



American Federation of Musicians of the United States and Canada
CONTRACT
Form LS-1 (Only for local single engagements on and after June 1, 2010)
(Not for use in Canada) Rev. 6/25

This Agreement for a single engagement is entered into by and between Local _____, AFM ("Union") and _____ ("Employer").

Engagement Date _____ Place of/Description of Engagement _____

Local Signature _____ Print Name and Title _____ Date _____

Employer Signature _____ Print Name and Title _____ Date _____

Employer Identification Number or Social Security Number _____

Employer address, phone, and/or email _____

Optional: Employer hereby designates _____ to make all pension contributions covered by this Agreement.

Designee Identification Number or Social Security Number _____

Designee address, phone, and/or email _____

Compensation: Compensation is set forth on the attached remittance form (pensionable compensation plus non-pensionable compensation) and shall be due in accordance with the Union bylaws no later than thirty (30) days after the engagement.

Pension: The Employer will contribute an additional _____% of each employee's pensionable compensation to the American Federation of Musicians and Employers' Pension Fund ("Fund"). Contributions will be made by check payable to "The American Federation of Musicians and Employers' Pension Fund" and will be sent to the Union along with a copy of this Agreement within thirty (30) days after the final engagement.

Recording: No portion of the performance(s) may be recorded, reproduced or transmitted from the place of performance in any manner whatsoever, in the absence of a written agreement with the American Federation of Musicians relating to and permitting such recording, reproduction or transmission.

Other Terms and Conditions: The parties may set forth any other terms and conditions of the engagement in a separate agreement (e.g., an American Federation of Musicians Form L-1 or L-2), but the terms of this Agreement will govern to the extent that there is any contradiction between this Agreement and such other agreement.

Additional Provisions of the Agreement Governing Pension Contributions

- The Employer agrees to be bound by the Agreement and Declaration of Trust Establishing the American Federation of Musicians and Employers' Pension Fund (as it may be amended from time to time) which is incorporated by reference into this Agreement.
- The Employer's designation of a third-party designee (e.g., a payroll company) to make contributions on its behalf does not relieve the Employer of its obligation to make contributions under this Agreement.
- Contributions under this Agreement on behalf of any owner or part-owner of the Employer (or designates a third party to make such contributions) will be accepted by the Fund only if a valid certificate of incorporation (in the case of a corporation) or LLC Addendum (in the case of a limited liability company and available from the Fund Office) is attached to this Agreement.
- By making contributions on behalf of an individual, the Employer warrants that it has determined that the individual is an employee covered by the Agreement.

- If the Union is not party to the Fund's "Cash Receipts Procedures for Locals that Receive Pension Contributions Directly from Employers," all contributions to the Fund and the remittance form must be sent directly to the Fund at P. O. Box 2673, New York, NY 10117-0262.
- The Contribution Rate on the first page of the Agreement should be the rate required under the Bylaws of the AFM Local having jurisdiction over the engagement, plus an additional amount required under the Fund's Rehabilitation Plan. See attached Rehab Rate Reference Chart.

AFM LS-1 REMITTANCE FORM
Make additional copies of this page as required

Employer Name _____

Employer Identification Number or Social Security Number _____

Engagement Date _____

	Musician's Name (Last, First, M.I.)	Social Security Number	Pensionable Compensation	Non-pensionable Compensation	Pension Contribution
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____
5.	_____	_____	_____	_____	_____
6.	_____	_____	_____	_____	_____
7.	_____	_____	_____	_____	_____
8.	_____	_____	_____	_____	_____
9.	_____	_____	_____	_____	_____
10.	_____	_____	_____	_____	_____
11.	_____	_____	_____	_____	_____
12.	_____	_____	_____	_____	_____
13.	_____	_____	_____	_____	_____
14.	_____	_____	_____	_____	_____
15.	_____	_____	_____	_____	_____
		TOTAL:	_____	_____	_____

This Agreement will be accepted by the Fund only if it is complete, contains all required signatures, uses a valid contribution rate and is paid in full.

AFMEPF

Quick reference chart of Base, Rehab1 and Rehab2 rates.

