

Non-Resident Minor Block Trust Form

A non-resident minor may require an amount of his/her gross earnings deducted and remitted to a Coogan or other approved Trust account. Revolution Payroll Services Ltd. ("Revolution") requires that certain information be provided to ensure the funds can be deposited into the minor's trust account.

British Columbia

Generally, non-resident minors working in British Columbia require 25% of their gross income be deducted and remitted to the **Public Guardian and Trustee of British Columbia (PGT)**. In cases where an approved trust exists, such as a Coogan Trust, the trust deduction may be remitted to that Trust in lieu of the PGT, as follows:

Children under 15	25% deducted and remitted to the Coogan or other approved Trust 15%
Children 15 and older	deducted and remitted to the Coogan or other approved Trust

If the Coogan or other Trust account information is not received in a timely matter (within 2 weeks of processing the payment), the funds will be directed to the PGT. It is the responsibility of the minor's guardian or representative to contact the PGT once the funds have been remitted.

Ontario

In Ontario, regulations for children working in the recorded and live entertainment industries, are outlined in the *Protecting Child Performers Act, 2015*.

Generally, non-resident minors working in Ontario, require a certain percentage of their gross income be deducted and held in trust, such as a Coogan Trust, approved trade union trust account (i.e., ACTRA Child Trust), or other approved Trust:

ACTRA Child Trust	25% deducted and remitted to the trade union trust) or other approved Trust
Coogan or Other Approved Trust	25% deducted and remitted to the Coogan Trust

For Revolution to make the necessary deposits, the form on the following page must be completed and returned to Revolution. Please note, however, that no authorization is needed to deduct from the minor's cheque.

Show Name _____			
Name of Minor _____		SSN/SIN# _____	
Beneficiary Account Name _____		Account# _____	
Bank Address _____		_____	
Address		City	Province/State
			Postal/ZipCode
Attention _____		Tel# _____	
Parent/Guardian _____		Signature _____	
(Please print)			
Telephone# _____			