

# LPD ACCOUNTS

## FILM MINIMUM RATES 2026-27 (£)

|                                       | FILM BAND 1<br>Very low budget<br><1m |             | FILM BAND 2<br>Low budget<br>1m–3m |             | FILM BAND 3<br>Medium budget<br>3m–15m |             | FILM BAND 4<br>Large budget<br>15m–30m |             | FILM BAND 5<br>Major motion picture<br>>30m |             |
|---------------------------------------|---------------------------------------|-------------|------------------------------------|-------------|----------------------------------------|-------------|----------------------------------------|-------------|---------------------------------------------|-------------|
|                                       | excl. HP                              | HP @ 12.07% | excl. HP                           | HP @ 12.07% | excl. HP                               | HP @ 12.07% | excl. HP                               | HP @ 12.07% | excl. HP                                    | HP @ 12.07% |
| FINANCIAL CONTROLLER (HOD)            |                                       |             |                                    |             |                                        |             |                                        |             |                                             |             |
| Hourly                                | N/A                                   | N/A         | N/A                                | N/A         | 57.11                                  | 64.00       | by neg                                 | by neg      | by neg                                      | by neg      |
| Daily (10 hours)                      |                                       |             |                                    |             | 571.07                                 | 640.00      | by neg                                 | by neg      | by neg                                      | by neg      |
| Daily (11 hours)                      |                                       |             |                                    |             | 628.18                                 | 704.00      | by neg                                 | by neg      | by neg                                      | by neg      |
| Weekly (50 hours)                     |                                       |             |                                    |             | 2,855.36                               | 3,200.00    | by neg                                 | by neg      | by neg                                      | by neg      |
| Weekly (55 hours)                     |                                       |             |                                    |             | 3,140.89                               | 3,520.00    | by neg                                 | by neg      | by neg                                      | by neg      |
| PRODUCTION ACCOUNTANT                 |                                       |             |                                    |             |                                        |             |                                        |             |                                             |             |
| Hourly                                | 26.77                                 | 30.00       | 32.12                              | 36.00       | 41.05                                  | 46.00       | 54.43                                  | 61.00       | by neg                                      | by neg      |
| Daily (10 hours)                      | 267.69                                | 300.00      | 321.23                             | 360.00      | 410.46                                 | 460.00      | 544.30                                 | 610.00      | by neg                                      | by neg      |
| Daily (11 hours)                      | 294.46                                | 330.00      | 353.35                             | 396.00      | 451.50                                 | 506.00      | 598.73                                 | 671.00      | by neg                                      | by neg      |
| Weekly (50 hours)                     | 1,338.45                              | 1,500.00    | 1,606.14                           | 1,800.00    | 2,052.29                               | 2,300.00    | 2,721.51                               | 3,050.00    | by neg                                      | by neg      |
| Weekly (55 hours)                     | 1,472.29                              | 1,650.00    | 1,766.75                           | 1,980.00    | 2,257.52                               | 2,530.00    | 2,993.66                               | 3,355.00    | by neg                                      | by neg      |
| 1ST ASSISTANT ACCOUNTANT / SUPERVISOR |                                       |             |                                    |             |                                        |             |                                        |             |                                             |             |
| Hourly                                | N/A                                   | N/A         | 23.20                              | 26.00       | 32.12                                  | 36.00       | 34.35                                  | 38.50       | 35.69                                       | 40.00       |
| Daily (10 hours)                      |                                       |             | 232.00                             | 260.00      | 321.23                                 | 360.00      | 343.54                                 | 385.00      | 356.92                                      | 400.00      |
| Daily (11 hours)                      |                                       |             | 255.20                             | 286.00      | 353.35                                 | 396.00      | 377.89                                 | 423.50      | 392.61                                      | 440.00      |