				All-Inclusive Contrib Rate	
PreRehab Base Rate	Rehab1 (9% Increase)	After Rehab1 Rate	Rehab2 (10% Increase) Not Allocated	Total After Rehab2	Portion of Total Not Allocated
4.000%	0.3600%	4.3600%	0.4360%	4.7960%	9.0909%
4.125%	0.3713%	4.4963%	0.4496%	4.9459%	9.0909%
4.250%	0.3825%	4.6325%	0.4633%	5.0958%	9.0909%
4.375%	0.3938%	4.7688%	0.4769%	5.2456%	9.0909%
4.500%	0.4050%	4.9050%	0.4905%	5.3955%	9.0909%
4.625%	0.4163%	5.0413%	0.5041%	5.5454%	9.0909%
4.750%	0.4275%	5.1775%	0.5178%	5.6953%	9.0909%
4.875%	0.4388%	5.3138%	0.5314%	5.8451%	9.0909%
5.000%	0.4500%	5.4500%	0.5450%	5.9950%	9.0909%
5.125%	0.4613%	5.5863%	0.5586%	6.1449%	9.0909%
5.250%	0.4725%	5.7225%	0.5723%	6.2948%	9.0909%
5.375%	0.4838%	5.8588%	0.5859%	6.4446%	9.0909%
5.500%	0.4950%	5.9950%	0.5995%	6.5945%	9.0909%
5.625%	0.5063%	6.1313%	0.6131%	6.7444%	9.0909%
5.750%	0.5175%	6.2675%	0.6268%	6.8943%	9.0909%
5.875%	0.5288%	6.4038%	0.6404%	7.0441%	9.0909%
6.000%	0.5400%	6.5400%	0.6540%	7.1940%	9.0909%
6.125%	0.5513%	6.6763%	0.6676%	7.3439%	9.0909%
6.250%	0.5625%	6.8125%	0.6813%	7.4938%	9.0909%
6.375%	0.5738%	6.9488%	0.6949%	7.6436%	9.0909%
6.500%	0.5850%	7.0850%	0.7085%	7.7935%	9.0909%
6.625%	0.5963%	7.2213%	0.7221%	7.9434%	9.0909%
6.750%	0.6075%	7.3575%	0.7358%	8.0933%	9.0909%
6.875%	0.6188%	7.4938%	0.7494%	8.2431%	9.0909%
7.000%	0.6300%	7.6300%	0.7630%	8.3930%	9.0909%
7.125%	0.6413%	7.7663%	0.7766%	8.5429%	9.0909%
7.250%	0.6525%	7.9025%	0.7903%	8.6928%	9.0909%
7.375%	0.6638%	8.0388%	0.8039%	8.8426%	9.0909%
7.500%	0.6750%	8.1750%	0.8175%	8.9925%	9.0909%
7.625%	0.6863%	8.3113%	0.8311%	9.1424%	9.0909%
7.750%	0.6975%	8.4475%	0.8448%	9.2923%	9.0909%
7.875%	0.7088%	8.5838%	0.8584%	9.4421%	9.0909%
8.000%	0.7200%	8.7200%	0.8720%	9.5920%	9.0909%
8.125%	0.7313%	8.8563%	0.8856%	9.7419%	9.0909%
8.250%	0.7425%	8.9925%	0.8993%	9.8918%	9.0909%
8.375%	0.7538%	9.1288%	0.9129%	10.0416%	9.0909%

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Quick reference chart of Base, Rehab1 and Rehab2 rates.

