



## Child Performer Education & Trust Act of 2003

### Services Covered by the Act

Contracts entered into on or after March 28, 2004 where a child performer is employed or agrees to render services (either directly or through a loan-out company). A child performer is defined as a child under the age of 18.

### Jurisdiction

Includes either:

- 1) Services rendered by a NY resident within or outside of NY state, or
- 2) All services rendered within the state.

**Note:** we are currently trying to obtain information as to which states regulations prevail if there is a conflict in jurisdiction. For example, when a CA resident minor provides services in NY, or conversely when a NY resident minor provides services in CA.

**Minimum Deduction** is 15% of the minor's gross pay.

**Note:** The parent/guardian can designate more to be deducted from the check if they so choose.

### Remittance of Deduction to The State

If the minor's parents or guardian fail to provide the trust bank account information when the minor is hired, the employer (i.e. EP) must remit all deductions to the states if they have been held for more than 15 days from the date employment commences.

### Operation Requirements

The following sets forth who is responsible for various operational aspects of this process:

Issue	Responsible Party
Securing the minor's work permit	Parent/Guardian
Establishing a trust fund account	Parent/Guardian
Providing the trusting account information & copy of the work permit to Entertainment Partners	Client
Providing a teacher for the minor as required under the State regulations	Client
Obtain the "Certificate of Eligibility to Employ Child Performers", which is the license required by the state to employ minor actors	Employer (EP)
Maintaining a copy of the work permit for inspection by state authorities as and when requested. <b>Note:</b> As a result of this requirement EP will require a copy of the work permit to be supplied with the start card when it is provided.	Employer (EP)
Remitting funds to the state if no bank account information is supplied within the 15 day waiting period	Employer (EP)