

# ***DGA-PRODUCER*** **PENSION & HEALTH**

## **SIGNATORY EMPLOYERS GUIDE**

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**DGA—Producer Pension and Health Plans**

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## OVERVIEW

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The Directors Guild of America–Producer Pension and Health Plans (Plans) are Employee benefit plans created by tax exempt trusts established through collective bargaining between the Directors Guild of America (DGA) and certain motion picture, television and commercial producers, or associations representing these producers.

Directors, Unit Production Managers, Assistant Directors, Stage Managers, Associate Directors, and others who perform DGA-covered services are, generally, eligible to receive benefits from the Plans. The individuals that receive these benefits are typically referred to as “participants.”

Participants are eligible to participate in two separate pension plans: the Basic Pension Plan, a defined benefit pension plan; and the Supplemental Pension Plan, a defined contribution pension plan. In addition, they may receive health benefits through the DGA-Producer Health Plan. The Health Plan provides participants and their families with a comprehensive set of medical, dental, vision, and prescription drug benefits. To be eligible for the benefits available from the Plans, participants must meet certain minimum earnings thresholds.

Funding for the benefits provided by the Plans comes from two sources: Employer contributions and Employee contributions. The amounts of Employer and Employee contributions due when a DGA-covered Employee works for a Signatory Employer (“Employer”) are detailed in the applicable collective bargaining agreement. These amounts are also summarized in the next section, **Remitting Contributions to the Plans**.

Pursuant to federal law, the Plans are separate and distinct entities from the DGA, governed by a joint Board of Trustees comprised of equal numbers of Trustees appointed by the DGA and Employers.

**This document seeks to summarize the contribution and reporting requirements of the various collective bargaining agreements between the DGA and Employers, and the trust agreements establishing the Plans. Although every effort has been made to ensure its accuracy, this summary does not in any way change those agreements or the interpretations of them by the bargaining parties. If there is any discrepancy, the provisions of the collective bargaining agreements and trust agreements control.**

This guide was created to assist Employers with basic questions about contributions reporting. It will be periodically updated and is available on the Plans’ website at [www.dgaplans.org/producers](http://www.dgaplans.org/producers) or by request from the Plans. After reading this guide, if you have any questions, please call the Plans’ Contributions Department at 323-866-2200, ext. 567 to help avoid potential problems such as delinquent contributions, penalties, and the recovery of overpaid pension or health benefits.

## REMITTING CONTRIBUTIONS TO THE PLANS

### Remitting Payment

The Plans accept contributions payments in the form of checks, wire transfers and ACH payments. All payments should be made payable to the **DGA–Producers Pension and Health Plans, Inc.** and must be remitted, accompanied by a completed contributions report form, to:

DGA–Producer Pension and Health Plans  
5055 Wilshire Blvd, Suite 600  
Los Angeles, CA 90036

Contributions report forms are available at [www.dgaplans.org/producers](http://www.dgaplans.org/producers).

For Employer pension contributions, checks received from an account not belonging to the Employer will not be accepted. Wire transfers and ACH payments may require a signed Pay Agent form. Contact the Plans for more information.

### Electronic Reporting

The Plans encourage all Employers and payroll services to electronically submit contributions to the Plans.

To submit contributions electronically, the contributions data must conform to the Plans' file specifications found on the website at [www.dgaplans.org/producers/contributionsreportingspecs/](http://www.dgaplans.org/producers/contributionsreportingspecs/). Please contact the Plans' Contributions Department to submit a test file and to receive a unique ID and password to log onto the Plans' electronic submission portal.

## BASIC AGREEMENT / FREELANCE LIVE & TAPE TELEVISION AGREEMENT - DIRECTORS

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### CONTRIBUTION RATES

An Employer must remit contributions based on an Employee's DGA-covered earnings, up to the applicable ceilings, which vary by bargaining agreement and are detailed in the **Calculating Reportable Earnings** section below.

Contributions for Directors under the Basic Agreement (BA) and the Freelance Live & Tape Television Agreement (FLTTA) are comprised of two types:

- Pension Plan Contributions; and
- Health Plan Contributions.

### Pension Plan Contributions

#### Employer Contributions

The Employer pension contribution rate applicable to a Director's services on a project is that in effect on the starting date of their employment. Rates and effective dates are:

Employer Pension Rate	Effective Dates
8.5%	Effective July 1, 2021
8.0%	July 1, 2020 to June 30, 2021

Regarding residual compensation, contributions are based on the contribution rate in effect at the commencement of principal photography for the project.

#### Employee Contributions

##### United States Department of Labor (DOL) Regulations

The 2.5% Employee pension contribution is withheld from the Employee's paycheck and remitted to the Plans by the Employer. Employers are required by Federal law to remit Employee contributions to the Plans as soon as such contributions can be reasonably segregated from the Employer's assets, but no later than the 15<sup>th</sup> business day of the calendar month following the calendar month in which the contributions are withheld from the Employee's paycheck.

### Health Plan Contributions

The health contribution rate applicable to a Director's services on a project is that in effect on the starting date of their employment. Effective July 1, 2024, the health rate is 11.0% of DGA-covered earnings.

## **Paid Parental Leave Contributions (“PPL”)**

Per the 2023 Basic Agreement and Freelance Live & Tape Television Agreement, effective July 1, 2024, all Employers must remit contributions of 0.5% of the compensation base upon which the Employer makes contributions to the Plans, as defined in and subject to the same ceilings and exceptions provided in Paragraph 12-202 of the Basic Agreement.

## **Residual Contributions**

Regarding residual compensation, contributions are based on the contribution rate in effect at the commencement of principal photography for the project.

## **Training Plan and Qualification List Contributions**

Training Plan and Qualification List contributions are not payable for Directors.

## **CALCULATING REPORTABLE EARNINGS - DIRECTORS**

### **Basic Agreement**

Contributions to the Plans are due based on “salary” as defined in Sections 12-200 and 12-300 of the BA (“Salary”), up to various ceilings on the salary as provided below:

#### **Theatrical Motion Pictures**

##### Pension Plan Contributions

Pension Plan contributions are due on the salary of a Director whose preparation services commenced on a theatrical motion picture on or after July 1, 2023, up to a ceiling of \$300,000.