				All-Inclusive Contrib Rate	
PreRehab Base Rate	Rehab1 (9% Increase)	After Rehab1 Rate	Rehab2 (10% Increase) Not Allocated	Total After Rehab2	Portion of Total Not Allocated
8.500%	0.7650%	9.2650%	0.9265%	10.1915%	9.0909%
8.625%	0.7763%	9.4013%	0.9401%	10.3414%	9.0909%
8.750%	0.7875%	9.5375%	0.9538%	10.4913%	9.0909%
8.875%	0.7988%	9.6738%	0.9674%	10.6411%	9.0909%
9.000%	0.8100%	9.8100%	0.9810%	10.7910%	9.0909%
9.125%	0.8213%	9.9463%	0.9946%	10.9409%	9.0909%
9.250%	0.8325%	10.0825%	1.0083%	11.0908%	9.0909%
9.375%	0.8438%	10.2188%	1.0219%	11.2406%	9.0909%
9.500%	0.8550%	10.3550%	1.0355%	11.3905%	9.0909%
9.625%	0.8663%	10.4913%	1.0491%	11.5404%	9.0909%
9.750%	0.8775%	10.6275%	1.0628%	11.6903%	9.0909%
9.875%	0.8888%	10.7638%	1.0764%	11.8401%	9.0909%
10.000%	0.9000%	10.9000%	1.0900%	11.9900%	9.0909%
10.125%	0.9113%	11.0363%	1.1036%	12.1399%	9.0909%
10.250%	0.9225%	11.1725%	1.1173%	12.2898%	9.0909%
10.375%	0.9338%	11.3088%	1.1309%	12.4396%	9.0909%
10.500%	0.9450%	11.4450%	1.1445%	12.5895%	9.0909%
10.625%	0.9563%	11.5813%	1.1581%	12.7394%	9.0909%
10.750%	0.9675%	11.7175%	1.1718%	12.8893%	9.0909%
10.875%	0.9788%	11.8538%	1.1854%	13.0391%	9.0909%
11.000%	0.9900%	11.9900%	1.1990%	13.1890%	9.0909%
11.125%	1.0013%	12.1263%	1.2126%	13.3389%	9.0909%
11.250%	1.0125%	12.2625%	1.2263%	13.4888%	9.0909%
11.375%	1.0238%	12.3988%	1.2399%	13.6386%	9.0909%
11.500%	1.0350%	12.5350%	1.2535%	13.7885%	9.0909%
11.625%	1.0463%	12.6713%	1.2671%	13.9384%	9.0909%
11.750%	1.0575%	12.8075%	1.2808%	14.0883%	9.0909%
11.875%	1.0688%	12.9438%	1.2944%	14.2381%	9.0909%
12.000%	1.0800%	13.0800%	1.3080%	14.3880%	9.0909%
12.125%	1.0913%	13.2163%	1.3216%	14.5379%	9.0909%
12.250%	1.1025%	13.3525%	1.3353%	14.6878%	9.0909%
12.375%	1.1138%	13.4888%	1.3489%	14.8376%	9.0909%
12.500%	1.1250%	13.6250%	1.3625%	14.9875%	9.0909%
12.625%	1.1363%	13.7613%	1.3761%	15.1374%	9.0909%
12.750%	1.1475%	13.8975%	1.3898%	15.2873%	9.0909%
12.875%	1.1588%	14.0338%	1.4034%	15.4371%	9.0909%

AFMEPF

Quick reference chart of Base, Rehab1 and Rehab2 rates.

				All-Inclusive Contrib Rate	
PreRehab Base Rate	Rehab1 (9% Increase)	After Rehab1 Rate	Rehab2 (10% Increase) Not Allocated	Total After Rehab2	Portion of Total Not Allocated
13.000%	1.1700%	14.1700%	1.4170%	15.5870%	9.0909%
13.125%	1.1813%	14.3063%	1.4306%	15.7369%	9.0909%
13.250%	1.1925%	14.4425%	1.4443%	15.8868%	9.0909%
13.375%	1.2038%	14.5788%	1.4579%	16.0366%	9.0909%
13.500%	1.2150%	14.7150%	1.4715%	16.1865%	9.0909%
13.625%	1.2263%	14.8513%	1.4851%	16.3364%	9.0909%
13.750%	1.2375%	14.9875%	1.4988%	16.4863%	9.0909%
13.875%	1.2488%	15.1238%	1.5124%	16.6361%	9.0909%
14.000%	1.2600%	15.2600%	1.5260%	16.7860%	9.0909%
14.125%	1.2713%	15.3963%	1.5396%	16.9359%	9.0909%
14.250%	1.2825%	15.5325%	1.5533%	17.0858%	9.0909%
14.375%	1.2938%	15.6688%	1.5669%	17.2356%	9.0909%
14.500%	1.3050%	15.8050%	1.5805%	17.3855%	9.0909%
14.625%	1.3163%	15.9413%	1.5941%	17.5354%	9.0909%
14.750%	1.3275%	16.0775%	1.6078%	17.6853%	9.0909%
14.875%	1.3388%	16.2138%	1.6214%	17.8351%	9.0909%
15.000%	1.3500%	16.3500%	1.6350%	17.9850%	9.0909%
15.125%	1.3613%	16.4863%	1.6486%	18.1349%	9.0909%
15.250%	1.3725%	16.6225%	1.6623%	18.2848%	9.0909%
15.375%	1.3838%	16.7588%	1.6759%	18.4346%	9.0909%
15.500%	1.3950%	16.8950%	1.6895%	18.5845%	9.0909%
15.625%	1.4063%	17.0313%	1.7031%	18.7344%	9.0909%
15.750%	1.4175%	17.1675%	1.7168%	18.8843%	9.0909%
15.875%	1.4288%	17.3038%	1.7304%	19.0341%	9.0909%
16.000%	1.4400%	17.4400%	1.7440%	19.1840%	9.0909%
16.125%	1.4513%	17.5763%	1.7576%	19.3339%	9.0909%
16.250%	1.4625%	17.7125%	1.7713%	19.4838%	9.0909%

