. HOW DO I REPORT PENSION AND HEALTH CONTRIBUTIONS?** This is reported under an Assumption Agreement. You must contact the WGAW or WGAE for information on Assumption Agreements. The Fund cannot accept contributions without an Assumption Agreement or a Distribution Agreement in this situation. In addition, please contact us to determine whether the previous company has made any contributions on the projects that you have acquired to avoid potential over-reporting of contributions.

**I AM A SIGNATORY EMPLOYER SIGNED TO THE CURRENT AGREEMENT. I ALSO OWN TWO SIGNATORY COMPANIES IN WHICH I AM A CO-WRITER.**

**ARE THERE ANY RULES REGARDING OWNERSHIP?** Yes, this is considered an Owner/ Writer as well as an affiliated owner/company. The Internal Revenue Code treats commonly controlled entities as a single entity for pension calculation purposes. In general, common control is defined as 80% ownership. The rule is most relevant for purposes of applying the limits on benefits and compensation.

All Writer/Owners (or their family members) who have more than 10 percent vested interest in a company or serve as officers, board members, directors (or those who serve in another similar capacity of a non-profit organization) must contact the Employer Compliance Department at (818) 846-1015 ext. 603 for instruction and information on Pension and Health Contributions. Special rules apply. Please see the following link for an information sheet:  
<https://www.wgaplans.org/contributions/contributionsglossary.html>

**WHICH GUILD DO I CONTACT FOR INFORMATION ON AN INTERACTIVE PROGRAM CONTRACT, A NEW MEDIA, INFORMATIONAL, PROGRAM CONTRACT, AND MADE FOR INTERNET, CHARACTER PAYMENTS AND CLIP PAYMENTS?** You can contact the Writers Guild, East at (212) 767-7800 or via their website [www.wgaeast.org](http://www.wgaeast.org) and the Writers Guild, West at (323) 951-4000 or through their website at [www.wga.org](http://www.wga.org)

**IS A BONUS SUBJECT TO CONTRIBUTION?** Yes, a bonus is reportable up to the ceiling per project. The applicable ceiling is determined by the Writer's contract date.

**WHAT TYPE OF CHECKS SHOULD BE REMITTED?** Please remit payments as follows: Cashier Check, Wire Transfer, Money Orders, and Company Checks. For wire transfer instructions please contact our office at (818) 846-1015 ext. 603. Note: all personal checks will be returned unless the Signatory Employer is a sole proprietor (nonincorporated).

Unless you are paying through a payroll service, checks must be drawn on the bank account of the signatory Employer, not the parent company.

As a reminder, the Pension Plan and Health Fund are Taft-Hartley Trust Funds governed by the guidelines of ERISA and only accept Employer paid Contributions.

## COVERED SERVICES AND CONTRIBUTIONS (Section 4)

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) (*see 120-minute television projects as shown above)	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.
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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 rewrite or polish. <b>A Purchase only is not reportable.</b>
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.

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) \$275,000 starting 5/2/18, unless such 14.E.2 contracts are \$250,000 or less.
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 for television reuse	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.



Excerpts, Royalties, Character Payments, Separated Rights Payments (Article 16), Interest, Late Fees, Expenses, Publication Fees, Trainee Salary	No	No	Not reportable.
Deferred Compensation	Yes	Yes	Reportable when paid.
Compensation for being held under option on television or new media series (Article 67)	No	Yes	Payments to hold a Writer (or Writer employed in additional capacities) during an option period in an episodic series or serial.

## PENSION PLAN RATE CHART

Please note the Pension Plan percentage has varied year to year as follows:

Period Begin Date	Period End Date	Applicable PP%
6/1/60	3/1/82	5%
3/2/82	5/1/11	6%
5/2/11	5/1/12	7.5%
5/2/12	5/1/13	7.75%
5/2/13	5/1/14	8%
5/2/14	5/1/17	8.5%
5/2/17	5/1/20	8.5%

5/2/20	5/1/21	10%
5/05/21	5/1/22	10.5%
5/2/22	5/1/24	11.25%
5/02/23	5/1/25	11.25%

\*(The signatory Employer is required to contribute to the Plan an amount equal to **11.52%** of all “gross compensation” (as that term is defined in Article 17 of the MBA) earned, paid, or due to Writers. This rate is applicable to week-to-week and term reportable amounts as well as flat-deal contracts dated **5/2/22** or later. Optional services are reportable at the rate and ceiling in effect on the date the optional service is exercised (default to pay date if unknown).

Please note:

THE RATE FOR PILOTS AND THE FIRST SEASON OF A NEW ONE-HOUR SERIES IS 9.75%

## HEALTH FUND RATE CHART

Please note the Health Fund percentage has varied year to year as follows:

Period Begin Date	Period End Date	Applicable HF%	Paid Parental Leave*
5/1/03	10/31/04	7.5%	—
11/1/04	9/30/08	8.5%	—
10/1/08	3/31/09	8%	—
4/1/09	5/1/15	8.5%	—
5/2/15	5/1/16	9%	—
5/2/16	5/1/17	9.5%	—
5/2/17	5/1/18	10.5%	—
5/2/18	5/1/19	11%	—
5/2/19	6/1/20	11.5%	—

5/2/20	5/1/22	11.5%	0.5%
5/2/22	5/1/24	11.5%	0.5%
5/2/24	5/1/25	12.5%	0.5%

\*(As of May 2, 2022, a Paid Parental Leave benefit is available to all covered Participants; it provides for 8 weeks of paid leave. Details can be found on the Plan’s website or by clicking [HERE](#).

## SCHEDULE OF WHAT IS REPORTABLE

### (Section 5)

#### WHEN IS COMPENSATION REPORTABLE

The Writer's initial compensation is reportable in the month in which it is earned, not the month in which it is paid (see [deferred comp and salary advances](#) for exceptions). Residuals are reportable in the month in which the program re-airs, default to the month paid if air date unknown or not applicable. See [Appendix](#) for detailed explanation of the PWGA's interest policy.

The PWGA will not bill for contributions unless we become aware of a delinquency. It is the responsibility of the Signatory Employer to make contributions in a timely manner. Please note, under ERISA, the PWGA is required to charge and collect interest on delinquent contributions.

#### 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 24<sup>th</sup> 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.

#### THEATRICAL MOTION PICTURES

Screenplays, treatments, original treatments, first drafts, final drafts, rewrites and polishes are all considered initial compensation, and are all reportable earnings. These are hired services or work-for-hire employment. (Article 1 – Definitions). So are bonuses and profit participation up to the

theatrical motion picture ceiling. Settlements are also reportable. Theatrical projects have ceilings. In other words, contributions are paid up a certain amount after which the Employer has fulfilled its signatory obligation.

## OPTIONS

An option by itself is not a reportable item. When a Signatory Employer options a Writer's script and pays an option fee, that fee is not reportable because no hired services were performed. The signatory is optioning or holding onto the script for a set period of time as they decide whether or not to purchase it.

Options are almost always carved out of a purchase price. Language in a Writer's contract will indicate this – "...a purchase of \$X, less the option fee...". If a contract has multiple options, the first option often will be carved out of the purchase price while subsequent options will not.

- *Company may option literary material from a "professional Writer" for a period of up to 18 months upon payment of not less than 10% of minimum. Each renewal period of up to 18 months requires payment of not less than an additional 10% of minimum. (Article 1)*
- *A "Professional Writer" means any person who has (1) received employment for a total of 13 weeks as a television, motion picture or radio Writer, or (2) has received credit on the screen as a Writer for a television or theatrical motion picture, or (3) has received credit for three original stories or one teleplay for a program one-half hour or more in length in the field of live television, or (4) has received credit for three radio scripts for radio programs one-half hour or more in length, or (5) has received credit for one professionally produced play on the legitimate stage or one published novel. (Article 1)*

## PURCHASES

A purchase by itself is not a reportable item. When a Signatory Employer purchases your script and pays you for it, that purchase price is not reportable because no hired services were performed. The studio bought your spec script that you wrote on your own time.

If the same signatory or studio purchases a Writer's script and hires the Writer to do a rewrite or polish of the script, the hired services trigger the purchase to become reportable up to the theatrical motion picture ceiling (MBA Article 17). The writing services trigger the reportability of the purchase, and timing is important.

- If a script is purchased before any writing services are performed, it becomes reportable when the hired services occur.
- If the purchase occurs after writing services have commenced, the purchase becomes reportable when the studio buys the script.
- *In connection with the purchase of literary material from a professional Writer, if the Company also employs the Writer under this Basic Agreement for at least one rewrite or polish (as required in Articles 16.A.3.c and 16.B.3.h, or otherwise), the Company shall contribute to the Health Fund for such rewrite or polish an amount equal to 9%, effective May 2, 2015, of the sum of the purchase price, up to the IRS Code Section 401(a)(17) limit, plus the amount paid for such rewrite or polish, but in no event shall the Company be*

*required to make such contributions on sums in excess of the ceiling set forth in Article 17.B.1.e or this Article 17.C.1. (Article 17).*

**THEATRICAL WEEK-TO-WEEK AND TERM EMPLOYMENT**

Weekly minimums are reportable (Article 13). For employment between 5/2/22 and 1/1/26, the following weekly minimums apply:

<b>Term of Employment</b>	<b>(5/2/22 - 5/1/23)</b>	<b>(9/25/23 - 5/1/24)</b>	<b>(5/2/24 - 5/1/25)</b>	<b>(5/2/25 - 5/1/26)</b>
Week to Week	\$6,610	\$6,941	\$7,184	\$7,435
14 Out of 14 Weeks	\$6,135	\$6,442	\$6,667	\$6,900
20 Out of 26 Weeks	\$5,665	\$5,948	\$6,156	\$6,371
40 Out of 52 Weeks	\$5,214	\$5,475	\$5,667	\$5,865
NOTE: THEATRICAL RESIDUALS ARE NOT REPORTABLE.				

