<u>Table Comparing and Contrasting Employment Regimes and Social Benefit Systems of Artists Around the World</u>

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	Tax status and taxation
ALGERIA	Project initiated by Ministry of Communication and Culture is in discussion phase with committee of artists, and could be adopted by decree.	Legislation commalso applicable to	mon to all workers is o artists.	Artists are insured like other workers, through insurance companies to which they are affiliated, either as an employee or as a freelance artist.	Not stated.	Disabled artists entitled to aid from the State at their own request.	Artists benefit from the same general regime which guarantees unemployment indemnity for other employees.	Certain fiscal advantages are granted to artists, concerning notably Tax on General Revenue.
Relevant legislation:	http://www.ilo.org/dyn/nat Decision n° 91-02 of 07-0 Natlex reference: DZA-19 Ordinance n° 68-525 of 0	tlex/natlex_browse 4-1991 establishin 91-R-22469. 19-09-1968 on the	e.details?p_lang=en&p_ gg terms and conditions status of professional jo	field of culture. Natlex reference: DZA-country=DZA&p_classification=22.10& of issue of professional card for journal ournalists. Journal officiel, 17-09-1968 (country=DZA&p_classification=22.09&	kp_origin=COUNT ists. Journal officie INFORM). Natlex	<i>l</i> , 24-04-1991, n° 19, pp. reference: DZA-1968-R-		
ARGENTINA	No work permit, "professional" status for artists or "law governing artists".	areas of social w entitled to benefit governing worker relationship. In s	isation exists in these elfare, but artists are tts under general laws ers in a subordinate uch cases, the artists' ociations must file for	Applies only to artists recognized as being in subordinate relationships. Protection is available only to unionised artists (notably actors and musicians) requesting membership in the social benefits fund of their union. Funds consist mainly of contributions from member artists who work. As regards private health care, only very well-paid artists, who are in the minority, can afford to purchase such protection.	Not stated.	No special legislation on collective work agreements or special health care protection regimes for disabled artists.	No unemployment insurance. Recently, some artists have been able, under the government plan concerning heads of household, to work (for small remuneration as a palliative to unemployment) in hospitals and poor neighbourhoods as mural painters, restorers, etc.	No laws providing controls for tax evasion by foreign artists who work in Argentina.
Relevant legislation:	705-709 (INFORM). Natlet Law n° 24269 of 09-12-19 pp. 1-4 (INFORM). Natlet Law n° 12908 of 1996 on 670 (INFORM). Defines the employment regimes, amount of the control of t	ex reference: ARG 993 on the "Recomex reference: ARG- the status of profethe concepts of "pro- proper of the reference of the concepts of profether questions."	-1958-L-58369. nmendation concerning 1993-L-35399. ssional journalists. Word ofessional journalist", ". ns. Natlex reference: A	Work Code (includes installation diskette the Status of the Artist" as approved by the Code (includes installation diskettes onews-giving agency" and "permanent co RG-1946-L-58366. country=ARG&p_classification=22.098	the General Confer of the programme L Illaborator". Consid	rence of UNESCO. Offici ASSI "Work Code" v.2.1 lers the national registration	al Journal, 15-12-1993, n°), 1996, Depalma, Buenos	27786, Aires, Argentina, pp. 649-

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	Tax status and taxation
AUSTRALIA	No work permit or "professional" status for artists.	to any provisions offers. Level of b on the length of t been in a workpla Health and Safety entitlement. "Work Cover Auslegislation releva and compensation	y is an immediate stralia" administers nt to workplace safety n. For information: cover.nsw.gov.au/defa	All employees are entitled to occupational health and safety cover, irrespective of their status. Casual and freelance workers are not usually subject to an employment agreement and are thus not entitled to social welfare benefits, unless specified by contract. The "Arts Law" centre gives advice and information on all art forms on a wide range of arts related legal matters including insurance and employment. For information: http://www.artslaw.com.au/reference/info03/index.html	No.	Roughly 75% of professional artists have superannuation. Disabled artists have access to benefits. The Supported Wage System covers people who cannot find work at full award wages due to their disability.	No special unemployment benefits for artists. During periods of unemployment or inactivity, all workers have access to "Medicare", the Australian Government health system.	Artists with unstable incomes can average their income for tax purposes for a period of up to 5 years. Arts businesses are also able to offset the losses incurred from art practice against other income generated.
AUSTRIA	No relevant information av	l vailable.		Federal Law of 29-12-2000 on the creation of a Fund for the Promotion of Contributions of Independent Artists for Legal Social Insurance. Bundesgesetzblatt, 29-12-2000, n° 131, pp. 1311-1320 (INFORM - P60022). Natlex reference: AUT-2000-L-58710. Date of entry into force: 01-01-2001. http://www.ilo.org/dyn/natlex/natlex_b rowse.details? p_lang=en&p_country=AUT&p_classi fication=22.09&p_origin=COUNTRY Ordinance of the Government on setting the contribution amount for the pension fund at 1.62% with special rates for certain artists, issued 01-05-1995. Website link on Natlex not found.	No relevant information available.	Federal law of 12-12-1984 including a modification of the 1965 law on pensions of civil servants working at the National Theatre, text n° 548, Bundesgesetzblatt, 28-12-1984, n° 230, pp. 2605-2616 (INFORM) Natlex reference: AUT-1984-L-995. http://www.ilo.org/dyn/natlex/natlex_browse.de tails? p_lang=en&p_country=AUT&p_classification=15.02&p_origin=COUNTRY	Federal Act amending the 1979 Act governing the rights of civil servants [BGBl. n° 1979/1958], notably dismissal for inadequate performance (s. 22) and pay cuts in case of suspension (s. 112(4)), text n° 237, modified 15-05-1987. Website link on Natlex not found.	No relevant information available.

Other relevant legislation:

Structural Adaptation Act (text n° 297) of 04-05-1995 making technical amendments, notably on The National Theatre Pension Act of 1958 (BGBl. 159). Bundesgesetzblatt, 04-05-1995, n° 91, pp. 4175-4233 (INFORM - P60022) Natlex reference: AUT-1995-L-42021.

http://www.ilo.org/dyn/natlex/natlex_browse.details?p_lang=en&p_country=AUT&p_classification=15.02&p_origin=COUNTRY

Federal Act of 25-02-1988 on promoting the arts with federal funds (Arts Promotion Act). Text No. 146. Includes financial support for artists. Bundesgesetzblatt, 18-03-1988, n° 51, pp. 1720-1722 (INFORM). <u>Natlex reference:</u> AUT-1988-L-6007.

http://www.ilo.org/dyn/natlex/natlex browse.details?p lang=en&p country=AUT&p_classification=22.09&p_origin=COUNTRY

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	Tax status and taxation
BELGIUM	Not specified, but there is a general law of 24-12-2002 that includes arrangements on the social status of independent artists. **Source Moniteur belge*, 31-12-2002, n° 409, pp. 58686-58811 http://www.just.fgov.be/index_fr.htm	No relevant information available.	General law of 24- 12-2002 that includes social security provisions on accidents at work. Also contains provisions relative to employment and working conditions: professional reclassification, first engagements, reduction of work time. Source Moniteur belge, 31-12-2002, n° 409, pp. 58686- 58811 http://www.just.fgov be/index_fr.htm	General law of 24-12-2002 containing social security provisions on reduction of social security contributions. Source Moniteur belge, 31-12-2002, n° 409, pp. 58686-58811 http://www.just.fgov.be/index_fr.htm	No relevant information available.	General law of 24-12-2002 containing social security dispositions on compensation for disabled persons and profession-related illnesses. Source Moniteur belge, 31-12-2002, n° 409, pp. 58686-58811 http://www.just.fgov.be/index_fr.htm	Ministerial decree of 20-06-1997 on terms and conditions for application and regulation of unemployment. Notes methods used to calculate number of days at work or of monthly salary for certain categories of workers (e.g. persons working from home receiving a non-fixed salary). Natlex reference; BEL-1997-R-47154 http://www.ilo.org/dyn/n atlex/natlex_browse.deta ils? p_lang=en&p_classificat ion=15.04&p_origin=C OUNTRY&p_country=B EL&p_keyword_all_any=ALL&p_start=51&p_in crement=50	No relevant information available.
Other relevant legislation:	reference: BEL-2000-R-57 Ministeria decree of 23-1 belge, 30-11-2000, n° 231, Royal decree of 12-09-199 diplomas, certificats and of	710. Date of entri 1-2000 modifying pp. 40265-40266 90 modifying law ther titles in the fi	y into force: 01-01-2001; articles 1 and 31 of mid (INFORM - P60043). If of 26-06-1963 creating all of architecture. Natl	on measures of unemployment, in favoul. I. nisterial decree of 26-11-1991 concernin Date of entry into force: 01-01-2001. Na an Order of architects. <i>Moniteur belge</i> , lex reference: BEL-1990-R-21022. rotection of the title and the profession of	g conditions of app tlex reference: BEI 19-10-1990, n° 203	olication for the measures L-2000-R-57711. B, pp. 20020-20023 (INFO	of unemployment, in favor	ur of artists. Moniteur

http://www.ilo.org/dyn/natlex/natlex_browse.details?p_lang=en&p_country=BEL&p_classification=22.09&p_origin=COUNTRY

