



AGMA National Dues Referendum Passes

On Tuesday, December 4, 1984, the national referendum on the dues increase and restructuring was tabulated under the supervision of Commissioner Rosemary R. Le Boeuf of the Federal Mediation and Conciliation Service with the following results:

<i>Ballots Counted</i>	
"YES"	1317
"NO"	1012
<i>Invalid Ballots (Not counted)</i>	
Identifiable Ballots (signed or otherwise marked)	33
Ambiguously Marked Ballots	<u>13</u>
TOTAL	2375

It is clear from these results that the membership has approved the new dues structure and rates by almost a four to three majority.

Effective Date of Changeover

The new system will go into effect with the February 1, 1985 billing. At that time all members will be billed \$26 directly by AGMA as semi-annual "Basic Dues." This amount would be reduced by 50% (\$26 yearly, \$13 half-yearly) for members whose Parent Union is not AGMA and who are paid up in their Parent Union. Members who owe prior dues will still have the obligation to pay all amounts in arrears.

Special Dues Category

Members with 15 years or more of active status (not necessarily

continuous) and whose annual earnings in AGMA's jurisdiction do not exceed \$250 shall continue to be eligible to pay the "Special" dues rate of \$26 annually, billed at the rate of \$13 half-yearly.

Working Dues — "The Check-off System"

Beginning February 4, 1985 (the first full week of the billing period) and continuing thereafter, all members working under AGMA Collective Bargaining Agreements will have 1.5% of the first \$100,000 of gross AGMA income deducted from their compensation ("Check-off") and remitted by the employer to AGMA on a regular basis. These work dues of 1.5% will be uniform for all members regardless of Parent membership in another union.

Initiation Fee

All new members joining AGMA on or after February 1, 1985 and whose initial contract is for \$2,000 or more will be required to pay \$500 as their Initiation Fee.

Working Permits

Non-members working under an AGMA Collective Bargaining Agreement and whose total compensation thereunder is less than \$2,000 will have the option of joining AGMA by paying the full Initiation Fee immediately or by paying a working permit fee of 25% of their AGMA compensation which will be credited toward their Initiation Fee for up to 36 months from their first date of employment. Working permit fees shall be in addition to regular dues, both basic and the "check-off" of 1.5%.

AGMA employers will be notified of this new dues system and procedure for its implementation.

Income tax information for touring performers

The certified public accountants for AGMA have sent the following advisory, which obviously will apply to all touring performers for the coming year:

Effective January, 1985, a tough new tax law requires you to maintain adequate *contemporaneous* records for travel and entertainment expenses, which apply to the following:

(1) Business use of "listed property" (automobiles, trucks or other vehicles owned or leased)

(2) Traveling expenses (meals and lodging while away from home and local transportation expense, i.e. taxis, etc.)

(3) Entertainment expenses — You must have *contemporaneous* records that show: (a) amount of each expense; (b) time and place of the travel, entertainment, recreation, or use of the facility; (c) business purpose; (d) business relationship of the persons being entertained or using the facility.

In pre-1985 tax years taxpayers were

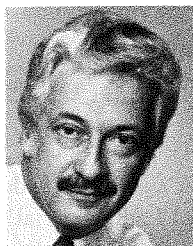
allowed to substantiate items by means of "adequate records" or "sufficient evidence" corroborating their own statements. The new key word is "*contemporaneous*" (meaning recorded at the time the expense is incurred).

Failing this, no deduction or credit will be allowed. Travel and entertainment (and many business expenses) are generally charged on credit cards. You should note on the expense record, necessary items of

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A New Era for AGMA

by **Gene Boucher**
National Executive Secretary



AGMA has made a momentous and worthy choice in its recent referendum. The members have chosen to go to a different, more equitable system which will provide the financial stability needed for the next several years.

As a performer I have witnessed the social-musical-political inner workings of opera companies throughout the country; as a union officer and executive I am cur-

rently dealing with many layers of bureaucracy of government and of organized labor; and through increasing participation in numerous committees involved in the arts in America I am viewing yet another critical phase of American cultural life. The overview, from my perspective, is tremendous. The last 20 years (exactly the length of time the National Endowment has existed!) has seen great growth and change in the worlds of opera and dance. The public has rejected some older forms of musical entertainment and elevated others. The climate of support for our professions has shifted from private to public, adding political clout to corporate funding, until

we find ourselves in 1985 trying to balance a delicate blend of all four of the above.

