

# KVR: Standard expense deduction scheme for artists and other professionals

## Diagram

Putting culture workers to work with a standard expense deduction scheme? This diagram gives you a quick overview of the most important aspects of the KVR.

Please note! First check [our agreement](#) on working with the KVR before you start using it.

For what kind of work	<ul style="list-style-type: none"> <li>✓ For artistic activities or producing artistic works.</li> <li>✓ Not your title, profession, education or experience is important, but the work itself.</li> <li>✓ Only possible if the artist has an artist card.</li> </ul>
Payment of social security contributions	If the conditions are met, no social security contributions are due because the KVR is regarded as an expense reimbursement and not as wages. Because it is not considered as wages, it is therefore not seen as a way to earn income.
Accrual of social security rights	Since no contributions are paid, no social security rights are accrued.
Impact on unemployment	The days worked with a KVR must be indicated on the unemployment card and are therefore are not reimbursed by the National Employment Office.
Tax aspect	If the conditions are met, no tax contributions are due.
Budget	<ul style="list-style-type: none"> <li>✓ “What you see is what you get”: the amount paid for the work is at the same time the cost price for the client.</li> <li>✓ If the conditions are not met, the entire payment will be regularised as ‘wages’.</li> </ul>