BEL-1990-L-20697

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	Tax status and taxation
BRAZIL	Necessary for artists to have a "professional" status (i.e. a degree) in order to organise music concerts and theatre shows within public infrastructures (theatres and other public spaces). This "professional" status aims to protect work by artists having received training in their respective professions.	Artists are subject other workers.	t to the same laws as	Not specific to artists. Private health care protection systems are available to artists and workers in general, under the condition that they are able to finance it. Most contributions and instalments are managed by the State.	Yes, for artists who have a work contract, which is rare in field of culture. They are often obliged to resort to complementary insurances to be well protected.	Artists are subject to the same laws as other workers. The Fundação Nacional de Arte, a government body responsible for the promotion of culture, initiated a programme organising various activities to foster the protection and integration of disabled artists.	No specific unemployment benefits for artists.	Artists are not entitled to a special tax status. However, there are certain facilities on the importation of equipment and materials that do not exist in Brazil, for the production of artistic events.
Relevant legislation:	Decree-law n° 806 regulat	ing the profession	of acting and providing	Oficial, 21-10-1969 (INFORM). Natlex rgg for other ends. Diário Oficial, 05-09-19 country=BRA&p_classification=22.09&	969 (INFORM). N	atlex reference: BRA-196	9-L-17998 .	
BULGARIA	Not stated. However, person practicing a "liberal profession" or who works "without entering into an employment relationship" may be considered an artist.	Artists can pay voluntary contributions at the rate of 32% for pensions, sickness benefits and monthly child benefits.	pay contributions at the rate of 37% of their gross salary, payable by the employer, and 2% payable by the	Is regulated by the Labour Code and the Ordinance on Social Security of Persons Who Practise a Liberal Profession or Engage in Trade, or Work without Entering into an Employment Relationship. Artists practising a liberal profession benefit from the same social security as those who have registered companies as sole traders or partners in commercial corporations under the Commercial Code.	Yes. Artists pay for all types of retirement insurance. Employed artists contribute to social security protection.	Artists pay compulsory social security contributions for retirement, old age, disability and survivor's pension at the rate of 22% of an income of their choice, which may not be less than two or more than eight national minimum wages.	Artists who have worked for at least 4 of the past 12 months (without entering into an employment relationship in artistic associations) are entitled to unemployment benefits.	Artists allowed to deduct 50% of their expenses from taxable income for creation of art works and copyright royalties. Legislation allows income from various creative work created in the space of 1 to 4 years to be averaged. Artists thus avoid progressive annual income tax.
Relevant legislation:	February 1992] to amend c Ordinance n° 9 of 1984 th <i>D'rzhaven Vestnik</i> , 04-09-1	ertain acts on emp e Committee on C 984, n° 70, pp. 84	loyment and attribution ulture, the Ministry of 1-848 (INFORM). Pro	performers. D'rjaven vestnik, 28-02-1995 n of pensions (text n° 84). Natlex referent Finance and the Labour and Social Affait visions, inter alia, as to performers' cond country=BGR&p_classification=22.098	ce: BGR-1991-R- irs Committee, respitions of employm	28066. pecting musical and artistient and remuneration. Nat	c activity.	, -

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	Tax status and taxation
CANADA	"Status of the Artist Act" (S.C. 1992, c. 33) allows for certification of professional status, issued 23-06-1992. Information gathered from Canadian Office of Consolidation, Jan. 1999. http://laws.justice.gcca/en15-19.6/	LISTED WEBSIT	INFORMATION AVAI TE LINKS DO NOT W					
Relevant legislation:	n° 27, pp. 4079-4091 (INF Law of 23-12-1988 on the 02-1989, n° 6, pp. 539-555 Law of 17-12-1987 on the Amending text(s): 11-06-1	ORM - P60125). As professional status 5 (INFORM). Date professional status 997 (CAN-1997-L	Amended text(s): 17-12 s of artists in the visua of entry into force: 01 s and engagement cond-47766). Natlex refere	d engagement conditions of peformers, d 2-1987 (CAN-1987-L-6139). <u>Natlex refer</u> 1 arts, artistic and literary professions and -04-1989. <u>Natlex reference:</u> CAN-1988-1 litions of performers, disc and cinema artistics. CAN-1987-L-6139. <u>country=CAN&p_classification=22.09&</u>	rence: CAN-1997- l on their contracts L-7684. tists. <i>Gazette offici</i>	L-47766. with their broadcasters. Celle du Québec, Partie 2,	Chapter 69. Gazette officiela	le du Québec, Partie 2, 08-
CHILE	No work permit or "professional" status for artists.	There are general schemes covering illness and maternity.	There are general schemes covering occupational accidents.	Funded by the provisional health taxation of any worker under formal contractual relations, in the public and private sectors. Such protection is not specific to artists and applies to all workers. Private health care schemes are open to artists with fixed contracts and those working freelance, by means of a special form of contribution.	Yes, for all those with work contracts. Artists have to take out complementary insurance for adequate protection.	There are general schemes covering invalidity and retirement. No special regime for disabled artists exists.	Unemployment insurance scheme for all workers applied since one year. Under fixed-term contracts, employer contributes 3%. Under indefinite contracts, one part paid by the employer, one part by the worker and one by the State.	Artists do not enjoy any particular tax status.
Relevant legislation:	P60144). Amended text(s) Law n° 18625 of 10-06-19	: 31-07-2002 (CHI 987 modifying law	-2002-L-63555). Natl n° 10621 on provision	ons and employment contracts of workers ex reference: CHL-2003-L-65728. In for journalists. <i>Diario Oficial</i> , 19-06-1-country=CHL&p_classification=22.09&	987, n° 32799, p. 3	3345 (INFORM). <u>Natlex 1</u>		

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	Tax status and taxation
CHINA	Not specified. However, various laws and regulations have been promulgated to protect the rights of artists.	carried out by the		An insurance system of basic health care for all units and their working staff in cities and towns was established nation wide in 1998. Expenses are covered both by the units and the working staff. It is applied to all workers, including artists. There is no private health care scheme.	Yes, artists may resort to complementary insurance at their own discretion. The State administers contributions and payment of benefits.	Programme established to ensure the right of participation of disabled artists in art activities and to support art creation by them. There is a special health care system for disabled artists. A general retirement insurance scheme exists.	There is a general unemployment insurance as well as a special scheme for artists administrated by the artist's working units.	Artists do not enjoy a particular tax status. No special advantages regarding temporary import duties on cultural products, nor on equipment and materials required for cultural production.
Relevant legislation:	NO LEGISLATION OR INI	FORMATION REL	EVANT TO THE SOC	IAL SECURITY OF ARTISTS FOUND O	N EITHER THE C	DBSERVATORY WEBSITE	OR NATLEX.	
COLOMBIA:	No work permit for artists. There is a council in the Ministry of Education for the improvement of artists. Although a diploma is requested from artists it does not operate in contractual terms and its use is limited. The status of artists is very imprecise, but the Ministry of Culture is working it.	No relevant information available.	Working conditions are not subject to administrative inspections.	Special health protection for artists does not exist and they depend on the general health care system. Decree n° 2166 created a Social Security Fund in 1985, but this has since disappeared. Included as a vulnerable party, artists are subjected to subsidized affiliation of social security of the general regime (so-called "inclusion" is currently in process). The State administers the contributions and the payment of indemnities.	Not stated. However, artists often need to resort to complementary insurances to obtain sufficient protection.	There is no private health care system or special regime for disabled artists. As regards working conditions, there are no special means in force to assist their integration in work.	The system of unemployment insurance is included in the general insurance system.	Artists do not benefit from a special fiscal status. However, prizes and distinctions obtained in national or international competitions, recognized by the National Government, will not be subject to income tax and complementary ones.
Relevant legislation:	pensions for journalists. Di Natlex reference: COL-199 Decree n° 0214 of 01-02-1 Decree n° 2166 of 09-08-1 reference: COL-1985-R-18 Law n° 25 of 18-01-1985 g p. 484 (INFORM). Natlex	pario Oficial, 23-06 04-R-38263. 988 on the approv 985 on the creation 136. granting special rig reference: COL-19	5-1994, n° 41403, p. 3 al of a social security to n of a Social Security lights to the president of 185-L-1459	activities and special old-age pensions fo (INFORM). Basic text(s): 23-12-1993 (Cound for Colombian artists. <i>Diario Oficia</i> Fund for Colombian Artists and the regulative country to create a Social Security For Country=COL&p_classification=22.09&	COL-1993-L-3618 l, 01-02-1988, n° illiation of other provund for Colombian	2). 38195, pp. 5-6 (INFORM) risions. <i>Diario Oficial</i> , 20 a Artists and regulating oth). Natlex reference: COL-19-08-1985, n° 37109, pp. 4-	988-R-6073. 5 (INFORM). <u>Natlex</u>

