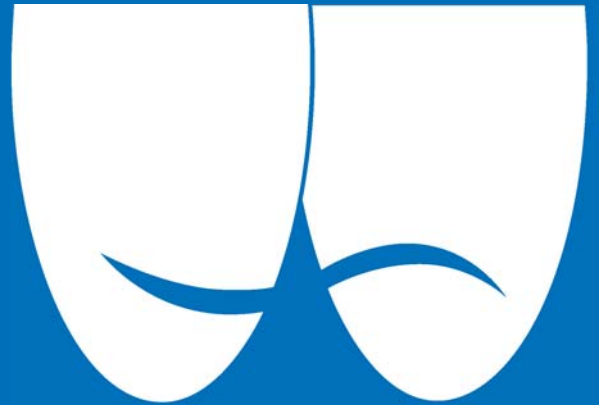


ABOUT EQUITY



ACTORS'
EQUITY
ASSOCIATION 1913



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Welcome! This handbook is designed for Actors' Equity members and those in the theatrical community who wish to know more about the many benefits that Equity offers.

As actors and stage managers, we are rarely in control of our own destinies. Equity is here to give its members a united voice in determining basic compensation and working conditions. Unions reflect the concerns of their membership, seeking solutions beyond the reach of the individual. Equity, for more than nine decades, has led the way in finding those solutions that create a decent life for the actor.

Equity is a democracy; each member can have a voice in the formation of Equity contracts and programs that pave the way for a dignified and rewarding career as an actor or stage manager. I invite you to participate by joining committees and attending membership meetings and contract negotiations. For more detailed information, please see Equity's Constitution and By-Laws, rulebooks, or visit our website at www.actorsequity.org.

Have a say in the future of the union. Have a say in *your* future.

Introduction

If you are a professional stage actor or stage manager, you want to be a member of Actors' Equity Association. We are the Union that supports, promotes and fosters the art of professional theatre. Our members can be found performing in all kinds of theatrical venues: on Broadway, in regional theatres, in Disney World and in small professional theatres throughout the United States. We are the Union that protects artists while they practice their craft...their profession.

Actors' Equity Association began in 1913 with a few actors banding together to end the exploitation of the stage performer. By 1919, Equity became strong enough to organize a strike that crippled the theatrical scene and forced producers to finally negotiate. When you join Equity, you receive the benefits for which those members originally fought.

Your Equity card grants you full access to the benefits, resources and safeguards negotiated by Equity over nearly a century of vigilance. Those protections ensure our members participate in theatrical activity that meets a professional standard. That's why we don't do non-union work.

Equity is a member-driven, self-governing and self-supporting labor association, funded by members' dues and initiation fees. The Union acts as the collective voice of its members.

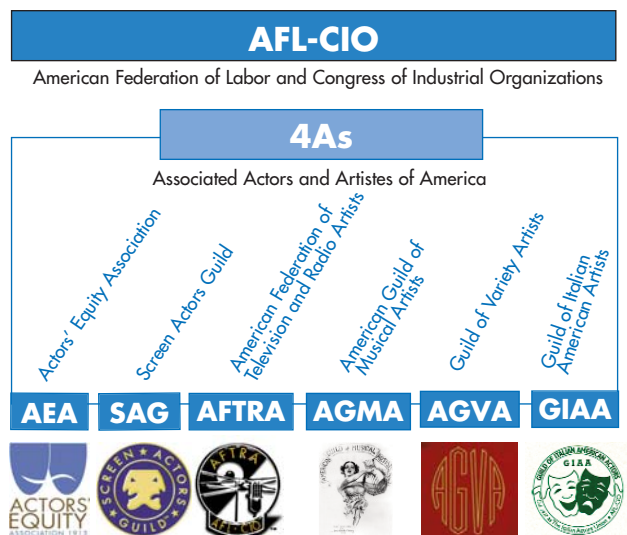
In this handbook, you will discover the inner workings of Actors' Equity Association. [About Equity](#) is your passport to a powerful theatrical community of more than 49,000 members.

Equity: nearly a
century
of vigilance

Labor Affiliation

Equity is a member of the American Federation of Labor and Congress of Industrial Organizations (AFL-CIO). The AFL-CIO is the umbrella organization for a federation of unions. It gives voice to legislative and social issues of the American worker.

All of the major performing artist unions are a part of the AFL-CIO. Although autonomous, these sister unions are part of the Associated Actors and Artistes of America (4As).



Equity is the member of the 4As that covers professional stage actors and stage managers performing in plays, musicals and revues on the legitimate stage. The Screen Actors Guild (SAG) covers film, television and digital media. AFTRA, the American Federation of Television and Radio Artists, covers actors and announcers in television, radio and digital media. The American Guild of Musical Artists, AGMA, covers opera, dance and concert performances. AGVA, the American Guild of Variety Artists, covers nightclubs, arena shows and ice shows and Guild of Italian-American Actors promotes the positive images of Italian Americans in the mass media and popular culture.

Each union has its own niche and understands the concerns of its members. The 4As supports decisions of its sister unions and offers a collective voice for performing artist labor issues.

Equity is affiliated with various state and city labor federations in cities where it maintains offices. Equity is also a charter member of the AFL-CIO's Department for Professional Employees, and an affiliate of the Federation Internationale des Acteurs (FIA), an international organization with members from 54 countries that addresses problems of performers worldwide.

As the result of an amicable separation between Equity and Canadian Actors' Equity Association in 1976, a reciprocal membership and touring agreement exists between the two unions. Equity also maintains a close relationship with U.K. Equity. In the 1980s, U.K. and American Equity established an exchange agreement that strives to provide a balanced flow of theatrical performers between England and the United States.



Actors' Equity Association is empowered by its alliance with other major performing artist unions within the Associated Actors and Artistes of America (4As) and with all American unions, represented by the AFL-CIO.

The Equity card is the symbol of a commitment to a theatrical career and represents the highest standards and responsibilities of professionalism. Those who choose to become members commit to representing the theatre, and themselves, with integrity and dignity.



Eligibility. You may apply for membership by any one of the following methods:

- **Equity Contract.** You may join the Association by being offered employment under an Equity contract. Applications for joining Equity in that manner are only valid during the term of the contract. Certain contract types also have a length-of-employment requirement before a membership application becomes valid; the Membership Department will advise you at the time of joining. The Equity Council may also authorize eligibility for membership under special circumstances.
- **4As (Associated Actors and Artistes of America) Affiliation.** Membership is also available if you are a prior member in a performing arts sister union (such as SAG or AFTRA). Applicants must be members in good standing of the sister union for at least one year, and must have

worked as a performer under that union's jurisdiction. You must submit proof of that employment: for example, a copy of the contract or a written statement by the parent union indicating the type and date of your contract. This sister-union policy is not applicable to non-resident alien performers. (See Foreign Actor Rules/Alien on page 8.)

