



**Gestão  
dos Direitos  
dos Artistas**

**O ESTATUTO  
DO ARTISTA  
NAS JURISDIÇÕES  
EUROPEIAS**

Questionários sobre o Estatuto do Artista    Alemanha • Bélgica • Espanha • França • Itália

*Os presentes questionários são da iniciativa e propriedade da GDA – Gestão dos Direitos dos Artistas, com a coordenação de Espanha e Associados, Sociedade de Advogados, SP, RL e da autoria dos escritórios de advogados da rede TAGLaw - Studio Legale Sutti (Itália), Triplet & Associés (França), MWP Advocaten/Advocats (Bélgica), LPA-GGV (Alemanha) -- e, adicionalmente, Monereo Meyer Abogados (Espanha).*

*A elaboração dos questionários setoriais é da responsabilidade do Dr. Augusto Pereira Portela.*

*Os questionários foram redigidos e respondidos em inglês.*



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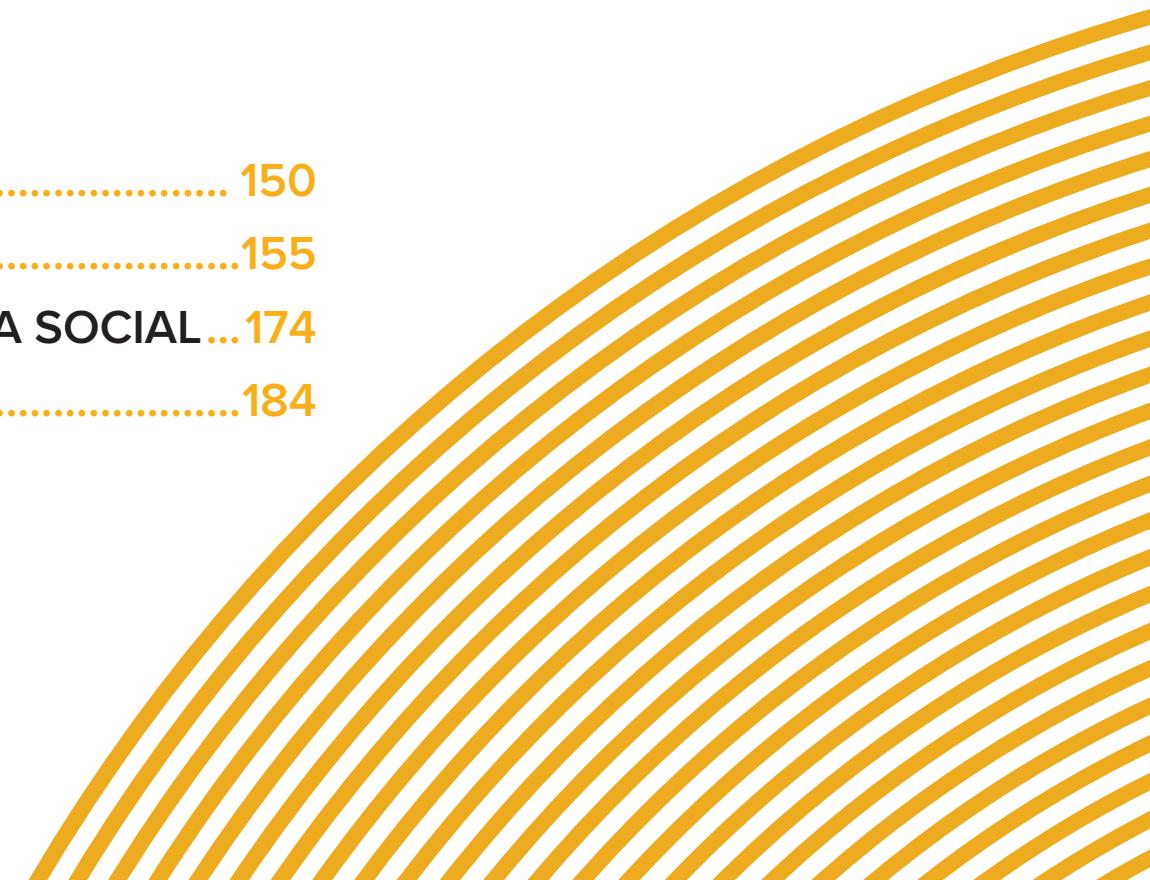
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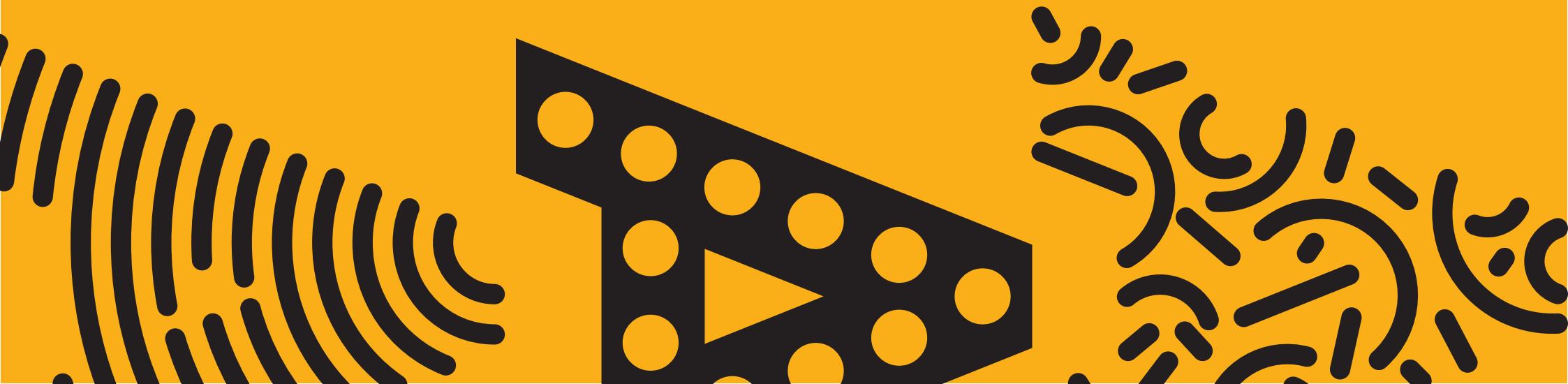
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# ALEMANHA