| Weekly (50 hours)                     |                                       |             | 1,159.99                           | 1,300.00    | 1,606.14                               | 1,800.00    | 1,717.68                               | 1,925.00    | 1,784.60                                    | 2,000.00    |
| Weekly (55 hours)                     |                                       |             | 1,275.99                           | 1,430.00    | 1,766.75                               | 1,980.00    | 1,889.44                               | 2,117.50    | 1,963.06                                    | 2,200.00    |
| 2ND ASSISTANT ACCOUNTANT              |                                       |             |                                    |             |                                        |             |                                        |             |                                             |             |
| Hourly                                | N/A                                   | N/A         | N/A                                | N/A         | 21.42                                  | 24.00       | 23.20                                  | 26.00       | 27.22                                       | 30.50       |
| Daily (10 hours)                      |                                       |             |                                    |             | 214.15                                 | 240.00      | 232.00                                 | 260.00      | 272.15                                      | 305.00      |
| Daily (11 hours)                      |                                       |             |                                    |             | 235.57                                 | 264.00      | 255.20                                 | 286.00      | 299.37                                      | 335.50      |
| Weekly (50 hours)                     |                                       |             |                                    |             | 1,070.76                               | 1,200.00    | 1,159.99                               | 1,300.00    | 1,360.76                                    | 1,525.00    |
| Weekly (55 hours)                     |                                       |             |                                    |             | 1,177.84                               | 1,320.00    | 1,275.99                               | 1,430.00    | 1,496.83                                    | 1,677.50    |
| ACCOUNTS ASSISTANT (CASHIER/P-CARD)   |                                       |             |                                    |             |                                        |             |                                        |             |                                             |             |
| Hourly                                | N/A                                   | N/A         | 14.72                              | 16.50       | 16.95                                  | 19.00       | 19.63                                  | 22.00       | 20.52                                       | 23.00       |
| Daily (10 hours)                      |                                       |             | 147.23                             | 165.00      | 169.54                                 | 190.00      | 196.31                                 | 220.00      | 205.23                                      | 230.00      |
| Daily (11 hours)                      |                                       |             | 161.95                             | 181.50      | 186.49                                 | 209.00      | 215.94                                 | 242.00      | 225.75                                      | 253.00      |
| Weekly (50 hours)                     |                                       |             | 736.15                             | 825.00      | 847.68                                 | 950.00      | 981.53                                 | 1,100.00    | 1,026.14                                    | 1,150.00    |
| Weekly (55 hours)                     |                                       |             | 809.76                             | 907.50      | 932.45                                 | 1,045.00    | 1,079.68                               | 1,210.00    | 1,128.76                                    | 1,265.00    |
| TRAINEE / CLERK                       |                                       |             |                                    |             |                                        |             |                                        |             |                                             |             |
| Hourly                                | N/A                                   | N/A         | 12.71*                             | 14.24       | 12.71*                                 | 14.24       | 12.71*                                 | 14.24       | 13.38                                       | 15.00       |
| Daily (10 hours)                      |                                       |             | 127.06                             | 142.40      | 127.06                                 | 142.40      | 127.06                                 | 142.40      | 133.84                                      | 150.00      |
| Daily (11 hours)                      |                                       |             | 139.77                             | 156.64      | 139.77                                 | 156.64      | 139.77                                 | 156.64      | 147.23                                      | 165.00      |
| Weekly (50 hours)                     |                                       |             | 635.32                             | 712.00      | 635.32                                 | 712.00      | 635.32                                 | 712.00      | 669.22                                      | 750.00      |
| Weekly (55 hours)                     |                                       |             | 698.85                             | 783.20      | 698.85                                 | 783.20      | 698.85                                 | 783.20      | 736.15                                      | 825.00      |

