



Local 600
International Cinematographers Guild

COVID-19 RETURN TO WORK AGREEMENT WITH DGA, IATSE, SAG-AFTRA AND TEAMSTERS/BASIC CRAFTS FAQ

Q: When contacted by a production, how do you learn if the hiring company is a part of the multi-union agreement?

If an AMPTP employer is producing programming under an IATSE Agreement, they are bound to these protocols. The IATSE intends to apply similar terms and conditions to all forms of production and is currently discussing protocols for Commercial productions with the DGA and Commercial Producers (AICP).

Q: How am I paid for testing?

Time spent on COVID-19 testing on a work day is work time. Your timecard should just reflect your full day.

On COVID-19 testing-only days you will receive \$250.00. Should productions move to an “at home” test, that will generate a \$20 stipend. No stipend is due if you are paid for the day (e.g. travel, distant location).

Q: Are testing-only (no work) day stipends taxable? **UPDATE**

**Update on Compensation for Testing (12/2/2020)
Payment for Testing on Non-Work Days**

(Received from the IATSE December 2, 2020)

The Joint Unions recently concluded our on thirty-day review of the RTW agreement and the issue of how the employers are paying the testing stipend was raised by the Unions. As many of you are aware, an issue has arisen regarding the tax obligations of the RTW testing stipend and the payroll companies are taxing this stipend as income. It was the intent of the parties when this was bargained that it would be paid as a 1099, non-payroll stipend. However, the IRS and the employer tax attorney's indicated that this is a taxable event subject to payroll tax obligations. We confirmed this interpretation with our own tax professionals. It was always recognized as taxable income at the end of the year, as is normal for 1099 income, but now it must be treated as earnings.

Background

Since the pandemic began, we have been focused on helping our members return to work, with safety as the priority. Implementing regular, accurate testing was a key component of the RTW protocols negotiated with the AMPTP, as was adequate compensation for the time spent being tested. While Local 600 advocated for testing time to be paid as work time coupled with benefit contributions, ultimately the Joint-Union Coalition, (DGA, SAG-AFTRA, Teamsters, Laborers and IATSE), agreed to a “stipend” model, largely to avoid interfering with Unemployment Benefits. As previously reported, the “stipend” structure of the \$250 for testing on a non-workday has been challenging. Many of you have reached out to seek clarification which we have now received. These testing payments must now be treated as wages at the time they are paid, rather than miscellaneous income under a 1099.

The RTW Protocols continue to evolve. In this case there was a shared intent that was impossible to achieve. As we move forward, we will continue to update you on changes as circumstances dictate.

Q: Must you report your COVID-19 stipend payments as income to the Employment Development Department when filing for unemployment?

No. These are 1099 stipends. As are stipends for at home testing and training.

Q: How does a member put in for testing-only days?

You should note it on your timecard as "Test Day" on the day you are tested.

Q: Do testing-only days produce MPIPHP health and pension hours?

No. There are no MPI contributions attached to any stipend.

Q: Are members entitled to receive their own test results?

Yes.

Q: How does a member put in for the six minutes for health screening questionnaires?

When filled out prior to reporting for work this should be put down on the timecard as a separate item labelled "Health Assessment." Health assessments do not impact start time. Some productions are simply automatically paying the 6 minutes for each day. Check with your payroll accountant.

Any time an employee spends undergoing health screening procedures after starting work, is work time.

We will cover larger topics such as Sick Leave, COVID Compliance Supervisors, Quarantines and Shutdowns as a result of positive tests in a follow up FAQ.