GENERAL QUESTIONS	
<b>Is there a statutory definition of artist or performer for any specific purpose?</b>	Only for purposes of social security (please see below) and copyright ("A performing artist within the meaning of this Act is anyone who performs, sings, plays or otherwise presents a work or a form of expression of folk art, or takes part in such a performance in an artistic way.", § 73 UrhG)
<b>Is there a specific legal framework /qualification applicable to artists/performers?</b>	No
<b>If the answer to the previous question was yes, what conditions should the artist meet to qualify as such.</b>	N/A
<b>How do artists/performers usually organize its activity?</b>	<i>Same like in Portugal:</i> Usually, as independent workers. Some artists/performers have labour contracts (usually if hired by entities which perform on a continuous basis, v.g. public orchestras). There are a few which organize their activity through Associations, etc.
<b>Many of the artists/performers do not have a continuous activity throughout the year. How does your legal system deal with this fact?</b>	Entrepreneurial risk of an independent worker.
<b>Please identify relevant entities who in your country deal or are a relevant stakeholder within the artists and performers rights or activity.</b>	<p>Societies authorized by German Patent and Trade Mark Office:</p> <ul style="list-style-type: none"> <li>• GEMA (Society for musical performing and mechanical reproduction rights)</li> <li>• GVL (Performing Rights Society)</li> <li>• VG Wort (Collection society for literary work)</li> <li>• VG Bild – Kunst (copyright association for fine arts, photography, graphic design and film)</li> <li>• VG Musikedition (Collecting society for music publishers, composers, lyricists and editors)</li> <li>• GÜFA (Company for the acquisition and administration of film performing rights)</li> <li>• VFF (Collecting society of film and television producers)</li> <li>• VGF (Collecting society for rights of use of film works)</li> <li>• GWFF (Society for the management of film and television rights)</li> <li>• AGICOA (Association of International Collective Management of Audiovisual Works)</li> <li>• VG Media (collecting society of commercial media enterprises)</li> <li>• TWF (Trust company for commercial films)</li> <li>• GWVR (Collecting Society for event organizers)</li> </ul>

QUESTION	TAX		LABOUR		SOCIAL SECURITY	
	Employee	Independent	Employee	Independent	Employee	Independent
Is there a statutory definition of artist or performer for any specific purpose?	No	A definition exists only in the context of artists without permanent home or habitual abode in Germany for withholding tax purposes. But, the definition does not deal with the artist itself, but with the term "performance". A performance within the meaning of the relevant German Income Tax Laws is deemed to be a performance if something is performed, shown or demonstrated, e.g. exhibitions, concerts, theatre performances, shows, tournaments or competitions. The status of the remuneration creditor as an artist, sportsman or performer is less important than the entertaining character of the performance. The term performance is to be understood broadly; non-public performances and studio recordings for film, radio, television or for the production of image and sound carriers are also included. Entertaining performances include, for example, talk shows, quiz shows, especially choreographically designed fashion shows as well as fireworks and laser shows. Scientific lectures and seminars are not included.	No		No	"An artist within the meaning of this law is anyone who creates, practises or teaches music, performing or visual arts. Publicist within the meaning of this Act is anyone who works as a writer, journalist or in a similar capacity as a journalist or teaches journalism.", § 2 KSVG

QUESTION	TAX		LABOUR		SOCIAL SECURITY	
	Employee	Independent	Employee	Independent	Employee	Independent
Is there any specific regime applicable to artists/performers?  *do not refer to copyright / royalties	PIT & VAT – No specifics.	<b>PIT</b> – Income: Tax specifics exist only for artists without permanent home or habitual abode in Germany.  <b>VAT</b> – specific tax rate reductions apply in certain cases.		Most artists / performers are in the general regime of independent work		There is a specific regime of social security for artists and publicists according to the Künstlersozialversicherungsgesetz
Is there any particularity of the general regime which is important for artists/performers?	No	<b>PIT</b> – Income Tax: no specifics  VAT: Option for VAT-exemption, if (cumulatively) the turnover of the previous FY did not exceed 22,000 € (until Dec. 31, 2020: 17,500 €) and the envisaged turnover of the current FY does not exceed 50,000 €.	The employment contract may be limited in time if the nature of the work justifies the limitation or if the limitation is for trial purposes. Both is often the case with artists. (§ 14 I Nr. 4, Nr. 5 TzBfG)		No	No. The important particularities are foreseen in the special regime.
Is it necessary to obtain a license or to be filed into a registry?	No	No	There is no license or registry for access to the profession.	No.	Artists who fall under the special regime have to notify the social security authority. (§ 11 KSVG)	
If the answer to the previous question		N/A			He must fall under the	

QUESTION	TAX		LABOUR		SOCIAL SECURITY	
	Employee	Independent	Employee	Independent	Employee	Independent
was yes, what conditions should the artist meet to qualify as such.						definition of an artist (see above).
Is there an entity that centralizes payments, tax levying or withholding?	No	If withholding tax is applicable, payment has to be made to Bundeszentralamt für Steuern, An der Kuppe 1, 53225 Bonn, Germany ( <a href="http://www.bzst.de">www.bzst.de</a> ).	No		No	
What about the agents?	N/A	No specifics for Income Tax purposes if the agent is tax resident in Germany. Otherwise, with regard to the withholding tax regime, a two-step procedure with regard to the incoming payments from the organiser and the payments to the artist has to be respected.	No	<i>Same like in Portugal:</i> Agents are entrepreneurs of cultural activities. Agents hire artists/performers based on independent work contracts	N/A	N/A
How do artists/performers usually organize their activity?	N/A	Usually the artist acts independently (self-employed), for Income Tax as well as for VAT purposes. This does not change if he/she utilises the services of an agent, who himself is an independent entrepreneur.	<i>Same like in Portugal:</i> Those subject to the employment contract follows the instructions of their employer.	<i>Same like in Portugal:</i> Artistic performance contract. This is an <i>ad hoc</i> contract for a show or a few shows that is very short.	<i>Same like in Portugal:</i> Usually employees are only the artists/performers who work for national (State) theatres and orchestras.	<i>Same like in Portugal:</i> Usually as self-employed workers.