Nothing as vital as singing and dancing is likely to stand still. Our labor organization certainly shouldn't (and probably couldn't if it tried!). We shall be buffeted by anti-labor forces in the next four years most assuredly. Economic realities will destroy some good artistic institutions, while shallow gimmicks catch the stage and the public eye. I believe AGMA's structure and purpose as it has evolved in recent months will be equal to the task of achieving gains, while much of organized labor will have to be content with holding its own. We are, of course, unique in the ranks of "Labor" — small in number; great in prominence. This should prove to our advantage and benefit. It is my belief that AGMA's 50th Anniversary in 1986 will find us both strong and efficient, in the forefront of the performing arts in this country.

A G M A Z I N E

Editorial Consultants, Dick Moore and Associates

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Deceased

Else Rahn Aarstad
Michelle Bailey
Frieda Bleicher
Kyrill Borissow
Amalia Catalini
George Chaffee
Lew Christensen
Fernando Corena
Gwynn Cornell
Jane Hobson
James Kennon-Wilson
Frederick Lechner
Maria Mayhoff
Joan Monasevitch
Alfred Morgan
William Mount
Kari Nurmela
Jan Peerce
Judith Raskin
Earl Rogers
Ramon Segarra
Orest Sergievsky
Rothwell Lee Smith
Hans Sondheimer
Arthur Van Haelst

Two new faces (and voices!) at the National Office

Thomas Jamerson

Assistant to the National Executive

Thomas Jamerson, a baritone with the New York City Opera for 15 years, has been appointed by the AGMA Board of Governors as Assistant to the National Executive Secretary. Mr. Jamerson, who has served on the AGMA Board for 11 years, has been on hand at the National Office for nearly a year coordinating the purchase, installation and programming of the new computer.

A native of New Orleans, he joined AGMA there in 1959 as a Chorister with the New Orleans Opera. He made his solo debut with the Metropolitan Opera National Company in 1967. He has served as Soloist Delegate to the New York City Opera for the past ten years.

Tom's duties at AGMA will include many national matters outside of New York as well as continued service with Alan Olsen of the various contracts at Lincoln Center. His expertise with computer matters will continue to serve the Membership Department.

Michael Rubino

Public Relations Coordinator

Those persons calling the AGMA National Office since Labor Day will have noticed a new voice at (212) 265-3687. It belongs to Michael Rubino. The friendly "Hello, AGMA" comes from a former New York City Opera dancer now handling public relations at 1841 Broadway.

Michael (not "Mike") has previously worked part-time for AGMA, and now his innate good manners and good-humored concern are serving his union full-time. Well-known to the staff from his years of frequent attendance as a member of the Board of Governors, he is a logical and important part of the AGMA "family."

A native New Yorker, Michael joined AGMA in 1962 when he became a member of the San Francisco Ballet. He also appeared with the San Francisco Opera and with Western Opera Theatre. He was a member of Marinaccio's American Concert Ballet before joining New York City Opera in 1970, where he appeared as solo dancer and character actor.

Social security earnings base is up

The 1985 social security earnings base, the maximum amount of earnings that count toward social security, increases to \$39,600, up from the 1984 maximum of \$37,800.

In addition, social security tax rates will also increase. The tax rate for employees and their employers will be 7.05% each, up from the 1984 rate of 6.7% for employees and 7.0% for employers. The tax rate for self-employed people will be 14.1% in 1985; but self-employed people will have a tax credit of 2.3%.

The amount of annual earnings to earn one quarter of coverage, the measure of social security protection, will increase to \$410 up from the \$390 figure for 1984. People earn a maximum of four quarters if their annual earnings are \$1,640 or more.