**VALID UNTIL APRIL 2028**  
**THESE ARE RECOMMENDED MINIMUM RATES**  
**HP = HOLIDAY PAY**

\* National Minimum Wage 2026

### PAYROLL ROLES

The pay rate for these roles are in parity with 2nd Assistant Accountant for Payroll Assistant or 1st Assistant Accountant for Payroll Supervisor.



# LPD ACCOUNTS

## TV MINIMUM RATES 2026-27 (£)

|                                       | TV BAND 1<br>≤£1.25m / episode |             | TV BAND 2<br>£1.25m–3m / episode |             | TV BAND 3<br>£3m–8m / episode |             | TV BAND 4<br>≥£8m / episode |             |
|---------------------------------------|--------------------------------|-------------|----------------------------------|-------------|-------------------------------|-------------|-----------------------------|-------------|
|                                       | excl. HP                       | HP @ 12.07% | excl. HP                         | HP @ 12.07% | excl. HP                      | HP @ 12.07% | excl. HP                    | HP @ 12.07% |
| FINANCIAL CONTROLLER (HOD)            |                                |             |                                  |             |                               |             |                             |             |
| Hourly                                | N/A                            |             | N/A                              |             | 57.11                         | 64.00       | by neg                      | by neg      |
| Daily (10 hours)                      |                                |             |                                  |             | 571.07                        | 640.00      | by neg                      | by neg      |
| Weekly (50 hours)                     |                                |             |                                  |             | 2,855.36                      | 3,200.00    | by neg                      | by neg      |
| PRODUCTION ACCOUNTANT                 |                                |             |                                  |             |                               |             |                             |             |
| Hourly                                | 27.66                          | 31.00       | 35.69                            | 40.00       | 39.26                         | 44.00       | by neg                      | by neg      |
| Daily (10 hours)                      | 276.61                         | 310.00      | 356.92                           | 400.00      | 392.61                        | 440.00      | by neg                      | by neg      |
| Weekly (50 hours)                     | 1,383.06                       | 1,550.00    | 1,784.60                         | 2,000.00    | 1,963.06                      | 2,200.00    | by neg                      | by neg      |
| 1ST ASSISTANT ACCOUNTANT / SUPERVISOR |                                |             |                                  |             |                               |             |                             |             |
| Hourly                                | N/A                            |             | 24.98                            | 28.00       | 29.45                         | 33.00       | 34.80                       | 39.00       |
| Daily (10 hours)                      |                                |             | 249.84                           | 280.00      | 294.46                        | 330.00      | 348.00                      | 390.00      |
| Weekly (50 hours)                     |                                |             | 1,249.22                         | 1,400.00    | 1,472.29                      | 1,650.00    | 1,739.98                    | 1,950.00    |
| 2ND ASSISTANT ACCOUNTANT              |                                |             |                                  |             |                               |             |                             |             |
| Hourly                                | N/A                            |             | N/A                              |             | 23.42                         | 26.25       | 24.98                       | 28.00       |
| Daily (10 hours)                      |                                |             |                                  |             | 234.23                        | 262.50      | 249.84                      | 280.00      |
| Weekly (50 hours)                     |                                |             |                                  |             | 1,171.14                      | 1,312.50    | 1,249.22                    | 1,400.00    |
| ACCOUNTS ASSISTANT (CASHIER/P-CARD)   |                                |             |                                  |             |                               |             |                             |             |
| Hourly                                | 14.72                          | 16.50       | 16.51                            | 18.50       | 18.74                         | 21.00       | 19.63                       | 22.00       |
| Daily (10 hours)                      | 147.23                         | 165.00      | 165.08                           | 185.00      | 187.38                        | 210.00      | 196.31                      | 220.00      |
| Weekly (50 hours)                     | 736.15                         | 825.00      | 825.38                           | 925.00      | 936.91                        | 1,050.00    | 981.53                      | 1,100.00    |
| TRAINEE / CLERK                       |                                |             |                                  |             |                               |             |                             |             |
| Hourly                                | N/A                            |             | 12.71*                           | 14.24       | 12.71*                        | 14.24       | 13.38                       | 15.00       |
| Daily (10 hours)                      |                                |             | 127.06                           | 142.40      | 127.06                        | 142.40      | 133.84                      | 150.00      |
| Weekly (50 hours)                     |                                |             | 635.32                           | 712.00      | 635.32                        | 712.00      | 669.22                      | 750.00      |

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