QUESTION	Employee	Labour Law		
		Applicable Law	Independent Worker	Applicable Law
Is there a mandatory professional card to be able to exercise artistic activity?	No.		No.	
Are there market shares, that is, if in each production, theatrical, audiovisual, cinematographic, or other you have to respect certain market shares for certified artists?	No.		No.	
If so, what are they?				
Is there a legal consequence for not meeting the market shares? If so, what are they?	N/A	N/A	N/A	N/A
What kind of links exist between artists and contracting entities? Fixed-term employment contracts? Employment contract of indefinite duration? Artists as freelancers? Mixed contracts? Others? If so, what is the percentage of use for each of the contracts?	Fixed-term employment contracts  Employment contract of indefinite duration	§§ 611 et sec. BGB (general rules for all kind of services agreements, with several specific rules for labour contracts);  Kündigungsschutzgesetz (KSchG) – Unfair Dismissal Protection Act  Teilzeit-und Befristungsgesetz	Independant service contract / Freelancer	§§ 611 et sec. BGB

QUESTION	Employee	Labour Law		Applicable Law
		Applicable Law	Independent Worker	
		(TzBFG) - Part-Time and Fixed-Term Contracts Act  Collective Agreements - for more details see question "Are there salary tables for the artists?" below.		
What form do these contracts take?	See above			
What is the duration limit for fixed-term employment contracts? Are there any legal consequences for non-compliance?	A fixed-term employment contract may be limited in time <b>without an objective reason</b> (justified grounds) up to a duration of <b>two years</b> ; up to this total duration of two years, a fixed-term employment contract may also be <b>renewed three times</b> at most. A fixed term without an objective reason is not permissible if a fixed-term or unlimited employment relationship has already existed with the same employer. The legal consequences in case of non-compliance is the requalification into an unlimited employment contract.	§ 14 Teilzeit-und Befristungsgesetz (TzBFG) - Part-Time and Fixed-Term Contracts Act		

QUESTION	Employee	Labour Law	
		Applicable Law	Independent Worker
Is there any legal compensation for the termination of fixed-term employment contracts?	No.		
What are the rights of artists in fixed-term employment contracts, in what concerns holidays, holiday's subsidy, Christmas bonus and travel allowances?	No specific rules for artists – general rules apply, see below.		
What are the rights of the artists in employment contract of indefinite duration, in terms of holidays, holiday's subsidy, Christmas bonus and travel allowances?	<p>In the case of employment contracts of indefinite duration, Holiday is at least 20 working days per year for a five-day working week. Statutory holiday is paid leave. The Federal Holiday Act (<i>Bundesurlaubsgesetz, BurlG</i>) only regulates the continued payment for the days of holiday.</p> <p>Pursuant to the Federal Statistical Office (<i>Statistisches Bundesamt</i>), in the arts, entertainment and recreation sector, 2.1% of employees covered by collective agreements receive holiday subsidy.</p>		

QUESTION	Employee	Labour Law		Applicable Law
		Applicable Law	Independent Worker	
	The average holiday subsidy is € 653 (gross). 80.2% of employees covered by collective agreements in this sector receive a Christmas bonus, averaging € 2859 (gross).			
What are the rights of artists as freelancers in terms of holidays, holiday's subsidy, Christmas bonus and travel allowances?			<p>In general, the statutory holiday entitlement in the Federal Holiday Act (BURlG) applies only to employees. However, Freelancers can be qualified as so called “employee-like self-employed persons” (<i>arbeitnehmerähnliche Selbständige</i>), which are entitled to at least 20 days' holiday per year for a five-day working week.</p> <p>Nevertheless, there must be a regular contractual partner against whom the holiday claim can be asserted.</p> <p>An “Employee-like self-employed person” must either work predominantly for one client or generate at least one third of his income from this client.</p>	Section 2 Cl. 2 BURlG Section 12a (3) TVG (Tarifvertragsgesetz - Collective Agreements Act)
What is the concept of remuneration? What is included? What is not included?				

QUESTION	Labour Law			
	Employee	Applicable Law	Independent Worker	Applicable Law
Are there salary tables for the artists? If so, do they have practical application? How often are they reviewed?	Various collective agreements are in force at publicly owned theatres. There are two different collective agreements for artistic staff, the standard agreement (NV) Bühne for the stage and the collective agreement for musicians in concert and theatre orchestras (Tarifvertrag für die Musiker in Kulturoorchestern, TVK). The NV Bühne, which came into force in 2003, brings together the former NV Solo (for solo artists), the NV Choir/Dance (for opera choirs and dance groups), the collective agreement for stage technicians BTT (for technical employees with artistic or mainly artistic activities) and the collective agreement for stage technicians Landesbühne BTTL (for technical employees with artistic or mainly artistic activities on national stages) and contains many	<b>Collective agreements:</b> The NV-Bühne and TVK apply to employees who are members of the Cooperative of German Stage Workers (Genossenschaft Deutscher Bühnenangehöriger GDBA) and to employers who are members of the German Stage Association (Deutscher Bühnenverein, DBV).		

QUESTION	Employee	Labour Law	
		Applicable Law	Independent Worker
	modernisations and improvements. Private theatres, i.e. theatres which are not publicly owned, generally apply the NV Bühne or operate according to individual regulations. The collective agreements are published annually in the publication "Theater- und Musikrecht", Decker's R.v. Verlag.		
<b>What is included in the work time and how is it accounted for?</b>			
<b>Does the concept of normal period of (ex. daily or weekly) work exist? If so, what is it? And the concept of rest breaks? And the concept of weekly rest?</b>			
<b>What is the regime applicable to night work? How is it paid? How is it compensated in terms of rest?</b>	The Working Hours Act ( <i>Arbeitszeitgesetz, ArbZG</i> ) contains provisions on night and shift work. Under Section 6 (5) of the Working Hours Act, the employer must grant the night worker an appropriate number of paid days off for the hours worked during	Section 6 ArbZG	

QUESTION	Employee	Labour Law	
		Applicable Law	Independent Worker
	nighttime or an appropriate supplement to the gross remuneration to which he is entitled for this work. This applies only to the extent that there are no compensatory provisions in collective agreements. As a rule, a 25% surcharge is considered appropriate for both the night surcharge and the compensation for leisure time.		
<b>Are there rules for work done public holidays? How is it paid? on</b>	According to Section 9 (1) ArbZG, it is not allowed to work on Sundays or holidays between 0 and 24 o'clock. Exceptions to this are professions that cannot be exercised on working days. According to Section 10 (1) No. 5 ArbZG, the exception includes employees who are employed in music performances, theater performances, film screenings, exhibitions and other similar events. Pursuant to Section 11 (3) ArbZG, employees who have to work on a Sunday		

