



L-OPIF Rebate for Interactive Game Production (FAQ)

Program Summary:

Local Oregon Production Investment Fund (L-OPIF) – rebates 25% of Oregon-based goods/services and 20% of Oregon-based payroll (including fringe benefits). It applies to projects spending a minimum of \$75,000 up to the first \$1million in Oregon for any single project. The interactive game company must be based in Oregon, contract with a CPA for payroll services, and carry production insurance. Additionally, at least 80% of the people working on the project must be Oregon residents.

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 L-OPIF is limited to 7.5% of the OPIF as of July of 2017. The OPIF fund is \$20M from July 2021.

Q: If my project's budget is over \$1million, may I still apply for L-OPIF?

A: Yes, but only the first \$1million of your expenses can qualify for the rebate.

Q: My interactive game will be producing 4 projects over a calendar year. Can I fill out one application as a company?

A: No. Each individual project must apply as a separate project. We cannot accept speculative applications based on anticipated work.

Q: May I apply as I am bidding for a project?

A: Yes. We will tentatively hold the anticipated rebate amount while you are bidding for work, but only for a fixed amount of time. Should you win the bid, we will then formally reserve the funds for your project.

Q: My Company does post-production/animation for commercials. May I apply for a rebate on one of those projects?

A: No. L-OPIF is only for projects with some form of a narrative. Commercial production, news, and sports programming are not allowed in the program according to the statute.

Q: Can my company outsource work out of the state and still apply for the program?

A: You may, but any expense that occurs physically outside the state will not count towards the rebate. By law, you are also required to have 80% of your cast and crew be residents of Oregon to qualify for the rebate, so excessive outsourcing may exclude you from the program. Any inaccurate reporting about the location of the work will cause that project to be excluded from any rebate and may prevent the production company from being able to apply for a rebate on any future projects.

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

A: Any production-related payroll, regardless of employee’s state of residence, is rebateable as long as Oregon state withholding tax applies to the wages. At least 80% of the cast and crew must be Oregon residents.

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

A: 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

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.