



## FREQUENTLY ASKED QUESTIONS REGARDING INCENTIVES

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### Program Summary:

- 1) **Oregon Production Investment Fund (OPIF)** – rebates 25% of goods/ services paid to Oregon registered vendors and 20% of Oregon-based payroll. Applies to projects spending a minimum of \$1M in Oregon for any single project or season of a series.
- 2) **Greenlight Oregon Labor Rebate (GOLR)** – rebates 6.2% of payroll for which Oregon withholding applies. Applies to single projects or season of a series spending a minimum of \$1M in Oregon, as well as commercial production companies with an aggregate Oregon spend of \$1M or more per calendar year.
- 3) **“Regional” OPIF (R-OPIF)** - R-OPIF is a segregated annual amount of the larger OPIF program (3% of the overall fund) which provides extra incentives for productions which base themselves entirely or do one or more production days outside of the Portland Metro Area. **This program can only be used by OPIF and L-OPIF qualifying projects.** The intention of the program is to financially encourage productions - both large and small - to take their work, in whatever form possible, into the many, many beautiful cities, towns and locations throughout Oregon.

Projects that spend a minimum of \$1M in the state can combine the GOLR and OPIF programs for an effective rebate of 25% of goods and services and 26.2% of Oregon-based payroll.

**In addition to the above programs, Oregon has a rebate for projects working with *local filmmakers and producers* only:**

- 4) **Local OPIF (L-OPIF)** – rebates 25% of goods/services paid to Oregon registered companies and vendors and 20% of Oregon-based payroll. Applies to projects spending a minimum of \$75,000 up to the first \$1M in Oregon for any single project or season of a series. The local filmmaker must hire at least 80%

Oregon cast + crew, carry production insurance and contract with a CPA or a third party for payroll services.

***Q: Are the incentives a tax credit?***

**A:** No, Oregon issues a **cash rebate** as opposed to a tax credit.

***Q: Are the incentives limited? If so, how much is available per year?***

**A:** The OPIF rebate (25% goods/services & 20% payroll) is limited by the total funds available in the program - \$20M per fiscal year. The L-OPIF is limited to 7.5% of the total of the OPIF fund, and the R-OPIF is limited to 3% of the total of the OPIF fund. The Greenlight rebate is a pass-back of the Oregon state withholding tax (up to a maximum of 6.2%) applicable to production payroll and thus is not limited.

***Q: Do I have to withhold 6.2% from each of my employees for the Greenlight rebate?***

**A:** No, the *aggregate* withholding must be 6.2% or more. Individual employee payroll is handled no differently than normal, with the employee indicating number of dependents and exclusions. If a project's aggregate withholding is less than 6.2%, then the Greenlight rebate would not exceed the aggregate withholding. To date, no project has withheld less than an aggregate of 6.2%.

***Q: What qualifies as "Oregon-based payroll"? Does it apply only to Oregon-resident crew?***

**A:** Any production-related payroll, regardless of employee state of residence, is rebatable as long as Oregon state withholding tax applies to the wages. For L-OPIF, at least 80% of the cast and crew must be Oregon residents.

***Q: What about loan-out companies?***

**A:** Provided that the loan-out company has registered with the Oregon Secretary of State to do business in Oregon as a foreign corporation, then payments to loan-outs making *less* than \$1M per project are included as part of the 25% goods/services rebate. Proof of registration must be provided with final accounting paperwork. Loan-out companies paid more than \$1M per project are only eligible for their first \$1M of all-in compensation (payroll, living allow, per diem, kit rentals, etc.) under the OPIF program rules.

It is also important for producers utilizing the Oregon incentives program to familiarize themselves with the state laws regarding **Independent Contractors**; which can be found on the [Oregon Bureau of Labor and Industry website](#). Incentives cannot be paid to companies and projects which are in conflict with state laws.

***Q: How does the loan-out registration process work? How much does it cost?***

**A:** Forms can be found on the [Oregon Secretary of State's website](#). Foreign corporations are also required to have a registered agent in Oregon to whom tax documents can be mailed. A list of registered agents can also be found on the Secretary of State's website.

***Q: What about the LLC or production company, does it need to be an Oregon corporation?***

**A:** No, the production company does not need to be an Oregon corporation. Foreign corporations do need to register to do business in Oregon, and provide proof of registration with their final accounting paperwork. This process is the same as the above information for loan- outs.