QUESTION	Employee	Labour Law		
		Applicable Law	Independent Worker	Applicable Law
	must be granted a substitute rest day within a period of two weeks including the day of employment. If employees have to work on a public holiday falling on a working day, they must have a substitute rest day, which must be granted within a period of eight weeks including the day of employment.			
<b>How is it compensated in terms of rest?</b>	See above.			
<b>What are the rules for overtime? How is it paid? How is this compensated? How are they accounted for in work time?</b>	Subject to collective agreement – if applicable. In general, overtime needs to be regulated by the individual employment contract: the employer must reserve the right to request a determined number of overtime hour per month in the employment contract (max 25% of the general working time); as a general rule, only a “reasonable” number of overtime hours per month can be provided as included in the general		N/A	

QUESTION	Employee	Labour Law		
		Applicable Law	Independent Worker	Applicable Law
	remuneration (max. 15% of the general working hours).			
<b>Are there rules for defining the workplace? What is the travel aid scheme (ex. Touring) ? What is your form of payment and how is travel time counted for in working time?</b>	In general, the time spent to travel from home to the workplace is not counted as working time. Any travel activity initiated by the employer counts as working time. The remuneration of travel time during which no work is done may be regulated differently in the employment contract.		Individual agreement.	
<b>Is there professional reclassification/reconversion of the artists to a different job, for example, because of their age? If so, how is it done?</b>	No.			
<b>Are there employment contracts of indefinite duration with intermittent exercise of work performance?</b>	No.		No.	
<b>If so, how does the intermittent regime apply?</b>	N/A		N/A	

QUESTION	Employee	Labour Law		Applicable Law
		Applicable Law	Independent Worker	
<b>Are there group employment contracts? If so, what are the rules?</b>	No.			
<b>What is the regime applicable in the event of an accident at work? Is it included in length of service time? On what terms?</b>	Employer's Liability Insurance Associations (Berufsgenossenschaft) provide assistance in preventing accidents at work and cover, for example, the costs of medical services after accidents at work and pensions in the event of incapacity to work following an accident.			
<b>Are there compulsory insurance against accidents at work or others to develop artistic labour? If so, who has this obligation?</b>	The statutory accident insurance provided by an Employers' Liability Insurance Association is compulsory for all those who employ salaried staff.		<p>Membership of an Employer's Liability Insurance Association - also for independent artists - depends on the characteristics of the work performed.</p> <p>For many independent artists and publicists, the "Verwaltungsberufsgenossenschaft" (Professional Association for Administration) is responsible. The membership is voluntary.</p> <p>For professions that do not fall within the scope of this association, there may be an obligation to take out</p>	

QUESTION	Employee	Labour Law		Applicable Law
		Applicable Law	Independent Worker	
			<p>insurance with other professional associations.</p> <p>For this reason, it must be determined at the beginning of the exercise of the profession to which professional association an artist is to be assigned and whether there is a duty to insure. For example, graphic artists and photographers are assigned to the Berufsgenossenschaft Energie Textil Elektro Medienerzeugnisse, which has determined the insurance obligation for their field of activity.</p>	
<b>What is the legal treatment for the artist's lifelong professional training? Is it accounted for effective work time?</b>	N/A			

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
<b>Is there any special unemployment/inactivity protection regime for artists? If so, how does it work?</b>	No.		No.	
<b>Are there any particularities in the general regime of unemployment/inactivity protection relevant to artists? If so, how does it work?</b>	The conditions for artist to apply for unemployment benefits are less severe: According to Section 142 (2) Volume III of the Social Insurance Code (Sozialgesetzbuch - SGB III), employees are entitled to unemployment benefits already after 6 months employment relationship instead of the usual 12 months qualifying period, in case they have signed several fixed-term employment contracts with terms of max 14 weeks and this within a frame period of 30 months.	Section 142 SGB III  Section 143 SGB III		

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
This provision typically applies to artists.				
<b>Is there any special protection regime for artists in what concerns old age/retirement pensions? If so, how does it work?</b>		<p>A special regulation for artists is the Artists' Social Security Act (Künstlersozialversicherungsgesetz, KSVG). According to the KSVG, self-employed artists or publicists who are not already subject to compulsory public health insurance (Gesetzliche Krankenversicherung) according to Section 2 cl. 1 No. 9 Volume VI of the Social Insurance Code (Sozialgesetzbuch - SGB VI) can have social insurance claims comparable to those of employees.</p> <p>There is a special fund for artists called "Social Insurance for Artists (Künstlersozialversicherung, KSV)</p> <p>Self-employed artists and publicists receive their benefits from an individual chosen health and nursing care insurance company and retirement benefits from the public German Pension Insurance (Deutsche Rentenversicherung).</p> <p>According to Section 1 KSVG, self-employed artists and journalists ... are insured if they pursue their artistic or journalistic activities on a</p>	<p>Artists' Social Security Act Künstlersozialversicherungsgesetz (KSVG)</p>	

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
			<p>professional basis and not just "temporarily" and in connection with their activity "do not employ more than one employee, unless the employment is for vocational training or is marginal in the sense of the law (Section 8 SGB IV).</p> <p>Artists and publicists whose annual income from this self-employed activity is not expected to exceed 3900 Euros per year are exempt from insurance under Section 3 (1) KSVG. The protection according to the KSVG is dependent on the own registration with the KSK, Section 8 (1), 11 (1) KSVG.</p>	
<b>Are there any particularities in the general protection regime for old age/retirement relevant to artists? If so, how does it work?</b>	According to Section 5 (1) No. 4 Volume V of the Social Insurance Code (Sozialgesetzbuch - SGB V), Section 2 (1) No. 5 SGB VI as well as Section 20 (1) No. 4 SGB XI "artists and publicists are subject to compulsory health, pension and nursing care insurance in accordance with the more detailed provisions of the KSVG".	SGB V SGB VI SGB XI		

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
Is there any special disability protection regime for artists? If so, how does it work?	No.		No.	
Are there any particularities in the general disability protection regime relevant to artists? If so, how does it work?	No.		No.	
Is there any special sickness protection regime for artists in? If so, how does it work?			See above.	
Are there any particularities in the general			According to Section 46 cl. 3 SGB V self-employed artists, who are legally health-insured through the	

<b>QUESTION</b>	<b>SOCIAL SECURITY</b>			
	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
<b>sickness protection regime relevant to artists? If so, how does it work?</b>			KSVG, receive sickness benefits with the beginning of the seventh week of the incapacity to work. If self-employed artists wish an earlier beginning of the sickness benefit claim, they have to conclude an optional tariff with their compulsory public health insurance (GKV).	
<b>Is there any special protection regime for artists in case of work accidents? If so, how does it work?</b>	No.		No.	
<b>Are there any particularities in the general protection regime in case work accidents relevant to artists? If so, how does it work?</b>	No.		No.	