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	Tax status and taxation
COTE D'IVOIRE	Not stated.	No relevant information available.	Work conditions of artists employed by the State as civil servants are regulated by the general status and collective agreement of civil servants. No such special laws for other types of artists exist.	There are no special insurance schemes for artists. Every artist is free to take insurance at their own expenses.	No. As social welfare coverage is not obligatory, artists need to use to private insurances to protect themselves.	No relevant information	available.	
Relevant legislation:	Law n° 91-1034 of 31-12-	1991 on the status	of professional journal	ofessions. <i>Journal officiel</i> , 15-04-1993, r lists. <i>Journal officiel</i> , 09-01-1992, n° 2, p country=CIV&p_classification=22.09&p	p. 49-50 (INFOR	M - P60380). Natlex refer		R-33581.
CROATIA	Not specified. However, the status of artists is regulated by the Law on the "Rights of self-employed Artists and Promotion of Cultural and Artistic Work", (<i>Narodne novine</i> [Official Gazette], n°s. 43/96, 44/96, corr. 127/00).	No relevant information available.	For permanently employed artists, contributions are paid by the employer.	The mentioned Law provides for social security of artists and regulates issues of health insurance for self-employed artists. Health insurance contributions may be paid out of the State budget upon the artist's written request. Those who do not enjoy this right may pay voluntary contributions.	Not stated.	Contribution payments for pension and disability insurances may be paid by the artist or out of the state budget. For some artistic professions, years of service for pension insurance count 12 months of service as 18 months, and 1 year of age as 3 years.	Unemployed persons, including artists, have the right to health insurance and, under prescribed conditions, to compensation during unemployment.	No relevant information available.
Other relevant legislation:	under the budget of the Re	public. Narodne N	ovine, 1999-04-23, n°	Inditions for recognition of the right of ind 39, pp. 1465-1474 (INFORM - P61035). country=HRV&p_classification=22.09&	Natlex reference:	HRV-1999-R-52752	I sion and disability insuran	ce and health insurance

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	Tax status and taxation
CUBA	A work permit is required to perform freely as an artist. "Professional" status of artist is not specifically required.	General protection schemes exist for sickness and maternity.	General security and health care schemes at work exist.	General health care schemes exist. A system of social security run by the State as part of the Ministry of Employment and Social Security exists. Various laws concerning social protection are applied.	Yes. Artists are not obliged to resort to complementary insurance to obtain sufficient protection.	Disabled artists are rehabilitated in specialized centres which help to integrate them into society.	In the case of labour interruption due to causes unknown to the artists, unemployment benefits are granted.	Artists are included in the general fiscal law, and thus benefit from all the deductions and bonuses that the law would grant under the general scheme relating to income tax.
Relevant legislation:	contract not necessarily aff Law decree n° 145 of 17-1 Natlex reference: CUB-199 Resolution n° 14 of 27-08- Gaceta Oficial, 01-09-1993 Resolution n° 1 of 27-08-1 Gaceta Oficial, 01-09-1993 Resolution n° 5100 of 01-1 in the field of arts. Serie Le Decree n° 132 of 28-03-10 physical and intellectual eff	iliated to musical of 1-1993 on provisi 23-L-362931993 of the Minist 3, n° 12, pp. 170-11993 of the Ministo 3, n° 12, pp. 175-1194-1986 of the Ministo 25 of the Mini	creation. Gaceta Oficial ons of the working conternal President of the Strail	s recognises two types: independent mus st.l., 19-11-1993, n° 7, pp. 18-19 (INFORM nditions of the literary authors. Gaceta O. State Committee of Work and Social Sec reference: CUB-1993-M-36288. tate Committee of Work and Social Secu reference: CUB-1993-R-36289. ne State Committee of Work and Social Secu reference: CUB-1993-R-36289. ne State Committee of Work and Social Secu reference: (INFORM). Natlex references for certain artists, notably pension right rimer semestre, pp. 177-182 (INFORM). country=CUB&p_classification=22.098	A). Natlex reference ficial, 19-11-1993, urity approving the rity approving measurity approving measurity approving ence: CUB-1986-R is for service time. Natlex reference:	e: CUB-1993-L-36294. n° 7 extraordinario, pp. 12 e regulation to regulate the asures to regulate the evaluate the regulation to regulate -3414. of 15 to 30 years in certain CUB-1986-R-3417.	7-18 (INFORM). e evaluation system of profession the evaluation system of p	ressions in the field of arts. as in the field of arts. refessions
DENMARK	membership of the "Danish Actors' Association" is regarded as a guarantee (specific	General health and safety regulation include paid sickness and maternity leave. (Legal Act on compensation during leave: LBK 761 of 11- 09-2002)	General health and safety rules include compensation in case of work injuries. Provisions on the work environment in general are very detailed and comprehensive. (Legal Act on compensation during leave: LBK 761 of 11-09-2002)	Salaried employees with fixed-term contracts enjoy the same social welfare provision as those with open-ended contracts. Provision depends on the scale of contributions related to pension schemes/retirement. The percentage of contributions, in relation to salary, paid by the employer is 2%, plus holiday payment 12%, and by the employee is 1%. State and local governments are responsible for paying benefits to artists. Artists not covered by any insurance scheme receive a minimum income, which will be at a lower rate than unemployment benefit.	Yes. The employer has some obligations with regard to social welfare coverage. Any employee can arrange additional insurance at his/her own cost.	There is no particular social welfare coverage for disabled artists.	A social welfare plan during periods of unemployment exists and non-salaried workers are entitled to it. There is no specific rule for intermittent workers. Any worker who has within the last 3 years been working for 1,924 hours, is entitled to them. (Legal Act on Unemployment Compensation, LBK 799, 24-09-2002).	The employer has comprehensive obligations with regard to tax deduction.

Other relevant legislation:

Notification no 405 of 12-06-1987 respecting private employment agencies for the placement of performers under the Placement and Unemployment Insurance Act (no 114 of 24-03-1970) [LS 1977 - Den. 2 (cons.)]. Regulates the granting of permission to operate a private employment agency for performers (such as dancers, artists, etc.). Lovtidende A, 1987, No. 45, p. 1346-1347 (INFORM). Natlex reference: DNK-1987-L-4217.

Notification of 12-06-1985 respecting the private placement of professional performers. Lovtidende A, 1985, N. 36, p. 779-780 (INFORM). Natlex reference: DNK-1985-M-1555.

Notification n° 112 of 17-04-1981 respecting the private placement of professional performers. Lovtidende A, 1981, N. 16 (INFORM). Natlex reference: DNK-1981-M-10940.

Notification n° 23 of 23-01-1974 respecting the private placement of performers. Lovtidende A, 1974, No. V (INFORM). Natlex reference: DNK-1974-M-15056.

http://www.ilo.org/dyn/natlex/natlex/browse.details?p_lang=en&p_country=DNK&p_classification=22.09&p_origin=SUBJECT

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	Tax status and taxation
DOMINICAN REPUBLIC	NO LEGISLATION OR IN	I FORMATION REL	EVANT TO THE SOCI	AL SECURITY OF ARTISTS FOUND C	N EITHER THE C	DBSERVATORY WEBSITE	OR NATLEX.	<u>I</u>
ECUADOR	Not specified.	General regulation under "IESS" covering sickness and maternity care exist. Those voluntarily affiliated and from special regimes not in a relationship of dependence, e.g. professional artists and independent workers, are not entitled to subsidies in case of maternity or sickness.	sign up employees in "IESS" for them to be covered for employment injury and illnesses related to work. This	A general social security system exists called the "IESS" (Instituto Ecuatoriano de Seguridad Social) for civil servants and persons working in the public sector, including professional artists. For more information visit: http://www.iess.gov.ec/	Yes, for persons working in the public sector.	There is a special retirement scheme for workers in the arts and	Employees insured by the "IESS" are covered for unemployment security and are eligible for financial benefits, which are directly related with the time of affiliation and remunerations which are paid from contributions to "IESS". However, professional artists and independent workers do not have the right to unemployment protection.	No relevant information available.
Relevant legislation:	NO LEGISLATION RELEV	VANT TO THE SO	CIAL SECURITY OF A	RTISTS FOUND ON EITHER THE OBS	SERVATORY WEB.	SITE OR NATLEX.		

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	Tax status and taxation
FINLAND	Work permits and "professional" status for artists do not exist. Being an artist is based on a person's own announcement and working/earning income from artistic profession.	A general social security system administered by the State covers cases of illness and maternity.	General administrative inspections on the health of employees and safety at work are carried out.	There is a general public health care system. In regard to insurance schemes, artists are treated like other workers. The State administers payment of benefits paid by the social security system. There are private health insurances and artists have access to them. Private insurance companies administer payments of private insurance benefits.	Not specified.	There is not a special regime for disabled artists. There is a system where pensions are awarded annually to artists by application. For artists in theatres there is the "Stage People's Ageing Security Foundation".	Salaried artists are entitled to the same unemployment benefit rights as other workers. Self-employed artists cannot always register. Type of payment depends on whether a person is entitled to an earnings-related benefit or not. When a freelance or a self-employed artist is classified by State as an entrepreneur, he/she is not entitled to them.	No relevant information available.

Relevant legislation:

Act n° 14 of 20-01-2004 on merger of the pension fund according to the Act (n° 662 of 1985) respecting pension for artists and special groups of employees with the work pension insurance company according to the Act (n° 255 of 2003) to convert a work pension fund into a reciprocal work pension insurance company. *Finlands författningssamling*, 21-01-2004, n° 14, pp. 39-41 (INFORM - P60231). Date of entry into force: 01-02-2004. Natlex reference: FIN-2004-L-66570.