Pension Plan contributions are due on the salary of a Director whose services commenced on a theatrical motion picture between July 1, 2020 and June 30, 2023, up to a ceiling of \$250,000.

If a Director of a theatrical motion picture begins preparation in one calendar year and delivers the answer print in a subsequent calendar year, and is paid in excess of \$250,000, of which at least \$150,000 is paid in the first calendar year, then the Employer must make pension plan contributions on \$150,000 in the first year and on \$100,000 in the subsequent calendar year.

##### Health Plan Contributions

Health Plan contributions are due on DGA-covered earnings up to a ceiling of \$400,000.

#### **Television Motion Pictures**

##### Pension and Health Plan Contributions

Contributions to the Pension and Health Plans are due on DGA-covered earnings as follows:

- **For programs less than 90 minutes**, up to a ceiling of the greater of (i) initial compensation or (ii) 250% of applicable minimum compensation.

- **For programs 90 minutes or longer, including any High Budget SVOD Program or High Budget AVOD Program that is subject to terms and conditions applicable to a television or basic cable motion picture 90 minutes or longer:**
  - Up to a ceiling of \$300,000 on the salary of a Director whose preparation services commenced on or after July 1, 2023.
  - Up to a ceiling of \$250,000 on the salary of a Director whose preparation services commenced between July 1, 2020 and June 30, 2023.
- **For multi-part, closed-end series:**
  - Up to a ceiling of \$300,000 on the salary of a Director whose preparation services commenced on or after July 1, 2023.
  - Up to a ceiling of \$250,000 on the salary of a Director whose preparation services commenced between July 1, 2020 and June 30, 2023.
- **For pilots**, up to a ceiling of \$170,000 for a program of 30 minutes or less and up to a ceiling of \$225,000 for a program longer than 30 minutes but not more than 90 minutes.
- All residual compensation is subject to contributions until the applicable ceiling is reached.

#### **Additional Non-Reportable Earnings**

The definition of Salary includes contract settlements but does not include:

- Severance pay;
- Penalties, allowances, distant location per diem, aircraft flight or underwater work allowances; or
- Cost of transportation or living expenses paid to or on behalf of the Employee.

See Basic Agreement Article 12 for more information.

#### **Contributions on Development Services**

Although contributions for development services are not required under the BA or other collective bargaining agreements, the Plans accept such contributions under certain limited circumstances.

The Plans accept contributions for Directors performing development services for theatrical or long-form television motion pictures if *all* of the following conditions are met:

- A deal memo was filed with the DGA at or before the time the work was performed that states the amount of compensation being paid for development services; and
- A deal memo, personal services contract, or other written agreement between the Employer and the Director entered into at or before the time the work was performed provides that contributions will be remitted to the Plans in connection with the compensation paid to the Director for development services; and
- The Director was actually paid for bona fide development services that were actually performed. In determining whether the development services were bona fide and were actually performed, the Plans will consider evidence of third-party financing, a commitment to produce (such as a

first look deal or output deal), a history of producing projects based on such development projects in the past, or any other evidence deemed relevant; and

- The Director is not a principal of the Employer. A Director will be considered a "principal" of the Employer if the Director has, or the Director's spouse, children, parents, or siblings together have, an ownership interest in the Employer (or any closely related company) of 10% or more; and
- There is substantial evidence that the development services provided by the Director were substantial and that the Employer had invested substantial resources in the development of the project.

Based on these Guidelines, the following are illustrative examples of circumstances under which contributions would not be accepted:

- Development services performed for an Employer that has expended little or no resources toward the development of the project except for the payment of compensation to the Director to develop it;
- Development services performed for an Employer that has no history of actually producing similar projects in the past unless there is some other indication that the project is not wholly speculative (such as a first look deal, an output deal, or third-party financing);
- Development services where no deal memo is filed with the DGA at or before the time the work was performed which specifies that compensation is being paid for development services;
- Development services where the deal memo or personal services contract does not specifically provide that contributions are to be remitted on the compensation for such development services; or
- Development services performed by a Director who has, or whose spouse, children, parents or siblings together have, an ownership interest in the Employer (or any closely related company) of 10% or more.

## Freelance Live & Tape Television Agreement

Except for Daytime Serial Directors, contributions to the Plans are due on DGA-covered earnings, which includes gross compensation, residuals, and foreign use payments:

- **For programs other than pilots**, up to a ceiling equal to the greater of initial compensation or 250% of applicable minimum compensation; and
- **For pilots**, up to a ceiling of \$170,000 for a program of 30 minutes or less and up to a ceiling of \$225,000 for a program longer than 30 minutes but not more than 90 minutes.

See FLTTA Articles 11 and 12 for more information.

## Daytime Serials

For Daytime Serial Directors, pension and health contributions are due on DGA-covered earnings, as defined above, up to a ceiling of \$350,000 per calendar year per Employer.



## **BASIC AGREEMENT / FREELANCE LIVE & TAPE TELEVISION AGREEMENT – “BELOW-THE-LINE” EMPLOYEES**

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### **CONTRIBUTION RATES**

An Employer must remit contributions based on an Employee’s DGA-covered earnings up to the applicable ceilings, which vary by employment category and bargaining agreement, and are detailed in the **Calculating Reportable Earnings** section below.

Contributions for below the line job categories under the Basic Agreement and FLTTA are comprised of three types:

- Pension Plan Contributions;
- Health Plan Contributions; and
- Training Plan and Qualification List (“TPQL”) Contributions

### **Pension Plan Contributions**

#### **Employer Contributions**

For work performed on or after July 1, 2021, the Employer must remit pension contributions equal to **8.5%** of an Employee’s DGA-covered earnings.

For work performed between July 1, 2020 through June 30, 2021, the Employer must remit pension contributions equal to **8.0%** of an Employee’s DGA-covered earnings.

#### **Employee Contributions**

Employee pension contributions must be withheld and remitted by the Employer in an amount equal to 2.5% of an Employee’s DGA-covered earnings. For information regarding DOL regulations, see the Employee Contributions section on page 3.