■ **Equity Membership Candidate Program (EMC).**

This program permits actors and stage managers to credit theatrical work in an Equity-approved theatre towards eventual membership in Equity. After securing a position at a participating theatre, you may register as a candidate. The registration fee will be credited against any future initiation fee when you become eligible for membership. Eligibility under this program requires a total of 50 weeks of EMC work (over any amount of time) at one or more participating theatres.

Professional Name. All performing arts unions generally prohibit the issuance of a professional name that is identical (or similar sounding) to that of an already current member of the union. If a conflict exists, you will be advised at the time that you submit an application to join Equity that you may have to change your professional name.

Payments. Initiation fee payments accompanying your application should be made in the form of a certified check or money order. If you pay by personal check, your application will be held until the check clears your bank.

Confidentiality. The personal information of members is treated with the strictest of confidence, and Equity rules prohibit the release of any such information. Always maintain up-to-date address and telephone numbers with the office nearest you. Equity's computer system provides for multiple address and phone number listings. You may provide an agent's number, service numbers, or any other contact data that you authorize for release to bona fide employers or casting agents.

New Member Meetings. Scheduled sessions for new members are regularly conducted to provide important information about Equity and the theatrical profession.

Initiation Fee. Equity's initiation fee is currently \$1,100 and must be paid within a maximum two-year period. All membership privileges, including the right to vote and attend meetings and Equity-only auditions, commence upon the initial payment of \$400 towards the initiation fee within six months of the filing of your application.

If you are working under an Equity contract at the time of joining, authorization for dues and initiation fee deductions from your weekly salary appears on the face of the Equity contract. Weekly deductions towards the balance due will be made from your salary according to a schedule available at the Membership Department. (These deductions will continue while you are employed until the full initiation fee is paid.)

If you are joining Equity through 4As affiliation or the Membership Candidate Program, the minimum \$400 initial payment is due with your application.

If your parent union (the first performing artist union you joined) is AGMA, Canadian Equity, or GIAA you may be eligible for a reduction in the Equity Initiation Fee based on the amount of the initiation fee that you paid to your parent union. You will be advised of the amount of this reduction by the Membership Department at the time you submit your application.

No matter how you join, be aware that your membership, and any monies paid, will be forfeited should you fail to complete payment of the full initiation fee within a two-year time period.

Dues. Equity's dues structure has two components: **Basic Dues** (currently \$118), payable semi-annually each May and November; and **Working Dues**, which are deducted from your weekly gross earnings. Gross earnings do not include the minimum portion of out-of-town per diem expense monies. The maximum Equity earnings subject to the Work Dues (currently 2.25%) is \$300,000 a year.

Other Information. Upon Equity's receipt of your contract or your application form, a package of important information, including *About Equity* (you're reading it now!) and the Equity Constitution and By-Laws, will be sent to you.

Loss of Membership. If you are delinquent in the payment of dues for a period of two years, and you did not apply for inactive status, you are considered out-of-benefit and membership is automatically terminated. In order to rejoin Equity, you must secure a new contract and pay a new Initiation Fee. Members are therefore strongly urged to remain in good standing with Equity.

Foreign Actor Rules/Alien. There are certain eligibility restrictions that are applicable to Non-Resident Aliens. You will need to submit proof of U.S. citizenship or Resident Alien status with your application for membership if you were born outside of the U.S. If you are not a U.S. citizen or U.S. Resident Alien, you may join Equity only by virtue of employment under an Equity contract, where such employment has been approved by Equity, or where the employment contract was accepted by Equity pursuant to certain valid government-approved work authorization papers. There are, however, special reciprocal membership rules between American Actors' Equity Association and Canadian Equity.



American Actors' Equity Association negotiated a reciprocal membership and touring agreement with Canadian Actors' Equity Association as well as established an exchange agreement with U.K. Equity.

The dues collected go to pay for the benefits and services of union life. The following are some of the major benefits that Equity has successfully secured over many years of struggle. Some benefits are provided when working on a contract, while others are provided to all Equity members.

Bargaining Agreements. Through collective bargaining with theatrical employers, Equity establishes basic wages, benefits and working conditions and enforces the many provisions of its collective bargaining agreements (generally referred to as rulebooks). Go to our website, www.actorsequity.org, for annual earning statistics of actors and stage managers.

Equity agreements cover a wide spectrum of theatrical venues, including:

- Broadway
- Touring Productions
- Stock Theatre
- Resident Theatre
- Business Theatre and Events
- Theatre for Young Audiences
- University Theatre
- Cabaret Theatre
- Developing Theatre
- Guest Artist & Special Appearance

In addition, there are many regional and local theatre agreements, such as: Disney World, Dinner Theatre, Western Civic Light Opera; Off-Broadway, and Chicago, San Francisco, and Hollywood Area Theatre. Each year, Equity negotiates numerous special contracts, and hundreds of individual letters of agreement. Theatrical codes, such as the New York City Basic Showcase Code or the Los Angeles 99-Seat Theatre Plan, are also administered by Equity.

Minimum Salary. Although your salary cannot be less than the minimum established in the applicable rulebook, you may, of course, negotiate for a salary greater than the minimum. (Often, agreements will provide for minimum salary during the rehearsal period and contractual salary during performance.) Overtime payments and additional pay for additional work or assignments are also required.

Work Rules. Limits on the number of hours you may work in a day and week, as well as requirements for breaks and days off, are set forth in the rulebooks. Also required are basic “safe and sanitary” conditions that ensure a safe workplace.

Audio and Video Recording. Recording may consist of any taping, filming, digital recording or any other electronic or mechanic reproduction in whole or in part of an Equity contract or code. This includes Recording for both commercial projects (documentaries, television/radio/internet broadcasts, etc) and non-commercial projects (including archival recording, and promotional/publicity purposes). Each Equity contract and code has varying degrees of allowance for Recording. Always check the appropriate rulebook for what is permissible.

Contracts. Individual employment contracts must be properly executed, with dated signatures by you and the employer, and only the standard Equity contract forms may be used. All other agreed-upon terms must be set forth in a rider to the contract. [File your contract with the nearest office as soon as it is signed.](#)

Agreements contain procedures for dispute resolution, including the ultimate recourse to impartial and binding arbitration. Grievances and claims should be immediately referred to the appropriate Equity business representative. Always consult the actual rulebook under which you are working or call the nearest Equity office with any questions that you may have.

Bond. Before a production is mounted, most employers are required to post a bond with Equity. This bond ensures that if an employer becomes

insolvent, you will, contingent upon the proper filing of your contract, receive the minimum amount of salary and pension/health credits guaranteed by the agreement (two weeks of salary and benefits in most agreements).

Each office reviews the contracts received on a regular basis, and, based on the actual number of contracts filed, recalculates the amount of bond that is necessary. In seasonal theatre operations such as Stock or Resident Theatre, it is particularly important to file a copy of your contract with Equity immediately. If you do not, and the production or theatre closes suddenly, you may not receive your guaranteed minimum.