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
Is there any special protection regime in case of occupational illness for artists? If so, how does it work?	No.		No.	
Are there any particularities in the general protection regime in case of occupational illness relevant to artists? If so, how does it work?	No.		No.	
Is there any special professional reconversion protection regime for artists (ex. In	No.		No.	

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
<b>case of old age)? If so, how does it work?</b>				
<b>Are there any particularities in the general protection regime of professional reconversion relevant to artists? If so, how does it work?</b>	No.		No.	
<b>Is there any special parental protection regime for artists? If so, how does it work?</b>	No.		No.	
<b>Are there any particularities in the general parental protection</b>	No.		No.	

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
<b>regime relevant for artists? If so, how does it work?</b>				
<b>Are there any other support measures, in the field of social protection, specific to artists, other than those mentioned above? If so, what are they and how do they work?</b>	No.		No.	
<b>Are there other general support measures in the field of social protection particularly relevant for artists? If so, what are they</b>	No.		No.	

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
and how do they work?				
How is the social protection system funded - means and values of funding (e.g. contributions, fees, namely on any audio-visual service, taxes)?			<p>The contribution rate under the special artist' social protection system (KSVG) is approx. 36% in total.</p> <p>Artists only pay half of the contributions themselves and are thus in a similar situation to employees. The contribution rates for artist is therefore approx. 18% to be deducted from their individual remuneration.</p> <p>The other half is provided by a federal subsidy (Sections 14, 34 KSVG) and by the artists' social security contribution (Künstlersozialabgabe) paid by the clients of artistic and journalistic services (Sections 14, 23 ff. KSVG).</p> <p>The total funds required for the insurance of self-employed artists and publicists thus result from 50% contribution share of artists and publicists, 20% federal subsidy, 30% artists' social security contribution (artists' clients). The administrative costs are borne by the federal government, Section 34 (2) KSVG.</p>	

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
Is there a specific regime for artists? If so, refer how it is applied, what are the requirements?	No	§ 19 Einkommensteuergesetz (EStG) –Income Tax Act	No specifics – only in case of a non German resident artist (for details, pls see last line of the questionnaire)	§ 18 EStG
Are there economic activity codes (CAE) for artists? If so, which are they? Considering work in theatre, television, cinema, dubbing and others.	No	N/A	No	N/A
What is the Personal Income Tax (PIT) regime applicable to artists? What is the level of exemption?	No specifics	§ 19 EStG	No specifics – only in case of a non German resident artist (for details, pls see last line of the questionnaire)	§ 18 EStG
Are the artists entitled to deductions? If so, which ones? General and/or specific.	No specifics for artists. Generally, expenses that are caused to enable the taxpayer to execute his profession are deductible. However, there is a considerable list of exemptions from deductibility. Namely, if the service (e.g. language training) or the acquired goods (e.g. clothing) can be dually used for professional as well as for private purposes, a	§§ 9, 19 EStG	No specifics for artists. For German resident artists, the same principles apply as with employees, but no lump sum is granted.  For non-German resident artists, pls see last line of the questionnaire.	§ 4 para 3, para 5, § 18 EStG

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
	deduction is prohibited. For employees, a lump sum of 1k€ p.a. deductibility is granted without proof.			
What is the applicable PIT rate? Is there a withholding tax? If so, what is the applicable rate?	No specific PIT rate. Income tax rate is under a progressive rate. Up to 9,408 € taxable annual income is tax free (de minimis), exceeding income is taxed starting with 15.2%, tax rate and increasing up to 44.31% at a taxable income > 60,000 €. In case of marriage, the taxable income of both spouses is added and will be subject to the tax rate that applies to 50% of the added sum.  Employers are obliged to withhold wage tax. Wage tax is calculated based on the actual monthly salary (plus additional elements, e.g. hour premiums) and transferred directly	§§ 32a, 38 EStG	No specific PIT rate; the principles as described for employees apply similarly.  No wage tax, no other kind of withholding, except for non-German resident artists (for details, pls see last line of the questionnaire)	§ 32a EStG

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
	to the Tax Office. These payments are credited against the due taxes of the taxpayer according to the annual tax assessment.			
Is there any specific regime for self-employed entrepreneurs who exercise artistic activity? If so, how does the regime work? What is the level of exemption?	No	N/A	No	N/A
What are the general and/or specific deductions? What is the PIT rate? Is there a withholding tax? If so, what is the applicable rate?	N/A	N/A	N/A	N/A
Is there any option of "tax capping", i.e. redistributing income over several years, so that the years of good earnings offset the years of bad earnings? If so, how does the regime work?	Losses can be carried back to a certain extend and exceeding losses can be brought forward according to a general tax principle in German tax law. Since losses are not very likely for employees, for details please see the answer for Independent Workers.	§ 10d EStG	To the extent of 1 m€, losses can be carried back to the previous year (FY-1). Exceeding losses can be brought forward to subsequent years. To the extent of 1 m€ unrestricted, exceeding losses only up to 60% of positive taxable income of the relevant Fiscal Year (FY+1). If there are losses not set off entirely in FY+1, the same netting proceeding applies in future years (FY+2, FY+3,	§ 10d EStG

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
			FY ....), unlimited in time. No expiration.	
Is there any other way for artists to be taxed? Depending on the income? Depending on whether they exercise the activity sporadically? If so, how does the regime work?	No	N/A	No	N/A
What is the income threshold for joining this regime? General and/or specific deductions? What is the PIT rate? Is there a withholding tax rate?	N/A	N/A	N/A	N/A
Is there a specific VAT regime applicable to artists? If so, how does the regime work?	<p>Not for artists. As employees, they do not act independently in the meaning of art 9 of <i>Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax</i>.</p> <p>But VAT exemption for the employer according to art. 132 para 1 lit. n), o) <i>Council Directive 2006/112/EC</i> is established in Germany. If the employer is a theatre or concert organizer but do not belong to the group of beneficiary</p>	<p>§ 4 Nr. 20 Umsatzsteuergesetz (UStG)</p> <p>Value Added Tax Act; § 12 para 2 lit. 7a) UStG</p>	<p>For works of art by the creator (or his successor in title), Germany implemented the option of art. 103 <i>Council Directive</i>. Thus a reduced tax rate of 7% (until Dec. 31, 2020: 5%) applies. Apart from that, no specifics for artists, normal VAT –rate of 19% (until Dec. 31, 2020: 16%) is applicable.</p> <p>Option for VAT-exemption, if (cumulatively) i) the turnover of the previous FY did not exceed 22,000 € (until Dec. 31, 2020: 17,500 €) and ii) the envisaged turnover of the</p>	<p>§ 12 para 2 no. 13 UStG</p>