### **Health Plan Contributions**

#### **Contributions on Earnings**

For work performed on or after July 1, 2024, the Employer must remit health contributions equal to 11.0% of an Employee’s DGA-covered earnings, excluding Vacation Pay and Completion of Assignment Pay.

For work performed between July 1, 2013 through June 30, 2024, the Employer must remit health contributions equal to 10.5% of an Employee’s DGA-covered earnings, excluding Vacation Pay and Completion of Assignment Pay.

#### **Alternate Rate for Contributions on Vacation Pay and Completion of Assignment Pay**

In addition, the Employer must remit contributions to the Health Plan on Vacation Pay and Completion of Assignment Pay at the rate of 14.5%.

Health contributions on Vacation Pay and Completion of Assignment Pay are not subject to the ceilings on contributions set forth in the BA or FLTТА.

### **DGA West Coast Training Plan, DGA West Coast Entertainment Qualification List, DGA East Coast Training Plan and DGA East Coast Entertainment Qualification List Program (TPQL) Contributions**

Employers must remit contributions to the DGA Training Plans and Qualification Lists (“TPQL”) as provided below. Once received, the Plans forward the contributions to the appropriate program fund.

The TPQL contribution requirements are:

#### **Basic Agreement**

For work performed on or after August 6, 2023, an Employer shall contribute 0.375% of the compensation of each UPM, Assistant Director and Associate Director (regardless of the location where employed and regardless of whether there is a Trainee on the production) to the West Coast Training Plan.

TP Contribution Rate for UPM, ADs and Associate Directors	
Entity	Contribution Rate
West Coast Training Plan	0.375%

An Employer located in Los Angeles County or the New York metropolitan area is required to remit QL contributions to the applicable entity at the following rates:

QL Contribution Rates for UPM, 1 <sup>st</sup> AD, 2 <sup>nd</sup> AD	
Entity	Contribution Rate
West Coast Qualification List	0.125%
East Coast Qualification List	0.25%

#### **Freelance Live & Tape Television Agreement**

For work performed on or after August 6, 2023, an employer shall contribute 0.375% of the

compensation of each Associate Director and Stage Manager (regardless of the location where employed) to the West Coast Training Plan. QL Contributions are not payable.

### **Paid Parental Leave Contributions (“PPL”)**

Per the 2023 Basic Agreement and Freelance Live & Tape Television Agreement, effective July 1, 2024, all Employers must remit contributions of 0.5% of the compensation base upon which the Employer makes contributions to the Plans, as defined in and subject to the same ceilings and exceptions provided in Paragraph 12-202 of the Basic Agreement.

### **Residual Contributions**

Regarding residual compensation, contributions are based on the contribution rate in effect at the commencement of principal photography for the project.

## **Calculating Reportable Earnings – Below-the-line**

### **Basic Agreement**

Contributions are due to the Plans on “salary,” as defined in Sections 12-200 and 12-300 of the Basic Agreement, and include the following:

#### **Theatrical Motion Pictures**

##### Pension Plan Contributions

For work performed on or after July 1, 2023, Pension Plan contributions are due on DGA-covered earnings for all Assistant Directors and Unit Production Managers up to a ceiling of \$250,000.

For work performed through June 30, 2023, Pension Plan contributions are due on DGA-covered earnings up to a ceiling of \$200,000.

If a UPM or Assistant Director of a theatrical motion picture, the principal photography of which commences on or after July 1, 2020, with an employment period commencing in one calendar year and ending in a subsequent calendar year, and is paid in excess of \$200,000, of which is paid at least \$50,000 in each calendar year for DGA-covered services, the Employer shall make the Employer pension contribution on salary of at least \$50,000 up to \$150,000 paid to the UPM or Assistant Director in the first year and on the remaining salary paid to the UPM or Assistant Director which shall be at least \$50,000 in the next calendar year.

##### Health Plan Contributions

- **Unit Productions Managers.** Health Plan contributions are due on DGA-covered earnings up to a ceiling of \$350,000.
- **Assistant Directors.** Health Plan contributions are due on DGA-covered earnings up to a ceiling of \$250,000.
- These ceilings do not apply to Health Plan contributions on Vacation Pay or Completion of Assignment Pay.

Unit Production Manager-Producer Hyphenate Contributions

**BA Paragraph 12-205 states:**

For a Unit Production Manager (“UPM”) who is also employed as a Producer on a theatrical motion picture, the Employer must make contributions based on the salary paid for UPM services, but not less than \$100,000 for work performed on a motion picture that commenced principal photography on or prior to June 30, 2023, and not less than \$125,000 for work performed on a motion picture that commenced principal photography on or after July 1, 2023. The foregoing does not apply to a UPM/Producer employed solely to prepare budgets and/or storyboards; in that case, pension and health contributions are to be based on the actual salary paid for such services.

Staff Production Executives Performing Unit Production Manager Duties

**BA Paragraph 13-202(c)(1) states:**

Employer may assign the duties of a UPM on no more than one theatrical motion picture or television program or series of programs at a time to each staff production executive in its employ (regardless of such executive’s title) who actually performs the UPM functions, provided that Pension and Health and Welfare contributions are made on behalf of each such staff production executive to the Pension Plan and the Health and Welfare Plan as provided herein. Such contributions shall be based on the actual salary of the UPM for the time that the staff production executive performs the duties of a UPM. Each production executive performing UPM functions must be on the Qualification List, unless such executive was “qualified” under the 1978 Basic Agreement. The Employer shall send the DGA a list of such “qualified” executives.

Contributions for each such Staff Production Executive/UPM (“Executive UPM”) must be remitted based on at least the applicable UPM weekly minimum scale salary for 50 weeks for each calendar year of the Executive UPM’s term of employment. An Employer reporting an amount less than the applicable minimum scale for 50 weeks will be required to provide documents substantiating the services performed by such Executive UPM and periods worked for the Plans’ review. It is in the sole discretion of the Plans whether such reduced reporting will be accepted.

**Television Motion Pictures**

Pension and Health Plan Contributions

Contributions to the Pension and Health Plans are due on all DGA-covered earnings.