**TELEVISION REPORTING FLAT-DEAL LIMITS (does not apply to MOW, mini-series as shown above)**

Contributions are due and payable on **the greater of** (i) the aggregate of 2½ times the applicable minimum as set forth in the MBA, or (ii) the initial compensation agreed upon in the individual employment contract. The applicable minimum is the “Other than Network Prime Time” rate for the services being rendered. (See Article 13.B.7. of the MBA). Residuals are reportable up to the ceiling per project. Supplemental market residuals are not reportable unless the project was originally made for a Supplemental Market.

**EFFECTIVE MAY 2, 2014, CEILINGS FOR TELEVISION PILOTS:**

**30 Minutes or less - \$170,000 for each writer regardless of whether or not they are a team \***

**30+ Minutes - \$225,000 for each writer regardless of whether or not they**

are a team\*

\*This applies to writing service contracts dated May 1, 2023 or later.

EFFECTIVE JANUARY 1, 2015 HOLDING FEES DURING OPTION PERIODS

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

## RATES AND CEILINGS

**Guaranteed flat-deal employment** (screenplays, episodic scripts, MOW's, etc.) is reportable at the contribution rate and ceiling in effect on the Writer's contract date.

**Optional services** are reportable at the contribution rate and ceiling in effect on the date the optional service is exercised (default to pay date if actual date is unknown).

## WEEKLY AND TERM EMPLOYMENT

The Health Fund contribution rate payable on week-to-week and term employment is the rate in effect during the work week (see charts below for Article 14.K. "Writers Employed in Additional Capacities" a/k/a Writer-Producers/Showrunners/Hyphenates and Article 14.E.2. "Additional Capacity Television Development Writers").

### ARTICLE 14.K. – WRITER/PRODUCER, SHOWRUNNER, HYPHENATE

*A person employed as a Writer and also an executive producer, producer, associate producer or story editor is referred to as a "Writer also employed in additional capacities" under Article 14. All formats, stories and teleplays written by such Writers during their employment as Writers also employed in additional capacities shall be separately compensated.*

ARTICLE 14.K. – 20 or more weeks	Weekly Reportable Pension and Health Amount	Pension Plan Rate	Health Fund Rate	Paid Parental Leave
May 2, 2022 – May 1, 2023	\$7,412	11.25%	11.5%	0.50%
June 25, 2023 – May 1, 2024	\$8,524	11.25%	12.5%	0.50%

May 2, 2024 – May 1, 2025	<b>\$8,882</b>	<b>11.25%</b>	<b>12.5%</b>	<b>0.50%</b>	
May 2, 2025 - May 1, 2026	<b>\$9,131</b>	<b>10%</b>	<b>12.5%</b>	<b>0.50%</b>	
<b>ARTICLE 14.E.2. – Additional Capacity Television Development Writers</b>	<b>Weekly Pension Reportable (\$250,000/year) Effective 5/2/11</b>	<b>Weekly Health Reportable (\$250,000/ year)</b>	<b>Pension Plan</b>	<b>Health Fund Rate</b>	<b>Paid Parental Leave</b>
May 2, 2017 – May 1, 2018	\$4,807.69	\$4,807.69	8.5%	10.5%	<b>0.50%</b>
May 2, 2018 – May 1, 2019	\$4,807.69	\$4,807.69	8.5%	11%	<b>0.50%</b>
May 2, 2019 – May 1, 2020	\$4,807.69	\$4,807.69	8.5%	11.5%	<b>0.50%</b>

\*(Note that for Article 14.E.2 overall deal contracts entered into on or after 5/2/18, the base amount upon which contributions shall be made is \$250,000. For writers earning more than \$250,000, this base will increase from \$250,000 to \$275,000 per year. (This amounts to: \$275k/52 weeks = \$5,288.46/week. For contracts between 5/2/17 and 5/1/18, is \$250,000 — \$250k/ 52 weeks = \$4,807.69/week)

## **SIDE LETTER TO ARTICLE 14.E.2.**

When a Writer is employed under a development deal as stated in Article 14.E.2. and, under the same contract, is employed to perform Article 14.K. services on a series for which the Writer receives additional money which is not creditable, contributions shall be payable as set forth in Article 14.E.2. for the full term of employment and shall be paid on the non-creditable Article 14.K. services, except for those periods of time when the Writer is not performing development services and is receiving Article 14.K. compensation on the series outside of the Article 14.E.2. guarantee (a/k/a fresh cash). In that case, contributions shall be payable on the non-creditable Article 14.K. minimum, script fees, program fees and on 50% of the amount otherwise due under Article 14.E.2.



**ARTICLE 14.K.L. – WRITERS ALSO EMPLOYED IN ADDITIONAL CAPACITIES IN A DEVELOPMENT ROOM WEEK TO WEEK AND TERM EMPLOYMENT UP TO 19 WEEKS**

This is a new category designed to handle writers rooms. It is effective as of November 1, 2023, and covers Story Editors, Executive Story Editors, as well as Article 14 Writers other than Story Editors and Executive Story Editors.

<b>ARTICLE 14.L. – Week to week, up to 19 weeks</b>	<b>Story Editor/Executive Story Editor</b>	<b>Article 14 Writers other than Story Editors and Executive Story Editors</b>
September 25, 2023 – May 1, 2024	<b>\$12,978</b>	<b>\$14,214</b>
May 2, 2024 – May 1, 2025	<b>\$13,432</b>	<b>\$14,711</b>
May 2, 2025 – May 1, 2026	<b>\$13,902</b>	<b>\$15,226</b>

**STORY EDITORS**

Story Editors, regardless of title (e.g. Story Supervisor, Creative Consultant, etc.) are 100% reportable.

**PURCHASES OF LITERARY MATERIAL FOR TELEVISION AND THEATRICAL MOTION PICTURES**

**PURCHASE OF LITERARY MATERIAL - IRC Section 401(a)(17)**

In connection with the purchase of literary material from a “professional writer” who is also hired to perform a rewrite or polish on the project, the Signatory Employer must contribute for the rewrite/polish an amount equal to the applicable rate of the sum of the purchase price up to the IRS limit in Code Section 401(a)(17), plus the amount paid for the polish/rewrite. However, compensation for the purchase and hired services are reportable only up to the per project ceiling.

## SALARY ADVANCES

This is money paid in advance of writing services being performed. It is reportable when paid, not when the services are later performed. This may affect the timing of the Writer's eligibility for Health Fund coverage.

## DEFERRED COMPENSATION

This is money which is paid at some date later than when writing services are performed. It is reportable when the compensation is paid, not when the services are performed.

## AGENT COMMISSIONS

This is the amount of money which is paid to a Writer's agent. Generally, it is 10% of initial compensation, options and purchases. These amounts are reportable.

## BONUS

A bonus is additional money paid to a Writer, but tied to some event other than writing services (e.g., first day of principal photography, a box office threshold being reached, etc.). It is reportable up to the ceiling per project (ceiling and rates determined by Writer's contract date).

## NOT REPORTABLE

Certain payments to Writers are not reportable, such as: excerpt payments, royalties, character payments, options, late fees, expenses, theatrical residuals, over-ceiling TV residuals, separated rights, publication fees, trainee salary, amounts over the weekly staff, 14.K. and 14.E.2. minimums.

## TEAMS

A bona fide two person writing team usually shares the compensation and ceiling equally. Each writer on a writing team employed for a script will receive pension and health contributions up to the relevant cap as though they were a single writer, rather than splitting the applicable cap. In addition, when a writing team is employed on a series, the contribution for each writer on the team will be made on the full weekly minimum instead of one-half of the weekly minimum.

## WGA MEMBERSHIP

Membership in the Guild **is not required** for compensation to be subject to contributions. Under the MBA, any Writer performing covered services for a Signatory Employer is reportable. Please

contact the WGA for more information if your Writer is performing services outside the United States.

## **SERIALS COVERED UNDER ARTICLE 13.B.5. OF APPENDIX A**

For serials covered under Article 13.B.5. of Appendix A, the reportable ceiling for a single Writer or *bona fide* team of 2 Writers per Company per calendar year is \$350,000 or \$700,000 per Company per calendar year for a team of three (3) Writers.

