

### Oregon Incentive Cost Qualification Chart

| Item   | Does it Qualify?   |                     |                           | Notes  |
|--|--------------------|---------------------|---------------------------|--|
|  | OPIF - Labor (20%) | OPIF - Vendor (25%) | Greenlight - Labor (6.2%) |  |
| <b>FOR PROJECTS SPENDING IN EXCESS OF \$1M IN OREGON</b>               |                    |                     |                           |  |
| Payroll Wages (ATL & BTL, Resident and Non-Resident)                   | Y                  | N                   | Y                         | Up to and including the first \$1M paid to any individual or registered company for work within Oregon.  |
| Non-Payroll Payments to Individuals (not registered companies)         | N                  | N                   | N                         | Exceptions can be made for one-off payments made to individuals for items like location fees, picture car rentals, gratuities, etc. as well as reimbursements for receipted expenses   |
| Box & Kit Rentals  | Y                  | Y                   | N                         | If a Loan Out company is receiving box and kit rental 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. |
| Receipted Items Bought or Rented from Oregon Registered Companies      | N                  | Y                   | N                         | Oregon Secretary of State Business Registration Search: <a href="https://egov.sos.state.or.us/br/pkg_web_name_srch_inq_login">https://egov.sos.state.or.us/br/pkg_web_name_srch_inq_login</a>  |
| Loanouts - Registered in Oregon & Physically working in Oregon         | N                  | Y                   | N                         | Oregon Secretary of State Business Registration Search: <a href="https://egov.sos.state.or.us/br/pkg_web_name_srch_inq_login">https://egov.sos.state.or.us/br/pkg_web_name_srch_inq_login</a> Companies need to be listed as both "Active" (ACT) and "Current" (CUR)                     |
| Loanouts - Not Registered in Oregon                                    | N                  | N                   | N                         | Registering a Business with the Oregon Secretary of State: <a href="https://sos.oregon.gov/business/Pages/register.aspx">https://sos.oregon.gov/business/Pages/register.aspx</a> Companies need to be listed as both "Active" (ACT) and "Current" (CUR)                                  |
| "Pass Through" Entities for the Purposes of Equipment Rentals          | N                  | N                   | N                         | The incentives exist to encourage and incentivize purchases and rentals from local Oregon housed companies, not "pass throughs."   |
| Payroll Fringes - Medicare, FUI, SUI, Withholding, Workman's Comp, etc | N                  | N                   | N                         |  |
| Payroll Company Fees   | N                  | N                   | N                         |  |
| Pension, Health & Welfare Contributions                                | Y                  | N                   | N                         | Qualifies for both individuals and registered loanouts being paid through payroll  |
| Perdiems   | Y                  | Y                   | N                         | If a Loan Out company is receiving per diem 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.           |
| Hotels   | N                  | Y                   | N                         |  |
| Flights (into and out of Oregon)                                       | N                  | Y*                  | N                         | *Qualifies only if purchased through an Oregon Travel Agent  |

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| Online Purchases (e.g. Amazon)   | N                         | Y**                        | N                         | **Individual orders under \$500 will qualify if the company ordered from is registered to do business in Oregon (e.g. Amazon). Orders over \$500 qualify only if ordered from an Oregon registered company <b>and also</b> shipped to an Oregon brick & mortar or “locker” or “delivery center” and picked up there <b>or</b> if the return label has an Oregon shipping address (labels will need to be scanned and submitted for audit).  |
| Short Term Property Rentals (e.g. AirBnB)                                | N                         | Y^^                        | N                         | ^^Local house/apt rentals done through services like AirBnB or hotels qualify at the 25% (*mostly, but see below) rate if the rooms/houses/apts being rented are in Oregon. However, if housing reimbursements are made to individuals (either directly or through payroll) without providing the additional documentation showing the actual final Oregon vendor used, they will be treated the same as per-diem payments and rebated at the 20% labor rate. In order to get the 25% Oregon goods/services rate, we need to see the actual final Oregon vendor to verify that the money actually went to Oregon. |
| COVID Costs  | Y***                      | Y***                       | Y***                      | ***Qualifies only if payrolled labor services occur within Oregon and if vendors services are provided by an Oregon registered company  |
| Production Insurance   | N                         | Y^                         | N                         | ^Qualifies only if purchased and bound through an Oregon broker   |
| Music & Stock Footage Licenses   | N                         | N                          | N                         |   |
| Script Development & Writer's Fees                                       | N                         | N                          | N                         |   |
|  |                           |                            |                           |   |
| <b>FOR PROJECTS SPENDING IN EXCESS OF \$75k AND UP TO \$1M IN OREGON</b> | <b>L-OPIF Labor (20%)</b> | <b>L-OPIF Vendor (25%)</b> | <b>Greenlight ^^</b>      | <b>(^^ n.b. GOLR does not apply to projects spending less than \$1M)</b>  |
| Payroll Wages (ATL & BTL, Resident and Non-Resident)                     | Y                         | N                          | N                         |   |
| Non-Payroll Payments to Individuals (not registered companies)           | N                         | N                          | N                         | Exceptions can be made for one-off payments made to individuals for items like location fees, picture car rentals, gratuities, etc. as well as reimbursements for receipted expenses  |
| Box & Kit Rentals  | Y                         | Y                          | N                         | If a Loan Out company is receiving box and kit rental 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.  |
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| "Pass Through" Entities for the Purposes of Equipment Rentals          | N                  | N                   | N                         | The incentives exist to encourage and incentivize purchases and rentals from local Oregon housed companies.   |
| Payroll Fringes - Medicare, FUI, SUI, Withholding, Workman's Comp, etc | N                  | N                   | N                         |   |
| Payroll Company Fees   | N                  | N                   | N                         |   |
| Pension, Health & Welfare Contributions                                | Y                  | N                   | N                         | Qualifies for both individuals and registered loanouts being paid through payroll   |
| Perdiems   | Y                  | Y                   | N                         | If a Loan Out company is receiving per diem 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.  |
| Hotels   | N                  | Y                   | N                         |   |
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| <b>COVID Costs</b>                            | Y***               | Y***                | N                         | ***Qualifies only if payrolled labor services occur within Oregon and if vendors services are provided by an Oregon registered company |
| <b>Production Insurance</b>                   | N                  | Y^                  | N                         | ^Qualifies only if purchased and bound through an Oregon broker  |
| <b>Music &amp; Stock Footage Licenses</b>     | N                  | N                   | N                         |  |
| <b>Script Development &amp; Writer's Fees</b> | N                  | N                   | N                         |  |