

Occasional socio-cultural work

Diagram

Want to hire culture workers for occasional socio-cultural work? This diagram gives you a quick overview of the most important aspects of the so-called “25-day rule”.

For whom?	<ul style="list-style-type: none"> ✓ For ‘administrators, caretakers, monitors, security guards’ and only during school holidays, in the case that the client is a non-profit that offers sports camps, playgrounds, vacation colonies. ✓ For ‘animators, leaders, monitors’ employed by government recognised organisations that provide sociocultural training, and who are employed outside school or normal working hours.
Payment of social security contributions	No social security contributions are owed as long as the conditions are met. The employer who exceeds 25 days will pay ordinary contributions under its contract but also for the whole of the contract, for example if the animator has worked elsewhere for 20 days, and now 10 days, the employer will owe contributions for the entire 10 days.
Accrual of social security rights	Since no contributions are paid, no social security rights are accrued.
Impact on unemployment	Combination with unemployment is possible, but the days under the contract are considered working days and must therefore be indicated.
Tax aspect	Ordinary withholding tax applies, and the employed person receives tax form 281.10 for filing his/her tax return.
Budget	<ul style="list-style-type: none"> ✓ Work-related accidents and third-party liability insurance + costs of payroll services firm. ✓ The employed person must take into account any taxes (the wage as an animator is added to his/her other income).