



Residuals Audit Inspection

REQUIRED RECORDS

As required by federal law, the Motion Picture Industry Pension and Health Plans (“Plans”) maintain a program to audit residuals (Post ’60 s and Supplemental Market) contributions. In accordance with the Plans’ audit program, all Employers will be audited on a cyclical basis. The Trust Agreements to which you are a party and federal law require that you keep adequate records documenting the accuracy of such contributions, and make these records available for review by the Plans’ auditor. The following is a list of the categories of documents that will be requested and required to be provided when you are contacted for audit.

Documentation Needed for Residual Proration Inspection

- A. The proration application
- B. Employee payroll registers and/or summary payroll proration reports for all individuals working on the production
- C. Production bible with payroll detail by person
- D. Any worksheets and schedules prepared in support of the proration percentage
- E. A list of crewmembers who worked on the production, with the local union members identified
- F. Dailies or shooting schedule
- G. Approved documentations for MPI Plans as Home Plan

Documentation Needed for Residual Gross Receipts Inspection

- A. All documentation used by the company to report gross receipts to the MPI.
- B. All IA signatory documentation and other related documentation.
- C. Summary and detailed gross receipts ledgers and other books and records used by the company to record gross receipts.
- D. All documents supporting all gross receipts and deductions, including but not limited to license agreements, license statements, invoices, remittance advices, internally-generated licensee abstracts, correspondence, journal entries, etc.
- E. All other documents as needed to support the gross receipts recorded in the company’s books and records.

Please contact the Residuals Department Manager, Jojo Ramas, at extension 667 should you have any questions.