## **10% OWNER (OWNER/WRITER) REPORTING REQUIREMENTS**

Writers who are also owners or Board Members of the reporting Signatory Employer cannot make contributions on their own behalf unless specific requirements are met. This also includes family members. Please see the 10% Owner Reporting Rules for details regarding the special rules the Board of Directors/Trustees adopted governing eligibility for benefits:

[https://wgaplans.org/contributions/owner\\_writers.html](https://wgaplans.org/contributions/owner_writers.html)

**Please call the Employer Compliance Department for more information on the Owner/Writer reporting requirements to confirm that your project is covered under these rules.**

To reach the Employer Compliance Department please call (818) 846-1015, ext. 603 or send email to: [emailbox2@wgaplans.org](mailto:emailbox2@wgaplans.org).

General information and copies of the reporting rules and report of contributions can be found on our website under Contributions/Forms:

[https://wgaplans.org/contributions/rates\\_information\\_forms.html](https://wgaplans.org/contributions/rates_information_forms.html)

# SHOWSTOPPERS

**Failure to follow any one of the rules on the following pages will result in the immediate cessation of the processing of the contribution.**

## **BUSINESS RULES FOR CONTRIBUTION PROCESSING (Section 6)**

(Please review and follow these rules to insure compliance with the requirements for contribution processing. If you have any questions, please contact us. We want to help you get it right the first time.)

### **EMPLOYERS REPORTING INITIAL COMPENSATION MUST BE SIGNATORY TO THE APPROPRIATE COLLECTIVE BARGAINING AGREEMENT**

*Contributions will not be accepted until the PWGA has 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.

### **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.

Federal ID No:				Page No:	
Telephone No:				Initial or Residual	
Fax No:				period (week or mo	
Contact Email:				yyyyy	
Compensation Type:		Initial or Residual		te:	
9. Pension Subject Wages	10. Health Subject Wages	11. Budget	12. Length	Episode Title	

**CONTRIBUTIONS ARE DUE ON ALL WRITERS PERFORMING COVERED SERVICES, REGARDLESS OF THEIR MEMBERSHIP STATUS WITH THE WRITERS GUILD OF AMERICA (WGA)**

If a Writer performs covered services (as defined by the MBA), then contributions are due, regardless of the status of the Writer with the WGA. Whether the Writer is Current, or In Arrears, or a member of a union other than the WGA, or not a member of any union, contributions are due for covered services.

**ONLY ONE PERIOD OF ACTIVITY MAY BE SUBMITTED ON A WEEKLY OR MONTHLY REPORT OF CONTRIBUTIONS OR ELECTRONIC FILE**

A Company may not file an aggregate amount, nor may it attribute two or more months’ worth of payments to a single month – even if the total amounts are correct.

For example, if WRITER A is working on PROJECT X and receives \$25,000 payments in June, July, and August of a given year, each month’s ROC must reflect the monies paid that particular month – reporting a total of \$75,000 for three months’ of work would not be acceptable.

*A common mistake companies make is to report the total paid for a project in a single month even though the individual payments were made over the course of several months. This is not allowable.*

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.

## QUARTERLY REPORTING OF INITIAL COMPENSATION IS NOT PERMITTED

Do not report an amount that was earned on one single day over an entire quarter. For example, if WRITER B receives \$50,000 upon commencement of services on June 22, 2014, the sum should not be reported as being paid for June, 2014. It should be reported as being paid on June 22, 2014.

6. Project Name or Series Title		8. Earned Period From: mm/dd/yy		Earned Period Thru: mm/dd/yy	
7. ER Project Id	18. Purchase	19. Project Type	QTR Earned (YYYYQ)		
6. Project Name or Series Title		8. Earned Period From: mm/dd/yy		Earned Period Thru: mm/dd/yy	

## REPORT CONTRIBUTIONS UNDER THE APPLICABLE MINIMUM BASIC AGREEMENT (MBA)

Reports of Contributions and electronic files must be identified by the collective bargaining agreement under which they are submitted.

EMPLOYER Name:			
Address:			
City:			
Contact Person:			
Agreement Year			
First		MI	3

Only one collective bargaining agreement may be submitted per report. For example, contributions paid under the 2020 and 2023 MBAs must be on separate reports.

All compensation must be submitted on a per Writer / per project / per payment / per period basis (no lump sum reporting).

Agreement Year		Agreement Type	
2. Name of Writer Last		First	MI
jonea			b
3. Social Security No:			
4. Name of Writer's Loan-Out Corporation		5. Loan-Out Fed ID#	
2. Name of Writer Last		First	MI
3. Social Security No:			
4. Name of Writer's Loan-Out Corporation		5. Loan-Out Fed ID#	
2. Name of Writer Last		First	MI
3. Social Security No:			
4. Name of Writer's Loan-Out Corporation		5. Loan-Out Fed ID#	

For example, if WRITER A receives six payments for work performed in June of a given year, 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) later in this document.

*Salary advances are reportable when the Writer is paid, not when he/she performs the hired services.*



6. Project Name or Series Title		8. Earned Period From: mm/dd/yy	Earned Period Thru: mm/dd/yy
7. ER Project Id		18. Purchase	19. Project Type
6. Project Name or Series Title		8. Earned Period From: mm/dd/yy	Earned Period Thru: mm/dd/yy
7. ER Project Id		18. Purchase	19. Project Type
6. Project Name or Series Title		8. Earned Period From: mm/dd/yy	Earned Period Thru: mm/dd/yy
7. ER Project Id		18. Purchase	19. Project Type

*Deferred compensation is reportable when it is paid, not when the writing services were performed.*

**PAYMENT MUST BE MADE IN U.S. DOLLARS ONLY**

Regardless of whether a production takes place in a country other than the United States, or if financing arrangements have been made in a currency other than U.S. Dollars, contributions MUST be made in U.S. Dollars.

No processing can or will take place if monies are received in a currency other than U.S. Dollars.

## CONTROL TOTAL SHEET

Employers, payroll services, and paying agents who are reporting must include a Control Total Sheet that shows Subject Earnings and Contributions Due per Employer.

REPORTING NO.	SIGNATOR NAME	SUBJ_TO_PEN	SUBJ_TO_RET	CONT_PEN_AMT	CONT_RET_AMT
0000033792	DEVELOPMENT COMPANY, INC.	27,327.85	27,327.85	3,728.80	2,322.87

WGA PENSION AND HEALTH FUND CONTRIBUTION REPORT  
 PAGE 2  
 RUN TIME 09:58:13  
 RUN DATE 11/25/14  
 EMPLOYER HAS A LINE ITEM INDICATING AMOUNTS BEING PAID TIES TO CHECKS TO GRAN

NUMBER OF RECORDS WRITTEN TO TAPE: 4716  
 2,115,580.16 3,115,890.16 164,440.05 179,499.00  
 PPS633-09 END OF REPORT

He to checks.

*Reports of Contributions and electronic files covering multiple Employers will not be processed without a Control Total Sheet.*

## CREDITS

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. Credit requests must be submitted separately with a valid explanation, a list of the original check numbers, and the original reported work dates.

*Credits without valid explanations will be disallowed and the Employer will be billed for the contributions withheld*

*from the current payment as well as interest, if applicable.*

## REFUND REQUESTS

Refund requests must be made in writing and accompanied by the appropriate documentation (contract, payroll register, etc.) to be considered.

## ELECTRONICALLY SUBMITTED DATA

Data submitted electronically will be entered as reported on the electronic file. No changes will be made to the electronic files.

Corrections to the paper Reports of Contributions must be submitted in writing (or via email).

*Please do not put Social Security numbers in an email unless you are using our secure email – “zix mail” or unless they are in a document that has been password protected.*

## 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: Earnings may not be moved for the sole purpose of obtaining eligibility for benefits.*

## 10% OWNER REPORTING RULES

If the Writer directly or indirectly owns (see below)\* 10% or more of the equity of the contributing Employer, including equity ownership by the Writer's spouse, domestic partner, Writer's (or spouse's) parent, Writer's sibling or lineal descendant, or if the Writer is an Officer, Board Member or Director of a for-profit company or a non-profit company, the requirements set forth below must be met:

The project must have unrelated third-party financing. Unrelated means not related to the owner in a familial way as well as unrelated to and having no interest in the reporting company.

*If there is no unrelated third-party financing, the contributions cannot be accepted.*

In order for the Administrative Office of the Trusts to determine if contributions can be accepted, additional documentation may need to be submitted for review:

[https://wgaplans.org/contributions/forms/10\\_Percent\\_Employer\\_Notice.pdf](https://wgaplans.org/contributions/forms/10_Percent_Employer_Notice.pdf)

*\*(The term "indirectly owns... the equity of the contributing Employer," includes (a) equity ownership by the Writer's spouse or domestic partner, the Writer's (or spouse's) parent, sibling or lineal descendant, or (b) funding of the Employer by the Writer or the Writer's spouse or domestic partner, the Writer's (or spouse's) parent, sibling or lineal descendant.)*

## NEW MEDIA — 100% SELF-FUNDED OWNER/WRITER

If the Owner/Writer's company does not receive any outside financing and the project 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 an 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 PDAs).)*

*If the New Media Owner/Writer's project is not 100% self-funded, the standard 10% Owner rules apply.*

For more information on 10% Owners, please call the Employer Compliance Department at 818-846-1015, press "3" then "1" when prompted, or visit our website at: [www.wgaplans.org](http://www.wgaplans.org) and select the "10% OWNERS" tab under CONTRIBUTIONS: [https://wgaplans.org/contributions/owner\\_writers.html](https://wgaplans.org/contributions/owner_writers.html)

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

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

For detailed information about the electronic file layout formats, tab delimited or fixed length ASCII used to report contributions, please go [here](https://www.wgaplans.org/contributions/forms/E-file_Layout_Guide.pdf): [https://www.wgaplans.org/contributions/forms/E-file\\_Layout\\_Guide.pdf](https://www.wgaplans.org/contributions/forms/E-file_Layout_Guide.pdf).

