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April 15, 2026

Ambassador Jamieson Greer
United States Trade Representative
Office of the United States Trade Representative
600 17th Street NW
Washington, DC 20508

Re: USTR Request for Comments on Section 301 Investigations of Acts, Policies and Practices of Various Economies Related to the Failure to Impose and Effectively Enforce a Prohibition on the Importation of Goods Produced with Forced Labor

Docket No. USTR-2026-0133

Dear Ambassador Greer,

In accordance with the Federal Register notice and request for comments published by the United States Trade Representative (USTR) on March 12, The Toy Association (TA) welcomes the opportunity to provide comments on the Section 301 Investigations on Acts, Policies and Practices of Various Economies Related to the Failure to Impose and Effectively Enforce a Prohibition on the Importation of Goods Produced with Forced Labor

For more than a century, The Toy Association has been the driving force behind the growth, health, and innovation of the toy industry. Established in 1916, today the Association represents more than 800 hundred companies including manufacturers, designers, engineering, inventors, product quality and safety compliance assessment laboratories and distributors, whose products and services power a \$42 billion U.S. toy market and contribute to an estimated \$155.7 billion in annual U.S. economic impact.

The toy industry contributes significantly to the U.S. economy and serves as a cornerstone of American society, supporting children's healthy development, creativity, and learning, strengthening families, creating jobs, supporting entrepreneurs and small business, and driving the nation's creative economy. The safety of toys and the children who play with them is our top priority, and the toy industry has been a global leader in advancing toy safety laws, regulations, and standards for decades. To continue delivering safe and reliable toys and providing benefits to education and development to American children and families, toy makers need to be able to produce toys at the highest quality while remaining affordable for American families. To accomplish that, because toy manufacturing is labor intensive and cannot easily be automated, the toy industry relies on a network of highly specialized suppliers developed over decades, including in China- which remains a key supplier. As an industry focused on bringing joy to families and children, we prioritize human rights across workforces in the toy supply chain, including proactive measures to mitigate forced labor risks.

The U.S. Toy Industry Has Effectively Addressed Forced Labor Risks in Toy Manufacturing Through Robust Enforcement, Unannounced Audits, Ongoing Education, and Steadfast Vigilance Across Its Global Supply Chain, Under a Well-Developed Industry-Wide Ethical Manufacturing Program:

The toy industry's top priorities are the safety and well-being of children and the protection of human rights across its supply chain. We are one of the most highly regulated industries in the United States, operating under rigorous national and international safety requirements, as well as company standards that often exceed legal and regulatory benchmarks. These expectations cover not only product quality and safety but also workforce conditions, requiring that suppliers meet or exceed ethical labor standards. Compliance is validated through third-party testing and factory audits, including unannounced inspections, as a condition for products entering the U.S. market.

Toy manufacturers take a proactive and sustained approach to ethical sourcing, preventing forced labor risks through embedded business practices—which are required for membership in our Association. The toy industry prohibits forced labor and maintains robust, longstanding compliance systems—including supplier vetting, independent audits, continuous monitoring, and strict contractual requirements, factory education, and training—to prevent forced labor in its supply chains. These safeguards, supported by a strong culture of accountability and ethical responsibility, ensure that toys entering the U.S. market are produced in compliance with legal standards and consumer expectations. The industry's integrated approach to safety, accountability, and ethical sourcing reflects a broader commitment to upholding human rights, protecting workers, and delivering safe, trusted products to children and families.

Since the 1990s, the Association has led the development and implementation of global ethical sourcing and manufacturing practices. This has been codified in the International Council of Toys (ICTI) "Ethical Toy Program" (formerly known as ICTI "CARE"), a comprehensive ethical manufacturing standard designed for the global toy industry, focusing on safe, lawful, and humane working conditions. It enforces strict labor practices, including the prohibition of underage and forced labor, requirements for safe, sanitary, and well-maintained workplaces, and fair compensation policies¹. The robust program operates an audit process, which includes 14 key sections, to drive business ethics, employment practices, health, safety, and worker wellbeing. Key ethical work condition requirements under the Ethical Toy Program include:

- Labor & Employment Rights:
 - No Forced/Prison Labor: Forced, bonded, or prison labor is prohibited, and employees must be free to leave after their shifts. No withholding of personal identification documents.
 - No Child Labor: The minimum age for employment is the local legal requirement or 15, whichever is higher.
 - Voluntary Overtime: Overtime must be voluntary and not excessive.
 - Equal Remuneration: Equal pay for work of equal value without discrimination.
 - Legal & Fair Pay: Compliance with local minimum wage and overtime laws is mandatory.
 - Written Contracts: All workers must have signed, legally compliant labor contracts.
 - No Discrimination: No discrimination in employment practices on the basis of gender, race, religion, or social origin.
 - Freedom of Association: Respect for workers' rights to employee representation, as permitted by local law.
- Workplace & Safety Requirements:
 - Safety & Sanitation: Safe, clean, and well-lit working environments, compliant with local safety standards.
 - Fire & Emergency Safety: Clearly marked emergency exits, fire safety training, and accessible escape routes.