Act nº 16 of 20-04-2004 to amend section 2 of the Act respecting pension for artists and special groups of employees (n° 662 of 1985). Finlands författningssamling, 21-04-2004, 16, 44 (INFORM - P60231). Date of entry into force: 01-02-2004. Natlex reference: FIN-2004-L-66573.

Act n° 636 of 27-06-2003 to amend the Act respecting pensions for performers and special groups of workers (n° 662 of 1985). Finlands Författningssamling, 02-07-2003, n° 636, pp. 2612-2613, ISSN: 0787-3182 (INFORM - P60231). Date of entry into force: 01-01-2005. Natlex reference: FIN-2003-L-65007.

Ordinance n° 1510 of 18-12-1995 to amend section 4 of the Ordinance (n° 870 of 1985) respecting pensions for certain performers and editors who are parties to an employment relationship. *Finlands Författningssamling*, 21-12-1995, n° 1510, p. 3425 (INFORM - P60231). Date of entry into force: 01-01-1996. <u>Natlex reference</u>: FIN-1995-R-43680.

An Act of 26-07-1985 respecting pensions for certain performers and editors who are parties to an employment relationship. Covers, inter alia, musicians, actors, dancers, newspaper, radio and

television journalists, translators and photographers. *Finlands Författningssamling-Suomen Säädöskokoelma*, 31-07-1985, n° 662, pp. 1251-1254 (INFORM). Natlex reference: FIN-1985-L-1909.

http://www.ilo.org/dyn/natlex/natlex browse.details?p lang=en&p country=FIN&p classification=22.09&p origin=SUBJECT

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	Tax status and taxation
FRANCE	Not specified. However, some social welfare programmes appear to provide protection for certain non-professional artists.	A temporary fund for intermittent artists was set up on 01-07-2004 (until 31-12-2005) by the State and "UNEDIC" to provide sick leave coverage over 3 months. It covers those who will not be admissible for grants on return to work in 2004. For more information: http://www.culture.fr/culture/actualites/communiq/donnedieu/fondspec.htm	a service of health at work. For more information: http://www.guso.com.fr/index.php?idSousMenuPrec=2&idmenu=6&idarticle=6&menu=guso&i	Decree n° 2001-643 dated 18-07-2001 respecting the social security of artists who are authors of different types of artistic works and granting access to social insurance benefits under the same conditions as salaried workers. "GUSO", a free service to facilitate administration of social protection in the field of performance, has been set up. It aims to simplify the steps of nonprofessional performance organisers, to guarantee salaried performers and technicians better social protection. Information gathered from: http://www.guso.com.fr/index.php? idSousMenuPrec=2&idmenu=2&idarticle=2&menu=guso&idpere=1	As of 01-01-2004 the Guichet Unique service of "GUSO" is obligatory (for work contracts after 31-12-2003). It is destined for groups of performers and non-professional performance organisers (See Art. 10 of decree n° 45-2339 from 13-10-1945).	The organisation "AUDIENS" as part of "GUSO" provides for complementary retirement and state insurance for performers. For more information: http://www.guso.com.fr/ index.php? idSousMenuPrec=2&id menu=7&idarticle=7& menu=guso&idpere=1	Law n° 2002-311 on unemployment insurance regimes of intermittent performers, 05-03-2002. Problems related to unemployment have resulted from an increase in intermittent work. An unemployment scheme based on analogy with fixed-term contracts allows live performance employers to engage employees for punctual needs of a project, and allows employees to work for several employers, while being entitled to unemployment benefits as of a fixed volume of annual work (507 hrs).	Numerous particular measures regarding taxation in 5 main cultural sectors: literary and artistic creation, conservation of cultural heritage, promotion and diffusion of culture, cinema, the audiovisual and discs, and finally press and editing. They are mostly favourable measures in terms of tax on revenue, application of a reduced rate (5,5 % or 2,10 %) on the added value or the exemption of this tax, exemption of the professional tax, tax on solidarity of fortune, and recording rights.
Relevant legislation:	performance and modifying reference: FRA-2003-R-66 Ordinance n° 2003-1059 (Legifrance, Journal officiel Decree n° 2001-643 of 18- authors. Journal officiel, 20 authors of literary, dramatic	g the Work Code (s 294. For more info of 06-11-2003 on n I, France, 4 p. (INF -07-2001 modifying 0-07-2001, n° 166, c, musical, choreog	second part: Decrees firmation visit: http://w neasures of simplificat ORM - P60235). Nath/ g chapter 2 of title 8 of pp. 11682-11683 (INF graphic, audio-visual, org/	re applicable to declarations and payment of the State Council). <i>Journal officiel</i> , (www.legifrance.gouv.fr/ion for employment in performance and rex reference: FRA-2003-R-65703. For m f book 3 on the social security code (seco ORM - P60235). Related text(s): 31-12-cinematographic, grafic and plastic works classification=22.09&p_origin=SUBJEC	modifying the Wor ore information vi and part: Decrees fi 1975 (FRA-1975-I 3. Natlex reference	to (INFORM - P60235). It Code. Journal officiel, sit: http://www.legifrancerom the State Council) and 14428). Act n° 75-1348, FRA-2001-R-59203.	Date of entry into force: 01 08-11-2003, n° 259, p. 190 gouv.fr/ d concerning the social pro- respecting the social secur-	-01-2004. <u>Natlex</u> 93 (INFORM - P60235). stection regime of artistrity of artists who are

GERMANY and relevant legislation: Ordinance of 21-09-1995 on Social Security Contributions for Artists. Sets contribution rates for performing artists, painters and musicians. *Bundesgesetzblatt*, Part I, 26-09-1995, n° 49, p. 1163 (INFORM - P60279). Date of entry into force: 27-09-1995. Natlex reference: DEU-1995-R-42111.

Act of 20-12-1988 amending the Act on social insurance for artists, concerning notably coverage of persons, exemptions, required notification and contribution levels. *Bundesgesetzblatt*, Part I, 30-12-1988, n° 63, p. 2606-2614 (INFORM). Date of entry into force: 1989-01-01. Natlex reference: DEU-1988-L-7376.

Act of 18-12-1987 on adequate financing of social insurance for artists, esp. as concerns making contributions. *Bundesgesetzblatt*, 24-12-1987, Part I, n° 60, p. 2794-2797 (INFORM). Natlex reference: DEU-1987-L-4606.

Performers' Social Insurance Act, 27-07-1981 regarding social insurance of self-employed performers and writer. *Bundesgesetzblatt*, 01-08-1981 (INFORM). Natlex reference: DEU-1981-L-11062.

 $\overline{ http://www.ilo.org/dyn/natlex/natlex_browse.details?p_lang=en\&p_country=DEU\&p_classification=22.09\&p_origin=SUBJECT | and the country is the country of the country is the country of the country of the country is the country of the country of$

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	Tax status and taxation
GUATEMALA and relevant legislation: HONDURAS and relevant		968 on the protect		Decree n° 81-90 of 20-12-1990 relating to the law on respecting the social security of artists aiming to contribute to their professional fulfilment. Only those affiliated are entitled to benefits provided by the established law. Natlex reference: GTM-1990-L-21948. http://www.ilo.org/dyn/natlex/natlex_b rowse.details? p_lang=en&p_country=GTM&p_class ification=22.09&p_origin=SUBJECT	foreign artists in Ho		: HND-1968-L-33498.	Decree n°. 54-91 of 11-07-1991 on the change of two provisions of the constitution of tax laws of the cited law. Natlex reference: GTM-1990-L-21277. http://www.ilo.org/dyn/natlex/natlex_browse.details? p_lang=en&p_country=GTM&p_classification=22.09&p_origin=SUBJECT
legislation: HUNGARY and relevant legislation:	Not specified. However, ordinance n° 150 of 20-11-1992 settling certain issues related to the legal status of public sector employees employed in the field of art, public education and public collections.	No relevant information available.	Ordinance n° 6 of 04-12-1968 of the Ministers of Education and of Commerce, respects the working conditions of musicians, singers and performers. Natlex reference: HUN-1968-R-18274. Joint Decree n° 21 of 31-07-1974 of the Ministers of Labour, of Commerce and of Cultural Affairs, respects working conditions of musicians and performers. Natlex reference: HUN-1974-R-14968.	No relevant information available.			Decree n° 7 of 07-05-1986 of the National Office of Remunerations and Work modifying decree n° 28 of 17-12-1983 concerning the regulation of salaries of workers in theatres, music and dance institutions as well as other artistic institutions. Natlex reference: HUN-1986-R-2916.	No relevant information available.
Relevant legislation:	For all laws listed above, s	ee: http://www.ilc	o.org/dyn/natlex/natlex_	browse.details?p_lang=en&p_country=F		tion=22.09&p_origin=SU	BJECT	