“ Governed by
members,
the union benefits
from the
participation of all. ”

Pension and Health (Equity-League Trust Funds).

Health insurance coverage and pension benefits, requiring employer-only contributions, are essential provisions of most agreements.

- **Health Plan.** Eligibility and coverage are provided based on a minimum number of weeks worked on an Equity contract.
- **Pension Plan.** Credit towards pension accrues when you are employed under contract, in accordance with the specific rules of the Pension Plan. Retirement benefits are generally based on the number of years you are active and on your theatrical earnings during those years.

The rules and benefits of the Health and Pension Plans are complex and subject to change. Brochures outlining all the necessary information in specific detail are available from the Equity-League Fund office, which is

responsible for administering these plans. Call their office directly at 212-869-9380 with any questions you may have, or visit their website at www.equityleague.org.

The Pension and Health Trust Funds are governed by a separate, autonomous organization—The Equity-League Pension and Health Trust Funds—a joint union/employer entity. The Board of Trustees is made up of an equal number of union and employer trustees, and each trustee has a fiduciary obligation to the Funds. Changes in the plans are made only by agreement of both the Equity and the Employer trustees.

Disability and Unemployment. Equity assists members requiring help in the filing of either disability or unemployment insurance claims with the various state agencies. In addition, a disability insurance policy supplementing Worker's Compensation benefits is administered by Equity under the auspices of the Equity-League Health Fund.

If you are injured on the job during rehearsal or performance, or on the theatre premises, you must report the injury to the stage manager or company manager, and request that an accident and injury report be filed with the employer's Workers' Compensation carrier. This filing is required by law, and if you do not create a record of the accident or injury with the Workers' Compensation carrier, you may have difficulty in securing disability benefits, particularly if a disability develops at a later time. No matter how minor it may seem at the time, always report any accident!

Auditions. Agreements require employers to hold principal and chorus performer auditions, including separate auditions for Equity members. These auditions are held in office cities and local area liaison cities as well as at each theatre. Up-to-date audition information is available on the Equity website (www.actorsequity.org), in all offices and on telephone hotlines in offices and area liaison cities.

Agent Regulations. Franchising regulations have been established that permit talent agents to represent Equity members for theatrical employment. The regulations provide two forms of standard agency contracts: Exclusive Management and Specific Engagement. They also contain specified commission schedules, prohibiting any commission that exceeds 10% of compensation. Equity members may only sign with agents who are Equity-franchised.

Anti-Discrimination. Discrimination on the basis of race, gender, age, national origin, union activity or sexual orientation is prohibited in all agreements.

Non-Traditional Casting. Casting policies designed to expand employment opportunities for women, senior performers, actors of color, and performers with disabilities are provided in all agreements.



Equity News, 1924

Equity News. Since 1915, Equity has published a newsletter to all paid members that contains information about Equity's current activities and accomplishments. A compilation of membership, employment, earnings and finance statistics is published once a year.

Website. Equity's website provides up-to-date information to members and the public at large. Audition notices (see "Casting Call") from around the country are also posted each day. Special features include online Equity theatre and

franchised agents directories, and a Members Only profile section where you can manage your contact information and pay dues online. The Constitution and By-Laws, current news articles, rulebooks, forms, deputy and stage manager kits, the annual study, and frequently asked questions and answers are all accessible online at www.actorsequity.org.

Tax Assistance (VITA or Volunteer Income Tax Assistance). This is an IRS-sponsored tax assistance program that was initiated by Equity members in the 1970s. It is run on a volunteer basis by IRS-trained members, and provides free tax preparation assistance to members of Equity and of the other performing arts unions. The VITA Program currently operates in the New York City and Orlando offices. To find out if there is a program in your area, contact your regional office for more information. (See Appendix C for more information).

Legislation. The AFL-CIO's Department for Professional Employees in Washington, DC provides assistance in advancing federal legislation, securing funding for the arts, and other public initiatives favorable to theatre in particular and the entertainment industry in general.

Union Discounts. Equity offers several national and regional discount programs to our members. Some are related to the business of acting while others offer broader services. Visit the Members Only section at www.actorsequity.org for a current list of discounts.



Photo courtesy of Countdown Entertainment, LLC.

Each New Year's Eve, visitors flock to Times Square, New York City—in the heart of the Theatre District.

An Equity contract involves mutual responsibility. Equity requires that its members, as well as employers, live up to their obligations under Equity agreements.

There are certain rules of conduct which all members are expected to observe as professionals, for the dignity of the acting profession and the welfare of all their fellow performers.

- Do not rehearse or perform without a signed Equity contract.
- Give your best possible performance.
- Maintain performance as directed or choreographed.
- Make no unauthorized changes in costume, make-up or hairstyle.
- Take proper care of all costumes.
- Appear at curtain calls as directed.
- Be on time for rehearsals and the scheduled half-hour; notify the Stage Manager before half-hour if you are ill or unable to reach the theatre in time.
- Observe the rules as posted on the callboard and fully cooperate with the Stage Manager.
- Consult the Deputy and Stage Manager in case of disputes. If disagreements cannot be resolved by the Deputy and/or the Stage Manager, you have recourse to appeal to the staff, Equity executives, the Regional Boards and, ultimately, to the Council.

Equity rules prohibit members from working, with or without pay, for any employer who is not a signatory to an Equity agreement or code, unless Equity has given prior written permission (for example, granted for performances sponsored by a religious institution or to fulfill academic requirements).

Working without benefit of contract is so serious a breach of your professional responsibility that such behavior will subject you to disciplinary action. Such non-union work seriously diminishes Equity's ability to stimulate professional work opportunities, undercuts all other agreements, creates unfair competition, and is ultimately detrimental to the welfare of all the members. Therefore, the same principle applies in accepting non-union work under sister union jurisdictions. Should you have any questions regarding this very important rule, immediately contact Equity staff in the nearest office.



Embattled chorus girls attract an audience on the steps of Equity headquarters in midtown Manhattan, August 15, 1919.

The primary responsibility of the professional staff is to serve the members. Equity has offices in **New York City** (National/Eastern Regional Office), **Chicago** (Central Regional Office), **Los Angeles** (Western Regional Office), and a subsidiary office in **Orlando**.

More than 130 professional and support staff are currently employed by Equity. The staff is headed by a team of five executives—**two national and three regional Directors**.

The **Executive Director** is responsible for the primary oversight and implementation of national policy, contract negotiations, and general communication with members and the public.

The **Assistant Executive Director for National Finance and Administration**, working with the Executive Director and Assistant Executive Director/Regional Directors, is charged with oversight of all national administrative and financial matters for the Association.