FORM LS-1 LINE-BY-LINE INSTRUCTIONS (Rev. 6/25)
AFM-EPF (US only)

- A. **The home local of the bandleader** – The LS-1 may not be used for electronic media, including broadcasts, instrument repair or private lesson engagements.
- B. **The name of the Employer** – If the employer is a corporation, the corporate name should be entered here. If the employer is a Sole Proprietor, the Sole Proprietor's name should be entered here. The answer should match item O.
- C. **The date (or a range of dates not exceeding 31 days in length) on which or during which the engagement(s) reported on the LS-1 occurred** – The answer should match item Q.
- D. **The address and/or description of the venue at which the reported engagement(s) occurred** (e.g., Smith wedding at the Executive Hotel)

LOCAL SIGNATURE – signature of the bandleader's home local representative approving the LS-1 on behalf of the Union

- E. **The name and title of the Union signatory**
- F. **The date of the Union signatory's signature**

EMPLOYER SIGNATURE – authorized signature of the Employer. If the Employer is a corporation, the authorized representative of the Employer should sign here. If the Employer is a Sole Proprietor, the Sole Proprietor should sign here.

- G. **The name and title of the Employer signatory**
- H. **The date of the Employer signatory's signature**
- I. **The Employer's EIN (if a corporate employer) or SSN (if a sole proprietor)** – The answer should match item P.
- J. **The Employer's contact information**
- K. **The name of the individual or entity authorized by the Employer to remit pension contributions on the Employer's behalf to the Fund** (optional) – Note that a Designee's failure to remit pension contributions does not relieve the Employer of its obligation to pay pension contributions.
- L. **If a Designee is identified in item K, enter the Designee's EIN or SSN**
- M. **If a Designee is identified in item K, enter the Designee's contact info**
- N. **The percentage of covered scale wages to be paid to the Fund as pension contributions.** The required pension contribution is the amount required under the Bylaws of the AFM Local with jurisdiction over the engagement plus an additional amount required under the Fund's Rehabilitation Plan. (More details about the Rehabilitation Plan can be found at [Rehabilitation Plan](#) on the AFM-EPF website.) If there is no required amount, the amount is anywhere from 4% to 15% plus the

FORM LS-1 LINE-BY-LINE INSTRUCTIONS (Rev. 6/25)
AFM-EPF (US only)

additional amount required under the Fund's Rehabilitation Plan. See also "Rehab Rate Chart."

- O. **The name of the Employer** – If the employer is a corporation, the corporate name should be entered here. If the employer is a Sole Proprietor, the Sole Proprietor's name should be entered here. The answer should match item B.
- P. **The Employer's SSN (if a Sole Proprietor) or Federal Employer Identification Number (if a corporate employer)** – The answer should match item I.
- Q. **The date (or a range of dates not exceeding 31 days in length) on which or during which the engagement(s) reported on the LS-1 occurred** – The answer should match item C.
- R. **Names of the musicians that were employed by the Employer for the reported engagement(s)** – Only individual, not Personal Service Corporation names, should be listed here. Contributions under this Agreement on behalf of any owner or part-owner of the Employer (regardless of designating a third party to make such contributions) may be accepted by the Fund only if a valid certificate of incorporation (in the case of a corporation) or LLC Addendum (in the case of a limited liability company – available from the Fund Office) is attached to the LS-1. Pension contributions must be paid for every musician who performs on the engagement, including nonunion and foreign nationals.
- S. **The Social Security Number of the individual listed in item I** – Canadian SIN numbers or Federal Employer Identification numbers may not be listed here.
- T. **Scale wages for this engagement** – This is the wage amount that will be subject to the pension contribution rate shown in item N. Note that minimum scale for traveling work is the higher scale between the home local and the local with jurisdiction over where the performance occurs, the latter of which receives the work dues. Refer to AFM Bylaws, art. 13. for additional requirements.
- U. **Additional compensation not subject to pension** (e.g., overscale compensation or expense reimbursement – contact the AFM Local with jurisdiction over the engagement for details)
- V. **The required pension contribution** – item T multiplied by item N
- W. **Total pensionable compensation for the engagement for all musicians who performed on the engagement**
- X. **Total non-pensionable compensation for the engagement for all musicians who performed on the engagement**
- Y. **Total pension contributions for all musicians who performed on the engagement** – This should equal Item W multiplied by Item N. This is the amount paid for pension contributions corresponding to the reported engagement(s) to be submitted to the Fund attached to a complete and accurate Form LS-1.