**Freelance Live & Tape Television Agreement**

Contributions to the Plans are due on DGA earnings, which includes gross compensation, residuals and foreign use payments:

- **For programs other than pilots**, up to a ceiling equal to the greater of initial compensation or 250% of applicable minimum compensation; and

- **For pilots**, up to a ceiling of \$170,000 for a program of 30 minutes or less and up to a ceiling of \$225,000 for a program longer than 30 minutes but not more than 90 minutes.

See FLTТА Articles 11 and 12 for more information.

## **NON-COMMERCIAL PRINCIPAL-PARTICIPANT REPORTING GUIDELINES FOR THE SIGNATORY PRODUCTION COMPANY**

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In order for the DGA-Producer Pension and Health Plans to accept contributions from non-commercial Principal-participants, the Board of Trustees of the Plans have adopted the following Guidelines governing contributions on behalf of those participants. A “Principal” for these purposes is an individual who, either alone or in combination with their spouse, parents, siblings, or lineal descendants owns, directly or indirectly through other entities, 10% or more of the equity of the signatory production company. These reporting Guidelines also apply to individuals who are Officers, Directors, Board Members, Executives, Managers, or other “insiders” of the signatory production company.

In evaluating whether the Health Plan may accept contributions for a specific Principal-participants, it will need to review a number of different documents, which you will need to provide to the Plan. The following items may need to be submitted for review, and a Plan staff member will be in touch to request the specific documents:

- A Signatory Application or Project Information Form, as applicable, that was filed with the DGA prior to the commencement of the Project.
- A Deal Memorandum that was contemporaneously filed with the DGA.
- Proof of unrelated third-party financing and financing contracts between the signatory company and the financier (financing agreement, check copies, wire transfers, bank statements, distributions agreement, license agreement).
- An Employment Contract between the Signatory and the Principal performing DGA-covered work, which shows the compensation allocation between DGA-covered services and non-DGA-covered services, if applicable.
- Evidence of compensation paid to the Principal performing DGA-covered work (copy of canceled check, wire transfer, bank statement, corporate and personal tax returns, W2, 1099, etc.).
- A final/actualized budget or final cost report, including compensation paid to the Principal for the DGA-covered services.
- Evidence of DGA-covered services performed by the Principal (e.g., call sheets, daily production reports, calendars, final crew list, beginning or end credits).
- An audio-visual copy of the project.
- If the project is subject to a side letter or special agreement with the DGA, evidence that the contributions will be paid based upon the applicable salary in that sideletter or special agreement (e.g., based upon a percentage of the budget or license fee).
- If a participant provides services in more than one job category (e.g., Director and producer, or UPM and producer), documents related to the allocation of their salary between the various categories must be provided.

The Plans may accept contributions when one or more of the above elements is not met upon a showing of good cause. The rules related to Principal-participants can be complex. We are here to help. Please contact the Plans’ office if you have questions regarding contributions or whether certain earnings may be reportable to the Plans. You may contact the Plans’ Contributions & Compliance or Audit Departments at 323-866-2245 or 323-866-2241, respectively.

**Non-Commercial Principal-Participant Reporting Guidelines  
for the Signatory Production Company**

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These reporting guidelines are not meant to change or otherwise modify the terms of any DGA collective bargaining agreement or the Plans Pension and Health Trust Agreements.

## **DGA BASIC AGREEMENT / FREELANCE LIVE & TAPE TELEVISION AGREEMENT – SIDELETTER AGREEMENTS**

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Contributions must be remitted to the Plans based on Salary, as defined in Sections 12-200 and 12-300 of the BA, except as noted below. Refer to the executed project sideletter agreement for further details.

### **LOW BUDGET SIDELETTER – SINGLE PROJECT AGREEMENT**

#### **Low Budget - Levels 1 & 2: Budget equal to or less than \$2,600,000**

- If the Director is a “Principal” of the Employer, then the Director’s salary for purposes of pension and health contributions shall be the lesser of their actual salary or 2% of the Budget of the Picture.
- If the Unit Production Manager or an Assistant Director is a “Principal” of the Employer, then the salary for purposes of pension and health contributions shall be the lesser of their actual salary or the applicable scale salary at the next higher budget level.

#### **Low Budget - all Levels**

- **BA Paragraph 12-205-UPM/Producer:**  
Employer shall make pension and health contributions on behalf of any Unit Production Manager who is also employed as a producer based on the salary paid for Unit Production Manager services, but in no event shall contributions be made on an amount less than the total salary paid for all services on the Pictures, or \$100,000, whichever is less. If the salary only for Unit Production Manager Services exceeds \$100,000, the Employer shall pay contributions on the actual Unit Productions Manager salary. This provision does not apply to a Unit Production Manager who is also a “Principal” of the Employer.

### **DOCUMENTARY SIDELETTER AGREEMENT**

#### **Documentaries Made for Theatrical Release**

- If the Director is a “Principal” of the Employer, then the Director’s salary for purposes of pension and health contributions shall be remitted based on a presumed salary equal to 2% of the Budget for the project unless otherwise specified in the agreement between the DGA and the Employer.

#### **Documentaries Made for Free Television, Pay Cable, Basic Cable and Direct-to-Video**

- If the Director is a “Principal” of the Employer, then the Director’s salary for purposes of pension and health contributions shall be remitted based on a presumed salary equal to 10% of the Budget for the project unless otherwise specified in the agreement between the DGA and the Employer.



**Documentaries Made for PBS**

- Refer to the executed PBS sideletter agreement for further details.

**NEW MEDIA SIDELETTER AGREEMENTS**

Please refer to the specific agreement between the DGA and the Employer.

- If the Employee is a “Principal” of the Employer, then the Employee’s salary for purposes of pension and health contributions shall be paid at the rates specified in FLTTA Article 11 on a presumed salary calculated as follows: (i) if the Employer receives a bona-fide, third-party license fee for distribution rights in the project, 10% of the license fee; or (ii) if no such license exists, 10% of the budget.

## BASIC AGREEMENT / FREELANCE LIVE & TAPE TELEVISION AGREEMENT – CONTRIBUTIONS ON GROSS RECEIPTS

Contributions are due to the Plans based on gross receipts from the re-use of projects in traditional and new media markets as set forth in the chart below. For further information regarding “traditional markets,” see BA Article 18 or FLTTA Article 24 of the FLTTA; for “new media” markets, see BA Sideletter 15 or FLTTA Sideletter 14.