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	Tax status and taxation
ICELAND and relevant legislation:	regarding architects, lands <u>Natlex reference:</u> ISL-1996 Regulation n° 94 of 02-03	cape architects, fur 6-L-46617. 8 -1994 regarding ar	rniture and interior desi rchitects. The authority	cerning educational requirements for spe gners, technicians and construction spec of the regulation arises out of Act No. 8 rg/dyn/natlex/natlex_browse.details?p_la	cialists. Date of ent	ry into force: 11-03-1996. ecognition of education ar	Stjornartidindi, 1996, Vol. ad diplomas. Stjornartidind	A, pp. 16-17 (INFORM).
ISLAMIC REPUBLIC OF IRAN and relevant legislation:	and provides for further fir	Policy of 07-01-1998 for the "Protection and Direction of Creative Talent" that recognises the importance of intellectual, artistic, and technical creative arts within different levels of the education system nd provides for further financial, technical, and employment opportunities. Official Gazette, 1998-07-23, n° 15552, p. 1 (INFORM). Natlex reference: IRN-1998-M-52036. http://www.ilo.org/dyn/natlex/natlex_browse.details?p_lang=en&p_country=IRN&p_classification=22.09&p_origin=SUBJECT						
ITALY and relevant legislation:	Law n° 290 of 11-10-1990 reference: ITA-1990-L-210 Law n° 45 of 05-03-1990 Natlex reference: ITA-199 Law n° 6 of 03-01-1981 o invalidity. Natlex reference Decree n° 490 of 14-05-19 gramophones and radio-dithttp://www.ilo.org/dyn/nat	O modifying and co 052. concerning the reco 0-L-20254. n relative provision 2: ITA-1981-L-112 074 of the presiden ffusing organs, sign lex/natlex_browse.	ompleting the law n° 6 of ognition of qualifying parts for State insurance constant to f the Republic concepted in Rome 26-10-190 of details?p_lang=en&p_	re concerning liberal professions. <i>Gazze</i> of 03-01-1981 governing state insurance periods opening the right of liberal professions engineers and architects. <i>Gazze</i> erning the application of the internationa of the internationa of the internationa of the internationa country=ITA&p_classification=22.09&	e of engineers and a essions to State instanta Ufficiale, 14-04 I convention for th ORM). Natlex refe p_origin=COUNT	architects. <i>Gazzetta Ufficia</i> urance provisions. <i>Gazzetta</i> 1981 (INFORM). Concest e protection of artists, interence: ITA-1974-R-15082	ale, 18-10-1990, n° 244, pp a Ufficiale, 09-03-1990, n° rns notably old-age pension rpreters and performers, pr	2. 4-7 (INFORM). Natlex 2. 57, pp. 3-5 (INFORM). as, disability and
JAPAN and relevant legislation:	NO LEGISLATION OR IN	FORMATION REL	LEVANT TO THE SOC	IAL SECURITY OF ARTISTS FOUND (ON EITHER THE (OBSERVATORY WEBSITE	OR NATLEX.	
LATVIA	Formal work permits and "professional" status for artists do not exist, but the project of the Law on "Professional Artists and their Organisations" is in preparation.	Employers must pay sickness benefits to employees for the first 2 weeks. Social insurances must pay as of the 15th day of sickness, and as of the 1st day of incapacity for work for maternity. The benefit is 80% of the average contribution wage for the last 6 months.	The social insurance system against work injuries and occupational diseases in general is linked to the working conditions.	A general health care system exists in the form of Sickness Funds managed by the State. Health insurance companies, which have agreements with certain medical institutions, are gradually increasing in number. There is no special health care system for artists.	Yes. Employees and self- employed persons are subject to compulsory social insurance on the basis of contributions. Artists are not obliged to resort to other insurance schemes.	A general pension insurance exists. There are three different possible schemes: the state obligatory nonfunded pension; the state compulsory funded pension and; the private voluntary pension scheme.	Since 1996, unemployment benefits are paid according to the previously earned wage and are valid for a total of 9 month. Only under rare occasions may artists having lost salaried work receive the status of unemployment, not free-lance artists.	Artists, like all other participants of the social welfare system, may receive social support and unemployment insurance only if they have paid social insurance tax.

Relevant legislation:

NO LEGISLATION RELEVANT TO THE SOCIAL STATUS OF ARTISTS FOUND ON NATLEX.

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	Tax status and taxation
LITHUANIA	Law on "Artists and their Organisations" outlines the material rights and extent of State support for professional artists. Article 3 of the Law states that the base of the Artist's status is professional and need not be related to any contractual employment relationships. However, self-employed artists are not entitled to public social security.		General provisions for the working conditions of employees are established in the Labour Code, the Law on Employee Safety and Health and other labour, employee safety and health related legal acts.	The National Health Care System is provided for by the State. As regards private health care schemes, there are ones freely available provided by private medical institutions and nongovernmental organisations. These are available to all workers, including artists, who have an employment contract. Artists who derive income under copyright contracts are not insured with the mandatory social insurance, and thus only voluntary social insurance contributions shall provide social security.	Yes, for artists with employment contracts. Nevertheless, artists may sign contracts of a different type with their customers and social insurance in this case is not mandatory.	Artists with employment contracts benefitting from social insurance are entitled to State Old-Age Pensions; Widowhood and Orphanage pensions; Disability pensions; One-time share and Regular compensations for lost working capacity and; Regular insurance benefit in case of death of the insured.	A specific unemployment insurance scheme for artists does not exist. Only compulsory (under employment contract) or voluntary social insurance contributions (e.g. under copyright contracts) provide these persons with benefits in case of unemployment.	No relevant information available.
Relevant legislation:				e for persons working independently (terrise owners with regard to payment of co				Places several categories

http://www.ilo.org/dyn/natlex/natlex browse details?p_lang=en&p_country=LTU&p_classification=22.09&p_origin=COUNTRY

LUXEM-**BOURG** and relevant legislation:

Law of 26-05-2004 modifying 1. the law of 30-07-1999 concerning a) the status of the independent professional artist and the performance intermittent b) the promotion of artistic creation 2. the modified law of 24-05-1989 on employment contracts. Mémorial, Partie A, 17-06-2004, n° 90, pp. 1536-1538 (INFORM - P60441), Legilux, Mémorial A, Service central de législation, Luxembourg, Natlex reference: LUX-2004-L-67651.

Grand-ducal measure of 21-02-2000 amend the content of the file to attach to the demand of recognition of the status of the independent professional artist as anticipated by the law of 30-07-1999 concerning: a) the status of the independent professional artist and the performance intermittent b) the promotion of artistic creation. Mémorial. Partie A, 16-03-2000, n° 22, pp. 611-612 (INFORM -P60440). Natlex reference: LUX-2000-R-56443.

Law of 30-07-1999 concerning the law of 30-07-1999 concerning a) the status of the independent professional artist and the performance intermittent b) the promotion of artistic creation. Anticipates social measures and aid in case of inactivity of performance intermittents. Date of entry into force: 01-11-1999. Mémorial. Partie A, 11-08-1999, n° 110, pp. 2030-2032 (INFORM - P60441). Mémorial, Partie A, 17-06-2004, n° 90, pp. 1538-1541 (INFORM - P60441), Law (text coordinated in June 2004), Mémorial A, Service central de législation, Luxembourg. Natlex reference: LUX-1999-L-53591.

http://www.ilo.org/dyn/natlex/natlex browse.details?p lang=en&p country=LUX&p classification=22.09&p origin=COUNTRY

Grand-ducal regulation of 16-06-1989 modifying the grand-ducal measure of 24-05-1979 to establish the rules for the sickness insurance of self-employed intellectual workers.

Mémorial. Partie A, 28-06-1989, n° 42, pp. 799 (INFORM). Date of entry into force: 01-07-1989. Natlex reference: LUX-1989-M-8117. http://www.ilo.org/dyn/natlex/natlex browse.details?p lang=en&p country=LUX&p classification=15.01&p origin=COUNTRY

Law of 28-12-1988 regulating access to artisanal, mercantile and industrial professions as well as certain liberal professions; modifying Article 4 of the law of 02-07-1935 covering the regulation of conditions to obtain the title and certificate of master in the practice of professions. Mémorial. Partie A, 28-12-1988, no 72, pp. 1494-1499 (INFORM). Natlex reference: LUX-1988-L-7625.

