



ILLINOIS DEPARTMENT OF LABOR

JB Pritzker
Governor

Michael D. Kleinik
Director

TO: Employers, Parents/Legal Guardians of Child Performers and
Issuing Officers, or authorized representatives of School Superintendents

FROM: Fair Labor Standards Office, Illinois Department of Labor

RE: Guidance on New Employment Requirements for Child Performers

Children under 16 years of age require an employment certificate valid for one year to work in any lawful classification. Effective January 1, 2020, child performers working in artistic and creative services, including but not limited to services as an actor, actress, dancer, musician, comedian, singer, stunt person, voice-over artist, runway or print model, other performer or entertainer, songwriter, musical producer, arranger, writer, director, producer, production executive, choreographer, composer, conductor or designer, must meet an additional requirement: Establish a Trust Fund to deposit 15 percent of their earnings.

The following documentation must be provided to the issuing officers by the parents/legal guardians and employers of child performers for issuance of an employment certificate:

NEW TRUST FUND REQUIREMENT (effective 1/1/20): All child performers working in Illinois, including non-residents, must establish a Trust Fund where the employer can deposit at least 15 percent of the child's gross earnings into the account (820 ILCS 205/12.5). Issuing officers must verify the existence of the Trust Fund Account before issuing an employment certificate to child performers.

The Fund must meet the following requirements:

- ✓ **It must designate the child performer (under 16 years of age) as the beneficiary of the Trust Fund;**
- ✓ **Funds must only be available to the child performer when they turn 18 or are declared emancipated; and**
- ✓ **Account must be held by a bank, corporate fiduciary, or trust company**

Additional guidance:



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- A Temporary Child Employment Certificate (15 days) is available on the Department of Labor's website so the child may continue working while the Trust Fund is established.
- No more than one (1) Temporary Child Performer Employment Certificate may be issued to each child performer
- If the Fund for the child performer is not established 30 days after the employment certificate was issued, the employer must transfer those funds to the Illinois State Treasurer's Office as unclaimed property.
- The Act does not require that a Trust Fund be established for child performers who are extras or background performers.

The Trust Fund requirement is an addition to the other regular requirements that should be provided to an issuing officer:

- **Application** - Provided by the school
- **Intention to Employ Letter** - Written statement by employer on their letterhead with work description and schedule signed by employer or agent
- **Proof of Age Documents:**
 - Certified copy of birth certificate issued by County or State or hospital entity (xerox copies are not acceptable)
 - If a certified copy is not available, the following will be accepted as proof of age:
 - Baptismal certificate or Church Ceremony certificate
 - Insurance policy*
 - Alien Registration Card, showing child's age
 - Passport
 - Bible Record*
 - Notice of Birth Registration

*Documents must be at least one year old
- **Social Security Number** (a copy of the social security card is also acceptable)
- **Medical Statement:** Written statement from a physician indicating that child is physically fit to be employed in the permitted occupation. Examination must be performed within one year of date of application.



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- **Principal's Statement:** If child applicant is over 6 six of age, the applicant's home school must supply a letter on school letterhead and verified by the principal stating that the minor is a full-time student and the hours the child is in school.
- **Parent/Legal Guardian's Approval:** A written statement that approves the employment of the minor for the specified job signed by the parent or legal guardian.
- **Tutoring** - If tutoring is required, the employer must identify the tutor's name, tutoring schedule and location.
- **Tutor's teaching certification** – Certification must accompany the Intention to Employ Letter
- An **Affidavit** must be provided if the applicant's name on the employer's letter differs from documents on the proof of age.



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Employers (please note): 820 ILCS 205 Section 12.5 (e) requires employers to transfer funds to the State Treasurer in accordance with Section 15-608 of the Revised Uniform Unclaimed Property Act if an employer is not provided with the Trust Fund information from the parents or legal guardians 30 days after the employment certificate is issued. Please review www.icash.illinois.treasurer.gov/app/reporting-guidelines for information on reporting and instructions to remit payments.


→ ↻ icash.illinoistreasurer.gov/app/reporting-guidelines ☆ ⌵ ⌵

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Michael W. Frerichs
ILLINOIS STATE TREASURER

Unclaimed Property Reporting Property About Other Programs FAQs



Revised Uniform Unclaimed Property Act

Illinois' unclaimed property law was passed in 1961 and was overdue for an update. In 2017, the Illinois Treasurer's office worked with the General Assembly to update the state's unclaimed property laws to reflect the current Uniform Law Commission (ULC) suggestions. Read this [important update](#) for more information.

REPORTING GUIDELINES:

Businesses, Utilities and Life Insurance:

All business associations, utilities and life insurance corporations are required to file reports May 1 of each year. The report should reflect one year of account activity three years prior to the last calendar year. Example: If your report is due May 1, 2018, your report will cover activity from Jan. 1, 2014, through Dec. 31, 2014.