Assistant Executive Director/Regional Directors are located in the New York, Chicago, and Los Angeles offices. They are responsible for the supervision of staff members and Equity contracts in their region, and for coordinating the activity and agendas of their respective Boards.



The executives act as Equity's chief negotiators for the collective bargaining agreements and make recommendations to the governing bodies regarding overall policy, contract, and financial issues. However, no employee, including any of the executives, has a vote on any Equity matters.

“non-union work...is ultimately detrimental to the welfare of all the members.”

The single largest group of professional staff members consists of approximately 30 **Business Representatives** (supervised by Senior Business Representatives) who work in conjunction with Contract Associates employed in Equity's offices. Each week, business representatives administer contracts for more than 5,000 performers and stage managers employed in about 500 operating companies nationwide. The business reps are among the professional staff members with whom producers and working members deal on a day-to-day basis. Their duties include:

- Answering questions and interpreting rulebook provisions.
- Enforcing and administering all work rules.
- Negotiating with employers.
- Handling member claims, grievances and



Equity's Spirit of Equity, 1921.

Actors' Equity is a national union headquartered in New York City with regional offices in Chicago, Los Angeles and Orlando. Equity's governance structure is set forth in its Constitution and By-Laws, written, adopted and enforced by its members. As a member, you agree to be bound by the provisions of these important documents and all the duly enacted policies of the Union. You are urged, therefore, to familiarize yourself with the main provisions of the Constitution and By-Laws which can be found on AEA's website.

Council. The National Council is Equity's highest decision-making body, particularly regarding policy, finance and appeals. It also has the authority to adopt rules supplementing the Constitution and By-Laws. The National Council usually meets by telephone conference on a monthly basis. Contracts, significant policy issues and other major topics of concern are vigorously debated during Council meetings at scheduled Special Orders of Business.

In 1992, a membership referendum substantially altered the Constitution and By-Laws, decentralizing the Council and greatly increasing regional participation in decision-making. Referred to as the National Representation Plan, the new system granted Eastern, Central and Western regions proportional representation on the National Council and, subject to the oversight of the Council, more authority to negotiate contracts and grant concessions through Regional Boards and committees.

The Council is composed of eight Officers and 75 Councillors. The elected Officers and Councillors are volunteers who receive no compensation. The Councillor seats are distributed among Equity's three geographic regions. (The Officers and Councillors periodically meet in New York City in a Plenary Session of the full Council).

The actual number of Councillors designated for each region is determined by the proportion of the overall membership resident within the region, and by the percentage of those working under Equity's basic Principal, Chorus and Stage Manager categories.

Each year, about 20% of the National Council is elected for five-year terms. The Officers are elected every three years. The current composition of the Council, by region and employment category, is:

	East	Central	West	Totals
Principal	28	4	16	48
Chorus	13	1	2	16
Stage Manager	6	1	4	11
Totals	47	6	22	75

Regional Boards. The Eastern, Central, and Western Boards are composed of the National Councillors and a regional Vice President who officially reside in the respective region. (The Central Regional Board also includes 12 members who are not Councillors.)

The Regional Boards usually meet on a monthly basis to conduct the business of the region. Their responsibilities include the provisional approval of regional or local theatrical agreements and codes, and the granting of concessions. The Regional Boards and committees also participate in the drafting of contract proposals and act on suggestions or complaints by members who reside or work in the region.

In order to maintain consistent policy and practice, the National Representation Plan requires the staff in the three regional offices to consult before final actions are taken by the Regional Boards on major contract issues. Further, the Regional Boards are prohibited from taking any actions that are at odds with overall policy and practice, established by the National Council.

Members are welcome and encouraged to observe meetings of the National Council and the Regional Boards. Minutes of the actions taken at the National Council and Regional Board meetings are available to members in any of the Equity offices.

Elections. Candidates for a Council or Officer seat may be nominated by Regional Nominating Committees or the Joint Officers Nominating Committee. Individuals who are not nominated by a Committee may run by means of an Independent Petition signed by 17 members in good standing from the applicable region. All members in good standing may vote, by mail or online ballots.

Committees. The committee system is in many ways the backbone of the Association. Equity's strength ultimately lies in the voluntary dedication and willingness of members to participate freely and fully in the life of the Union. Committees, established by the National Council or Regional Boards are the heart of the union's policy making.

“All members
in good standing
may vote...”

Council and Board members usually serve as committees Chairs. Almost all committees include participation by members-at-large. If you wish to serve on a committee, contact the staff at the nearest Equity office. If you do not live in an office city, contact the office for the name of the nearest Area liaison committee.

All contract areas have committees in each region that address the problems and issues which develop within their jurisdiction. In addition, there are many other committees that deliberate on specific issues, and make recommendations to the National Council and/or the Regional Boards.

The Constitution designates the following as the principal **National Council committees**:

- Executive Committee (inactive)
- Advisory Committee on Chorus Affairs
- House Affairs (finance and budget)

Other Committees include:

- President's Planning Committee
- Constitutional Review Committee
- Stage Manager Committee
- Alien (Non-Resident Performer) Committee
- Deputy Committee
- Public Policy Committee
- Equal Employment Opportunity Committee
- Membership Education Committee
- Production, LORT Contract Committees
- New Media Committee

Committees discuss and make recommendations on all the important issues affecting the professional Actor. By participating on a Committee, you can help encourage job growth, increase wages, improve working conditions and enhance the Actor's quality of life. We urge you to get involved.

Area Liaisons. The Association has established an informal Area Liaison system to maintain effective channels of communication with members who reside outside of Equity's office cities. A Liaison Area is defined as having a minimum of 100 Equity members and one theater within the greater metropolitan area of a particular city. Every Liaison area operates with an Area Liaison Committee and Chair elected by the members.

There are currently 24 such Liaison Areas located throughout the Nation.



- Atlanta
- Austin/San Antonio
- Boston
- Buffalo/Rochester
- Cincinnati/Louisville
- Cleveland
- Dallas/Ft. Worth
- Denver
- Detroit
- Florida-Central
- Florida-South
- Houston/Galveston
- Kansas City
- Las Vegas
- Milwaukee/Madison
- Minneapolis/St. Paul
- Nashville
- New Orleans
- Philadelphia
- Phoenix/Tucson
- Pittsburgh
- San Diego
- San Francisco
- Seattle
- St. Louis
- Wash DC/Baltimore

The Chair of the Area Liaison Committee is a volunteer, selected by the other members in the area, who facilitates communication between the local members and the Equity office staff and Board members. Area Liaisons are not official representatives of Equity nor are they authorized to act on any policy or contract matters. Such matters must be referred for action to the staff, committees and Boards in the area's Equity office.

AEA maintains a toll-free national hotline (877-AEA-1913) and Area Liaison webpages (<http://www.actorsequity.org/AboutEquity/liaisons.asp>) for members who live in Area Liaison cities that provide information about local auditions, meetings, events and other activities. Area Liaisons Committees meet periodically throughout the year and all local area members are encouraged to attend.