Grand-ducal measure of 25-01-1984 on the creation of an identity card for professional journalists. Mémorial, Partie A, 03-02-1984, n° 8, pp. 98-100 (INFORM). Natlex reference: LUX-1984-M-307

Act of 20-12-1979 respecting the recognition and protection of the professional status of journalist, Memorial, 28-12-1979, n° 98, p, 2176 (INFORM), Natlex reference; LUX-1979-L-14469. http://www.ilo.org/dyn/natlex/natlex browse.details?p lang=en&p country=LUX&p classification=22.09&p origin=COUNTRY

Grand-ducal regulations of 24-05-1979 to establish rules for the sickness insurance of self-employed intellectual workers. Mémorial. Partie A, 31-05-1979 (INFORM). Natlex reference: LUX-1979-R-12346.

http://www.ilo.org/dvn/natlex/natlex browse.details?p lang=en&p country=LUX&p classification=15.01&p origin=COUNTRY

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	Tax status and taxation
MALAWI	"Professional" status for artists is not officially recognised. Foreign artists wishing to work in Malawi must first obtain a work permit like other foreigners working in the country.	No relevant info	mation available.	A general health care system whereby citizens go to State hospitals for free medication or pay a fee if they want special treatment exist. General private health care schemes exist for all employed workers, including artists. Benefit payments are administered by the employing organisation or its agent (private firms).	No. Artists may resort to private insurance schemes.	Employed artists, like other workers, may get retirement packages. There is no particular regime for disabled artists.	There is no unemployment insurance scheme for artists.	No relevant information available.
Relevant legislation:	NO LEGISLATION RELEV	 VANT TO THE SO	CIAL STATUS OF ART	 TISTS FOUND ON THE OBSERVATORY	OR NATLEX.			
MEXICO	There is no clear definition on the "professional" status of artists. However, it is stated that conditions to achieve this depend on the studies carried out in the relevant artistic field.	No relevant information available.	Concerning work conditions in general, the Federal Law on Work is applied. Special laws or regulations for artists do not exist.	General social security regimes do not exist, hence there is no special regime for artists. Contributions and indemnities paid by the State do not exist.	No. Also artists are not obliged to resort to complementary insurances.	No relevant information available.	There is no unemployment insurance scheme applicable to artists.	No relevant information available.
Relevant legislation:	NO LEGISLATION RELEV	 VANT TO THE SO	 CIAL STATUS OF ART	 TISTS FOUND ON THE OBSERVATORY	OR NATLEX.			
NETHER- LANDS and relevant legislation:	19-05-2000. Staatsblad, 18 Decree of 24-12-1986 esta unemployment (identificat Staatsblad, 30-12-1986, n°	8-05-2000, n° 199, blishing an admin ion of cases where c 655, pp. 1-7 (INF	pp. 1-2 (INFORM - Postrative rule conforming a work relation is consoned). Natlex references	sts. Determines the benefits in relation to 60520). Natlex reference: NLD-2000-R-ing to Article 5 of the Law on insurance for idered as a service benefit, e.g. work relace: NLD-1986-L-4375. country=NLD&p_classification=22.09&	56858. or permanent disab ation between emp	ility [SL 1977 - P.B. 2], s loyees working at home,	ickness insurance [SL 1967	- P.B. 2] and
NICARAGUA and relevant legislation:	Agreement n°3 of 12-07-1982 on the application of social security to circus workers. <i>La Gaceta</i> , 26-07-1982, n° 173, p. 1991 (INFORM) Natlex reference: NIC-1982-R-5161. Agreement n°3 of 12-07-1982 of the Nicaraguan Institute of Security and Well-being (INSSBI) on the application of social security to circus workers. It recognises the pension right of circus workers of 3 years of age and who have exercised their profession during a period of no less than 5 years on Nicaraguan territory, despite never contributing to INSSBI. Circus workers under 60 years of age are uto be covered for invalidity and old-age benefits by optional social security. <i>La Gaceta</i> , 26-07-1982, n° 173, p. 1991 (INFORM). Natlex reference: NIC-1982-R-5135. http://www.ilo.org/dyn/natlex/natlex_browse.details?p_lang=en&p_country=NIC&p_classification=22.09&p_origin=COUNTRY							ht of circus workers over 60 years of age are urged

Country (followed by relevant legislation)		Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	Tax status and taxation
NORWAY	actors. Their title is not protected and practically anyone can call him/herself an actor. Nonetheless, there are strict rules for membership in the "Norwegian Actors' Equity Association". Actors without the necessary qualifications	The insurance regimes for sickness and maternity are regulated by the "Working Environment Act" and the "National Insurance Act" (compensation during sickness and maternity).	All employers in Norway have to respect the "Working Employment Act", which means that they are insured against employment injury. Self-employed actors have to insure themselves against accidents, and to secure payment if they get ill. Act regulating employment services for musicians and singers, 01-09-1989. Legislation not found on Natlex.	Only actors on public employment contracts are protected by the "Working Employment Act", which ensures various social welfare benefits and protection of labour legislation. In the case of actors working outside the public sector, the tariff agreements with public broadcasters and film producers ensure employment status and social welfare. Some actors that have their own firm prefer service provider contracts. The percentage (in relation to salary) of social security contributions paid by the employer is approximately a 26% of salary. To those who have pension schemes (not obligatory) there is a 8% in addition. The percentage paid by the employee to national insurance via tax system is 8% of personal income, and to pension schemes usually 2% of income. The law governing these matters is the National Insurance Act.	Some social welfare coverage is obligatory. For freelancers, supplementary insurance is advisable. Additional health insurance can be provided by the national insurance system. Additional retirement insurance is expensive. Nonsalaried artists are covered by the National Insurance Act.	The insurance regimes for invalidity and retirement are regulated by the "Working Environment Act" and the National Insurance Act (compensation during invalidity and retirement). The National Insurance Act chapter 8, establish a social welfare coverage for artists with disabilities.	The trend in the public theatres is a decrease in lifelong employment and an increase in short-term contracts. There is also a growing number of freelance actors, as well as actors on short-term contracts having to live off unemployment money inbetween jobs. If an actor on an employment contract is dismissed, unemployment allowance is paid by the social security office. If an actor resigns from a job, unemployment compensation is paid for up to 2 months. In the case of intermittent artists unemployment money is paid when a person has been without work for 3 of the last 10 days. An actor may draw unemployment benefit for 3 years.	All Norwegians pay into a health care system through tax payment, and are thus secured health care at a minimal cost for all workers. Non-salaried artists are covered by the national insurance (sickness, maternity, invalidity, retirement, etc.), paid through taxation.

legislation:

216, pp. 568-569, ISSN: 0333-0753 (INFORM - P60561) Natlex reference: NOR-2000-R-56141.

Act no 65 21-08-1998 respecting pension settlement for performers of the Opera of Norway. Norsk Lovtidend, Part I, 14-09-1998, Vol. 15, no 65, pp. 1133-1134, ISSN: 0333-0753 (INFORM - P60561). Date of entry into force: 01-01-1998. Natlex reference: NOR-1998-L-50820.

Provisions n° 1151 of 22-12-1988 respecting employment offices for musicians and singers. Regulates employment services for musicians and singers (including discjockeys). Inter alia, written contracts must be made, payment for services, etc. Norsk Lovtidend, Part I, 30-01-1989, n° 25, pp. 1132-1133 (INFORM - P60561). Date of entry into force: 1989-09-01. Natlex reference: NOR-1988-R-31068. http://www.ilo.org/dyn/natlex/natlex browse.details?p lang=en&p country=NOR&p classification=22.09&p origin=COUNTRY

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	Tax status and taxation
PAKISTAN	There is no work permit for national or international artists.	No relevant inform	nation available.	Medical facilities are extended to poor artists from the "Artists Relief Fund of Ministry of Culture". It is applicable only to especially indigent artists as well as their families. Lifelong financial support is granted to artists over 70 years of age. The "Performing and Visual Group Insurance Scheme" has been framed and submitted to the Ministry of Culture and Sports for final approval.	Yes, for artists employed in large corporations.	No relevant information available.	There is no unemployment insurance scheme for artists.	No relevant information available.
Relevant legislation:	into force: 15-10-1991. Na http://www.ilo.org/dyn/natl Act n° 78 of 01-12-1976 co 13722.	tlex reference: PAk lex/natlex_browse.concerning Newspap	e of Textile Engineering Employees' (Pension) Rules (S.R.O. 302 (KE)/91). <i>Gazette of Pakistan</i> , Extraordinary, 21-10-1991, pp. 983-1034 (INFORM - P60571/1) x reference: PAK-1991-R-28013. //natlex_browse.details?p_lang=en&p_country=PAK&p_classification=22.10&p_origin=COUNTRY //natlex_browse.details?p_lang=en&p_country=PAK&p_classification=22.09&p_origin=COUNTRY //natlex_browse.details?p_lang=en&p_country=PAK&p_classification=22.09&p_origin=COUNTRY					

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	Tax status and taxation
PERU	No relevant information available.	There is a general system covering maternity.	Law n° 28081 regarding work by professional journalists and camera operators for television, radio and printed media who work in areas involving risks for their life and health, are also covered by the Complementary Insurance of Work. Information from: http://www.mintra.g ob.pe/leyes_periodis tas.php	The law on the creation of Social Health Insurance ("ESSALUD") prescribes that artists are included for coverage. Law n° 24424 on the creation of a fund for Peruvian journalists, to facilitate access to resources from the Fund for Peruvian Journalists and the National Association of Journalists in Peru; includes social security provisions. Information from: http://www.mintra.gob.pe/leyes_period istas.php	Yes, for employed artists.	Website from the Peruvian Ministry of Work and Promotion of Employment provides legislation on social protection: health, pensions and invalidity for the protection of all workers, including artists who hold employment contracts. http://www.mintra.gob. pe/	General coverage in case of unemployment exists. In the case of unemployment or suspension of work, those regularly affiliated to the General Health System, who have made contributions during at least 5 months during the 3 years prior to losing their job, have the right to preventive, promotional and recuperative benefits. For every 5 months of contributions made, these benefits are paid for 2 months.	No relevant information available.
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Relevant legislation:

Supreme decree n° 049-89-TR of 31-10-1989 specifies developments in relation to social rights which assist employed artists. *El Peruano*, 01-11-1989, n° 3367, p. 78940 (INFORM). Natlex reference: PER-1989-R-8445.

