



# Arts Research Monitor

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## March 2003

*This month: four reports on various aspects of artists' working conditions in Canada and abroad. My apologies for the tardiness of this issue.*

### **Artists' Working Conditions**

#### **Artists, Taxes and Benefits: An International Review**

Arts Council of England ([www.artscouncil.org.uk](http://www.artscouncil.org.uk)), Research Report #28, December 2002  
([www.artscouncil.org.uk/information/downloadable\\_research.html](http://www.artscouncil.org.uk/information/downloadable_research.html))

This study is a very useful comparative overview of the main features of tax and social security policies for artists in Australia, Canada, Denmark, Germany, Ireland, the Netherlands and the UK. On the basis of the international review, the study proposes improvements for the UK system of artists' taxes and social security to try to ensure that artists have opportunities for viable and sustainable careers. The international review was undertaken concurrently with a quantitative analysis of artists' labour markets in the UK and a series of focus groups with UK artists.

The report finds a number of common issues between the seven countries, including: the awkward fit of artists (who can be simultaneously employed and self-employed) into tax and social security legislation; large fluctuations in artists' income, leading to significant tax burdens in good years; and significant unpaid research time for artists, a time during which they may not be eligible for unemployment benefits.

There are also many differences between the countries. Four of the seven countries have an income averaging scheme for artists (Canada does not). Ireland exempts creative artists from income tax, while none of the other countries do so. Four of the seven countries have a variety of special benefits or allowances for artists under social security systems (Canada does not). Direct financial aid comes in varied forms and is treated differently in the seven countries. For example, the Australia Council's grants are subject to Australian GST, while Arts Council of England grants are fully tax-exempt. All seven countries have some form of incentives for private donations and sponsorships of the arts.

The report's recommendations include: clearer information for artists about taxation and social security; increased flexibility in reporting incomes and employment status; income averaging; reduced business taxation rates for start-up artistic businesses; and innovative and flexible assistance for artists starting out.

The report gives a short description of each country's taxation and social security systems for artists and also provides an analysis of key issues in the UK, including the definition of "artist", artists' employment and working patterns, public funding, and taxation.

#### **What Becomes of Undergraduate Dance Majors?**

Journal of Cultural Economics, vol. 27 # 1, February 2003

(Abstract available at <http://ipsapp008.lwwonline.com/content/getfile/4832/23/1/abstract.htm>)

Full publication available by subscription or to members of the Association for Cultural Economics International.

This study follows the earnings, work patterns and work histories of graduates of a Massachusetts college dance program. A survey was distributed in 1999 with responses based on 1998 work activity. Not surprisingly, the survey results show that "returns to dance are low" and "many of those employed in dance rely on non-dance jobs to supplement their dance earnings".

What is particularly interesting about this study is the tracking of work patterns of those educated in dance. The survey results clearly show that recent graduates usually work in dance and that many are unable to sustain their dance careers. Specifically, 78% of those who graduated in the 1990s were employed in dance in 1998, while only 41% of those who graduated before 1990 were employed in dance in 1998. The researchers find that some dancers “return to school to get more dance training and continue in the field and others seek graduate training in non-dance fields and change careers”.

The results also show that the most common dance-related jobs are teachers (62% of those employed in dance), dancers (42%), choreographers (29%) and administrators (18%). Many respondents (42%) held two or more dance positions in 1998. The high percentage of teaching positions points to the need to examine closely the teaching practices of dancers, and indeed other artists, something that is at present generally based on anecdotal evidence. Among the other findings, the survey results show that, on average, the dancers began their dance training before age nine.

### **Portrait de l’enseignement de la danse au Québec**

Regroupement québécois de la danse ([www.quebecdanse.org](http://www.quebecdanse.org)) – Fall 2002

([http://www.quebecdanse.org/section/gsn/sous/pdf/et\\_portr\\_enseign\\_10\\_02\\_vf.pdf](http://www.quebecdanse.org/section/gsn/sous/pdf/et_portr_enseign_10_02_vf.pdf))

Based on surveys of dance schools and dance educators in Quebec, this report provides a profile of dance education in the province. The report outlines some aspects of the estimated 700 dance education establishments, including educational institutions (elementary, secondary, college and university), private schools (non-profit, for-profit and unincorporated businesses) and municipalities. The report estimates that about 1,300 dance teachers give classes at all levels to over 90,000 people. Despite this level of enrolment, the report finds the dance schools to be in precarious financial shape. The report also notes that teaching, learning and safety conditions are often “inadequate”. For example, only 19% of teaching positions are full-time positions and 35% of teachers have more than one job. The report also finds a lack of recognition of the dance teaching profession and of the importance of dance education.

Dance educators in the province are predominantly female (84% of respondents). About one-half of respondents earn less than \$30,000 per year, including one-third who earn less than \$20,000 per year. The educators in the sample earn on average 59% of their income from teaching, 3% from dancing, 3.5% from choreography, 9% from other dance-related pursuits, and 25% from non-dance work. The survey also shows that the respondents have many years of experience – 18 on average. Nearly two-thirds (62%) of respondents have taught since the beginning of their professional dance careers. About three-quarters of dance educators have a university-level education, and about 43% specialized in dance.

This report is an interesting first step, limited of course to Quebec, in improving knowledge about how dancers, and artists in general, integrate teaching into their work routine.

### **Changing the Beat: A Study of the Worklife of Jazz Musicians**

National Endowment for the Arts ([www.arts.endow.gov](http://www.arts.endow.gov)), Research Report #43, January 2003

(<http://arts.endow.gov/pub/JazzExecSummary.pdf>)

This study, another contribution to our knowledge of artists’ working conditions, reports the findings of a survey of jazz musicians in Detroit, New Orleans, New York and San Francisco. The goal of the study is to find better ways for the National Endowment for the Arts and others “to support the continuing growth and development of jazz and the musicians who create it”. The survey finds that jazz musicians “are woefully underpaid”, with incomes about half of others with similar levels of education. Many have no retirement plans or health coverage. In addition, the report finds that “institutional support for jazz exists but is small”. Specifically, “of the musicians who received grants, more than 90% received \$5,000 or less”. Respondents were asked to provide suggestions regarding how to ensure the survival of jazz. Their responses include improvements to musicians’ well-being, better jazz education at all levels, and more grant money.