# FILLING OUT THE REPORT OF CONTRIBUTIONS (ROC) (Section 7)

A paper Report of Contributions, CD, or electronic file must be submitted with the contribution payments to the Plan and Fund.

The screenshot shows an Excel spreadsheet with the following sections:

- Header:** PWGA logo, address (2900 W Alameda Ave Suite 1100, Burbank CA 91505), telephone (818) 846-1015, fax (818) 526-3197. Title: REPORT OF CONTRIBUTIONS Effective 5/2/17.
- Section 1: EMPLOYER INFORMATION** (Yellow background)
  - 1. EMPLOYER Name: [Blank]
  - Address: [Blank]
  - City: [Blank] State: [Blank] Zip: [Blank]
  - Contact Person: [Blank]
  - Agreement Year: [Blank] Agreement Type: [Blank]
  - Federal ID No: [Blank]
  - Telephone No: [Blank]
  - Fax No: [Blank]
  - Contact Email: [Blank]
  - Employer Number: [Blank]
  - Paying Agent: [Blank]
  - Office Use Only: [Blank]
  - TR#: [Blank]
  - Report Begin Date: [Blank] Report End Date: [Blank]
- Table 2: Name of Writer** (Rows 17-24)
 

17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
2. Name of Writer Last	First	MI	3. Social Security No	6. Project Name or Series Title	8. Earned Period From mm/dd/yy	8. Earned Period Thru mm/dd/yy	9. Pension Subject Wages	10. Health Subject Wages	11. Budget	12. Length	13. Episode #	14. Episode Title	15. Air Date	16. Run #	17. Resid Type	
- Table 4: Name of Writer's Loan-Out Corporation** (Rows 25-32)
 

25	26	27	28	29	30	31	32	33
4. Name of Writer's Loan-Out Corporation	5. Loan-Out Fed ID#	7. Project ID#	18. Purchase	19. Project Type	QTR Earned (YYYY)	20. Pension Plan %	20. Health Fund %	21. In-Mo
- Table 25: Total REPORTABLE COMPENSATION (subject wages)**

25. Total REPORTABLE COMPENSATION (subject wages)	0.00	0.00
PENSION PLAN COMP @ 8.5%		
PENSION PLAN COMP @ 8.0%		
PENSION PLAN COMP @ 7.75%		
PENSION PLAN COMP @ 7%		
PENSION PLAN COMP		
- Table 26: Total PP REPORTABLE COMPENSATION**

26. Total PP REPORTABLE COMPENSATION	0	0
--------------------------------------	---	---
- Table 27: PENSION PLAN CONTRIBUTIONS [US FUNDS ONLY]**

27	28	29	30	31	32	33
Reportable Comp	PP Rate	Pension Rates				
0.00	0.0850	\$0.00	5/2/14 - Present B	8.5		
0.00	0.0800	\$0.00	5/2/13 - 5/1/14	8		
0.00	0.0775	\$0.00	5/2/12 - 5/1/13	7.75		
0.00	0.7500	\$0.00	5/2/11 - 5/1/12	7.5		
- Table 28: HEALTH FUND CONTRIBUTIONS [US FUNDS ONLY]**

28	29	30	31	32	33
Reportable Comp	HF Rate	Health Rates			
0.00	.105	\$0.00	5/2/17-5/1/18	10.5%	
0.00	.095	\$0.00	5/2/16-5/1/17	9.5%	
0.00	.09	\$0.00	5/2/15-5/1/16	9%	
0.00	.085	\$0.00	4/1/09-5/1/15	8.50%	
- Summary Section:**
  - DATE: [Blank]
  - SUBMITTED BY: [Blank]
  - PRINT NAME: [Blank]
  - TITLE: [Blank]
  - Interest at 10% p/annum (.83% p/month)
  - TOTAL DUE PENSION PLAN: \$0.00
  - TOTAL DUE HEALTH FUND: \$0.00
  - MAKE CHECK PAYABLE TO: PRODUCER WGA PENSION PLAN
  - MAKE CHECK PAYABLE TO: WRITERS' GUILD-INDUSTRY HEALTH FUND
- Footer:** This form has an electronic download tab which allows for faster processing. Please email this form in Excel format to: [contributions@wgaplans.org](mailto:contributions@wgaplans.org) encrypted with a password or ask for our secure e-mail link called ZIX mail.

*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

Employers are designated as “**Weekly**” or “**Monthly**” reporters.

**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 was 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 was paid or due the compensation.*

Monthly contributions received after the 24th of the following month are delinquent.

### INTEREST RATE

Under the rules of the Pension Plan and Health Fund (PWGA), your company is obligated to pay interest on delinquent contributions at the rate of 10% per annum (approximately .83% per month).

Interest will be charged on all delinquent contributions. If a delinquency must be referred to the Collections Attorney for the PWGA, 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.

**Federal law [ERISA Section 515] requires that contributions must be made in accordance with the terms of the plan, and that ERISA Section 502(g)(2) provides for mandatory interest on unpaid contributions at the rate established by the plan.**

If a delinquency must be referred to the PWGA's 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

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

1. EMPLOYER Name:			
Address:			
City:	State:	Zip:	
Contact Person:			
Agreement Year	Agreement Type		

Enter the signatory Employer Federal ID # assigned by the I.R.S.

Federal ID No:			
Telephone No:			
Fax No:			
Contact Email:			

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

1. EMPLOYER Name:				Federal ID No:	
Address:				Telephone No:	
City:	State:	Zip:	Fax No:		
Contact Person:				Contact Email:	

Enter the Agreement and Year under which the contributions are being remitted.

Agreement Year	Agreement Type
----------------	----------------

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



<b>Employer Number</b>	
Paying Agent:	
Paying Agent Code:	

Enter the Page Number, number pages consecutively.

<b>Employer Number</b>	
Paying Agent:	
Paying Agent Code:	
Page No:	1 of

Enter the Compensation Type – Initial Comp or Residuals.

mail:					
<b>Compensation Type:</b>				<b>Initial or Residual</b>	
Wages	Wages	11. Budget	12. Length		

## WRITER INFORMATION FIELDS

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.

<b>2. Name of Writer</b>		
Last	First	MI
<b>4. Name of Writer's Loan-Out Corporation</b>		

Enter the Writer's Social Security Number.

2. Name of Writer			3. Social Security No:
Last	First	MI	
4. Name of Writer's Loan-Out Corporation			5. Loan-Out Fed ID#
			7.

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 Employer's payroll system or any other purpose).*

MI	3. Social Security No:

If the Writer is contracted and paid under a Loan-Out Corporation, enter the name of the Writer's Loan-Out Corporation.

2. Name of Writer			3. Social Security No:
Last	First	MI	
4. Name of Writer's Loan-Out Corporation			5. Loan-Out Fed ID#

Enter the Writer's Loan-Out Corporation Federal ID Number.

2. Name of Writer		MI	3. Social Security No:
Last	First		
4. Name of Writer's Loan-Out Corporation			5. Loan-Out Fed ID#

Enter the Project Name or Series Title.

6. Project Name or Series Title	
7. ER Project Id	18. Purchase

Enter the Employer's Project ID#.

6. Project Name or Series Title	
7. ER Project Id	18. Purchase

Enter the starting and closing dates of the period in which the compensation is earned.  
 Indicate Month/Day/Year.

8. Earned Period From: mm/dd/yy	Earned Period Thru: mm/dd/yy	9.
19. Project Type	QTR Earned (YYYYQ)	

*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.*

Enter the Pension Plan Subject Amount earned by the Writer during the week or month reported.

Compensation Type:	
9. Pension Subject Wages	10. Health Subject Wages

Enter the Health Fund Subject Amount earned by the Writer during the week or month reported.

Compensation Type:	
9. Pension Subject Wages	10. Health Subject Wages
20. Pension Plan %	20. Health Fund %
	21

Enter "H" for a High Budget project and "L" for a Low Budget Project.

Report Begin Date:			
11. Budget	12. Length	13. Episode #	14. Episode Title
21. In-Mkt			23. Hired Service
11. Budget	12		14. Episode Title
21. In-Mkt		22. Team %	23. Hired Service

H = High  
 L = Low  
 All projects are considered High Budget unless otherwise

*To determine "H" or "L" call the Writers Guild of America, Contracts Dept. 323-782-4501 (West) or 212-767-7803 (East).*

Enter the Program Length in minutes.

11. Budget	12. Length

If this is a series, enter the Episode Number.

11. Budget	12. Length	13. Episode #	14. Episode Title
21. In-Mkt	22. Team %		23. Hired Service
11. Budget	12. Length	13. Episode #	14. Episode Title

If this is a series, enter the Episode Title.