Supreme resolution n° 084-89-TR of 31-10-1989 dictates norms relating to labour benefits of artists. *El Peruano*, 01-11-1989, n° 3367, p. 78941 (INFORM). Natlex reference: PER-1989-R-8448.

Supreme decree n° 013-87-ED of 30-10-1987 dictates provisions to promote Peruvian artists, insuring sources of employment and guaranteeing his/her well-being and his/her right to social security. Advocates that in all artistic production or show performed on national territory, the proportion of Peruvian artists be no less than 80% of the total number of participants and that all artists, dependent on a manager, lending their artistic services be necessarily insured by regimes of health and pension benefits of the Peruvian Institute of Social Security. Those concerned must be registered in order to be eligible for benefits, at least one week before the three months qualifying period to the date of the contingency. *El Peruano*, 31-10-1987, n° 2568, p. 58684-58685 (INFORM).

Natlex reference: PER-1987-R-4465.

Supreme decree n° 021-86-TR of 26-09-1986 for professional journalists, graphical reporters and cameramen subject to the regime of the law n° 4916 [SL 1924 - Perú 1A], who work permanently in journalist, radio, television enterprises or news agencies, to continue to be included in the obligatory insurance covering profession-related risks as created in the law n° 24522. The obligatory insurance of profession-related risks covers the contingencies of total or permanent invalidity caused by the profession and death. *El Peruano*, 28-09-1986, N. 2133, p. 48069-48070 (INFORM). Natlex reference: PER-1986-L-2573.

Supreme decree n° 022-86-TR of 28-09-1986 asks for professional journalists, graphical reporters and cameramen who work permanently in journalism, radio, television enterprises or news agencies to remain included in the law n° 24527 with employment contract subject to the regime of law n° 4916 [SL 1924 - Perú 1A]. *El Peruano*, 28-09-1986, N. 2133, p. 48070-48071 (INFORM). Natlex reference: PER-1986-R-2574.

Law-decree 18139 of 06-02-1970: law on journalists. Concerns their employment stability. Printed separately (INFORM). <u>Natlex reference:</u> PER-1970-L-18537. http://www.ilo.org/dyn/natlex/natlex/browse.details?p_lang=en&p_country=PER&p_classification=22.09&p_origin=COUNTRY

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	Tax status and taxation
PHILIPPINES	Not specified. A license is required in certain art related professions, notably architects, before they may begin to practice. This is undertaken by the "Professional Regulation Commission of the Philippines" (PRC).	Public insurance schemes usually cover illness and maternity. Private insurance schemes may cover specific areas of social welfare or all.	information.	There are general health care systems that apply to all workers, including artists, one of which is "Philhealth". Private practitioners usually get their own health insurance.	No. Artists are not obliged to resort to complementary insurance schemes.	There is a general law for disabled people and the National Commission for Culture and the Arts runs a programme entitled "Arts for All" which fosters disabled artists as well as art for the disadvantaged. Public insurance schemes usually cover retirement.	There is no unemployment insurance scheme for artists.	No relevant information available.
Relevant legislation:	NO LEGISLATION RELE	 VANT TO THE SO	 CIAL STATUS OF ART	 ISTS FOUND ON THE OBSERVATORY	OR NATLEX.			
POLAND and relevant legislation:	Act (text n° 450) of 17-10-1991 to adjust retirement pensions and old-age benefits, to lay down specific rules to determine retirement pensions and old-age benefits, and to amend certain other acts. Date entry into force: 01-01-1992. Date of end of application:31-12-1993. Ammended text specifically related to artists: Act of 27-03-1973 respecting the pension security of creative artists and their families. Natlex reference: POL-1973-L-15713. Proclamation (text n° 330) of 07-07-1993 of the Minister of Labour and Social Policy to publish a reprint of the order [29-01-1990] of the Council of Ministers regarding amounts and calculation basis social security benefits, contributions and payments. Is applicable to self-employed workers and artists. Date of entry into force: 29-07-1993. (<i>Dziennik Ustaw</i> , 29-07-1993, n° 68, pp. 1382-1392). Natlex reference: POL-1991-L-29504 http://www.ilo.org/dyn/natlex/natlex_browse.details?p_lang=en&p_isn=29504. Order (text n° 145) of 17-08-1987 of the Council of Ministers to implement the act [of 27-09-1973] on social security schemes for artists and their families. <i>Dziennik Ustaw</i> , 10-09-1987, n° 26, Text n° 145, pp. 294-295 (INFORM). Natlex reference: POL-1987-L-6036. Order of 23-01-1984 of the Council of Ministers to amend the Order [of 29-12-1973] made under the Act [of 27-09-1973] respecting the pension security of creative artists and their families. Dziennik Ustaw, T. 35, 1984-02-17, N. 9, p. 113 (INFORM). Natlex reference: POL-1984-L-400. http://www.ilo.org/dyn/natlex/natlex_browse.details?p_lang=en&p_country=POL&p_classification=15&p_origin=COUNTRY Act of 27-09-1973 respecting the pension security of creative artists and their families. Order of 29-12-1973 of the Council of Ministers made under the Act [of 27-09-1973] respecting the pension security of creative artists and their families. Order of 29-12-1973 of the Council of Minister respecting supplements to the old-age and disability pensions in respect of creative artists and their families. Order of 29-12-19						sts and their families. s and calculation basis of pp. 1382-1392). Natlex. 09-1987, eir families.	
PORTUGAL and relevant legislation:	Despatch n° 100/90 of 14 http://www.ilo.org/dyn/nat	-08-1990 to approv lex/natlex_browse.	ve support norms for th .details?p_lang=en&p_	ecurity regime of independent workers. eatrical activity. <i>Diário da República</i> , 0' country=PRT&p_classification=22.09& upport measures for theatrical activity.	7-09-1990, n° 207, p_origin=COUNT	pp. 3637-3642 (INFORM RY	I). Natlex reference: PRT-1	990-M-20272.

Normative despatch no 100/90 of 14-08-1990 for the approval of support measures for theatrical activity.

Despatch no 17/89 of 27-01-1989 of the Ministry of Employment and Social Security establishes that persons, included in the measures of financial support programmes for the creation of employment and conservation of cultural heritage promoted by the Institute of Employment and Professional Training, be necessarily included in the social security regime of independent workers. Diário da República, 28-02-1989, Serie I, n° 49, p. 878 (INFORM). <u>Natlex reference:</u> PRT-1989-M-7836.

http://www.ilo.org/dyn/natlex_browse.details?p_lang=en&p_country=PRT&p_classification=15&p_origin=COUNTRY

Decree no 407 of 27-09-1982 to establish a basic social security regime applicable to artists. Diário da República, 27-09-1982 (INFORM). Natlex reference: PRT-1982-L-10572.

http://www.ilo.org/dyn/natlex_browse.details?p_lang=en&p_classification=15&p_origin=COUNTRY&p_country=PRT&p_keyword_all_any=ALL&p_start=51&p_increment=50

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	Tax status and taxation
ROMANIA and relevant legislation:	Operates a transfer of compentry into force: 05-03-199 Law-decree nº 27 of 14-01 theatre. <i>Monitorul Oficial</i> ,	betence between th 3. <i>Monitorul oficia</i> 1-1990 concerning 15-01-1990, n° 10	e Union of Writers of ul, 05-03-1993, n° 50, the organisation and f , p. 3-4 (INFORM). N	Romania and pension regimes into the Sta Romania and the Ministry of Work and S pp. 1-2 (INFORM - P60636). Natlex referenceing, in conditions of economic au atlex reference: ROM-1990-L-20872.	ocial Protection. Rerence: ROM-1993 tonomy, of organis	televant legislation is henced. R-R-33590. Stations of writers, plastic a	• •	
RUSSIAN FEDERATION and relevant legislation:	09-10-1992 (text n° 2616).	Natlex reference:	RUS-1992-L-44939.	on Culture. (text n° 2615). Vedomosti Ver country=RUS&p_classification=01&p_c			0 (INFORM). Promulgated	by Decree n° 3613 of
SERBIA and MONTE-NEGRO	NO NATIONAL LEGISLAT CONSTITUENT REPUBLI			TUS OF ARTISTS FOUND ON THE OBS	SERVATORY OR N	ATLEX, HOWEVER, SPE	CIFIC LEGISLATION FO	R THE
SERBIA	The legal status of artists has only been defined for free-lance workers and those employed in the cultural sector.	Presumably artist contractual basis their employer.	s engaged on a will be covered by	For free-lance artists the new theatre law stipulates social security funds paid by municipalities. Collective bargaining agreements exist for theatre, archives, museums, libraries and institutes for heritage protection. A special section of the trade unions are bargaining, enforcing and monitoring these agreements.	Not stated.	For free-lance artists the new theatre law stipulates social security and retirement funds paid by municipalities.	In Serbia artists in the performing arts are fully employed. The new theatre law envisages an introduction of the new model in which the artists will be engaged on a contractual basis.	No relevant information available.
MONTE-NEGRO	Not stated. However, the status of theatrical artists must be defined to a certain extent as they are eligible for certain health insurance provisions.	No relevant information available.		Artists in irregular employment can obtain health insurance if they fulfil certain characteristics of "independent artists" over a minimum specific time period and earn at least a minimum annual income. The Montenegrin Republic will accept full or partial contributions for previous periods. It is specified that their employment must involve theatre work, and theatrical artists have to have a minimum of 4 years service to qualify for this.	Not stated.	Artists in irregular employment can obtain pension insurance if they fulfil certain characteristics of "independent artists" over a minimum specific time period and earn at least a minimum annual income.	No relevant information a	vailable.

