

# Hiring culture workers: Social bureau for artists

## Diagram

Hiring culture workers via a social bureau for artists (SBK)? This diagram gives you a quick overview of the most important aspects of temporary work.

<b>Wage level</b>	The social bureau for artists or temporary employment agency applies the minimum wages as established in the sectoral CLAs.
<b>Payment of social security contributions</b>	The same as hiring within the organisation: 25 to 30% employer contribution and 13.07% employee contribution, starting from 100% gross wages for ordinary white-collar workers and 108% of the gross wages for artists and blue-collar workers.
<b>Discount on social contributions</b>	The same as with direct employment.
<b>Accrual of social security rights</b>	<p>The same as with direct employment.</p> <p>Please note! Depending on the branch of social security, it is sometimes necessary to prove access rights. This is not always evident for short-term employment, because insufficient working days can be proved for which social security contributions were paid (e.g. health care/health insurance fund, unemployment, etc.)</p> <p>Please note! Certain sectoral benefits do not apply to these employees, such as the accrual of a supplementary pension, end-of-year bonus, eco vouchers, etc.</p>
<b>Impact on unemployment</b>	The same as with direct employment: accrual of unemployment rights, both in terms of access and the benefit itself.
<b>Tax aspect</b>	The same as with direct employment. The employer withholds advance tax payments. The regularisation comes the following year, when the employee receives his or her income tax assessment notice. The withholding tax is calculated on the gross wage less the employee's

	social security contributions. Depending on the employee's family situation, withholding tax scales apply.
<b>Budget</b>	<ul style="list-style-type: none"> <li>✓ Generally, a registered wage costs about double the net wage an employee receives, due to the fact that it provides comprehensive social protection.</li> <li>✓ In addition to the monthly wages, the employer is also responsible for payment of holiday allowance (for the following year), the end-of-year bonus, a commuting allowance, work-related accidents and third-party liability insurance, affiliation costs, etc.</li> <li>✓ For calculating wage costs, see <a href="#">the wage budget calculation tool</a>.</li> <li>✓ On top of this comes the commission fee for the SBK or temporary employment agency, plus VAT.</li> </ul>