Membership Meetings. The Constitution and By-Laws require that one National and three Regional membership meetings be held annually in New York, Chicago and Los Angeles. These meetings function as a means of direct communications between Equity and its members. Prior notice of meeting dates is published in Equity News and on the website. Special membership meetings may also be scheduled as well as meetings in Area Liaison cities. Resolutions adopted at a membership meeting serve as recommendations to the Regional Boards and/or the National Council.



Equity has maintained a long and proud history of involvement in the welfare of its members, as evidenced by the following list of Equity-affiliated charitable and support organizations:

Actors' Equity Foundation. This Foundation was established by Equity in 1963 as an autonomous entity designed to accept bequests and, in turn, dispense grants to theatres, organizations and, through The Actors Fund, to performers in need. <http://www.actorsequity.org/AboutEquity/aeafoundation.asp>

The Actors Fund. The Actors Fund, founded in 1882, has a wide variety of programs and services for entertainment industry professionals in times of need or crisis, including: health services and insurance counseling; emergency assistance/loans; mental health/chemical dependency/HIV/AIDS counselling; the Phyllis Newman Women's Health Initiative; the Al Hirschfeld Free Clinic; and other social services. The Fund supports affordable or long-term care facilities such as the Lillian Booth Actors Fund home, the Palm View and the Dorothy Ross Friedman residences; and Schermerhorn House. For more info, visit www.actorsfund.org.

Actors Work Program. This program began in 1986 as an Equity committee and is now an official component of The Actors Fund. The Actors Work Program helps professional actors secure dignified interim employment, and/or explore the possibility of preparing for a second career through individual career counseling, group seminars and workshops, training and refresher courses. www.actorsfund.org

Broadway Cares/Equity Fights AIDS (BC/EFA). BC/EFA is one of the nation's leading industry-based organizations addressing the challenge of HIV/AIDS. Since its formation in 1987, BC/EFA has

raised millions of dollars that have been distributed to social service agencies. Today, BC/EFA provides financial support to seven programs at The Actors Fund, assisting all entertainment industry professionals. In addition, BC/EFA makes grants to hundreds of AIDS and family service organizations from coast to coast. From humble but dedicated beginnings, BC/EFA owes its success to the extraordinary commitment by Equity members and many others within the theatrical community.

www.broadwaycares.org

Career Transition for Dancers. Initiated in 1985 at the prompting of members, this organization provides counseling and job training to professional dancers who may be approaching the end of their careers or who, as a result of injury, are forced to stop dancing. www.careertransition.org

Actors Federal Credit Union. Founded by members in 1962, the Actors Federal Credit Union is a cooperative savings and loan banking institution providing financial assistance at low interest rates, free checking, and ATM and credit cards to qualified members of the performing arts. www.actorsfcu.com

Union Plus Program. This AFL-CIO program offers all affiliated union members throughout the country benefit programs such as those listed below. A full list of products and services can be found at www.unionplus.org and includes:

- **Legal Assistance:** free preliminary legal consultation and review of documents on issues that are not related to Equity agreements.
- **Mortgage Loan:** mortgage loans at competitive rates, low down payments and special advantages to first-time home buyers.
- **Discounts and Scholarships:** discount Internet, wireless, computer and pharmaceutical products; scholarships and education services; auto and vacation rentals.
- **Life Insurance:** life insurance at competitive group rates. There is a Guaranteed Life Insurance program for those who do not ordinarily qualify for life insurance.

Actors' Equity was formed in New York City on May 26, 1913. For many years, exploitation had been a permanent condition of actors' employment. Theatrical producers set their own work conditions, there was no required minimum level of compensation, no payments for rehearsal, and rehearsals were unlimited. Actors in a failed company were often left stranded in a town miles from home, costumes were furnished by the actor, holiday matinees were numerous and performed without pay, productions closed during lean weeks, and dismissal took place without any notice to the actors.

Previous attempts by individual actors to organize in order to rectify these abuses had been unsuccessful. However, by May 1913, a committee of actors drafted a constitution for what was to become Actors' Equity Association. Equity's beginnings were shaky, but it gained strength and, on July 18, 1919, the American Federation of Labor (later to be the AFL-CIO) granted a charter to the newly formed 4As.



Brandon Tynan in a staged recreation of Equity's landmark strike of 1919.

In 1919, Equity called the first strike in the history of the American theatre. The main issue was recognition of Equity as the actors' representative.

The strike lasted 30 days, spread to eight cities, closed 37 plays, prevented the opening of 16 others, and cost all concerned millions of dollars.

Members of the chorus joined the fight along with actors, and five days after the strike began Chorus Equity was formed. When it ended, the employers signed a five-year agreement that included most of Equity's demands. (Actors' Equity and Chorus Equity merged in 1955.)

In the ensuing years, with each successive negotiation, Equity secured provisions that further protect the actor. Equity has battled and won:

- Bonding of productions
- Minimum salaries
- Payment for rehearsal
- Regulations for the employment of foreign actors
- Regulations of theatrical agents
- Pension and Health Trust Funds (achieved after a 13-day strike in 1960)
- Principal and Chorus auditions requirement, providing an opportunity for actors without agents to be seen by producers before the final casting of a show.

At the urging of members who desired increased employment opportunities, especially outside the Equity office cities, a major initiative was launched in the 1980s. The Developing Theatre department and the Small Professional Theatre agreement were created. In the 1990s, substantial sums of money were committed to organizing drives, particularly the creation of the Disney World Agreement and the opening of a new office in Orlando, Florida.

Equity has consistently been a leader in the area of civil rights. In 1947, the National Theatre in Washington, DC barred black audience members, and Equity ruled that its members would not perform on that stage. The theatre closed, re-opening five years later with a non-discrimination

policy. Employers agreed in 1961 that no actor would be required to perform in any theatre where discrimination is practiced against any actor or patron because of race, creed or color. This policy has since been extended to prohibit discrimination based on gender, political belief or sexual orientation.

Equity has made historic strides to better the lot of those who embrace theatre as their calling. It also champions the preservation of historic theatres as a vital component of our cultural heritage.



Equity at the forefront of civil rights, 1968.

Adopted over 85 years ago, Equity's Constitution states that the goal of the Association is "to advance, promote, foster, and benefit all those connected with the art of the theatre." This straightforward directive still remains the finest statement of Equity's mission.

“ A stated goal of Equity:
to advance,
promote,
and benefit all those
connected with the art
of the theatre.”

Appendix A

Common Equity Terms

Contracts. There are several individual employment contracts that cover Equity's three job categories: **Principal**, **Chorus** and **Stage Manager**. Each individual employment contract is referenced to and incorporates all the terms of a specific rulebook.