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
	enterprises acc. to the <i>Council Directive</i> ("bodies governed by public law or by other cultural bodies recognised by the Member State"), the tax rate is 7% (until Dec. 31, 2020: 5%)		current FY does not exceed 50,000 €.	
Do they have several tax regimes depending on the activity provided? If so, what are they?	No	N/A	No	N/A
What are the general and specific deductions, depending on the VAT regimes?	N/A	N/A	Input deduction can be applied for under the usual formal conditions acc. to art 167 to 192 <i>Council Directive</i> , no specifics for artists.	§ 15 UStG
In terms of tax benefits, are there any specific benefits for artistic activity? If so, what are the benefits? Ex. tax reduction? Deduction to taxable income? Or tax assessed?	No	N/A	No	N/A
Is there a statute of cultural patronage? If so, how does it work?	No	N/A	No	N/A
What is the tax treatment of professional training?	No specifics		No specifics	
Is there any different tax treatment for artists working outside their	No specifics for artists. An employee without permanent home or	§ 49 para 1 no. 4 EStG	Artists without permanent home or habitual abode in Germany are subject to	§§ 50, 50a EStG

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
country of origin? If so, what is their regime?	<p>habitual abode is tax liable only with the salary he gets for the work performed in Germany. For employees tax resident in an OECD Member State, the regulation similar to art. 15 OECD-Model Convention is implemented in Germany's Tax Treaties for the Avoidance of Double Taxation.</p> <p>No specific PIT rate (for details, s. unlimited tax liable artists). The benefits for married taxpayers (pls see above) are applicable only for citizens of an EU/EEC-Member State and under additional conditions.</p>		<p>withholding tax and restrictions with regard to deductibility of business.</p> <p>Withholding is mandatory on all kind of artist's performance if the remuneration for every single event exceeds 250 €.</p> <p>Tax rate is 15% on the gross amount of artist's remuneration.</p> <p>Business expenses can only be taken into account by the debtor of remuneration if (cumulatively) i) the expenses are "closely linked to the performance of the artist", ii) the artist is citizen of an EU /EEC-member state and (not: or !) maintain his habitual abode in such a country, iii) business expenses are proven to the debtor of remuneration in a manner according to § 73d UStDV (Umsatzsteuer-Durchführungsverordnung) - Decree of German</p>	

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
		<p>Federal Minister of Finance on VAT . If the conditions are met, the withholding tax rate on the <u>net</u> amount is 30% in case the artist is a non corporate person (individual), otherwise 15%.</p> <p>If a foreign artists agency is interconnected, a two-step procedure of withholding regarding the remuneration-flow from the organiser (initial debtor of the remuneration, step 1) via the agency to the artists (step 2) applies. Be advised: this procedure is quiet complex, its description would go beyond the scope of this questionnaire.</p> <p>Withholding tax has to be paid to Bundeszentralamt für Steuern for all taxes withheld within a calendar quarter by the tenth of the month following the calendar quarter.</p>		

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
			<p>The artist can opt for a regular tax assessment in Germany, if he /she is an EU /EEC-citizen. The withheld tax (s. before) is credited against the assessed PIT. Business expenses are deductible without the specific restrictions of a “close link to performance” under the withholding tax approach. Please note that non EC/EEC-citizens are not entitled to this procedure and therefore suffer the withholding tax regime unmitigated.</p>	

# BÉLGICA



## GENERAL QUESTIONS

<b>Is there a statutory definition of artist or performer for any specific purpose?</b>	No specific definition for tax purposes.  No specific definition for labour law or social security purposes.  However, for social security purposes, the law defines the notion of " <i>performance of artistic work</i> " (Law of June 27 <sup>th</sup> , 1969 establishing the social security of employees, art. 1bis): the creation and/or execution or interpretation of artistic works in the following sectors: audio-visual, plastic arts, music, literature, entertainment, theater, choreography
<b>Is there a specific legal framework /qualification applicable to artists/performers?</b>	For tax purposes, specific regime for copyright/neighboring rights.  For labour law, not at such. Artists belong to one of the 3 status: employee, self-employed or civil servant. However, in each regime specific rule may exist for artists.
<b>If the answer to the previous question was yes, what conditions should the artist meet to qualify as such.</b>	For tax purposes: assign/license copyright/neighboring rights
<b>How do artists/performers usually organize its activity?</b>	As individuals – they can also set up their own company for tax purposes.  For labour law/social security purposes: employees / civil servants can only be individuals. Self-employed: they can be individuals or set up their own company.  Employee / civil servant: the artist is under the authority of an employer (private or public). The latter organizes the activities, the work to be performed by the artist-employee  Self-employed (freelancers, for example) : they organize their work themselves and are under no authority; they can set up their own company.
<b>Many of the artists/performers do not have a continuous activity throughout the year. How does your legal system deal</b>	From a tax point of view, no specificity.

<b>with this fact?</b>	<p>Employee: upon specific conditions they have access to unemployment indemnities for period of unemployment</p> <p>Self-employed: they can benefit from a so-called "droit passerelle / overbruggingsrecht" for period of unwilling inactivity</p>
<b>Please identify relevant entities who in your country deal or are a relevant stakeholder within the artists and performers rights or activity.</b>	<p>General: main collecting societies for collection of copyright/neighboring rights of artists:</p> <ul style="list-style-type: none"><li>• SABAM (author and composers)</li><li>• SACD/SCAM (authors and composers)</li><li>• SOFAM (visual artists)</li><li>• PLAYRIGHT (performing artists)</li></ul> <p>Employment &amp; social security:</p> <ul style="list-style-type: none"><li>• Artistatwork</li><li>• Federal Public Service Employment, Labour and Social Dialogue</li><li>• Companies providing administrative services for employers/commissioners ("artists bureaus"); e.g. SMART</li></ul>