11. Budget	12. Length	13. Episode #	14. Episode Title
21. In-Mkt	22. Team %		23. Hired Service
11. Budget	12. Length	13. Episode #	14. Episode Title

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).

Begin Date		Report End Date	
14. Episode Title	15. Air Date	16. Run #	17. Resid Type
23. Hired Service	24. Writer's Contract Date		

If this is a residual, enter the Run Number.

Begin Date		Report End Date	
14. Episode Title	15. Air Date	16. Run #	17. Resid Type
23. Hired Service	24. Writer's Contract Date		

For residuals only, enter the Type of Payment being made by the reporting codes shown below:

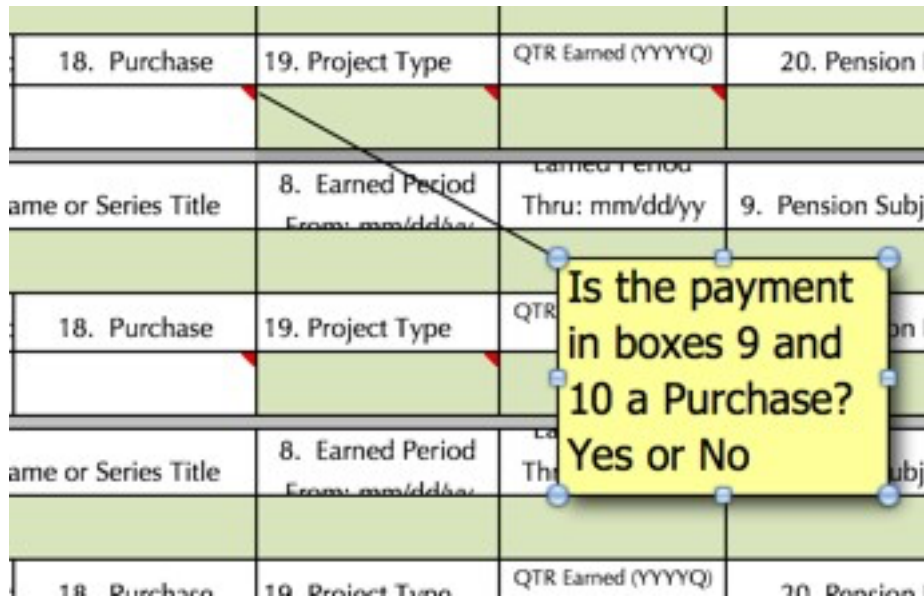
<b>D</b>	Domestic
<b>F</b>	Foreign
<b>BC</b>	Basic Cable
<b>PP</b>	Plateau Payments
<b>SM</b>	Supplemental Markets (only reportable if the project was originally made for a Supplemental Market). For example, if a project was originally made for DVD, only DVD Supplemental Market residuals are reportable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

Begin Date		Report End Date	
14. Episode Title	15. Air Date	16. Run #	17. Resid Type
23. Hired Service	24. Writer's Contract Date		

If the earnings amount being reported in fields 9 and 10 is a Purchase, enter Y for number 18.



If this is not a Purchase payment, enter N.



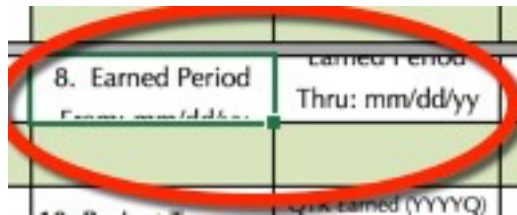
Enter the Project Type by reporting code. The following is a list of the most common Project Types.

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

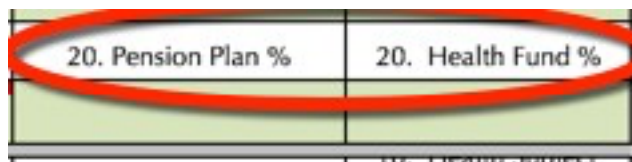
<b>SOS</b>	Spin-Off Script
<b>SER</b>	Serial
<b>NAR</b>	Narration
<b>WW</b>	Week-to-Week Employment
<b>TERM</b>	Term Employment
<b>CV</b>	Comedy-Variety
<b>QAP</b>	Quiz and Audience Participation
<b>DOC</b>	Documentary
<b>NEWS</b>	News/Public Affairs
<b>INFO</b>	Informational
<b>INTER</b>	Interactive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

Enter the Year and Quarter of the Earnings Period in Field #8. YYYYQ.

*The Quarter code must agree with the Work Thru Date*



Enter the applicable Pension Plan and Health Fund Contribution Rates.





25. Total REPORTABLE COMPENSATION (subject wages)				0.00		0.00									
	PENSION PLAN COMP @ 8.5%					HEALTH FUND COMP @ 10.5%									
	PENSION PLAN COMP @ 8.0%					HEALTH FUND COMP @ 9.5%									
	PENSION PLAN COMP @ 7.75%					HEALTH FUND COMP @ 9%									
	PENSION PLAN COMP @ 7%					HEALTH FUND COMP @ 8.5%					\$				
	PENSION PLAN COMP					HEALTH FUND COMP @ 8%									
26. Total PP REPORTABLE COMPENSATION				0		TOTAL HF REPORTABLE COMPENSATION				0					
27. PENSION PLAN CONTRIBUTIONS				[ US FUNDS ONLY ]				28. HEALTH FUND CONTRIBUTIONS				[ US FUNDS ONLY ]			
	Reportable Comp	PP Rate		Pension Rates		Reportable Comp	HF Rate		Health Rates						
	0.00	0.0850	\$0.00	5/2/14 - Present	8.5	0.00	.105	\$0.00	5/2/17-5/1/18	10.5%					
	0.00	0.0800	\$0.00	5/2/13 - 5/1/14	8	0.00	.095	\$0.00	5/2/16-5/1/17	9.5%					
	0.00	0.0775	\$0.00	5/2/12 - 5/1/13	7.75	0.00	.09	\$0.00	5/2/15-5/1/16	9%					
	0.00	0.7500	\$0.00	5/2/11 - 5/1/12	7.5	0.00	.085	\$0.00	4/1/09-5/1/15	8.50%					
Interest at 10% p/annum (.83% p/month)				Interest at 10% p/annum (.83% p/month)											
TOTAL DUE PENSION PLAN:			\$0.00	TOTAL DUE HEALTH FUND:				\$0.00							
MAKE CHECK PAYABLE TO: PRODUCER WGA PENSION PLAN				MAKE CHECK PAYABLE TO: WRITERS' GUILD-INDUSTRY HEALTH FUND											

Enter the Initial Market of the project by reporting code:

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

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).

2. Name of Writer		
Last	First	MI
4. Name of Writer's Loan-Out Corporation		

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. Below you will find a list of the most frequently used Hired Services:

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

Enter the Writer's Contract Date (not applicable for week-to-week or Term employment).

24. Writer's Contract Date
----------------------------

### CONTRIBUTION CALCULATION FIELDS

Pension and Health contribution rates have changed over the years. Go here to find the applicable rates.

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.

25. Total REPORTABLE COMPENSATION (subject wages)				
	PENSION PLAN COMP @ 8.5%			
	PENSION PLAN COMP @ 8.0%			
	PENSION PLAN COMP @ 7.75%			
	PENSION PLAN COMP @ 7%			
	PENSION PLAN COMP			

Total the amounts in Field #25 and enter the Total Pension Plan and Health Fund Reportable Compensation in Field #26.

26.	Total PP REPORTABLE COMPENSATION	0
	TOTAL HF REPORTABLE COMPENSATION	0

Multiply the Pension Compensation Amount(s) in Field #25 by the applicable pension rate which can be found at:

[https://www.wgaplans.org/contributions/forms/Pension\\_Agreement\\_Rate\\_Chart.pdf](https://www.wgaplans.org/contributions/forms/Pension_Agreement_Rate_Chart.pdf) Enter the amounts due per rate. Go here to see how the calculation of interest on delinquent contributions are determined. Calculate the total interest due on the delinquent earnings reported on line(s) 25.

Please make the check for pension contributions payable to: Producer-Writers Guild of America Pension Plan.

Multiply the Health Fund Compensation Amount(s) in Field #25 by the applicable health rate which can be found [here](#).

Calculate the total interest due on the delinquent earnings reported on line(s) 25.

25. Total REPORTABLE COMPENSATION (subject wages)						0.00	0.00
	PENSION PLAN COMP @ 8.5%					HEALTH FUND COMP @ 10.5%	
	PENSION PLAN COMP @ 8.0%					HEALTH FUND COMP @ 9.5%	
	PENSION PLAN COMP @ 7.75%					HEALTH FUND COMP @ 9%	
	PENSION PLAN COMP @ 7%					HEALTH FUND COMP @ 8.5%	
	PENSION PLAN COMP					HEALTH FUND COMP @ 8%	

Please make the check payable to the Writers' Guild-Industry Health Fund for health contributions.



Enter the Date the Report is Prepared. The Person Submitting the Report signs on the next line.

<b>DATE:</b>	
<b>SUBMITTED BY:</b>	
<b>PRINT NAME:</b>	
<b>TITLE:</b>	

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.