PROJECT TYPE	RE-USE MARKET	AMOUNT PAYABLE TO THE PLAN
<b>MOTION PICTURES</b>	- Free TV - Ad-Supported Streaming, a.k.a. Free Video on Demand	0.6% of Employer’s gross <sup>1</sup>
<b>MOTION PICTURES</b>	- Electronic Sell-Through, a.k.a. Download to Own	0.36% of 20% of Employer’s gross <sup>3</sup> ≤ 50k units 0.65% of 20% of Employer’s gross <sup>3</sup> > 50k units
<b>MOTION PICTURES AND TELEVISION PROGRAMS<sup>2</sup></b>	- Home Video	0.3% of Employer’s gross <sup>1</sup> ≤ \$1 Million 0.36% of Employer’s gross <sup>1</sup> > \$1 Million
<b>MOTION PICTURES AND TELEVISION PROGRAMS<sup>2</sup></b>	- Pay TV - Download to Rent - Subscription Video on Demand	0.4% of Employer’s gross <sup>1</sup>
<b>TELEVISION PROGRAMS<sup>2</sup></b>	- Electronic Sell-Through, a.k.a. Download to Own	0.36% of 20% of Employer’s gross <sup>4</sup> ≤ 100k units 0.7% of 20% of Employer’s gross <sup>4</sup> > 100k units
<b>HIGH BUDGET DRAMATIC PROGRAMS MADE FOR NEW MEDIA</b>	- New Media - Traditional Media	- See Basic Agreement Sideletter 35 - Same as Free Television Programs

<sup>1</sup> “Employer’s gross” is defined in the applicable collective bargaining agreement; see, for example, Basic Agreement Paragraph 18-103(b).

<sup>2</sup> Excludes programs made for Pay Television, for which pension and health contributions are payable in addition to the residuals.

<sup>3</sup> EST residuals are paid on 20% of 100% of gross receipts, so the effective percentages are 0.072% and 0.13%, respectively.

<sup>4</sup> EST residuals are paid on 20% of 100% of gross receipts, so the effective percentages are 0.072% and 0.14%, respectively.

## **NATIONAL COMMERCIAL AGREEMENT (NCA) – NON-AICP**

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### **CONTRIBUTION RATES**

An Employer must remit contributions based on an Employee's DGA-covered earnings, subject to applicable presumed salaries and ceilings. The applicable amounts vary and are detailed in the **Calculating Reportable Earnings** section below.

Contributions under the National Commercial Agreement fall into four categories:

- Pension Plan Contributions;
- Health Plan Contributions;
- Training Plan (through December 14, 2021), Qualification List and Diversity Program Contributions ("TPQLDP"); and
- Commercial Industry Administrative Fund ("CIAF").

### **Pension Plan Contributions**

#### **Employer Contributions**

For work performed on or after January 3, 2022, Employers must remit pension contributions based on **8.5%** of an Employee's DGA-covered earnings.

For work performed January 1, 2021 through January 2, 2022, Employers must remit pension contributions based on **8.0%** of an Employee's DGA-covered earnings.

#### **Employee Contributions**

Employee pension contributions must be withheld and remitted by the Employer in an amount equal to 2.5% of an Employee's DGA-covered earnings. For information regarding DOL regulations, please see the Employee Contributions section on page 3.

### **Health Plan Contributions**

For work performed on or after December 1, 2024, the Employer must remit health contributions equal to 11.0% of an Employee's DGA-covered earnings, excluding Vacation Pay.

For work performed between December 1, 2013 through November 30, 2024, the Employer must remit health contributions equal to 10.5% of an Employee's DGA-covered earnings, excluding Vacation Pay.

#### **Alternate Rate for Contributions on Vacation Pay**

Employers also must remit health plan contributions on Vacation Pay for Assistant Directors and Unit Production Managers at the rate of 14.5%.

### **DGA East Coast Training Plan, DGA East Coast Commercial Qualification List, DGA West Coast Commercial Qualification List and Diversity Program Contributions**

All Employers located in the Southern California region (San Luis Obispo to the Mexican border), the New York Area or the Third Area (areas within the geographic coverage of Agreement outside the Southern California and New York Areas) must remit contributions to the New York Assistant Director Training Program, the Commercial Qualification List and the Commercial Director Diversity Program on projects produced under the National Commercial Agreement and NCA as modified by the AICP Sideletter. Once received, the Plans forward the contributions to the appropriate program fund.

### **Commercial Industry Administrative Fund (“CIAF”)**

Per the 2021 National Commercial Agreement, effective December 15, 2021, all Employers must remit contributions of 0.35% of the compensation base upon which the Employer makes contributions to the Plans. Beginning January 25, 2024, the contribution rate is 0.40% of the compensation base. Any questions related to this fee should be directed to the fund administrator, the AICP.

(See the **TPQLDP Contribution Rates Chart** below for a summary of the applicable rates.)

TPQLDP Contribution Rates for DR, UPM, 1 <sup>st</sup> AD, 2 <sup>nd</sup> AD Under NCA and NCA As Modified by AICP Sideletter			
Entity	Contribution Rate from 12/1/17 – 12/14/21	Contribution Rate from 12/15/21 - 1/24/24	Contribution Rate beginning 1/25/24
East Coast Training Plan	0.175%	-	-
Commercial Qualification List	0.075%	0.25%	0.25%
Commercial Diversity Program	0.15%	0.15%	0.25%
Commercial Industry Administrative Fund	0.25%	0.35%	0.40%

### **CALCULATING REPORTABLE EARNINGS**

The National Commercial Agreement covers Employers that are not members of the Association of Independent Commercial Producers (AICP).

Contributions are due based on total gross compensation as defined below.

### **Principals**

Definition of a Principal

**NCA Paragraph 3-104(E) states:**

A Principal Director, Principal UPM or Principal AD is an individual who, either alone or in combination with his or her spouse, parents, siblings and/or lineal descendants (collectively “Family”) owns, directly or indirectly through other entities, 10 percent (10%) or more of the equity of the Producer.