QUESTION	TAX		LABOUR		SOCIAL SECURITY	
	Employee	Independent	Employee	Independent	Employee	Independent
<b>Is there a statutory definition of artist or performer for any specific purpose?</b>	No		No		No	
<b>Is there any specific regime applicable to artists/performers? *do not refer to copyright / royalties</b>	PIT – No specifics.	<b>PIT</b> – No specifics. <b>VAT</b> – The artist is a normal service provider for VAT purposes.	No, artists belong to one of the 3 status: employee, self-employed or civil servant.		Generally, an artist performing as an employee will be subject to the same social rights & obligations as other employees	Generally, an artist performing as a self-employed worker will be subject to the same social rights & obligations as other self-employed workers
<b>Is there any particularity of the general regime which is important for artists/performers?</b>	No	<b>PIT</b> – Generally, an artist performing as an independent worker will be taxed in the same way as an employee in the PIT (same rates,...)  In cases where the artistic activity generates only limited income, use can be made of the small fees regime. If the conditions are met, no social security contributions or	Generally, an artist performing as an employee will be subject to the same social rights & obligations as other employees  The conditions of admissibility can differ, but the social benefits are the same.		Idem	Idem

QUESTION	TAX		LABOUR		SOCIAL SECURITY	
	Employee	Independent	Employee	Independent	Employee	Independent
		<p>income tax is due on this remuneration.</p> <p><b>VAT</b> – General exemption: if the turnover does not exceed €25.000 and the artist qualifies for an exemption.</p>				
<b>Is it necessary to obtain a license or to be filed into a registry?</b>	No	<p>Artist /Performer must register with tax authorities.</p> <p>To fall under the small fees regime, an artist's card must be obtained from the Commission for artists.</p>	<p>(employees and self-employed workers)</p> <p>No, artists do not have to be registered.</p> <p>However, an artist not working on behalf of a work contract for employee can be registered and obtain a "Visa Artist". Hereby, he will be presumed working as an employee.</p> <p>A self-employed worker can also register a "déclaration d'activité indépendante" (not mandatory). Hereby his revenues and work-relations will be presumed being of a self-employed worker</p>	No	No	
<b>If the answer to the previous question was yes, what</b>		(small fee regime) - Providing artistic services and/or	Regarding the Visa Artist: - Providing artistic work and/or producing artistic			

QUESTION	TAX		LABOUR		SOCIAL SECURITY	
	Employee	Independent	Employee	Independent	Employee	Independent
<b>conditions should the artist meet to qualify as such.</b>		<p>producing artistic works</p> <ul style="list-style-type: none"> <li>- Not performing for more than 30 days per calendar year and no more than 7 consecutive days with the same client.</li> <li>- Not be bound by an employment contract with the same client (unless your activities are of a different nature and you can prove this to us).</li> </ul>	<p>works</p> <ul style="list-style-type: none"> <li>- Against remuneration</li> <li>- On behalf of an ordering customer</li> </ul>			
<b>Is there an entity that centralizes payments, tax levying or withholding?</b>		No. Withholding taxes to be withheld by employer/commissioner (to whom copyrights/neighboring rights are assigned/granted in license).	Visaatwork (platform of the National Social Security Office dedicated to the artists) : via the platform, an artist can ask the Visa Artist	For employees: the employer pays the social contributions to the National Office for Social security  For self-employed workers: the self-employed workers pays each quarter, the social contributions to a social insurance agencies		
<b>What about the agents?</b>	No specific regime.		Nothing specific	Nothing specified	Nothing specified	Nothing specified
<b>How do artists/performers usually organize their activity?</b>	No specificity	No specificity.  Many set up their own company and bring their activity	It depends on the artist being employee / civil servant or self-employed.	It depends on the artist being employee / civil servant or self-employed.		

<b>QUESTION</b>	<b>TAX</b>		<b>LABOUR</b>		<b>SOCIAL SECURITY</b>	
	<b>Employee</b>	<b>Independent</b>	<b>Employee</b>	<b>Independent</b>	<b>Employee</b>	<b>Independent</b>
		in that company, to fall under the company tax (which can be more favorable).	Employee / civil servant: the artist is under the authority of an employer (private or public).  The latter organizes the activities / the work to be performed by the artist- employee/civil servant	Self-employed workers (freelancers, for example) : they organize their work themselves and are under no authority		

QUESTION	Labour Law			
	Employee	Applicable Law	Independent Worker	Applicable Law
<b>Is there a mandatory professional card to be able to exercise artistic activity?</b>	No		No	
<b>Are there market shares, that is, if in each production, theatrical, audiovisual, cinematographic, or other you have to respect certain market shares for certified artists? If so, what are they?</b>	No.  Please however note that to get specific incentives (e.g. financing from public authorities), the productions must sometimes meet criteria regarding nationality of directors, actors, etc.		See employees	
<b>Is there a legal consequence for not meeting the market shares? If so, what are they?</b>	See above			
<b>What kind of links exist between artists and contracting entities? Fixed-term employment contracts? Employment contract of indefinite duration? Artists as freelancers? Mixed contracts? Others? If so, what is the percentage of use for each of the contracts?</b>	An artist is either, <ul style="list-style-type: none"> <li>- An employee, or</li> <li>- A civil servant, or</li> <li>- A self-employed</li> </ul> <u>Employee</u>  An employee performs his work under the authority of an employer who will be responsible for the payment of his remuneration.	<u>Employees</u>  Law of July 3 <sup>rd</sup> , 1978 (mainly)	<u>Self-employed (or "freelancer" or "independent")</u>  The artist manages his contracts by himself and is under no authority.  The self-employed must prove he/she is under no authority. Therefore he/she can	

QUESTION	Labour Law			
	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>Different types of work contracts:</p> <ul style="list-style-type: none"> <li>- <i>Temporary work contract</i>: temp. workers (artists) are managed by registered social offices for artists ("Bureau Social pour Artistes")</li> <li>- <i>Work contract of indefinite term</i>;</li> <li>- <i>Work contract of definite term (fixed-term)</i></li> </ul> <p>In case of a temp. worker (artist), his/her employer will be the registered social office for artists (which exercises the authority and pays the remuneration). A commercial contract exists between the registered social office for artists and the client where the temp. worker is temporarily employed.</p> <p>Note – the "Visa Artiste":</p>	<p>Law of June 27<sup>th</sup>, 1969, art. 1bis (social security)</p>	<p>ask a "declaration d'activité indépendante" (not mandatory, but recommended)</p> <p><u>Complementary self-employed status</u></p> <p>Under certain conditions, a person can have several occupations (2 or more), one of them being an occupation as an independent artist. His/her links with the contracting entity will be the same as self-employed artist</p>	