¹ See. <https://toy-icti.org/ICTI/ICTI/about/code-business-practice.aspx>

- Hazard Management: Protection from hazardous machinery and chemicals, including mandatory safety gear.
- Dormitory Standards: If factory housing is provided, it must be sanitary, well-ventilated, and meet safety requirements.
- Working Conditions: Prohibition of physical or mental harassment or abuse.
- Audit and Compliance:
 - Transparency: The audit process must be free from bribery and worker coaching.
 - Corrective Actions: Non-compliances must be addressed, and serious violations can lead to suspension or termination of certification.

U.S. toy licensors, manufacturers, and retailers are required to adhere to these principles or comparable standards and undergo audits to ensure compliance.

U.S. Toy Manufacturers Have Adopted Internationally Recognized Human Rights Standards:

As part of the toy industry’s active support of efforts to combat forced labor and investment in worker well-being globally, brands and manufacturers are committed to internationally recognized human rights standards, including the International Bill of Human Rights, the Universal Declaration of Human Rights, and the ILO’s Declaration on Fundamental Principles and Rights at Work. As mentioned earlier, toy companies conduct ongoing monitoring, risk assessments, and supplier evaluations to ensure compliance with labor, health, and safety requirements, and have established clear policies and processes to identify and address potential non-compliance across their supply chains. Finally, it is important to note that the toy industry’s material usage relies on plastic resins, forest products, and synthetics—rather than pure cotton (which is linked to Uyghur production in China)- and as such, the toy industry’s exposure to Uyghur forced labor in cotton production is effectively mitigated.

The Toy Industry Is Diversifying Manufacturing While Maintaining Strong Supply Chain Controls to Ensure Safe, High-Quality Toys, Made Ethically and without Forced Labor:

Developing manufacturing capabilities in the United States and alternative markets such as Mexico, Vietnam, India, Indonesia, Thailand, and Malaysia has required significant time and investment over many decades. Suppliers across these Economies must meet strict ethical labor standards as a condition of engagement for toy production. Under the USMCA framework, Mexico has strengthened labor protections through enhanced enforcement, transparency, and prohibitions on forced labor imports, creating a more predictable environment for responsible sourcing. These reforms have supported the toy industry’s efforts to diversify production beyond China while maintaining high standards for quality, safety, and ethical sourcing.

The Toy Industry Is a Non-Strategic Sector and Should Not Be Subject to Tariffs:

The toy industry is a non-strategic sector that does not raise national security concerns and therefore should not be subject to tariffs. Toys are consumer goods designed to support play and development, and their production does not implicate critical infrastructure, defense capabilities, or other strategic U.S. priorities. The industry operates within a globally integrated supply chain structured to meet safety, quality, and compliance standards, without posing risk to U.S. national or economic security. Maintaining tariff-free treatment for toys is consistent with their longstanding classification as essential products for healthy childhood development, learning, and play.

Key Considerations:

