

## Appendix B:

### **Acceptable Workforce Development Contributions**

#### 22-27% Motion Picture, Digital Media, and Film Production Income Tax Credit

A production must make **at least one** of the following contributions *prior* to submitting the Hawaii Production Report in order to be considered for the 22-27% Motion Picture, Digital Media, and Film Production Income Tax Credit. Only one contribution is necessary to fulfill this requirement, but a production may make multiple contributions.

**NOTE:** It is non-refundable even if the production ultimately does not qualify to claim the tax credit.

Alternative types of contributions may be considered if first reported on the "Production Registration Form" and pre-approved by the Hawaii Film Office. Per statutory requirements, the contributions must be "financial or in-kind contributions or educational or workforce development efforts, in partnership with related local industry labor organizations, educational institutions, or both, toward the furtherance of the local film and television and digital media industries."

1. **Financial contribution to Hawaii public or charter school** of at least 0.1% of qualified Hawaii expenditures per project, or \$1,000 whichever is greater, per the temporary Hawaii Administrative Rules. Contribution must be made specifically to an arts or digital media program at a Hawaii public or charter elementary school, middle school, high school, or post-secondary school, preferably in the same community in which production takes place. Arts programs may include: film/video, radio, performing arts, theater, music, and visual and fine arts. Acceptable schools are listed or linked below.

#### OR AT LEAST ONE OF THE FOLLOWING:

2. **In-kind donation to Hawaii public or charter school.** Donation should be made specifically to an arts program at any Hawaii public or charter school, preferably in the same community in which production takes place; and falls within one of the following categories:
  - \* Camera/sound equipment
  - \* Editing/post-production equipment
  - \* Grip/electric equipment
  - \* Computer hardware/software
  - \* Props/set dressing
  - \* Costumes
  - \* Other (must be previously agreed to by school administrators)

--OR--

3. **Educational program with Hawaii public or charter school**
  - At least two on-set or post-production internships arranged with Hawaii public or charter high school or post-secondary school, preferably in the same community in which production takes place.
  - Cumulative 5 hours, at minimum, of arts- or digital-media education-related volunteer services (e.g., teaching acting class, directing school play, participating in animated student project, giving craft seminar) by cast and/or crew arranged with any Hawaii public or charter school, preferably in the same community in which production takes place. Minimum time requirement may be reduced based on value of service.

--OR--

4. **Educational program with local labor union chapter**
  - At least one on-set craft apprenticeship arranged with one of the local labor union chapters listed below.
  - Cumulative 5 hours, at minimum, of education-related volunteer services (e.g., giving craft-related seminar) by cast and/or crew to members of one of the local labor union chapters. Minimum time requirement may be reduced based on value of service.

Note: The full amount of the contribution must be made in the year you are filling for, for the contribution requirements to be met. Example: Split year filers must complete their required contribution for year 1 – part a in that Year 1 ( Filers cannot postpone the contribution to Year 2 or combine contributions for both years in Year 2- part b.)

## Hawaii Public and Charter Schools and Local Labor Union Chapters

### Hawaii Public and Charter Schools (K-12):

List of Hawaii's charter schools: <http://www.chartercommission.hawaii.gov/> (Ask for school principal or director)

List of Hawaii's K-12 public schools: [Hawaii DOE | School Finder \(hawaii.k12schools.org\)](http://www.hawaii.k12schools.org/)

### Suggested Media Programs within Public Post-Secondary Schools/Educational Organizations:

All contributions to suggested University of Hawai'i programs below should be made through the University of Hawai'i Foundation, [www.uhfoundation.org](http://www.uhfoundation.org) or Tel: (808) 956-8849

1. **University of Hawai'i at Mānoa** – School of Cinematic Arts, ACM:  
Tel: (808) 956-5660 / <https://manoa.hawaii.edu/cinema/>
2. **University of Hawai'i at Hilo** – Performing Arts Department:  
Tel: (808) 974-7304 / <http://hilo.hawaii.edu/academics/performing-arts/>
3. **University of Hawai'i West Oahu** – ACM program: (Sharla Hanaoka, Associate Director Creative Media)  
Tel: (808) 689-2392 <http://acmsystem.hawaii.edu/campus/uh-west-oahu/>
4. **UH Hawai'i Community College** - Digital Media Arts:  
Tel: (808) 934-2598 / <http://www.hawaii.hawaii.edu/digitalmedia/index.html>
5. **UH Honolulu Community College**: MELE (Music & Entertainment Learning Experience) Program  
Tel: (808) 845-9211/ <http://www.honolulu.hawaii.edu/mele>
6. **UH Kapi'olani Community College** - New Media Arts:  
Tel: (808) 734-9510 / <http://nma.kcc.hawaii.edu/>
7. **UH Kaua'i Community College**: Digital Media Arts: Digital Film  
Tel: (808) 245-8311 / <http://www.kauai.hawaii.edu/>
8. **UH Leeward Community College** - Television Production Program:  
Tel: (808) 455-0300 (direct) / (808) 455-0302 (main) / <http://www.leeward.hawaii.edu/tvpro>
9. **University of Hawai'i Maui College** – Creative Media Program  
Tel:(808) 984-3315 / [UH Maui College | Academy for Creative Media System \(hawaii.edu\)](http://www.uhmaui.edu/academy-for-creative-media-system)  
Tel:(808) 984-3500 Institute of Hawaiian Music <https://maui.hawaii.edu/i hm/>
11. **Windward Community College** – Creative Media or Theatre programs: Paliku Theatre  
Tel: (808) 235-7400 / <https://windward.hawaii.edu/>
12. **University of Hawai'i Academy for Creative Media (ACM) System**: <http://acmsystem.hawaii.edu/>

### Local Labor Union Chapters:

1. **Hawai'i Teamsters and Allied Workers Local 996**: (808) 847-6633  
Email: cody.sula@hawaiiiteamsters.com / Site: <http://www.hawaiiiteamsters.com>
2. **International Alliance of Theatrical Stage Employees (IATSE) Local 665**: (808) 596-0227  
Email: alohairish@iatse665.org / Site: <http://iatse665.org/>
3. **International Brotherhood of Electrical Workers (IBEW) Local 1260**: (808) 941-9445  
Email: office@ibew1260.org / Site: <http://ibew1260.org/>
4. **Musicians Association of Hawai'i Local 677**: (808) 596-2121  
Email: sec-tres@musicianshawaii.com / Site: <http://www.musicianshawaii.com>
5. **Screen Actors Guild (SAG)**: (808) 596-0388  
Email: Mericia.PalmaElmore@sagaftra.org / Site: <http://www.sagaftra.org>

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### How to Make the Contribution

1. Decided what type of contribution you would like to make, then contact the institution from the list above to discuss details on how to make the contribution. Report the type of contribution you plan to make on the “**Production Registration Form (PRF)**.”
2. If the type of contribution (educational or workforce development) you want to make is different from the “acceptable contributions” listed above, reach out to our office to discuss and we will let you know if your proposed contribution will be acceptable.
3. When your contribution has been completed, fill out and submit the “**Workforce Development Contribution Report**” (Section 16, pp. 5-6 of the “**Hawaii Production Report (HPR)**”) to the school, union, or other institution official who can verify that the contribution was made. Obtain a verification signature from this official.
4. Include the verified/signed “Workforce Development Contribution Report” in the “Hawaii Production Report” that you submit to the Creative Industries Division. Please note that the “Workforce Development Contribution Report” must be included in or with your “Hawaii Production Report” for it to be considered complete.