Contributions for Principals

**NCA Paragraph 3-104(D) states:**

Regarding Director, UPM, and AD Principals, regardless of whether they perform work solely in DGA-covered capacities or in multiple capacities, total gross compensation includes, but is not limited to, all salary, wages, fees (except cancellation fees), profit participation and expenses, except those expenses incurred solely and exclusively in connection with a specific production. Such contributions shall be made on such salaries up to a maximum of \$250,000.00 in a calendar year.

Beginning January 1, 2022, the maximum annual salary ceiling upon which contributions are made for Principals' increases from \$250,000 to \$290,000.

Director, UPM and AD Principals must work at least one day during the calendar year in a DGA-covered capacity before contributions could be reported to the Plans.

**Non-Principals**

**NCA Paragraph 3-104(B) states:**

With respect to Directors, UPMs and ADs (who are not Principals) who are engaged to work solely in a DGA-covered capacity, total gross compensation includes, but is not limited to, all salary, wages, fees (except cancellation fees set forth in Article 5-314), profit participation and expenses, except those expenses which are incurred solely and exclusively in connection with a specific production.

**NCA Paragraph 3-104(C) states:**

With respect to Directors, UPMs and ADs (who are not Principals) who are engaged to work in multiple capacities (e.g., Producer/Director, Director/Cameraman, Producer/AD), total gross compensation includes, but is not limited to, all salary, wages, fees (except cancellation fees set forth in Article 5-314), profit participation and expenses (except those expenses which are incurred solely and exclusively in connection with a specific production), paid for services rendered in a DGA-covered capacity. A reasonable allocation between DGA-covered work and non-DGA work will be allowed provided that sufficient documentation (e.g., time sheets for each capacity, daily production reports, call sheets, deal memos, contracts, etc.) is maintained by the Employer to support the allocation.

**Special Rules for Low Budget Commercials**

For non-AICP low budget commercials as defined in the NCA, pension and health contributions must be remitted as follows:

- For Directors, pension and health contributions must be remitted based on the greater of gross compensation or the minimum rates of pay set forth in Article 4 of the NCA.

- For Unit Production Managers and Assistant Directors, pension and health contributions must be remitted on the minimum rates of pay set forth in Article 5 of the NCA.

## NATIONAL COMMERCIAL AGREEMENT AS MODIFIED BY AICP SIDELETTER

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### CONTRIBUTION RATES

The AICP Sideletter covers those signatory Commercial Employers that are members of the Association of Independent Commercial Producers.

Contributions under the NCA as modified by the AICP Sideletter fall into four categories:

- Pension Plan Contributions;
- Health Plan Contributions;
- Training Plan (through December 14, 2021), Qualification List and Diversity Program Contributions; and
- Commercial Industry Administrative Fund (“CIAF”).

### Pension Plan Contributions

#### Employer Contributions

For work performed on or after January 3, 2022, Employers must remit pension contributions based on **8.5%** of an Employee’s DGA-covered earnings.

For work performed January 1, 2021 through January 2, 2022, Employers must remit pension contributions based on **8.0%** of an Employee’s DGA-covered earnings.

#### Employee Contributions

Employee pension contributions must be withheld and remitted by the Employer in an amount equal to 2.5% of an Employee’s DGA-covered earnings. For information regarding DOL regulations, please see the Employee Contributions section on page 3.

### Health Plan Contributions

For work performed on or after December 1, 2024, the Employer must remit health contributions equal to 11.0% of an Employee’s DGA-covered earnings, excluding Vacation Pay.

For work performed between December 1, 2013 through November 30, 2024, the Employer must remit health contributions equal to 10.5% of an Employee’s DGA-covered earnings, excluding Vacation Pay.

#### Alternate Rate for Contributions on Vacation Pay

Employers must remit health contributions on Vacation Pay for Assistant Directors and Unit Production Managers at the rate of 14.5%.

## **DGA East Coast Training Plan, DGA East Coast Commercial Qualification List, DGA West Coast Commercial Qualification List and Diversity Program Contributions**

All Employers located in the Southern California region (San Luis Obispo to the Mexican border), the New York Area, or the Third Area (areas within the geographic coverage of Agreement outside the Southern California and New York Areas) are required to remit contributions to the New York Assistant Director Training Program, the Commercial Qualification List and the Commercial Director Diversity Program on projects produced under the National Commercial Agreement as modified by the AICP Sideletter. Once received, the Plans forward the contributions to the appropriate program fund.

### **Commercial Industry Administrative Fund (“CIAF”)**

Per the 2021 National Commercial Agreement, effective December 15, 2021, all Employers must remit contributions of 0.35% of the compensation base upon which the Employer makes contributions to the Plans. Beginning January 25, 2024, the contribution rate is 0.40% of the compensation base. Any questions related to this fee should be directed to the fund administrator, the AICP.

(See the **TPQLDP Contribution Rates Chart** below for a summary of the applicable rates.)

TPQLDP Contribution Rates for DR, UPM, 1 <sup>st</sup> AD, 2 <sup>nd</sup> AD Under NCA and NCA As Modified by AICP Sideletter			
Entity	Contribution Rate from 12/1/17 – 12/14/21	Contribution Rate from 12/15/21 – 1/24/24	Contribution Rate beginning 1/25/24
East Coast Training Plan	0.175%	-	-
Commercial Qualification List	0.075%	0.25%	0.25%
Commercial Diversity Program	0.15%	0.15%	0.25%
Commercial Industry Administrative Fund	0.25%	0.35%	0.40%

## **CALCULATING REPORTABLE EARNINGS**

Per the 2020 Memorandum of Agreement for the DGA-AICP National Agreement, there are no changes to the AICP presumed salaries effective December 1, 2019.



## **Principals of AICP Companies**

### **Definition of a Principal**

A Principal Director, Principal UPM or Principal AD is an Employee who, either alone or in combination with his or her spouse, parents, siblings and/or lineal descendants owns, directly or indirectly through other entities, 10% or more of the equity of the Employer.