## **PENSION PLAN AND HEALTH FUND REPORTABLE COMPENSATION CEILINGS (Section 8)**

*There are reportable ceilings per project or type of weekly employment.*

**IF YOUR COMPANY ACQUIRED THE RIGHTS OR MATERIAL OF A PROJECT FROM A SIGNATORY COMPANY, IT IS POSSIBLE THAT THE PREVIOUS COMPANY HAS ALREADY REMITTED CONTRIBUTIONS FOR THE PROJECT.**

**IT IS A GOOD PRACTICE TO VERIFY WHAT CONTRIBUTIONS HAVE ALREADY BEEN MADE ON THE PROJECT TO KEEP FROM CONTRIBUTION OVER THE CEILING.**

### **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)

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)

### **LONG-FORM TV**

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

Pension \$225,000 (\$450,000 team of 3); Health \$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 5/2/20 through 5/1/20 is \$39,858. The “applicable minimum” is the non-network prime time minimum for the same period, which is \$28,907.

## **TELEVISION – ARTICLE 14.E.2**

For contracts entered into on or after 5/1/2018 the base amount upon which pension and health contributions shall be made \$275,000, except that the base amount shall remain at \$250,000 for writers guaranteed \$250,000 or less. For prior contracts entered into between 5/1/2018-5/1/2019 it was \$250,000.

## **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 (pension) and \$250,000 (Health). A multi-part, closed end series has one ceiling per project, not per segment.

## **TELEVISION PILOTS (EFFECTIVE MAY 2, 2014)**

30 Minutes or less – \$170,000; 30+ Minutes— \$225,000.

## **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.

## **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. Not a holding fee!

## **TEAMS**

Each writer on a writing team employed for a script will receive pension and health contributions up to the relevant cap as though they were a single writer, rather than splitting the applicable cap. In addition, when a writing team is employed on a series, the

contribution for each writer on the team will be made on the full weekly minimum instead of one-half of the weekly minimum.

## MISCELLANEOUS (Section 9)

### TERMINATING THE SIGNATORY EMPLOYER RELATIONSHIP

Employers generally work and contribute to PWGA on a project-by project basis. At the culmination of a project, a company may elect not to sign a subsequent bargaining agreement or continue employing Writers and making their corresponding contributions.

For Canadian companies: In order to terminate the Side Letter/signatory relationship: The company is considered signatory to each successor MBA – unless it has notified the WGA within 60 days of the expiration of the MBA that it intends to terminate the Agreement when the Agreement expires.

### Strike List/Unfair List

Once a company is on the Strike List/Unfair List, it cannot employ WGA members, nor can it sign an MBA, or remit contributions.

The WGA Board of Directors places individuals or companies on the Strike/Unfair List for several types of unfair conduct: refusing to engage in collective bargaining negotiations with the WGA; refusing to sign the MBA or other applicable collective bargaining agreements; wrongfully failing to participate in grievance and arbitration procedures; failing to abide by the final award of an arbitrator; or engaging in conduct violative of the National Labor Relations Act or other laws designed to protect the rights of Writers. (This includes failing to pay Pension and Health contributions) If a company or individual is on the WGA Strike List, it is not allowed to sign a Collective Bargaining Agreement. PWGA cannot accept contributions from a struck company unless it is removed from the List.

The WGA Board of Directors will consider requests from individuals or companies to be removed from the Strike/Unfair List. In such cases, the Board will examine the facts and circumstances concerning the listing, and the reasons advanced for removal.

**NOTE:** WGA members are bound by Working Rule 10, which provides: “No member may enter into a contract for the rendition of writing services with any producer whose name is contained in the then current Guild unfair list unless such producer shall have first posted a bond with the Guild guaranteeing the full amount of the Writer's proposed compensation pursuant to such contract.”



Members are responsible for determining the current signatory status of any potential Employer. For further information, call the Signatories Department at (323) 782-4514 or visit WGA's website: <http://www.wga.org/Employers/signatories/become-a-signatory>

The purpose of this guide is to educate you about the most common problems Employers encounter so you can avoid them. We hope that now that you have read this guide you have a better understanding of the entire process.

The rules and regulations for reporting contributions are very specific, and mistakes can be costly, both to the participants who may not receive proper and timely credit for healthcare and pension benefits, but also, for the Employer who may have to pay fines or added interest.

The federal government mandates that the Plans charge interest when contributions are unpaid, unable to be processed, or paid late. In addition, the Trust may also charge audit and/or legal fees. No one benefits when this occurs.

The Contributions Processing Department will contact your company within the first 60 days of becoming a signatory to see if there are any questions or concerns we can assist you with, but as you work through this document, if you find you have any questions, or if some of the concepts are unclear, please contact the Contribution Processing Department at (818) 846-1015, press "3", then "2" when prompted. There is also a wealth of information available on the PWGA website: [www.wgaplans.org](http://www.wgaplans.org)

Welcome!

## APPENDIX ITEMS (Section 10)

[MAP OF SIGNATORY PROCESS](#)

[ROC](#)

[MBA DATES \(revised\)](#)

[INTEREST POLICY](#)

[10% REPORTING RULES](#)

[RELATED ENTITIES](#)

[ELECTRONIC FILE LAYOUT](#)

## ROC

<b>PWGA</b> Pension & Health Plans YOUR TRUSTED GUIDE		2900 W Alameda Ave Suite 1100 Burbank CA 91505 Telephone: (818) 846-1015 Fax: (818) 526-3197		<b>REPORT OF CONTRIBUTIONS as of 5/2/2022</b>													Page No:	1	of	1
<b>MANDATORY FIELDS ARE THIS COLOR</b>																				
1. EMPLOYER Name: _____ Federal Tax ID No: _____ Employer No: _____																				
Address: _____ City: _____ State: _____ Zip: _____ Telephone No: _____ Paying Agent: _____																				
Contact Person: _____ Contact Email: _____ Office Use Only: _____																				
Agreement Year: _____ Agreement Type: _____ Compensation Type: _____ Report Begin Date: _____ Report End Date: _____																				
2. Name of Writer Last, First, MI: _____ 3. Social Security No: _____ 4. Project Name or Series Title: _____ 8. Earned Period From: mm/dd/yyyy - mm/dd/yyyy 9. Pension Subject Wages: _____ 10. Health Subject Wages: _____ 11. Budget: _____ 12. Length: _____ 13. Episode #: _____ 14. Episode Title: _____ 15. Air Date: _____ 16. Run #: _____ 17. Reel Type: _____																				
4. Name of Writer's Loan-Out Corporation: _____ 5. Loan-Out Fed ID#: _____ 7. Project ID#: _____ 18. Purchase: _____ 19. Project Type: _____ 20. Pension Plan %: _____ 21. Health Fund %: _____ 22. Team %: _____ 23. Hired Service: _____ 24. Writer's Contract Date: _____																				
2. Name of Writer Last, First, MI: _____ 3. Social Security No: _____ 4. Project Name or Series Title: _____ 8. Earned Period From: mm/dd/yyyy - mm/dd/yyyy 9. Pension Subject Wages: _____ 10. Health Subject Wages: _____ 11. Budget: _____ 12. Length: _____ 13. Episode #: _____ 14. Episode Title: _____ 15. Air Date: _____ 16. Run #: _____ 17. Reel Type: _____																				
4. Name of Writer's Loan-Out Corporation: _____ 5. Loan-Out Fed ID#: _____ 7. Project ID#: _____ 18. Purchase: _____ 19. Project Type: _____ 20. Pension Plan %: _____ 21. Health Fund %: _____ 22. Team %: _____ 23. Hired Service: _____ 24. Writer's Contract Date: _____																				
2. Name of Writer Last, First, MI: _____ 3. Social Security No: _____ 4. Project Name or Series Title: _____ 8. Earned Period From: mm/dd/yyyy - mm/dd/yyyy 9. Pension Subject Wages: _____ 10. Health Subject Wages: _____ 11. Budget: _____ 12. Length: _____ 13. Episode #: _____ 14. Episode Title: _____ 15. Air Date: _____ 16. Run #: _____ 17. Reel Type: _____																				
4. Name of Writer's Loan-Out Corporation: _____ 5. Loan-Out Fed ID#: _____ 7. Project ID#: _____ 18. Purchase: _____ 19. Project Type: _____ 20. Pension Plan %: _____ 21. Health Fund %: _____ 22. Team %: _____ 23. Hired Service: _____ 24. Writer's Contract Date: _____																				
25. Total REPORTABLE COMPENSATION (subject wages): _____ \$0.00																				
PENSION PLAN COMP @ 11.25% _____ HEALTH FUND COMP @ (includes PPL) 12.00% _____ DATE: _____																				
PENSION PLAN COMP @ 10.50% _____ HEALTH FUND COMP @ 11.50% _____ SUBMITTED BY: _____																				
PENSION PLAN COMP @ 10.00% _____ HEALTH FUND COMP @ 11.00% _____																				
PENSION PLAN COMP @ 9.75% _____ HEALTH FUND COMP @ 10.50% _____																				
ENTER OTHER RATE 0.00% _____ ENTER OTHER RATE 0.00% _____ PRINT NAME: _____																				
26. Total PP REPORTABLE COMPENSATION \$0.00 Total HF REPORTABLE COMPENSATION \$0.00																				
27. PENSION PLAN CONTRIBUTIONS [US FUNDS ONLY] Pension Rates																				
Reportable Comp PP Rate [US FUNDS ONLY] Pension Rates																				
\$0.00 0.1125 \$0.00 5/2/22 - 5/1/23 11.25%																				
\$0.00 0.1050 \$0.00 5/2/21 - 5/1/22 10.50%																				
\$0.00 0.1000 \$0.00 5/2/20 - 5/1/21 10.00%																				
\$0.00 0.0975 \$0.00 Rate 5/2/2022 - 5/1/2023 9.75%																				
\$0.00 0.0000 \$0.00 *Enter other rate from Rate Chart if not listed																				
Interest Amount Paid (Rate 10% p/annum = .83% p/month) _____																				
TOTAL DUE PENSION PLAN: \$0.00																				
MAKE CHECK PAYABLE TO: PRODUCER WGA PENSION PLAN																				
28. HEALTH FUND CONTRIBUTIONS [US FUNDS ONLY] Health Rates																				
Reportable Comp HF Rate [US FUNDS ONLY] Health Rates																				
\$0.00 0.1200 \$0.00 5/2/20-5/1/23 includes PPL 12.00%																				
\$0.00 0.1150 \$0.00 5/2/19-5/1/20 or Not subject to PPL 11.50%																				
\$0.00 0.1100 \$0.00 5/2/18-5/1/19 11.00%																				
\$0.00 0.1050 \$0.00 5/2/18-5/1/19 10.50%																				
\$0.00 0.0000 \$0.00 * Enter other rate from Rate Chart if not listed																				
Interest Amnt Paid (Rate 10% p/annum = .83% p/month) _____																				
TOTAL DUE HEALTH FUND: \$0.00																				
MAKE CHECK PAYABLE TO: WRITERS' GUILD-INDUSTRY HEALTH FUND																				
51. This form has an electronic download tab which allows for faster processing. Please email this form in Excel format to: <a href="mailto:cmalbox2@wgaplans.org">cmalbox2@wgaplans.org</a> encrypted with a password, or to Contributions using ZIX mail - <a href="https://web1.zixmail.net/s/login?bwgaplans">https://web1.zixmail.net/s/login?bwgaplans</a>																				

