2019 RATES

EP STATUTORY
EMPLOYER SERVICES

Handling Fee

Theatrical Production	Above-the-Line	$18.00 per check*
	Below-the-Line	1.00% of gross payroll exclusive of fringes**
Television	Above-the-Line	$18.00 per check*
	Below-the-Line	1.00% of gross payroll exclusive of fringes**
Staff, Documentaries, Industrials, Other		2.50% of gross payroll exclusive of fringes
Above-the-Line Only		5.00% of gross wages exclusive of fringes

*Local 839 positions will be charged below-the-line handling fees. **All occupations covered by IATSE will be charged below-the-line handling fees.

Payroll Fringes

These rates represent EP's charges for each fringe category and may not be the actual fringe paid or incurred. EP charges fringes, including statutory ceilings, by individual employee and by each production as follows:

	Rate	Ceiling
FICA		
Old Age Survivor and Disability	6.20%	$132,900.00
Medicare	1.45%	No cap
FUI	0.60%	$7,000.00
SUI – CA[+]	6.20%	$7,000.00
SUI – NY	8.30%	$11,400.00
MCTM NYC Tax	0.34%	No cap
Foreign Tax Research[++]	Ranges between $0 to $3,000	

[+]SUI is based on employee's work state/resident state as applicable. [++]Foreign Tax Research cost incurred by EP may be billed to our clients. Pricing varies based upon location and availability of current research. For further information, email taxsupport@ep.com.

Workers' Compensation

		Rate[‡] per $100	Ceiling
California	Talent/Producers/Director/Music	$4.03	$2,575.00 limit/week or $103.77 cap
	Stunt Performers	$4.03	
	Production/All other DGA	$4.03	
	Clerical/Writer	$1.96	$45,000.00 limit/week or $882.00 cap
	Editing	$1.96	
Foreign[‡‡]	ATL & BTL	$7.99	$2,575.00 limit/week or $205.74 cap
New York	Talent/Producers/Director/Music	$3.32	$5,725.00 limit/week or $190.07 cap
	Stunt Performers	$3.32	$5,725.00 limit/week or $190.07 cap
	Production/All other DGA	$3.32	$5,725.00 limit/week or $190.07 cap
	Clerical/Writer	$2.06	$45,000.00 limit/week or $927.00 cap
	Editing	$2.26	
Foreign[‡‡]	ATL & BTL	$7.99	$5,725.00 limit/week or $457.43 cap

[‡]Workers' Compensation (WC) rates are based on employee's resident state. WC rates for loan-out employees are based on the state of incorporation. [‡‡]Foreign WC applies to all U.S. citizens and permanent resident aliens working outside the United States. All other states without wage limits follow the California Foreign limit.

Please note EP is the statutory employer and computes and remits taxes under EP's Federal ID Number.

EP calculates Workers' Compensation on all hours worked or guaranteed at the *straight time* labor rate, not on gross wages, which typically includes overtime pay.

Workers' Compensation rates are for *non-hazardous activities* – any stunts, pyrotechnics, aircraft, watercraft, and similar hazardous activities could be subject to a surcharge.

EP may apply a $15,000 Accounting Software license fee, subject to the terms of the project.

Benefit Solutions

EP Cares™

EP Cares™ is Entertainment Partners' health insurance offering that is ACA compliant. For a full list of plans and pricing, please contact epcares@ep.com.

ACA Premiere Services

EP's ACA Services are available to all companies regardless of payroll service provider.

Eligibility Analysis: EP will collect, track, and report production worker payroll activity in conformity with the ACA employer mandate requirements, providing companies with the information needed to make health care eligibility decisions.

ACA Government Reporting (2019 Fees for 2019 Filing): EP will prepare and file 1094-C and 1095-C employer returns for full-time employees, as well as provide the 1095-C form to employees.

Exclusive Payroll Client	$18.00 per employee, per year*
Non-Exclusive Payroll Client	$23.00 per employee, per year*

**EP will charge the "per employee, per year" fee once irrespective of the number of projects the employee is on within the client controlled group. Annual Flat Fee arrangements available for qualified clients. For further information, contact BenefitSolutions@ep.com.*

Sick Leave Aggregation Services

Paid sick leave is becoming mandatory in many jurisdictions throughout the United States, as well as in many collective bargaining agreements (CBAs). Tracking sick leave balances for your employees can be complicated, particularly if you use different payroll providers on different projects. In order to track sick leave accurately, the client common law employer (CLE) must consider all employee activity and group it together regardless of the payroll processing source.

EP's Sick Leave Aggregation Services will aggregate as many sources of payroll as necessary, across multiple payroll providers, to calculate, track and manage employee paid sick leave for various jurisdictions and CBAs.

EP provides Sick Leave Aggregation in the following jurisdictions:	CBAs:
California	DGA – California
San Francisco	SAG – California
Arizona	WGA – California
Maryland	IATSE – California
Washington/Seattle	Basic Crafts – California

Fees: $12.50 per employee (unique SSN), per CLE, per year from outside payroll source

Exclusive Client Rates and Volume Discounts Available. CLE is invoiced quarterly.
For further information, contact BenefitSolutions@ep.com.