***Q: Are payroll taxes or fringe benefits covered under the rebates?***

**A:** Employee benefits such as vacation, health and pension are included *only* in the 20% portion of the OPIF or L-OPIF rebates. This applies to PH&W benefits for both individuals and qualified Loan Outs. Benefits are not included in the 6.2% Greenlight rebate, as it only applies to wages. Payroll taxes (FICA, FUI, SUI, etc.) are not covered under either rebate program.

***Q: What about box rentals and per diem?***

**A:** If an individual is working in Oregon and they are receiving a box rental, kit rental, per diem or living allowance, then those moneys will qualify for the 20% labor rebate. If a Loan Out company is receiving similar payments while working in Oregon, then those payments qualify under the 25% goods and service rebate. In order to qualify for the 25%, the company must be the registered company for the individual who is receiving the payment.

**Q: What are the DEI Reporting and Safe Set procedures and requirements?**

Every incentive participating company is required to have a written diversity, equity and inclusion policy to hire or contract with individuals from underrepresented groups as of the date on which the company submits an application for reimbursement. In accordance with that written policy, each company must actively engage in good faith efforts to hire or contract with individuals from underrepresented groups for the production. This written policy needs to be submitted during the application process and then adhered to during the hiring, prep and production periods. The tracked groups include women, BIPOC, LGBTQ+, Veterans, Recent Immigrant and Living with a Disability amongst others.

In addition each company is required to report diversity statistics for all employee hiring related to the production to Oregon Film ("OFVO") during or after completion of the production. There are two ways to do this -

I) have individuals self-report directly to OFVO upon hiring (here is a link to a questionnaire to do that <https://forms.gle/K6uzGFn8ZghTWu4t9>) and

II) provide a Company wide report to OFVO upon completion of spending in Oregon (here is a link to a form to do that <https://forms.gle/Pz1xXHRZjSZ4Kdm56>).

Individual data will be kept confidential, but it will be used in the aggregate to inform our office of hiring deficiencies and then help explore ways to approach correcting those deficiencies.

These forms have also been given to many of the payroll companies that work with productions in Oregon (e.g. Cast & Crew, EP, Media Services, Greenslate), but it is up to the production to request them to be added to their production's start paperwork, if desired.

We also have a fillable PDF that can be distributed to crew on an individual basis. That can be [found here](#).

Also, each participating company is required to have a written process for addressing claims of harassment, discrimination and other misconduct related to the production (including, but not limited to, procedures for reporting and investigating harassment claims, a phone number for an individual who will be responsible for receiving harassment claims, and a statement that the company will not retaliate against an individual who reports harassment). This needs to be a specific "process" by which complaints and reports can be made and then followed up on in some form. This can be a monitored "hotline" of some type or even a procedure that is handled by a third party (such as [All Voices](#)). The applicant shall also indicate how the policy will be distributed to employees.

We want each production to really think through these requirements and find the

policies and procedures that work for them and their project in order to make their sets and studios safe and welcoming places for all people to work. This is why we do not have sample policies that can be just cut and pasted into our form.

***Q: How long does it take to receive a rebate check?***

**A:** Once the production company has submitted all of the required paperwork to the Oregon Film Office, the initial review process takes approximately two weeks. If there are no questions or additional back-up paperwork needed, then the check for the OPIF or L-OPIF portion of the rebate (25% of goods/services and 20% of payroll) takes approximately 2-3 additional weeks to be issued.

The Greenlight Labor Rebate (an additional 6.2% of payroll) is issued approximately 2-3 weeks after the Oregon Department of Revenue has verified that the final quarterly tax payment and report that is applicable to the project has been received. Payroll processing companies normally make their quarterly payments within 30 days after the end of previous quarter. Thus, for a project that wraps in May, the final quarterly report is typically filed by July 31<sup>st</sup>.

***Q: Can we capture “retroactive” expenses?***

**A:** No. The only expenses that can be incentivized are those which have been incurred *after* the date on the application for the project. We cannot accept an application and then “reach back” for expenses which were dated prior to the application date itself.

***Q: How are airline ticket expenses qualified?***

**A:** All travel related costs that are booked through an Oregon-based travel agent into and out of Oregon will count at the 25% rate. Travel booked though an exclusively online agent or directly with the airlines will not qualify.