### **Contributions for Director Principals**

Contributions are due based on a presumed salary reportable and payable in 12 equal monthly installments. The rates and effective dates are:

	Effective Dates	
	December 1, 2019	January 25, 2024
<b>Presumed Salary</b>	\$190,176	\$200,000

Director, UPM and AD Principals must work at least one day during the calendar year in a DGA-covered capacity before contributions could be reported to the Plans.

### **Principal Director Opt-Out**

Any Director-Principal who believes they will earn less than the presumed salary set forth above from all income derived from their own signatory company regardless of whether they perform work solely in DGA-covered capacity, may exercise an option to opt-out of reporting on AICP presumed salary amounts. The Plans and the DGA should be notified in writing no later than January 20 of each calendar year. As a result, should directing services be performed by the Principal Director, contributions would be due on total gross compensation without regard to whether the Principal Director performed work solely in DGA-covered capacities.

For example: In addition to compensation from the Principal Director's DGA-Signatory company for DGA covered directorial services, if the Director Principal derive income from non-directorial business activities conducted by or through their DGA-Signatory company, (for example, but not as a limitation: camera or other equipment rental fees, production service fees or real estate rental fees) then "total gross compensation" for purposes of Article 3-104(D) includes all income received from such activities (for example but not as a limitation: salary, wages, fees, profit participation). Therefore, all income, profits and bonuses received from all business activities conducted by or through their DGA-Signatory company, regardless of whether such sums are related to DGA covered directorial services, are subject to contributions unless a specific exception under Article 3-104(D) applies.

Beginning January 1, 2022, the ceiling for the reportable salary increased from \$250,000 to \$290,000.

If ten percent (10%) or more of the Principal Directors having companies represented by the AICP exercise such option, the DGA may terminate the option for the following calendar year.

### **Contributions for Principal UPMs and ADs**

Contributions are due based on a presumed salary reportable and payable in 12 equal monthly installments. The rates and effective dates are:

	Effective Dates	
	December 1, 2019	January 25, 2024
<b>Presumed Salary</b>	\$153,069	\$163,000

Director, UPM and AD Principals must work at least one day during the calendar year in a DGA-covered capacity before contributions could be reported to the Plans.

## **Non-Principals**

### **Directors**

Employers must remit contributions for any Director, other than Principal Directors, based on the presumed salary per shoot day. The rates and effective dates are:

<b>Presumed Salary (shoot day rate)</b>	Effective Dates		
	12/1/22 – 1/24/24	1/25/24 – 11/30/24	Beginning 12/1/24
	\$10,500	\$11,000	\$12,000

### **Staff UPMs and Staff 1<sup>st</sup> ADs**

#### Definition of Staff UPM and Staff 1<sup>st</sup> AD

A Staff UPM or Staff 1<sup>st</sup> AD is an Employee who works as a UPM or 1<sup>st</sup> AD under a guarantee of not less than 26 weeks annually and who may also perform other non-covered services for a production company.

#### Contributions

Employers must remit contributions on a presumed salary reportable and payable in 12 equal monthly installments. The rates and effective dates are:

	Effective Dates	
	December 1, 2019	January 25, 2024
<b>Presumed Salary</b>	\$153,069	\$163,000

A Staff 1<sup>st</sup> AD or Staff UPM must work at least one day during the calendar year in a 1<sup>st</sup> AD or UPM capacity for contributions to be remitted to the Plans.

### **Staff 2<sup>nd</sup> ADs**

#### Definition of Staff 2<sup>nd</sup> AD

A Staff 2<sup>nd</sup> AD is an Employee who performs work as a 2<sup>nd</sup> AD under a guarantee of not less than 26 weeks annually and who may also perform other non-covered services for a production company.

#### Contributions

Employers must remit contributions on a presumed salary reportable and payable in 12 equal monthly installments. The rates and effective dates are:

	Effective Dates	
	December 1, 2019	January 25, 2024
<b>Presumed Salary</b>	\$88,130	\$98,000

The Staff 2<sup>nd</sup> AD must work at least one day during the calendar year in a 2<sup>nd</sup> AD capacity for contributions to be remitted to the Plans.

**All Other UPMs, 1<sup>st</sup> ADs and 2<sup>nd</sup> ADs**

Contributions must be remitted on the Employee's actual gross earnings for covered employment, including, but not limited to, initial compensation, profit participation and other production-related compensation.

**Special Rules for Low Budget Commercials**

For AICP low budget commercials beginning January 25, 2024, pension and health contributions must be remitted as follows:

- Tier One (budget less than \$80,000 per shoot day) - For Directors, pension and health contributions are based on the greater of the negotiated salary or the minimum rate of pay in NCA Article 4. For UPMs and ADs, pension and health contributions are based on their negotiated salaries.
- Tier Two (\$80,000 to \$150,000 budget per shoot day) - For Directors, contributions are based on 80% of the presumed shoot day salary rate. For UPMs and ADs, pension and health contributions are based on minimum rates of pay in NCA Article 5.
- For all tiers, no TPQLDP contributions are payable.

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## NETWORK AGREEMENTS

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### CONTRIBUTION RATES

An Employer must remit contributions based on an Employee's DGA-covered earnings up to the applicable ceiling. The amounts vary by bargaining agreement and are detailed in the **Calculating Reportable Earnings** section below.

Contributions are typically broken into one of two general rate categories:

- Pension Plan Contributions; and
- Health Plan Contributions

### Pension Plan Contributions

#### Employer Contributions

For work performed on or after July 1, 2023, Employers must remit pension contributions based on **9.0%** of an Employee's DGA-covered earnings.

For work performed on or after July 1, 2021 through June 30, 2023, Employers must remit pension contributions based on **8.5%** of an Employee's DGA-covered earnings.

For work performed on or after July 1, 2020 through June 30, 2021, Employers must remit pension contributions based on **8.0%** of an Employee's DGA-covered earnings.

#### Employee Contributions

Employee pension contributions must be withheld and remitted by the Employer based on 2.5% of an Employee's DGA-covered earnings. For information regarding DOL regulations, please see the Employee Contributions section on page 3.

### Health Plan Contributions

For work performed on or after July 1, 2024, the Employer must remit health contributions equal to **11.0%** of an Employee's DGA-covered earnings.