FORM LS-1 LINE-BY-LINE INSTRUCTIONS (Rev. 6/25)
AFM-EPF (US only)

Note that a complete and accurate Form LS-1 with all necessary attachments and a check covering pension contributions made payable to “AFM & EP Pension Fund” should be delivered to the bandleader’s home local. Pension contributions must be paid no later than 30 days after the engagement or final date of multiple engagements that occur within 31 days at the same venue. If a pension contribution is paid later than this date, the contributions will be subject to a late payment interest charge.

Note that AFM Locals must sign the Fund’s “Cash Receipts Procedures for Locals that Receive Pension Contributions Directly from Employers” (“Procedures”) before handling pension contributions. If a Local is not party to the Procedures, contributions to the Fund and the Form LS-1 must be sent directly to the Fund at:

AFM & EP Fund
P.O. Box 2673
New York, NY 10117-0262

American Federation of Musicians of the United States and Canada

CONTRACT

Form LS-1 (Only for local single engagements on and after June 1, 2010)
(Not for use in Canada) Rev. 6/25

This Agreement for a single engagement is entered into by and between Local _____^A, AFM ("Union") and
_____^B ("Employer").

Engagement Date	C	Place of/Description of Engagement	D
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Local Signature _____ Print Name and Title _____ E _____ Date _____ F _____

Employer Signature _____ Print Name and Title _____ G _____ Date _____ H

Employer Identification Number or Social Security Number _____

Employer phone and/or email _____ J _____

Optional: Employer hereby designates _____ **K** _____ to make all pension contributions covered by this Agreement.

Designee Identification Number or Social Security Number _____ L

Designee phone and/or email _____ M _____

Compensation: Compensation is set forth on the attached remittance form (pensionable compensation plus non-pensionable compensation) and shall be due in accordance with the Union bylaws no later than thirty (30) days after the engagement.

Pension: The Employer will contribute an additional _____^N% of each employee's pensionable compensation to the American Federation of Musicians and Employers' Pension Fund ("Fund"). Contributions will be made by check payable to "The American Federation of Musicians and Employers' Pension Fund" and will be sent to the Union along with a copy of this Agreement within thirty (30) days after the final engagement.

Recording: No portion of the performance(s) may be recorded, reproduced or transmitted from the place of performance in any manner whatsoever, in the absence of a written agreement with the American Federation of Musicians relating to and permitting such recording, reproduction or transmission.

Other Terms and Conditions: The parties may set forth any other terms and conditions of the engagement in a separate agreement (e.g., an American Federation of Musicians Form L-1 or L-2), but the terms of this Agreement will govern to the extent that there is any contradiction between this Agreement and such other agreement.

Additional Provisions of the Agreement Governing Pension Contributions

- The Employer agrees to be bound by the Agreement and Declaration of Trust Establishing the American Federation of Musicians and Employers' Pension Fund (as it may be amended from time to time) which is incorporated by reference into this Agreement.
- The Employer's designation of a third-party designee (e.g., a payroll company) to make contributions on its behalf does not relieve the Employer of its obligation to make contributions under this Agreement.
- Contributions under this Agreement on behalf of any owner or part-owner of the Employer (or designates a third party to make such contributions) will be accepted by the Fund only if a valid certificate of incorporation (in the case of a corporation) or LLC Addendum (in the case of a limited liability company and available from the Fund Office) is attached to this Agreement.
- By making contributions on behalf of an individual, the Employer warrants that it has determined that the individual is an employee covered by the Agreement.