Non-signatory list

The organizations and individuals listed below are not signatories to AGMA agreements, and therefore may not have agreed to observe the minimum terms and conditions of employment provided for therein which are vital for your protection. AGMA members are therefore advised that it is not in their best interest and the interest of their fellow AGMA members to accept employment from these organizations and individuals:

Artists Internationale, Inc.
The Bronx Opera Company
Community Opera of New Jersey — Floyd Worthington
Robert T. Gaus & Robert T. Gaus Associates, Inc.
Laszlo Halasz and the Concert Orchestra & Chorus of L.I.
Michigan Opera Theatre
New Jersey Symphony Orchestra
New York Lyric Opera Company
Opera/Omaha
Providence Opera Theatre
Michael Signorelli and the Lyric Opera Company of L.I.
Virginia Opera Association
Roger Wagner Chorale
Dennis Wayne Dance Theatre

Medicare cost-sharing increases in effect

The Health Care Financing Administration (HCFA), the agency which oversees Medicare, has announced Medicare cost-sharing increases for 1985. The increases were built into the Medicare program at its inception in 1965.

Effective January 1, the cost-sharing amounts are:

	1985	1984
Part A deductible	\$400	\$356
61st to 90th hospital lifetime reserve days	\$100/day	\$ 89/day
21st to 100th day in a skilled nursing facility	\$ 50/day	\$44.60/day
Part B premium	\$15.50/mo.	\$14.60/mo.

Medicare Part A provides hospital benefits, and is available without charge to everyone who is automatically eligible for it. Part B is optional medical insurance, for which enrollees must pay a monthly premium.

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Health Care Institute for Performers is created at St. Luke's-Roosevelt Hospital

The Kathryn and Gilbert Miller Health Care Institute for Performing Artists, the first comprehensive health care facility to focus exclusively on the unique needs of performers, has been established at the Roosevelt Hospital division of St. Luke's-Roosevelt Hospital Center at Ninth Avenue and 59th Street in New York City.

Participating in the Miller Institute will be a select team of specialists whose medical disciplines have a particular bearing on the injuries and illnesses that commonly afflict performing artists and those young people just beginning their careers, including St. Luke's-Roosevelt's orthopedists, hand surgeons, otolaryngologists, dermatologists, neurologists, nutritionists, obstetrician/gynecologists, psychiatrists, dental surgeons, plastic surgeons and rehabilitation medicine specialists. Dance and voice therapy will also be provided.

St. Luke's-Roosevelt's interns and residents long have covered performances as house doctors at the Metropolitan Opera, the New York City Opera, the New York Philharmonic, the American Ballet Theatre, the New York City Ballet, the Alvin Ailey Dance Company and the Mostly Mozart Festival. The location of the Institute is a plus, too. It is within walking distance of Lincoln Center, the

Juilliard School, Carnegie Hall and many music and dance studios.

First on the agenda will be the establishment of a comprehensive evaluation and referral network that will make the full range of the Hospital Center's services immediately available to artists.

As the Institute develops, it will expand to include a complete range of on-site consultation services, a diagnostic center, a research program investigating the medical problems of performing artists and teaching programs that will introduce physicians and therapists to performing arts medicine.

The Institute will also include the Duke Ellington Cancer Screening Center. Supported by a grant from the Duke Ellington Foundation, this Center will provide cancer screening and early cancer detection services for the Institute's patients.

Funding for the health care institute was provided by a \$750,000 grant from the Kathryn and Gilbert Miller Fund. Mr. Miller, who died in 1969, was a theatrical producer in New York and London. Mrs. Miller, the former Kathryn Bache, died in 1979.

It is hoped the facility will serve as a national model and will promote performing arts medicine as a discipline in its own right.

TAX INFORMATION

(continued from page 1)

substantiation on each charge slip.

Failure to comply with the new record-keeping requirements will be treated as negligence and/or fraud, with expensive disallowances and penalties.

Further warning: For taxable years beginning after 1984, the law requires each tax preparer to receive written confirmation from the taxpayer stating that the taxpayer has adequate records, contemporaneously maintained, to support the claimed deduction. In other words, your accountant can't simply take your word for it, awaiting an audit, before you, the taxpayer, produce the written records.

Information on social security

A person who works for more than one employer during the course of a year may have more social security taxes withheld than are required by law. If this occurs, the person may claim a refund for the excess amount when he or she files an income tax return for that year. However, if the excess withholding occurs because an employer deducts too much in taxes, the person should ask the employer for the refund.

Earnings in excess of the maximum amount that counts for social security cannot be used in figuring the benefit rate.

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