For work performed between July 1, 2013 through June 30, 2024, the Employer must remit health contributions equal to **10.5%** of an Employee's DGA-covered earnings.

### Training Plan and Qualification List Contributions

Training Plan and Qualification List contributions are not required on projects produced under the Network Agreements.

## CALCULATING REPORTABLE EARNINGS

Please refer to the specific agreement between the DGA and the Employer.

## AUDIT PROGRAM

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Federal law requires that Employee benefit plans ensure that Employer contributions are made accurately and timely.

The Plans conduct three types of audit:

- Payroll Compliance Audits;
- Authenticity Audits; and
- Gross Receipts/Supplemental Markets Audits.

### Payroll Compliance Audits

Payroll Compliance Audits determine whether Employers have properly reported and remitted contributions on all of the covered earnings of participants working in DGA-covered employment. Auditors will compare the Employer's records to the Plans' records. Discrepancies, if any, are reviewed by both the Plans' auditors and the Employer before a final report is issued.

- If the Employer disputes any of the findings, the Employer may send a position letter to the Legal & Delinquency Committee of the Board of Trustees for their review and determination.

### Authenticity Audits

Authenticity Audits determine whether an Employer has reported contributions properly or solely to obtain pension or health benefits for a participant who is not entitled to them, either because they did not actually work in covered employment or were not compensated as reported for their services. If it is determined that compensation was reported incorrectly, the Plans will seek reimbursement of any benefits paid as a result of the improperly gained eligibility, plus interest and audit fees.

- If the Employer disagrees with the audit findings, they may appeal the decision by sending a letter to the Authenticity Subcommittee of the Legal & Delinquency Committee for their consideration.
- If the Employer disagrees with the Authenticity Subcommittee's determination, they could appeal again to the Legal and Delinquency Committee of the Board of Trustees. The Legal and Delinquency Committee's decision is final and binding.

### Gross Receipts/Supplemental Markets Audits

Gross Receipts/Supplemental Markets Audits determine whether proper contributions have been paid into the Basic Pension Plan based on its share of the residuals payable on a company's reportable gross receipts (as defined in the applicable collective bargaining agreement). Auditors from the Plans may review license agreements, licensee statements, cash receipts, general ledgers, and other documents to determine reportable gross receipts and calculate contributions payable to the Plans. These audits are separate from any audits that may be performed by the DGA or individual profit participants.

- If the Employer disputes any of the findings, the Employer may send a position letter to the Legal & Delinquency Committee of the Board of Trustees for their review and determination.

If you have questions regarding the audit process, please contact the Audit Department.

## **FEDERAL LIMITATIONS ON EMPLOYER CONTRIBUTIONS**

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Internal Revenue Code (IRC) Section 401(a)(17) limits the amount of compensation that a pension plan can recognize for benefit determination purposes. For 2023 and 2024, the limit is \$330,000 and \$345,000, respectively. This limit is increased periodically based on an IRS cost-of-living index.

Employee pension contributions on compensation (see the Pension Plan Contributions section on page 3 for more information) in excess of the IRC Section 401(a)(17) limit are returned on a quarterly basis directly to affected Employees. Employer pension contributions on compensation in excess of this limit are returned once a year directly to affected Employees.

Please contact the Plans' Accounting Department with questions.

## FREQUENTLY ASKED QUESTIONS

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If you have any additional questions that are not answered in this document, please contact the Plans' office at (323) 866-2200, extension 567 or toll-free at (877) 866-2200, extension 567.

**Q: To whom should checks be written?**

A: All contributions checks should be made payable to **DGA–Producer Pension and Health Plans, Inc.** and mailed to:

DGA–Producer Pension and Health Plans  
5055 Wilshire Blvd Suite 600  
Los Angeles CA 90036

**Q: Can contributions be reported to the Plans electronically?**

A: Yes. To submit contributions electronically, the report format and data must conform to the Plans' file specifications, found on the Plans' website at [www.dgaplans.org/producers/producer-online-contributions-reporting-instructions/](http://www.dgaplans.org/producers/producer-online-contributions-reporting-instructions/). Contact the Contributions Department to submit a test file and to receive login credentials for the Plans' secure electronic submission portal.

**Q: When are contributions due?**

A: For Employer contributions, unless specified to the contrary in the collective bargaining agreement, contributions are due by the end of the month following the calendar month in which the work is performed. For example, if work was performed in November of a given year, contributions on that covered employment would be due by December 31 of the same year.

For Employee contributions, please refer to **United States Department of Labor Reporting Regulations** section beginning on page 3.

**Q: Can contributions be remitted retroactively?**

A: Yes. However, late charges may be assessed for contributions received after the due date. Late charges are the greater of:

- interest of 9.0% per year (as of January 1, 2024); or
- liquidated damages of 20%.

**Q: Can contributions be remitted for a sole-proprietor or partner of a partnership for DGA-covered services provided to their own company?**

A: No. However, contributions can be reported on behalf of Employees of the unincorporated companies.



**Q: Can contributions be remitted on behalf of multiple Employees or projects with a single payment?**

A: Yes. It is preferable that an Employer make a single payment for all DGA-covered Employees who have worked on a given project for each calendar month services are rendered.

**Q: Can contributions be remitted on spec spots and Public Service Announcements (PSA)?**

A: For spec spots, salaries for Directors and other DGA-represented Employees are individually negotiated, and pension and health contributions are based on the actual negotiated salaries. On a PSA, Directors are exempt from minimum salaries, and pension and health contributions are based on the actual negotiated salaries.

**Q: Can a Federal ID Number be used instead of a Social Security Number when remitting contributions?**

A: No. All reported Employees are identified by their Social Security Numbers. Use of full Social Security Numbers is essential for the proper crediting of Employee accounts.

**Q: Can contributions be remitted on minimum compensation necessary to obtain health coverage?**

A: No. Contributions must be remitted based on reportable salary as provided in the appropriate collective bargaining agreement and any applicable sideletter under which the work was performed.

**Q: Pro-bono Project or Pro-bono Commercial?**

A: If DGA services have been performed on a pro-bono project or on a pro-bono commercial, contributions are due based on applicable minimum scale.