- If the Union is not party to the Fund's "Cash Receipts Procedures for Locals that Receive Pension Contributions Directly from Employers," all contributions to the Fund and the remittance form must be sent directly to the Fund at P. O. Box 2673, New York, NY 10117-0262.
- The Contribution Rate on the first page of the Agreement should be the rate required under the Bylaws of the AFM Local having jurisdiction over the engagement, plus an additional amount required under the Fund's Rehabilitation Plan. See attached Rehab Rate Reference Chart.

AFM LS-1 REMITTANCE FORM
Make additional copies of this page as required

Employer Name _____ **O**

Employer Identification Number or Social Security Number _____ **P**

Engagement Date _____ **Q**

	Musician's Name (Last, First, M.I.)	Social Security Number	Pensionable Compensation	Non-pensionable Compensation	Pension Contribution
	R	S	T	U	V
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____
5.	_____	_____	_____	_____	_____
6.	_____	_____	_____	_____	_____
7.	_____	_____	_____	_____	_____
8.	_____	_____	_____	_____	_____
9.	_____	_____	_____	_____	_____
10.	_____	_____	_____	_____	_____
11.	_____	_____	_____	_____	_____
12.	_____	_____	_____	_____	_____
13.	_____	_____	_____	_____	_____
14.	_____	_____	_____	_____	_____
15.	_____	_____	_____	_____	_____
		TOTAL:	W	X	Y

This Agreement will be accepted by the Fund only if it is complete, contains all required signatures, uses a valid contribution rate and is paid in full.

FORM LS-1 QUESTIONS & ANSWERS (2025)
AFM-EPF (US only)

- 1) ***What is the LS-1?*** The LS-1 is a “mini-CBA” between an AFM local and employer (i.e., producer, client, etc.). The LS-1 is designed to facilitate pension contributions to freelance musicians from employers that do not normally hire musicians. It is a short-term alternative to the standard, long-term Pension Participation Agreement. It satisfies legal requirements for pension contributions on a single or small number of gigs without binding the employer to pension contributions for other engagements.
- 2) ***Do all US locals use the LS-1?*** All Locals use Form LS-1 except for Local 802 (New York), Local 369 (Las Vegas) and Local 72-147 (Dallas). These Locals use a substitute form that has been approved by the AFM-EPF for live performances in their jurisdictions.
- 3) ***Can the LS-1 be used for instrument technicians or music teachers?*** No, the LS-1 may only be used for live musical performances.
- 4) ***Can the LS-1 be used for electronic media work (i.e. streaming, recordings, etc.)?*** No, the LS-1 may only be used for live musical performances.
- 5) ***Can the LS-1 be used in Canada?*** No, the LS-1 is for US use only. Performers may not substitute Canadian SINs for US SSNs. Contact the CFM office for information regarding the Canadian pension fund.
- 6) ***Can the LS-1 be used by itself or does it require an L-1, L-2, or T-2 contract in addition?*** The LS-1 can be used as a standalone agreement, but it is often combined with a local live engagement contract (L1 or L2) or a traveling engagement contract (T2).
- 7) ***Where can I find these contracts?*** AFM members may download blank, fillable PDFs of the LS-1, L-1, L-2, and T-2 contracts by navigating to the “Single Engagement Contracts (Live/Streaming) folder on the “Documents Library” tab of AFM.org.
- 8) ***Can an LS-1 cover multiple gigs for the same Employer?*** Sure, provided they take place within 31 days at the same venue. Ongoing work requires that a separate LS-1 for each 31-day period be reported to the AFM-EPF on one LS-1 remittance form accompanied by a single contribution payment for all services within the 31 days. Each LS-1 and payment must be transmitted to the Fund no later than 30 days after the final performance.
- 9) ***If an LS-1 covers multiple dates with the same Employer within a 31-day period, what is deadline for the contribution payment and report?*** The LS-1 and check to the Fund must be sent no later than 30 days after the final performance.
- 10) ***So, for a wedding, the “father of the bride” can serve as the employer on the LS-1?*** Absolutely, that is the purpose of the LS-1: to allow pension contributions on freelance musicians from employers that do not normally hire musicians.
- 11) ***Can the bandleader sign as the employer on an LS-1?*** Yes, the bandleader can sign the LS-1 as employer to cover the other musicians’ pension payments. However, bandleaders CANNOT make pension contributions on themselves unless the bandleader conducts business as an LLC or corporation (and is listed as an employee of said corporation).
- 12) ***If someone other than the bandleader signs as employer on the LS-1, can the bandleader receive a pension contribution?*** Yes, if someone other than the bandleader signs as the employer, the bandleader can receive a pension regardless of LLC or incorporated status.
- 13) ***If the employer designates the bandleader as responsible for processing the pension payment, does that preclude the bandleader from receiving a pension contribution?*** No, a bandleader designated by the employer to process pension payments is still eligible for a pension contribution.

