

Target group reduction artists

Appendix to the wage cost calculator

From 1 January 2014, the reduction for the employment of artists existing since 2003 was integrated in the system of harmonised reductions as a target group reduction.

With Belgium's 6th state reform, the target group reduction became a competence of the regions from 2015. The target group reduction for artists is currently the same in the three Regions (for your information: for other target group reductions, e.g. young people and the elderly, there is a separate regulation in the Walloon, Brussels and Flemish Region).

Eligible employers

All employers, both private and public sector, are eligible for the reduction.

Eligible employees

Both artists who are bound by an employment contract, and [artists not bound by an employment contract](#) who provide artistic services for a wage and/or produce artistic works on commission for a fee are eligible for the reduction. For statutory artists employed in the public sector, the reduction therefore does not apply.

Artistic achievements include the creation and/or performance or interpretation of artistic works in the audiovisual sector, in the visual arts, in music, literature, shows, theatre and choreography.

The [reference quarterly wages](#) of the artist are at least 3 times the guaranteed average minimum monthly income valid for the 1st month of the quarter. For the 1st quarter of 2022, this lower limit is therefore EUR 5.074,20.

Amount of the reduction

The reduction is granted for the entire duration of the employment. For an artist, the target group reduction may never exceed EUR 517.00 per quarter per employment line. This represents a cap of the absolute reduction amount, after taking into account the percentage of a full-time equivalent and the multiplication factor. With this technique, in the event of less than full-time work, the reduction will increase faster as the work level increases, but only up to an absolute reduction amount.

Accumulation with other social security discounts

The artist target audience reduction can be cumulated with the structural reduction and the "Social Maribel" [promoting employment in the non-profit sector] (Category 2 of employers).

Additional information

See [this link](#).