## MBA DATES

### WGA MBA RATES FOR PENSION AND HEALTH

FROM					
03/01/73	02/28/77	5.00%		3.50%	
03/01/77	02/28/81	5.00%		4.00%	
03/01/81	02/28/82	5.00%		4.00%	
03/01/82	02/28/85	6.00%		4.00%	
03/01/85	02/28/87	6.00%		5.50%	
03/01/87	08/31/89	6.00%		6.00%	
09/01/89	05/01/00	6.00%		6.50%	
05/02/00	05/01/01	6.00%		6.25%	
05/02/01	05/01/02	6.00%		6.50%	
05/02/02	05/01/03	6.00%		7.00%	
05/02/03	10/30/04	6.00%		7.50%	
11/01/04	09/30/08	6.00%		8.50%	
10/01/08	03/31/09	6.00%		8.00%	
04/01/09	05/01/11	6.00%		8.50%	
05/02/11	05/01/12	7.50%	6.00%	8.50%	
05/02/12	05/01/13	7.75%	6.25%	8.50%	
05/02/13	05/01/14	8.00%	6.50%	8.50%	
05/02/14	05/01/15	8.50%	7.00%	8.50%	
05/02/15	05/01/16	8.50%	7.00%	9.00%	
05/02/16	05/01/17	8.50%	7.00%	9.50%	
05/02/17	05/01/18	8.50%	7.00%	10.50%	
05/02/18	05/01/19	8.50%	7.00%	11.00%	
05/02/19	05/01/20	8.50%	7.00%	11.50%	
05/02/20	05/01/21	10.00%	8.50%	11.50%	0.5%
05/02/21	05/01/22	10.50%	9.00%	11.50%	0.5%
05/02/22	05/01/24	11.25%	9.75%	11.50%	0.5%
<b>05/02/24</b>	<b>05/01/25</b>	<b>11.25%</b>	<b>9.75%</b>	<b>12.50%</b>	<b>0.5%</b>

### PENSION PLAN AND HEALTH FUND CEILINGS

WGA/PWGA AGREEMENT DATES, RATES, CEILINGS

03/02/73	03/01/81		\$ 100,000.00		
03/02/81	02/28/85		\$ 150,000.00		BOTH PP & HF
03/01/85	11/1/04		\$ 200,000.00		BOTH PP & HF
11/01/04	2/12/08	PENSION	\$ 200,000.00	HEALTH	\$ 250,000.00
02/13/08	PRESENT	PENSION	\$ 225,000.00	HEALTH	\$ 250,000.00
<u>TV Pilots (30 mins &amp; less) as of 05/02/14</u>		<u>PENSION</u>	<u>\$ 170,000.00</u>	<u>HEALTH</u>	<u>\$ 170,000.00</u>
<u>TV Pilots (over 30 mins) as of 05/02/14</u>		<u>PENSION</u>	<u>\$ 225,000.00</u>	<u>HEALTH</u>	<u>\$ 225,000.00</u>
(as of 5/2/20) Compensation Limit		PPL	<u>\$ 225,000.00</u>		

1

## INTEREST POLICY

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 contributions are delinquent. Interest will be charged on delinquent payments. Employers should keep a copy of the ROC for their files. Employers are 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 compensation is earned, paid or due to the Writers. 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 compensation is earned, paid or due to the Writers. 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.

**INTEREST RATE is .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 a delinquency must be referred to the Funds’ collection attorney, 20% of the contributions due will be added as **Liquidated Damages**.

## 10% Reporting Rules

*To: ALL PARTICIPANTS & EMPLOYERS*

### **10% OWNER REPORTING REQUIREMENTS**

In order to curtail practices that appear to circumvent the intent of the Trust Agreements and create a drain on the assets of the Trusts, on January 1, 2001, and as revised thereafter, the Board of Directors/Trustees adopted the following revised rules of the Trusts governing eligibility for benefits thereunder:

- Contributions on the Writer's compensation do not count toward the Writer's eligibility for benefits when the Writer directly or indirectly owns ten percent (10%) or more of the equity of the contributing Employer, or is an officer, board member or director of a for-profit contributing Employer or where a contributing Employer is a non-profit entity as defined under Internal Revenue code, for which a writer is an officer, board member, director (or serves in another similar capacity of such non-profit)\*, and the Employer hires the Writer to perform only writing services unless an unrelated third party directly utilized and paid for the Writer's services. In no event shall contributions be due on amounts in excess of the amounts paid by the third party to the contributing Employer for covered services.
- Contributions on the Writer's compensation do not count toward the Writer's eligibility for benefits when the Writer directly or indirectly owns ten percent (10%) or more of the equity of the contributing Employer\*, and the Writer performs writing and other services (other than under Article 14 of the Basic Agreement). Contributions do not count toward eligibility under this provision even if the contributing Employer is hired by an unrelated third party.

**Notwithstanding the above**, contributions will count toward eligibility for benefits if the contract with the unrelated third party specifically states the amount allocated for such Writer's covered writing services. In this case, contributions shall be due on the greater of the amount so specified or the Basic Agreement's minimum for such writing services.

In addition, if the contract with the unrelated third party does not specifically state the amount allocated for such Writer's covered writing services, contributions will count toward eligibility for benefits when contributions are based on the **lower** of one of the following:

- (a) five percent (5%) of the total compensation the contributing Employer received from the unrelated third party for producing **non-dramatic programming\*\*** or ten percent (10%) of the total compensation the

contributing Employer received from the unrelated third party for producing **dramatic programming**, or

(b) at least \$125,000\*\*\*

In either case (a) or (b), the Employer must contribute on at least the collective bargaining agreement's minimum for writing services.

In order for the Administrative Office of the Trusts to determine if contributions can be accepted, additional documentation, including but not limited to the following items, may need to be submitted for review:

Proof of UNRELATED Outside Financing  
(Check copies / wire transfers / bank statements)

License Agreement BETWEEN SIGNATORY AND FINANCIER  
(License agreement should contain an allocation for the writing services, if not, see (a) and (b) above)

Employment Contract BETWEEN SIGNATORY AND WRITER

BUDGET (With allocation for writing services and contributions)

EVIDENCE OF PAYMENT TO WRITER (Copy of canceled check, wire transfer or bank statement)

SCRIPTS AND OTHER LITERARY MATERIAL

\*The term "indirectly owns...the equity of the contributing Employer," includes (a) equity ownership by the Writer's spouse or domestic partner, the Writer's (or spouse's) parent, sibling or lineal descendant, or (b) funding of the Employer by the Writer or the Writer's spouse or domestic partner, the Writer's (or spouse's) parent, sibling or lineal descendant.

\*\*For this purpose, "non-dramatic programming" includes all types of programming other than those that are specifically dramatic in nature (e.g., comedy-variety, documentary, quiz and audience participation).

