

# Working with a social bureau for artists

## Manual and checklist

What is a social bureau for artists (SBK) and how does it work? In this tool we explain working with a temporary employment agency. Then we indicate elements you should pay attention to when you work with a social bureau for artists (SBK). This concerns in particular costs and wages, and application of the special rules that apply to short-term employment contracts.

## What is a social bureau for artists?

A Social Bureau for Artists or SBK is a temporary employment agency with specific experience in the artistic sector. An SBK, however, does not find jobs for art sector workers.

## What is temporary agency work?

Temporary agency work is a form of legally permitted temporary posted work. There are three parties involved in temporary agency work:

- ✓ The temporary employment agency;
- ✓ The temporary worker;
- ✓ The client (user).

The presence of these 3 parties distinguishes temporary agency work from a direct employment contract for the performance of temporary work.

The **temporary employment agency** hires a temporary worker and makes him or her available to the client. From a legal point of view, the temporary employment agency becomes the employer of the temporary worker and therefore also handles the employer's obligations such as the Dimona declaration, the payment of social security contributions and withholding tax, and taking out work-related accident insurance.

The **client** gives instructions to the temporary worker about the work to be performed. It is also responsible for applying the rules regarding working hours and safety for the period in which the temporary worker works for it. The client pays the buy-out amount, to be negotiated with the temporary worker, to the temporary employment agency.

**Temporary workers** who are employed through an SBK are employees and therefore also enjoy the social security benefits of employees.

## What about costs and wages?

The difference between the price that the client pays and the amount the artist/temporary worker receives in his or her bank account is explained below:

### What does the client pay?

- ✓ A commission fee for the temporary employment agency's service: varies from agency to agency. Contact the SBK for more information about the percentage it uses;
- ✓ Employer's social security contributions: on average 25% of gross wages (32% in the non-profit sector), possibly reduced by the target group reduction for artists
- ✓ Compulsory work-related accident insurance;
- ✓ Holiday allowance;
- ✓ Mandatory contribution of 8.75% to the temporary employment sector Social Fund.
- ✓ VAT: 6 or 21% on the invoice amount. This rate varies depending on the services being invoiced. The SBK commission fee is subject to 21% VAT.
- ✓ Employee social security contributions: 13.07% of gross wage
- ✓ Withholding tax: advance on taxes. The temporary worker determines this with the temporary employment agency and it depends on his specific situation. If he pays too little withholding tax, he will pay more taxes afterwards. And vice versa.
- ✓ Net wages
- ✓ Expense allowances: these allowances are in addition to the net wages and are exempt from social security contributions and taxes. Costs can be on a flat rate basis or real.

**Please note!** Sometimes the total invoice amount also includes provisions for guaranteed wages in the event of illness and payment for public holidays, whether worked or not. Some SBKs do not automatically include these and use a lower coefficient. They then invoice the client separately in the case of sickness, excused absence and public holidays. Ask the SBK about this.

### How much does the temporary worker receive?

- ✓ Net wages
- ✓ Any expense allowances

## Which gross wage applies?

The gross wages must be in line with the CLA that applies to the client. Thus avoid submitting total invoice amounts to the SBK if the correct minimum gross wage is not guaranteed. It is always best practice to pass on the gross wages.

# Special regulations for short-term employment contracts

Special regulations apply to short-term employment contracts, and this includes temporary agency work. Below follows a list of the most important elements of this.

- ✓ **Annual holiday:** The holiday scheme for blue-collar workers applies to artists. The gross amount of the holiday allowance amounts to 15.38% of the total earned wages calculated at 108% and is paid out by the National Office for Annual Holidays (RJV) during the month of May of the following year. The holiday allowance is financed by a social contribution that the temporary employment agency withholds. The temporary employment agency pays a contribution.
- ✓ **End-of-year bonus:** Article 4 of the CLA for the temporary employment sector provides that the temporary worker is only entitled to an end-of-year bonus if he/she has seniority of at least 65 days (in a five-day working week) or 78 days (in a six-day working week) during the period from 1 July to 31 June of the following year. The end-of-year bonus is 8.33% of the gross wages earned during that period. Taxes (23.22%) and social security (13.07%) are withheld from this. The [Social Fund for the Temporary Employment Sector](#) will send a document in December following the end of the period. If your address has changed, you must therefore notify the Social Fund. You can indicate on this document that the end-of-year bonus is paid out by the union or the Social Fund. The bonus is paid from the month of January following the period.
- ✓ **Illness and work-related accidents:** the temporary employment agency must take out work-related accident insurance for the temporary worker. This insurance also covers accidents to and from work. In the event of an accident, the insurance company then pays the legally foreseen compensation.  
In the case of illness or accident, the **wages** of the temporary worker are not necessarily **guaranteed**:
  - If the temporary worker has at least **1 month of seniority**, he/she is entitled to guaranteed wages until the end of the employment contract.
  - If the illness continues, he/she is entitled to **additional compensation** up to a maximum of 30 days from the first day of guaranteed wages. For this, he/she needs 1 month of seniority with the same temporary employment agency and with the same user.
  - If the temporary worker becomes ill **after the end** of the employment contract, he/she is sometimes entitled to additional compensation. This applies if he/she falls ill the first day after the end of the employment contract and

he/she has worked for at least 65 days at the same temporary employment agency and the same user. This for a maximum of 5 or 6 days.

- ✓ If the illness lasts **longer than 1 month**, the temporary worker may request additional compensation from the Social Fund for the Temporary Employment Sector until the end of the fourth month of illness. This is only possible if he/she has built up 2 months of seniority in the temporary employment sector over a period of 4 months.
- ✓ Public holidays: The temporary worker is entitled to wages for the public holidays that fall during the term of the employment contract for temporary agency work. In addition, the temporary worker is also entitled to the wages for the public holidays that fall in a period of interruption between two temporary employment assignments, provided that these assignments are performed at the same user and that these two assignments are only interrupted by the public holiday itself, possibly in combination the days when the user's company does not usually work (e.g. weekends). If the temporary worker has built up a 15-day seniority at the temporary employment agency, he is also entitled to wages for one public holiday that falls within the period of 14 days after the end of his employment contract. If he has built up more than 1 month of seniority at the temporary employment agency, he is entitled to wages for the public holidays that fall within the period of 30 days after the end of his employment contract. The right to payment of the wages for public holidays after the end of the employment contract ends as soon as the temporary worker starts working for another employer. For public holidays that coincide with a normal inactivity day or with a Sunday, the temporary worker is subject to the same replacement arrangement as permanent personnel at the user's company.
- ✓ **Seniority:** If there is a time difference of more than one week between two temporary work assignments, the temporary worker loses the seniority he had built up.

## What about other insurance?

The temporary worker's (own) equipment with which the temporary worker works, such as a laptop or certain instruments, is not necessarily insured by the temporary employment agency. He/she can take out separate insurance for this with an insurance agency or make inquiries with the temporary employment agency.