Financial Institutions, Other Insurances and Government Agencies:

All banking and financial organizations, insurance companies (other than life insurance corporations) and governmental entities are required to file November 1 of each year. The report should reflect account activity for the one-year period three years prior to June 30 of the report year. Example: If your report is due Nov. 1, 2018, your report will cover activity from July 1, 2014, through June 30, 2015.

For-Profit and Non-Profit Businesses:

Any for-profit and not-for-profit business entities that conduct business in Illinois are required to report unclaimed property on an annual basis. If you believe your firm is not holding unclaimed property, the state requires you to file a negative report.

Examinations are scheduled when the Treasurer's Office suspects a holder failed to report property as required by law. The examinations are conducted in compliance with Articles 10 & 14 of the Illinois Revised Uniform Unclaimed Property Act.



Report Remittance Information:

Remittances may be made via check or ACH Credit. To receive Illinois' ACH instructions, email your request to UP_Report@illinoistreasurer.gov. Please supply your fax number and the instructions will be faxed to you.

Checks should be made out to Illinois State Treasurer.

Mail Via USPS to:
Illinois State Treasurer's Office
PO Box 19496
Springfield, IL 62794-9496

Delivery Service:
Illinois State Treasurer's Office
1 West Old State Capitol Plaza, Suite 400
Springfield, IL 62701



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FREQUENTLY ASKED QUESTIONS

Where do Parents/Legal Guardians go to open a Trust Fund?

The Department cannot direct parent and guardians to certain banks; however, they are encouraged to describe the requirements as established in the Act with banking representatives to determine if any products offered can meet those requirements. A common reference to the type of account is a "blocked account". Other names such as the "Coogan" account is widely known in other States but may not be recognizable in Illinois. It is important that parents and legal guardians inquire about products available that meet the requirements instead of asking for a specific name.

Who is responsible for deducting the 15 percent?

It is the employer's responsibility to deduct 15 percent from the gross earnings of the child performer and deposit the funds into the Fund designated for the child performer. Parents and legal guardians must provide the necessary information to the employer so the employer can make the deposit, as required. Talent agencies, or those entities representing employers, will be responsible for deducting the 15 percent and depositing into the Trust Fund if they are the ones who issue the gross payment to the child and the child performer's parents/legal guardians.

Are there exemptions for hardship situations where a family may not be able to pay fees associated with the Trust Fund?

No. The only exception for child performers are for those who work as extras or background performers.

Do Illinois laws follow Illinois children who perform work in other states?

Children from Illinois who work in other states are subject to that State's labor laws.

Are there violations for employers who do not provide payment to the Child Performer within 30 days?

The responsibility of the employer does not change with the Trust Fund requirement in terms of the timing of compensation. Under the Illinois Wage Payment and Collection Act, every employer is required, at least semi-monthly, to pay every employee all wages earned during the semi-monthly pay period. Wages of executive, administrative and professional employees, as defined in the Federal Fair Labor Standards Act of 1939, may be paid once a month. Commissions may be paid once a month.



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RECOMMENDED STEPS FOR CHILD PERFORMERS WORKING IN ILLINOIS

STEP 1: Parents gather the necessary documentation, including Trust Fund documentation from the Bank, with a Letter of Intent from Employer

STEP 2: Parents submit the Application and Documentation to the Issuing Officer at School

STEP 3: Issuing Officer reviews all documentation provided on behalf of the Child Performer and verifies that all requirements are met before issuing employment certificate

STEP 4: Issuing Officer provides the parents/legal guardians the Employment Certificate or Temporary Employment Certificate, if more time is needed to establish a Trust Fund, upon satisfactory review of all requirements

STEP 5: Parent/Legal guardians provide a copy of the employment certificate and instructions on how the employer can deposit the child's earnings into the Trust Fund

STEP 6: Employer deposits at least 15 percent of the child's earnings into the Trust Fund in the child's name

STEP 7 (If necessary): The employer transfers the child's earnings to the Illinois State Treasurer if they have not been provided instructions to deposit funds into the Trust Fund 30 days after the employment certificate has been issued

STEP 8 (If necessary): Parents, Employers, Issuing Officers may contact the Illinois Department of Labor to submit a complaint if there are violations of the above steps

Please contact the Illinois Department of Labor, Compliance Unit for additional questions 312-793-2804 or submit an e-mail to dol.childlaborlaw@illinois.gov and visit <https://www2.illinois.gov/idol/Laws-Rules/FLS/Pages/child-labor-law.aspx> for the following required forms:

- Certificates of employment and temporary certificates (Child performers only) Note: These certificate forms are password protected for issuing officers
- Child Complaint Form
- Certificate of Physical Fitness
- Principal's Statement to Issuing Officers
- Work Hours Waiver and Restrictions