Standard Minimum (Principal) contract. This contract (often referred to as the "white" contract) is used for all principal actors, and most stage managers. (Production and Off Broadway agreements use separate stage manager contract forms.)

Understudy (Principal contract). Understudy assignments are required in some agreements in order to provide coverage for other principal performers' roles or parts. An actor may perform as an understudy only if the individual employment contract provides for this additional responsibility. A "general understudy" is hired to understudy one or more roles and does not regularly perform in the show.

Term contract (formerly run-of-the-play contract) is a contract established for a fixed guaranteed period of employment, as agreed between an employer and an individual actor. During this period of time, neither party may end the contract. In exchange for this guarantee, a term contract requires a higher rate of pay than a standard minimum contract.

Chorus Minimum contract. This contract (often referred to as the "pink" contract) is used for Actors whose primary function is chorus.

Swing (Chorus contract). A Swing is a non-performing member of the chorus who substitutes for absent chorus members. (A Swing may also be assigned to understudy principal roles and/or chorus parts and specialties.) A Partial Swing is a performing member of the chorus who is assigned to "swing" specific production numbers for absent chorus members.

Extra. Where agreements permit the use of extras, an extra may only provide atmosphere and background. An extra may not be identified as a specific character, and may not be required to change make-up. The extra receives a reduced salary, usually 50% of the minimum.

Dance Captain. The Dance Captain is the member of the company who maintains the artistic standards of all musical staging and choreography in the style, intent, technique and energy level of the original production. The Dance Captain is responsible for rehearsing and preparing all understudies, swings and replacement performers, and works in tandem with the Stage Manager in conveying and maintaining the creative intention of the artistic staff.



Deputy. The Deputy works in conjunction with the Stage Manager as the elected company member responsible for facilitating communication between Equity and the rest of the company. The Deputy is selected by majority vote of the company, usually on the first day of rehearsal. This election is conducted by the Stage Manager.

The Deputy advises performers on procedures and rules, and directs problems to the Stage Manager and/or the Equity staff. Deputies and members should not take grievances or questions about working conditions or rules directly to management. Once alerted to a problem, the Stage Manager or the Equity business representative will contact management on your behalf.

The Deputy and the Stage Manager advise Equity of possible rule infractions, complaints, or any



questions that company members may have. However, changes or modifications to any work rule may not be made without prior

written authorization from Equity. The Deputy and the company members should always avoid direct confrontation with management, and should work with the Stage Manager in an attempt to resolve immediate issues.

Favored Nations. This term refers to a specific contract rider provision that may be negotiated between an actor and an employer. Such a rider generally provides that if other specified actors receive better terms or conditions than the individual actor, then the actor signing the contract is entitled to the same terms or conditions (including, for example, level of compensation, transportation, and/or housing).

Fight Captain. Some agreements require a Fight Captain who is the company member responsible for maintaining the fight choreography and the safety of those engaged in staged fights.

Inactive Membership.

- **Temporary Withdrawal (or Suspended Payment).** If you need to temporarily withdraw from theatrical work, inactive membership status is available. Temporary Withdrawal or Suspended Payment are forms of inactive status which permit members to be excused from dues billings. Check with the nearest office for the details of these inactive options. Requests for inactive status must be made in writing to Equity during the April/May or the October/November Basic Dues billing periods.

- **Inactive status** requires a minimum payment of three basic dues periods and full payment of the initiation fee. Inactive members are deemed “not in good standing” and lose all benefits of membership, including the privilege of auditioning at Equity calls and all voting rights. They are also removed from the Equity mailing list. Under no circumstances, however, may members—even while inactive—work in Equity’s jurisdiction without benefit of a contract.

- **Resignation.** Should you decide it is necessary to resign from Equity, and relinquish all benefits of membership, a written request for the processing of your resignation must be made to the nearest office.

Just Cause. Most agreements provide for some form of “just cause” termination provision. This rule provides that if, after specified time periods, a person is terminated without just or sufficient cause (valid reasons), the employer is liable for substantial penalty payments.

Nudity Code. A set of guidelines and limitations for the use of nudity by performers at auditions, rehearsals and performances exists in most agreements. These rules are specifically designed to reduce the possible risk of sexual harassment in the entertainment industry.

Stage Manager. Responsibilities of the Stage Manager include: coordinating a production during rehearsal and performance periods; maintaining the artistic intentions of the director after the opening of the show; scheduling understudy or brush-up rehearsals; and, with the Deputy, maintaining order within the company. The Stage Manager also assembles and maintains the prompt book (the accurate playing/stage business text), cue sheets, plots, and other necessary daily records. Additionally, the Stage Manager maintains records of attendance, illness, injury, changes in duties, and other work-related issues.

Appendix B

Agreements and Codes

A variety of national and regional agreements as well as theatrical codes are available for different types of theatres and productions. The following descriptions are a very general summary. When working under contract, always consult the full rulebook or theatrical code. (All copies are available in the nearest Equity office, and most are available on the website.)

In addition to the minimum salaries established in each agreement, standard benefits are generally required. The following abbreviations indicate the available benefits of each agreement:

Pension & Health	(P & H)
Transportation Expenses	(T)
Out-of-Town Expenses	(E)
Housing	(H)

National Agreements

Production. First negotiated in 1919, the Production Contract continues today as Equity's premier Agreement, with the highest minimum salaries. This contract generates the highest amount of overall earnings as well as being the single largest segment of Equity employment. (The Production Contract is available on our website, www.actorsequity.org).

The Production Contract covers both musical and dramatic productions for Broadway, National, and International Tours and may be used by commercial or not-for-profit producers for limited or open-ended runs. This is the only Equity contract with rules that permit the employment, under certain limited conditions, of non-resident alien Actors.

Expense money (commonly referred to as Per Diem) is required whenever an actor is required to rehearse and/or perform away from the point of organization (New York City, Chicago, Los Angeles or San Francisco) of the production. **(T) (E) (P&H)**

League of Resident Theatres (LORT). This contract is used by major not-for-profit professional regional theatres and generates the second highest level of employment. Five categories, based on actual weekly box office gross, averaged over a three-year period, determine salary and personnel requirements. Local and overnight touring is permitted; per diem is required when an actor performs overnight tours away from the Theatre. LORT Theatres produce both dramatic and musical works. **(T) (H) (P&H)**

Small Professional Theatre (SPT). This contract may be used in theatres of less than 350 seats outside of New York, Chicago and Los Angeles. This national agreement, together with the many individual Letters of Agreement, forms the basis of Equity's Developing Theatre program. Developing Theatres account for the third highest area of all Equity employment.