- Imposing broad Section 301 tariffs on toys based on forced labor risks is unnecessary as those risks have been effectively mitigated across the toy supply chain. The toy industry has implemented strong safeguards to mitigate forced labor risks in its production and relies on globally integrated supply chains across countries such as China, Mexico, Vietnam, and India—Economies that have specialized in toy manufacturing. Broad tariffs would constrain sourcing options, increase costs for U.S. toy companies—particularly devastating to small- and medium-sized companies—and limit their ability to compete internationally, while allowing foreign producers to continue supplying global markets without meaningful changes to labor practices.
- Imposing Section 301 tariffs in response to forced labor concerns could inadvertently disadvantage compliant industries like the toy sector-- which have made significant investments in ethical sourcing and supply chain oversight. A more effective approach would be to strengthen labor standards and enforcement through continued engagement with trading partners, leveraging existing trade frameworks and negotiations to address violations at their source. Constructive, rules-based engagement—combined with targeted, risk-based enforcement—offers a more sustainable path to driving meaningful change while preserving the competitiveness and resilience of the U.S. toy industry and the broader creative economy.
- The toy industry has established robust compliance systems and supply chain oversight mechanisms to ensure forced labor risks are mitigated in the manufacturing of toys, including those produced in China. These longstanding efforts, combined with strict safety, quality, and ethical sourcing requirements, provide a high-level of confidence that the toy manufacturing supply chain in China operates in accordance with both U.S. legal standards and the industry’s commitment to responsible production.
- The USMCA provides certainty that supports investment, innovation, and growth in North American toy production while ensuring access to safe, high-quality products for U.S. families. It has also strengthened labor protections and combatted forced labor through enhanced standards, monitoring, and enforcement, complementing domestic reforms and creating a more transparent, rules-based trade environment.
- Imposing tariffs on the U.S. toy sector—an industry that has eliminated forced labor risks from its supply chains—could disrupt established, compliant sourcing systems and create opportunities for less regulated competitors and counterfeit producers to expand. Such a shift may reduce supply chain transparency, increase exposure to forced labor in the global toy market, and harm American companies and consumers.

Recommendations:

- We respectfully request that USTR not impose tariffs on the toy sector. Imposing tariffs on toys under Section 301 would be misaligned with the goal of addressing forced labor, as it targets an industry that has effectively mitigated those risks. The toy industry has a robust, longstanding record of prohibiting forced labor and mitigating those risks across its global supply chains. The toy industry’s strong compliance systems ensure responsible and ethical sourcing across all production regions, in alignment with the Administration’s objectives of preventing forced labor and upholding labor standards.
- We respectfully encourage USTR to continue engaging with key trading partners, particularly China and Mexico, to address trade barriers and strengthen U.S. commercial relationships. We also strongly encourage US efforts to ensure that existing trade agreements like USMCA are fully upheld, and participating countries comply

with their commitments. This is critical as the Administration promotes supply chain diversification and greater reliance on U.S. and North American partners.

- We respectfully request that USTR distinguish the US toy sector as a non-strategic sector, in recognition of its low-margin, low complexity, and low national security risk profile. This will ensure US toy manufacturers remain competitive and able to provide affordable, safe, and high-quality toys and games for American children.

Conclusion:

For the reasons set forth above, we respectfully request that toys and games receive tariff-free treatment. If the Administration identifies concerns related to forced labor in other sectors or products, these should be addressed through targeted sector-specific remedies rather than through broad tariff measures that would inadvertently harm unrelated industries like toys. We respectfully request that USTR explicitly accommodate toys and games classified under HTS Chapter 95 and Chapter 34 from **any tariff or non-tariff remedies** adopted pursuant to this investigation, based on the absence of forced labor risks, the sector's non-strategic nature, and the disproportionate consumer and child safety impacts that would result.

Thank you for your consideration, please feel free to contact Kathrin Belliveau (kbelliveau@toyassociation.org) for further information.

Sincerely,



Kathrin Belliveau
Chief Policy Officer

About The Toy Association:

Founded in 1916, The Toy Association™, Inc. is the business trade association representing all businesses involved in creating and delivering toys and youth entertainment products for kids of all ages. The Toy Association leads the health and growth of the U.S. toy industry, which has an annual U.S. economic impact of \$155.7 billion, and its roughly 800 members drive the annual \$42 billion U.S. domestic toy market. The Toy Association serves as the industry's voice on the developmental benefits of play and promotes play's positive impact on childhood development. The organization has a long history of leadership in toy safety, having helped develop the first comprehensive toy safety standard more than 40 years ago, and remains committed to working with medical experts, governments, consumers, and the industry on ongoing programs to ensure safe and fun play.

As a global leader, The Toy Association produces the world-renowned Toy Fair™ in New York City; hosts marketplace activities at The Toy Building in Los Angeles; engages in state, federal, and international advocacy on behalf of its members; supports the inventor and design community through People of Play™ and its numerous assets and events, including the consumer-facing Chicago Toy & Game Fair; sustains the Canadian Toy Association; acts as secretariat for the International Council of Toy Industries and International Toy Industry CEO Roundtable; and chairs the committee that reviews and revises America's widely emulated ASTM F963 toy safety standard. The Toy Association's philanthropic arm is The Toy Foundation™, a 501 (c)(3) children's charity that acts as the uniting force for the collective philanthropy of the toy industry. To date, The Toy Foundation has delivered the joy of play to 33 million children in need worldwide.