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	Tax status and taxation
SLOVAKIA and relevant legislation:	performers. Zbierka zakon this act.	ov, 29-03-2002, C	Ciastka 69, pp. 1734-173	13/2001 on public service. Ame 5 (INFORM - P60707). Date of country=SVK&p_classification	f Entry into Force: 01-04-20	002. Natlex reference: S	s" and other employees v VK-2002-L-62150. <i>Nath</i>	vorking as artists and ex offers an English version of
SWEDEN and	Act of 21-05-1987 to ame	nd the Public Insu	irance Act (n° 381 of 19	62) [LS 1973-Swe. 5 (cons.), 19	976-Swe. 3 Bl. Svensk Förfi	attningssamling 16-06-	1987. n° 404 pp. 1-2 (IN	FORM) Amends s 2 of Ch
relevant legislation:	11 (extends its scope of ap 3994.	plication to person	ns obtaining short-term	student aid, adult study benefits country=SWE&p_classification	and grants from the Swedi	sh Authors' Fund and Ar		

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	Tax status and taxation
SWITZER- LAND	Not specified.	holding open- ended contracts are insured by	Employees, including artists, holding open-ended contracts are insured by the employer in the case of accident. There are no specific regulations for the health of artists.	Concerning health care insurance and complementary pensions, employers and private bodies under State control deal with the collection of contributions. The State and private insurance companies are responsible for the payment of benefits to artists. The State pays health expenses as well as other social benefits when a salaried worker is no longer covered by an insurance scheme, under certain conditions.	It is compulsory for non-salaried artists to insure themselves with health care, retirement and invalidity funds as they are not provided with social security coverage. They may subscribe to an additional insurance scheme, particularly for health care and retirement.	There is no special social protection for artists suffering from a disability. Artists are obliged to contribute for their social security coverage, specifically for illness, disability and retirement.	The law on unemployment insurance ("LACI") describes the unemployment insurance scheme applied to artists. The scale of benefits paid varies according to the amount of contributions made. Unemployment benefits are granted for up to 400 days. The State administers unemployment funds and payment of benefits to artists.	No relevant information available.
Relevant legislation:	NO LEGISLATION RELEV	VANT TO THE SOC	L CIAL STATUS OF ART	 ISTS FOUND ON THE OBSERVATORY	OR NATLEX.			
TUNISIA	Journal officiel, 29-04-200 and benefits as well as the Law n° 2002-104 of 30-12 regime. Title I: General pro provisions; Title IV: Trans Natlex reference: TUN-200	23, n° 34, pp. 1291- average revenue w 2-2002 on the social ovisions (resources itory provisions (ar 02-L-63118.	1294 (INFORM - P60) hich serves as a basis of a security regime of an and financial organisa nticipates notably the p	ures of application of the law n° 2002-104840). Contains provisions regarding affile or calculation of old-age pension. Natlexists, creators and intellectuals. Journal of tion, affiliation, contributions); Title II: lossibility of choice for those concerned lecountry=TUN&p_classification=22.09&	iation to the nation <u>x reference:</u> TUN-2 <i>fficiel</i> , 31-12-2002 Benefits (old-age, in poetween the regime	al social security system (2003-R-64253. 2, n° 106, pp. 3187-3190 (invalidity and survivor pe e introduced by this law a	procedure, exemption), cal INFORM - P60840). Sets unsions, clearance of pension	culation of contributions up a special social security ns); Title III: Various
TURKEY	craftsmen, artists and other 2002, n° 24772, pp. 1-6 (IN http://www.ilo.org/dyn/nat/Act n° 4692 of 26-06-2001 their own name and accoun http://www.ilo.org/dyn/nat/Regulations of 2001 on the independent workers. Cont	independent work NFORM - P60845) lex/natlex_browse. I to amend the Act nt in agriculture. Relex/natlex_browse. e system and bases tains provisions on	ers, as well as the Act. Date of entry into for details?p_lang=en&p_on the Institute of Sociesmi Gazete, 03-07-200 details?p_lang=en&p_of power in accordance contributions payment	social insurances, the Act on social insurances for independent agrice: 2002-06-01. Natlex reference: TUR-2country=TUR&p_classification=15&p_cal Insurance of Craftsmen and Artists and 1, n° 24451, pp. 25-26 (INFORM - P60 country=TUR&p_classification=22.09&country=TUR&p_classification=22.09&country=TUR&p_classification=15&p_calcalcalcalcalcalcalcalcalcalcalcalcalc	icultural workers. 2002-L-62772. origin=COUNTRY d other independer 845). Natlex refere p_origin=COUNT lic debts of the Ins	Provides for a general regent workers and to amend the ence: TUR-2001-L-61732 RY stitute of Social Insurance	ulation of qualifying period he Act on Social Insurance	ds. Resmi Gazete, 01-06- of persons working on

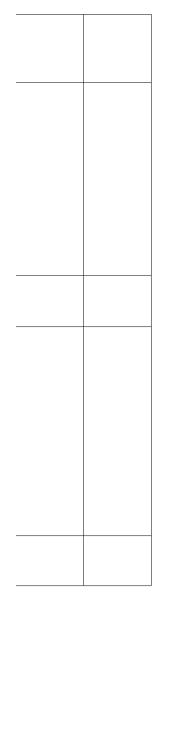
Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	Tax status and taxation
UKRAINE	Article n°19 of the "Basic Laws of Ukraine on Culture" defines the "professional artist" as a "person whose artistic activity is his/her major business and major source of income". Is considered as such: he/she who present his/her work in public; gets remuneration for this and pays taxes; has had an artistic education at a recognised institution; has recognised degrees or professional honours and awards. Typically, the status comes with membership of a legally registered artistic union. It is granted upon certain formal requirements and procedures (susceptible to variation according to the union).	No relevant infor	mation available.	There is a general public health care protection. However, members of the artistic unions may get extra services from old-people's homes and recreation facilities that are part of the unions. Private (commercial) health services are available to those who can afford them. Yet, most artists belong to the low-income category of citizens, and rely mostly on public health services. The government manages social security contributions, whereas trade and artistic unions create their own security funds voluntarily.	Yes. Employees and self- employed persons are subject to compulsory social insurance on the basis of contributions. Artists are not obliged to resort to other insurance schemes.	No relevant information available.	No separate system for artists has been created yet. Trade unions and artistic unions administer the unemployment insurance scheme.	An artist qualified as "professional" (see "status" for definition) who gets remuneration for showing his/her work in public is generally expected to pay taxes.
Relevant legislation:	1997-L-49438.	-		of artists (text n° 312). Vidomosti, Decen			1 7978 (INFORM - P60943)). Natlex reference: UKR-
UNITED STATES OF AMERICA	"Declaration of Artists' Rights of the National Artists Equity Association" (A.E.A.) - serves as a guide to artists and artists' organisations in developing their own economic and legislative programm Discusses notably the tax status and taxation of artists, stating that artists' donations of their work should be deductible from income tax. Listed website on Observatory http://www.iit.edu/departments/csep/PublicWWW/codes/coe/National%20Artists%20Equity%20Association%20Dec.html "Artist Trust" - this publication includes an extensive list of resources for low cost health and dental services; membership organisations offering health insurance; medical and financial emergency assistance programmes and; aids assistance programmes. Listed website on Observatory (http://www.artisttrust.org/4artists/information/assets/01artistassets.pdf) does not work and has been updated at: http://www.artisttrust.org/4artists/information/assets/03artistassets.pdf "The Artists' Health Insurance Resource Center" (AHIRC) - about health insurance for actors in the USA. For more information: http://www.actorsfund.org/ahirc/index.html "Arts, Crafts, and Theater Safety" (ACTS) - provides health and safety counselling for artists. For more information: http://caseweb.com/acts/index.html					ts-equity.org/naea.html nancial emergency		
Relevant legislation:	NO LEGISLATION RELEVANT TO THE SOCIAL STATUS OF ARTISTS FOUND ON THE OBSERVATORY OR NATLEX.							

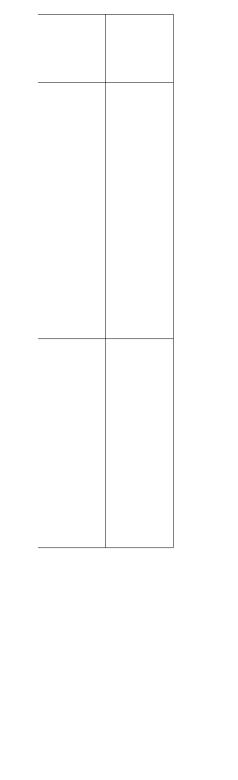
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