

Summary of Greenlight Oregon Labor Rebate Audit Requirements

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In order to process rebates under the Greenlight Oregon Labor Rebate (up to 6.2% of Oregon-based payroll) the Oregon Film Office will need the following:

- **Final production summary earning reports (payroll reports) from all applicable payroll companies** showing detailed gross pay, net pay, withholding (specifically Oregon withholding), employee social security numbers and applicable pension, health and vacation contributions. Also required is proof of payment of local taxes (i.e. Tri Met taxes)
 - **NOTE:** The payroll reports must show only Oregon labor, be broken down by quarter, and include full employee social security numbers.
- **A list of all payroll companies** used including name, contact person, email, phone number, Federal Tax ID and Oregon employer ID number.
- **STOP HERE:** If your aggregate payroll for the year is enough to meet the \$1 million minimum Oregon spend requirement, then no other vendor reports or receipts are needed for your submission, you need only submit your payroll reports to us. If your aggregate payroll is under the \$1 million threshold, then we will need proof of additional Oregon goods/services spend sufficient to meet that requirement. This documentation can include the following:
- **Final production cost report for applicable Oregon-related goods/services, this includes:**
 - **A vendor report** showing payments to all companies registered to do business in Oregon
 - Copies of checks for any vendor expenditures over \$500.
 - **A petty cash report** showing all eligible Oregon petty cash expenditures
 - Copies of all petty cash envelopes with detailed receipts for any single petty cash expenditure above \$500.
 - **NOTE:** These vendor reports should not include any non-Oregon/non-qualifying expenses or any payroll expenditures.

The Film Office may request additional detail if the audit shows any discrepancies in payments or accounting.

NOTE: Payroll rebate cannot be processed until both the final withholding deposit and the final quarterly report is filed for the last quarter applicable to the production.