

Fee note for occasional artistic work

Diagram

Working with a fee note? This diagram gives you a quick overview of the most important aspects of this remuneration rule for occasional artistic work.

For what kind of work	<ul style="list-style-type: none"> ✓ For all work without a professional character. ✓ It must concern “one-off” or “incidental” revenue.
Payment of social security contributions	Nothing is provided for in the legislation, but if the tax authorities regularise the income according to professional income standards, the National Social Security Office is automatically informed.
Accrual of social security rights	None
Impact on unemployment	<ul style="list-style-type: none"> ✓ Mark the day worked on your inspection card. ✓ Ask your unemployment office for permission in advance.
Tax aspect	<ul style="list-style-type: none"> ✓ The client will prepare a tax form and pass it on to the tax authorities. ✓ Taxed at 33% on the part of the contractor but proven costs may be deducted.
Budget	✓ Amount is freely negotiable by both parties.