The ten salary categories of the SPT are determined by the number of performances and the maximum weekly hours of work. The SPT may be used in both commercial and not-for-profit situations and for both seasonal operations and single productions. Touring is not permitted. **(T) (H or E) (P&H)**

Stock. A Stock Theatre presents consecutive productions of different shows with no lay-off or hiatus between the productions. A variety of employment contracts are used for Stock. The **Resident (Minimum) Stock contract** is used when you are engaged for two or more productions at a resident stock theatre. The **Stock Jobbing contract** for non-resident Stock covers a single production at a single Stock Theatre. (Many theatres book

“jobbing packages” that provide for an actor to sign a separate jobbing contract for each Theatre.) The **Unit Stock contract** is used for unit tours, where a single producer guarantees employment at multiple stock houses, and only one unit contract is issued. The five Stock agreements are:

- **Council of Resident Stock Theatres (CORST)** covers Resident Dramatic Stock and is used by commercial and not-for-profit employers. (T) (P&H)
- **Council of Stock Theatres (COST)** covers Non-Resident Dramatic or Musical Stock and may be used by commercial or not-for-profit theatres. (T) (E) (P&H)
- **Musical Stock/Unit Attraction (MSUA)** was originally designed for use in large outdoor theaters but now includes indoor operations. (T) (E) (P&H)
- **Outdoor Drama** is used for community-based historical dramas. (T) (P&H)
- **Resident Musical Theatre Association (RMTA)** agreement is used by both commercial and not-for-profit stock theatres for musical seasons. (T) (E) (P&H)

Theatre for Young Audiences (TYA). This agreement covers plays that are expressly written, created or adapted to be performed for children through high school age. There are two forms of individual contracts: the **weekly contract** and the **per-performance contract**. Performances are generally held during normal school hours and are limited to 90 minutes in length. The agreement allows for associated “artist activity,” such as classes with students. Local and overnight touring is permitted. Per diem is required when the actor spends a night away from the actor’s residence. Health insurance is required only for weekly contracts. (T) (P)

Cabaret is applicable for productions in cabaret-style theatres where the majority of the audience is seated at tables. In most cases, food and/or drinks are served. There are both weekly and per-performance contracts. Performances on a weekly contract are limited to eight per week, with no more than two in any one day, and may not exceed 90 minutes in length. Touring is not permitted. (T) (H) (P&H)

The Casino Agreement was recently created to cover employment in any theatre or other performance venue within a casino/hotel property. Based on seating capacity, there are four salary tiers covering both full-length and tab-version shows. Pension and health benefits are provided, as well as housing and per diem for out-of-town actors. (T) (H) (P&H)

Midsize Theatre Agreement is designed for theatres seating up to 699 outside the office cities. It is to be used for a single production, not for seasonal operations. Payments are determined by the theatre’s potential weekly box office. This agreement does not permit the use of non-professionals; nor may it be used for touring. Housing is provided by the Producer at no cost to the actor and a per diem is provided. (T) (H) (E) (P&H)

Business Theatre and Events agreements cover any live production where the primary purpose is to promote directly or indirectly a product or service, including public or educational services, or to inform groups of employees or clients. There are separate salary rates for multi-week, single-week and daily engagements. Bonding is not required, and you are advised that paychecks may be issued as long as 12 business days following the week worked. Touring is permitted. (T) (E) (H) (P&H)

University/Resident Theatre (U/RTA). This agreement contains four minimum salary tiers based upon weekly box office gross and number of performances. This is available to colleges and universities that employ professional actors and

stage managers on a regular basis to perform with students. (T) (H) (P&H)

Guest Artist. This agreement contains three salary tiers based upon the number of regularly scheduled performances. This is used by not-for-profit educational or community theatres that occasionally employ professional actors. No more than two actors may be employed in any one production under the agreement unless special permission is granted. A stage manager contract is required when there are more than two actor contracts.

(T) (H) (E) (P&H)

Special Appearance. Like the Guest Artist, the Special Appearance agreement was established to encourage increased employment opportunities. This is essentially a modified and reduced Guest Artist arrangement for use by small community theatres, outside of New York City, Chicago and Hollywood, that wish to hire individual professional artists and/or stage managers. There are two salary tiers based on seating capacity, box office gross and number of weekly performances. Health insurance is not required. (T) (H) (E) (P)



The Leo K Theatre, inside the Seattle Repertory Theatre Complex.

Regional Agreements

(Contact the applicable regional office for details.)

All Regions

Letters of Agreement (LOA). Together with the Small Professional Theatre, LOAs are used in developmental situations. LOAs provide theatres the time and flexibility needed to develop into a standard Equity agreement. Every LOA is individually negotiated and, as a result, the terms vary from theatre to theatre and from season to season. Each LOA is referenced to a standard rulebook for those provisions that are not specifically set forth in the LOA. (T) (H) (P&H)

Special Production agreements are used only with the special permission of Equity. There are separate versions of this agreement for each region. This may be used for commercial and not-for-profit productions for limited or open-ended runs. Most of the rules are similar to the standard Production Agreement, with reduced salaries and per diems/housing due to the seating limitations that range from 700 to 1,000 seats. Touring is prohibited. (T) (E) (P&H)

Dinner Theatre agreements cover theatres presenting consecutive productions where dinner service takes place, either in the same room as the performance or in an adjacent room. Dinner Theatre agreements are negotiated separately for each theatre in each region and salary scales vary from theatre to theatre. Dinner Theatres are not permitted in New York City, Chicago or Hollywood. Touring is not permitted. (T) (H) (P&H)

Eastern Region

Off Broadway agreement covers theatres with fewer than 500 seats in the borough of Manhattan, in New York City. There are five salary categories

determined by seating capacity. Within each category, salary is on a sliding scale based on weekly gross income. (P&H)

Mini Contract is used in New York City in theatres of 99 seats or fewer and is referenced to the Off Broadway agreement for its work rules. It has reduced salaries and is only issued at the discretion of Equity. (P&H)

Disney World agreement currently covers about 400 performers at the Walt Disney World theme parks in Orlando, Florida. (Stage managers are not covered by this agreement.) A separate company health plan is provided. (T) (P)

Workshop is a special agreement administered by the Eastern Office and is used for the development of new works, usually musicals, and usually prior to an intended Production Agreement engagement. Salaries are lower than standard Production rates in exchange for participation in a percentage of gross box office receipts and subsidiary rights. (P&H)

New England Area Theatre agreement is essentially a modified version of the Small Professional Theatre Agreement negotiated for use by a group of theatres in the Boston area. (T) (H) (P&H)

Buffalo/Rochester agreement is a modified version of the Special Appearance agreement available only for theatres in the greater Buffalo-Rochester area. There is no health insurance. (P)

Orlando Area Theatre (OAT) agreement is a modified version of the Special Appearance agreement available only for the city of Orlando. (P&H)

Pittsburgh Special Appearance is a modified version of the of the Special Appearance Contract available only for theatres in the Pittsburgh area. There is no mandatory health insurance under this agreement. (T) (H) (E) (P)