- 14) ***Does the employer write TWO checks, one for the gig and one to the AFM-EPF?*** That is one way to do it. The other way is for the employer to designate on the LS-1 that the bandleader is responsible for processing the pension payment (see below). In that instance, the employer can write one check to the bandleader that includes wages and pension contributions. The bandleader then splits everything up.

Optional: Employer hereby designates _____ to make all pension contributions covered by this Agreement.

- 15) ***If the employer defaults on the job, who oversees enforcement?*** Enforcement of the LS-1 is the local's responsibility.
- 16) ***What happens if the employer designates the bandleader to manage pension contributions, but the bandleader fails to make payment?*** The employer remains legally responsible for remitting pension contributions to the Fund. A bandleader that withholds pension contributions from the Fund may suffer union, civil, or criminal penalties.
- 17) ***From what account should the pension contribution check be drawn?*** If the employer is writing the pension contribution check, it should be drawn on the employer's bank account. If the employer designates the bandleader to make the pension contribution, then the check should be drawn on the bandleader's bank account.
- 18) ***Which local signs the LS-1? The home local or the local where the gig is played?*** The LS-1 should be signed by an officer of the bandleader's home local, even for traveling gigs. Note that minimum scale for traveling work is the higher scale between the home local and the local with jurisdiction over where the performance occurs, the latter of which receives the work dues. Refer to AFM Bylaws, art. 13. for additional requirements.
- 19) ***So, if the home local signs, which local receives the work dues?*** The local with jurisdiction over the performance location

receives the work dues in accordance with that local's work dues rates

- 20) ***What happens if the home local's scale is higher than what the gig pays?*** That is not allowed. The minimum scale for traveling work is the higher scale between the home local and the local with jurisdiction over where the performance occurs. Refer to AFM Bylaws, art. 13. for more information.
- 21) ***Can an employer or individual musician refuse to provide their social security number for the form?*** No, the employer's tax identification number is required, and each musician's social security number is required in order to receive pension credit.
- 22) ***Can an employer bypass the Local and send the check and form directly to the AFM-EPF?*** No, upon the conclusion of the engagement, the form should be delivered to the local officer along with the check for processing and submission to AFM-EPF.
- 23) ***What is the minimum scale wage for LS-1 work?*** Locals establish minimum scale. The minimum scale for traveling work is the higher scale between the home local and the local with jurisdiction over where the performance occurs.
- 24) ***What are the minimum and maximum allowable pension contribution rates for the LS-1?*** The required pension contribution is the amount required under the Bylaws of the AFM Local in whose jurisdiction the engagement takes place plus an additional amount required under the Fund's Rehabilitation Plan (more details about the rehabilitation plan can be found at [Rehabilitation Plan](#) on the AFM-EPF website.) If there is no required amount, the amount is anywhere from 4% to 15% plus the additional amount required under the Fund's Rehabilitation Plan. The Form LS-1 shows the additional amount and the total amount for each contribution percentage from 4% - 15% (the minimum and maximum permitted under the Form LS-1).

25) *Are there any payments to musicians that are not subject to pension contributions?*

The answer may vary. Check with the local(s) to ascertain requirements in the jurisdiction.

26) *Is pension paid on nonunion musicians?*

Yes, pension contributions must be paid for every musician who performs on the engagement, including nonunion and foreign nationals.

27) *So, what might a timeline look like from start to finish?* Reference the flowchart on the following page.

NOTE TO LOCALS: *Your local must be signatory to the Fund's "Cash Receipts Procedures for Locals that Receive Pension Contributions Directly from Employers" agreement in order to process pension payments. If your local has not done so, contact the Fund's Accounting Department at (800) 833-8065 to enroll.*