\*\*\*The Fund's actuary estimated that contributions on reportable earnings in the amount of \$125,000 were the amount necessary in 2001 to pay the cost of the annual Health Fund coverage for an eligible active participant. Periodically, this figure will be adjusted to approximate the annual cost to the Health Fund of coverage. Note – the reportable earnings required to pay for a year of Employer-paid coverage in 2012 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 an 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 “10% Owner Reporting Requirements” and “Other Reporting Requirements” provided herein will apply.**

### **OTHER REPORTING REQUIREMENTS**

- Contributions on the Writer’s compensation do not count toward the Writer’s eligibility for benefits when the Writer is employed for writing and other services (other than under Article 14 of the Basic Agreement) and the Writer’s contract does not separate writing compensation from compensation for other services unless the Employer contributes on the lower of:

- (a) one hundred percent (100%) of the Writers’ total compensation under the contract, or
- (b) \$125,000\*\*\*

\*\*\*The Fund’s actuary estimated that contributions on reportable earnings in the amount of \$125,000 were the amount necessary in 2001 to pay the cost of the annual Health Fund coverage for an eligible active participant. Periodically, this figure will be adjusted to approximate the annual cost to the Health Fund of coverage. Note – the reportable earnings required to pay for a year of Employer-paid coverage in 2012 was \$152,054. If a project is strictly development, earnings may not be reportable. New projects that are created without a license agreement and/or budget may not be reportable. Proof of unrelated third party financing does not guarantee acceptance of the contributions. Any questions as to whether certain earnings are “covered” should be directed to the Employer Compliance Department. Please call (818) 846-1015, press “3”, then “1” when prompted.

Sincerely,

**BOARD OF DIRECTORS/TRUSTEES**

Revised 2/18/14



## Related Entities Form

### RELATED AND AFFILIATED COMPANIES CONTRIBUTING TO THE PRODUCER-WRITERS GUILD OF AMERICA PENSION PLAN

The prevailing tax laws require the Producer-Writers Guild of America Pension Plan Administrator to verify the affiliation, if any, among the companies that contribute to the Plan. For this purpose, please advise us of any of the following:

Parent/Subsidiary Group. The identity of any contributing company that is a member of your parent/subsidiary group. A parent/subsidiary group consists of all companies that are more than 50% commonly owned (directly or indirectly) by a common parent or another entity in the group. In addition, please identify any member of the group that would not be in the group if the above rule required ownership to be at least 80% - specify such company by noting "Less than 80%".

Brother/Sister Companies. The identity of any contributing company where that company and your company are each at least 80% owned by the same five (or fewer) individuals, estates, and /or trusts (each of whom owns an interest in both entities). This test has been simplified if these companies are not brother/sister companies under Section 1563(a) of the Internal Revenue Code, they need not be listed.

We will also need to know the dates of ownership if any of the above situations apply to your company. Please complete the attached form and return it to the Pension Plan in the envelope provided. **The attached form needs to be returned to the Administrative Office within thirty (30) days, even if your company does not have any related or affiliated companies as described above.**

**YOUR COMPANY MAY BE LIABLE FOR ANY COSTS INCURRED BY THE PLAN DUE TO YOUR FAILURE TO DISCLOSE THIS INFORMATION.**

We would also appreciate if you will keep a copy of this letter in your files. The Pension Plan must be notified if the situation with regard to affiliated companies changes in the future (that is, either your company becomes affiliated with new companies or ceases to be affiliated with companies identified at this time). Please notify us of these changes.

Your prompt response to this inquiry is greatly appreciated. Please do not hesitate to contact the Administrative Office of the Pension Plan if you have any questions.

If you have any questions, please call (818) 846-1015, ext. 608.

### RELATED COMPANIES CONTRIBUTING TO THE PRODUCER-WRITERS GUILD OF AMERICA PENSION PLAN

**This form must be returned to the Pension Plan within thirty (30) days.**

SIGNATORY COMPANY NAME:

\_\_\_\_\_ THERE ARE NO COMPANIES RELATED TO THE ABOVE SIGNATORY COMPANY AS DESCRIBED IN THE ATTACHED LETTER.

\_\_\_\_\_ THE FOLLOWING COMPANIES ARE RELATED TO THE ABOVE SIGNATORY COMPANY.

Company Name	Ownership	% of Ownership	Date of Ownership

If you have any questions, please call (818) 846-1015, ext. 608.

Please return this letter within thirty (30) days. Thank you for your cooperation.

## 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	
Y	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	99.9
Y	C	Health Fund Contribution Rate	9(2).99	5	191	195	99.9
	C	Budget	X(1)	1	196	196	

	C	Project Length	9(3)	3	197	199	
<b>Y</b>	N	Project Type	X(25)	25	200	224	
	C	Episode Number	X(8)	8	225	232	
<b>Y</b>	C	Episode Title	X(40)	40	233	272	
<b>Y</b>	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
<b>Y</b>	N	Writer's Contract Date	9(8)	8	404	411	YYYYMMDD
<b>Y</b>	N	Writer's Hired Service	X(30)	30	412	441	
	N	Compensation Type	X(30)	30	442	471	
	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	

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.

## 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 PWGA 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.**

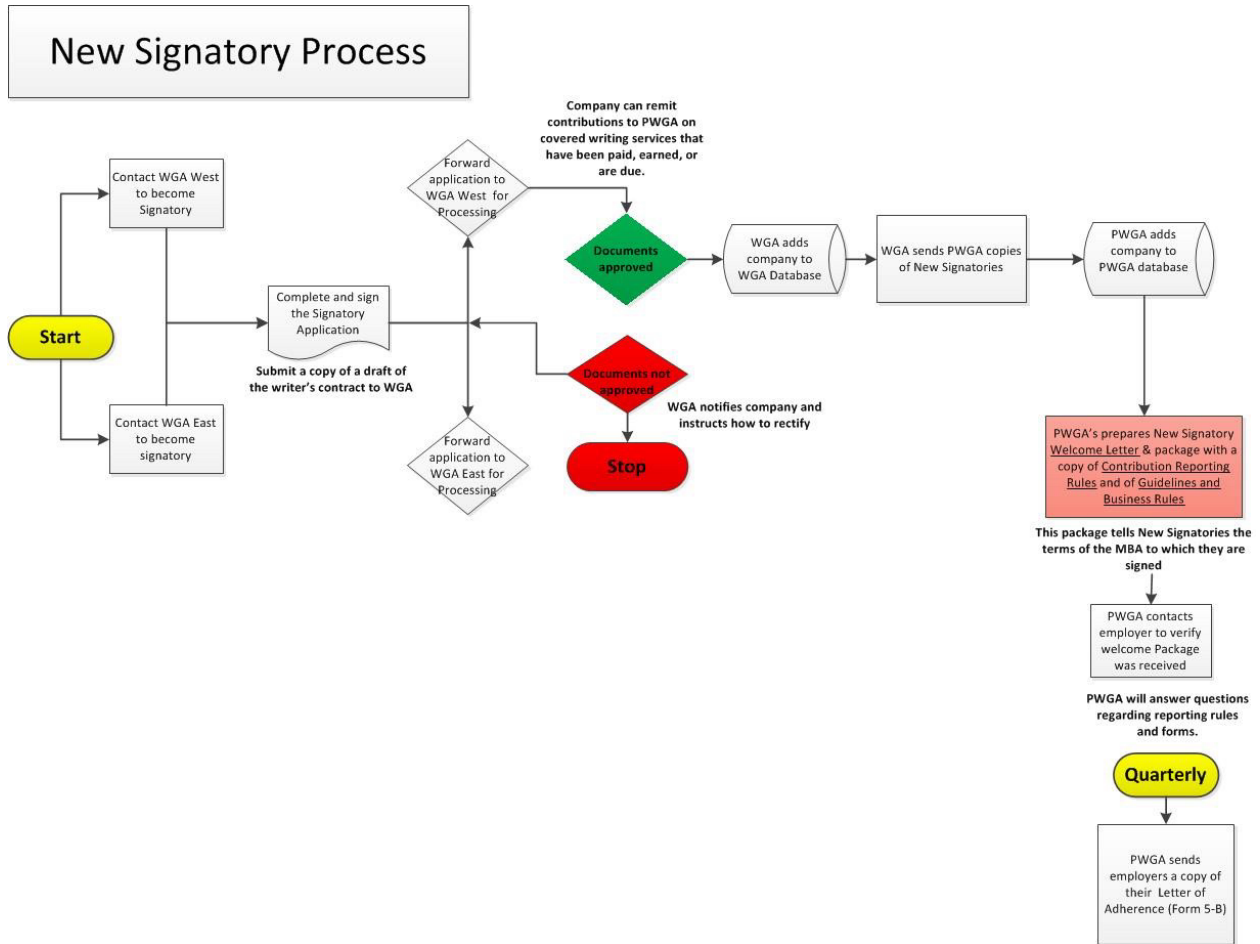
**Optional Services – Reportable at the ceiling and rate in effect on the date the optional service is exercised.**

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.**

More examples can be found at the PWGA website: [www.pwga.org](http://www.pwga.org)

## NEW SIGNATORY PROCESS



Please note that this booklet summarizes some of the rules of the PWGA. It is only a brief summary. You should consult the Plan documents, Plan policies, and the MBA for the actual rules and regulations of the PWGA. Nothing in this Guide alters the terms of those documents. The Trustees/Directors reserve the right to modify the PWGA's policies consistent with its governing documents.