Central Region

Chicago Area Theatre (CAT) This agreement is used in theatres with a capacity of 900 seats or fewer within a perimeter of 35 miles from the Chicago city limits. It covers both commercial and not-for-profit theatres, and is a multi-tiered agreement based upon a combination of weekly number of performances, rehearsal hours and potential box office. (T) (H) (P&H)

New Orleans, Louisiana, Area Theatre (NOLA) agreement is a modified and expanded Special Appearance agreement, specifically designed for use in the immediate New Orleans area. It is based on the premise that actors and stage managers may be used on a periodic performance basis. NOLA contains three salary tiers, based on the number of performances and hours of rehearsal for which the member is employed. Musicals may not be produced under NOLA. There is no health insurance. (H) (P)

Western Region

Western Civic Light Opera (WCLO) agreement is used in Western Region community non-profit musical theatres. Touring is permitted between WCLO theatres and, under certain circumstances, into theatres that are not signatories to the WCLO agreement. Per diem is required when the actor performs overnight tours away from the theatre. (E) (T) (H) (P&H)

Hollywood Area Theatre (HAT) is used in the county of Los Angeles for theatres with less than 500 seats. There are four salary categories based on seating capacity and seven salary levels tied to the gross box office receipts. (T) (H) (P&H)

San Francisco Bay Area Theatre (BAT) is used within the San Francisco Bay area in seasonal, not-for-profit theatres with fewer than 400 seats, provided that they have not previously produced under a standard Equity agreement. There are five

salary tiers based on a gross box office formula, providing for flexibility in both seating capacity and in the number of performances per week. (H) (P&H)

Umbrella agreement is used by theatres in the cities of Dallas, Austin, Houston, Portland (Oregon), Seattle, Phoenix and Tucson. It covers a designated group of theatres in each city that only collectively are able to commit to a minimum number of contracts in a season. A theatre must be a member of the umbrella organization in order to participate under this agreement. Capacity is limited to 125 seats. The Umbrella agreement is itself referenced to the Small Professional Theatre Agreement, but there is no health insurance. (P)

Codes

(Contact the applicable regional office for details.)

Theatrical codes are not standard Equity agreements. Most are “showcase-type” codes where professional services are rendered without pay, there is no obligation to remain in a production for any specific period of time, and none of the regular benefits of standard agreements exists. Theatrical showcase codes were developed at the specific requests of members and are designed primarily to provide a theatrical environment where members may hone their skills and “showcase” themselves in the hopes of securing future employment. Most showcase-type codes provide some limited protections, including Future Rights guarantees (also referred to as Subsidiary Rights) should the production move to a standard agreement. A theatrical showcase code is a set of regulations to which a producer agrees to abide in exchange for the professional services of members. Seating of 99 seats or less is a required code condition.

New York City Showcase is available for use in New York City in theatres of 99 seats or less. There are two such codes: the **Tiered Code** for Funded Non-Profit Theatres and the **Basic Showcase Code** used for single, commercial productions.

Los Angeles 99-Seat Theatre Plan is a showcase-type code developed specifically for use in the county of Los Angeles in theatres of 99 seats or less.

Chicago Showcase Code is a showcase-type code for use within the city of Chicago for productions before audiences of no more than 99 persons. Unlike other showcase codes, the “producer of record” and all the performers must be members of Equity.



Charitable events, such as Broadway’s annual Easter Bonnet Competition, continue Equity’s long and proud history of involvement in the welfare of its members.

San Francisco Bay Area Project Policy is a showcase-type code for use in the San Francisco Bay Area in theatres of 99 seats or less.

Members Project Code is available for “member-produced” projects where all members involved in the production are considered collectively as the producer. This code may not be used in any city where a showcase-type code is available.

Backers Audition Code is used only for presentations that are mounted for the explicit purpose of trying to secure financial backing for a future production.

Stage Readings are “book-in-hand” readings of a script before an invited audience with no blocking or use of scenic elements. Under certain circumstances, they may require the use of an Equity code or agreement for those participating in the presentation.

Appendix C

Income Tax Information

The following lists delineate some non-reimbursed business expense deductions to which performing artists are usually entitled. The first includes in-town expenses (incurred in your home city) and the other out-of-town expenses incurred when working or seeking work (out-of-town requires at least one overnight away from your tax home). Records of all expenditures should be kept according to these two categories since they are reported on separate schedules on the tax returns.

IN-TOWN EXPENSES

- Photos & Resumes
- Agent's/Manager's Commissions
- Union Dues/Initiation Fees
- Office Supplies/Stationery/Postage
- Business Phone/Internet/Cable Expenses
- Business Equipment Expense
- Accompanist/Audition Expense
- Answering Service
- Coaching/Lessons for Performance
- Entertainment for Business
- Gifts for Business
- Sheet Music, Records, Books, Tapes
- Rehearsal Clothes & Maintenance
- Tickets for Professional Research
- Trade Publications
- Transportation Seeking Employment

OUT-OF-TOWN EXPENSES

- Travel for Jobs or Job Searches
- Lodging
- Meals
- Laundry & Dry Cleaning
- Local Transportation
- Auto (Business Rental)
- Gasoline/Auto Repairs & Maintenance
- Telephone Charges
- Tips & Gratuities
- Other Related Expenses

If you are on a tour or have a job that necessitates your working in another state, be sure to check with your employer as to the non-resident tax obligations imposed by the other state or city. Keep records, not only of what you earn in wages and per diem (if any), but the exact dates you were in each locality. These records, along with those you have of your business expenses, will be beneficial to you when you file your tax returns. Provide your employer with the address at which you can be reached in January of the following year, and request that completed W-2 forms, reflecting your non-resident wages and withholdings, be sent to you as soon as they are available.

The Internal Revenue Service does not accept estimates or approximations of any expenses. Paid receipts, canceled checks, bank and credit card statements, a detailed diary, and other such documentation is required as proof of expenditures. You may claim these business expenses on your tax returns only to the extent you can prove you incurred them.

Finally, you may be eligible for the **Qualified Performing Artist tax deduction**. If you are a qualified performing artist, you may deduct your employee business expenses as an adjustment to income rather than as a miscellaneous itemized deduction. To qualify you must meet all of the following requirements:

1. During tax year, you perform services in the performing arts for at least two employers.
2. You receive at least \$200 each from any two of these employers.
3. Your related performing arts business expenses are more than 10% of your gross income from the performance of those services.
4. Your adjusted gross income is not more than \$16,000 before deducting those business expenses.

equity was founded and is run by members in order to ensure safe and beneficial working conditions and fair remuneration for professional actors and stage managers. Members are encouraged to become involved in the Association by joining a committee or participating in contract negotiations.

Governed by members, the union benefits from the participation of all.

If you have questions, please email the Equity offices at info@actorsequity.org or call the Business Rep who administers your contract.

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323-978-8080

Orlando Office

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Orlando, FL 32821
407-345-8600
Administers only the Orlando Area

www.actorsequity.org