<b>QUESTION</b>	<b>Labour Law</b>			
	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
	<p>it concerns workers (artist) who do not work on behalf of a work contract but deliver artistic work / activities under similar conditions, and on demand of a legal or natural person.</p> <p>If the artist has such a Visa Artiste, the existence of a work contract will be presumed. In that case the legal or natural person will be considered as being the employer.</p> <p><u>Civil servant</u></p> <p>The artist has a statutory link with a public entity and works under its authority.</p> <p>The State will pay the remuneration</p>			
<b>What form do these contracts take?</b>	Employee: employment contract		A (commercial) contract with the	

QUESTION	Labour Law			
	Employee	Applicable Law	Independent Worker	Applicable Law
	Civil servant: statutory, not a contractual link		contractual entities. Both parties negotiate the content of suc contract	
<b>What is the duration limit for fixed-term employment contracts? Are there any legal consequences for non-compliance?</b>	<p>2 types of fixed term contracts for artists  <u><i>1º A employment contract for definite term</i></u></p> <p>An employment contract of indefinite term is the rule. Consequently, if the employer and the employee conclude several fixed-term contracts they will be considered as having signed an employment contract of indefinite term.</p> <p>Exceptions:</p> <p>i)º the employer can prove that the successive contracts are necessary due to the nature of the employment (seasonal work) or for legitimate</p>		NA	

<b>QUESTION</b>	<b>Labour Law</b>			
	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
	<p>purposes.</p> <p>ii) the parties conclude different fixed term contracts within the following limits:</p> <ul style="list-style-type: none"> <li>- Maximum 4 contracts,</li> <li>- Each contract last for 3 months min.,</li> <li>- Total duration of the fixed term contracts does not exceed 2 years</li> </ul> <p>iii) the parties conclude different fixed term contracts within the following limits:</p> <ul style="list-style-type: none"> <li>- Prior consent of the Ministry,</li> <li>- Total duration of the contracts does not exceed 3 years</li> <li>- Each contract last for at least 6 months</li> </ul> <p><i>Sanction</i></p>			

QUESTION	Labour Law		
	Employee	Applicable Law	Independent Worker
	<p>If the employer does not respect the legal conditions mentioned above, the parties will be presumed having signed an work contract of indefinite term</p> <p><i>2º A temporary contract</i></p> <p>It is not the same as a work contract for temp. worker (Bureau Social pour Artistes).</p> <p>A “temporary contract” concerns an artist who is engaged for the accomplishment of a temporarily work, without being linked with a temp. office.</p> <p>The rules about work contract of definite term do not apply, providing that:</p> <ul style="list-style-type: none"> <li>- Artistic work is performed,</li> <li>- On behalf of a “temporarily</li> </ul>		

QUESTION	Labour Law			
	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>employer" or "temporarily user",            - Against remuneration</p> <p>The "temporarily employer" or "temporarily user" is the one who is not primarily active in the organisation of cultural events or in the commercialisation of it OR who does not employ other employees for which he is subject to social security</p> <p>Concerned sectors / artists: music, audio-visual, plastic art, literature, entertainment, theatre and dance</p>			
<b>Is there any legal compensation for the termination of fixed-term employment contracts?</b>	The fixed term contract takes automatically an end at the date fixed in the contract, when the determined occurrence happens or when the determined work is		NA	

QUESTION	Labour Law		
	Employee	Applicable Law	Independent Worker
	<p>done.</p> <p>In those circumstances, no compensation is due.</p> <p><i>Compensation:</i></p> <p>1° If a party terminates the contract before the fixed term, two hypotheses:</p> <ul style="list-style-type: none"> <li>- <i>Termination before the first halve of the duration, but limited to 6 months</i></li> </ul> <p>A notice period must be respected.</p> <p>The notice period corresponds to the notice period in case of a work contract of indefinite term.</p> <p>If the notice period is not respected or the termination is irregular, an indemnity in lieu of notice is due (see below)</p> <p>Attention: the ability to unilaterally terminate successive fixed term contract is limited to the</p>		

QUESTION	Labour Law		
	Employee	Applicable Law	Independent Worker
	<p>first contract. If a party terminates another of the successive contracts, an indemnity in lieu of notice will be due.</p> <ul style="list-style-type: none"> <li>- <i>Termination after the first halve of the duration</i></li> </ul> <p>If a party unilaterally terminates a fixed-term contract during the 2nd part of it, he shall pay an indemnity in lieu of notice equal to the remuneration due until the end of the fixed term contract.</p> <p>However, the indemnity is limited to the double of the indemnity in lieu of notice due should the contract has been of indefinite term.</p> <p>2º If parties pursue the employment after the fixed term, they will be presumed being linked by a work contract of</p>		

QUESTION	Labour Law		
	Employee	Applicable Law	Independent Worker
	<p>indefinite term.</p> <p>In that case, the party who terminates the contract shall comply with the applicable rules for the termination of this kind of contracts: notice period or indemnity in lieu of notice (except if the employee is fired for gross misconduct).</p> <p><i>The notice period</i></p> <p>The duration depends on the seniority of the employee within the company. The duration is expressed in weeks.</p> <p>As an indication=&gt; less than one year of seniority = between 1 &amp; 7 weeks' notice period</p> <p><i>The indemnity in lieu of notice</i></p> <p>The party who irregularly terminates the contract will be liable and will pay an indemnity in lieu of the</p>		

QUESTION	Labour Law			
	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>notice.</p> <p>The amount of the indemnity equals the remuneration that would have been earned during the notice period.</p>			
<b>What are the rights of artists in fixed-term employment contracts, in what concerns holidays, holiday's subsidy, Christmas bonus and travel allowances?</b>	<p><i>Holidays:</i></p> <p>Employees with a fixed term contract and employees with a contract of indefinite term: the right on holidays depends on the number of days worked the year before (effectively worked or assimilated).</p> <p>Temp. workers are under another regime but have the same rights regarding the holidays</p> <p><i>Christmas bonus</i></p> <p>We do not have a "Christmas bonus" in Belgium</p> <p>However, depending on the Joint Committee, a</p>		NA	

<b>QUESTION</b>	<b>Labour Law</b>			
	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
	<p>company may or must pay a so called “13<sup>th</sup> month”.</p> <p>This bonus is generally paid in December each year and equals to 1 month salary.</p> <p>The 13<sup>th</sup> month can be conditional upon, for example, being employed within the company at the time of payment or having at least 6 months of seniority within the company at the time of payment.</p> <p>The employer must foresee the conditions in the employment contract.</p> <p>Note that the conditions must be the same for all workers or for all workers of a same category. The employer cannot discriminate.</p> <p>Joint Committee 304 – art &amp; entertainment</p>			

QUESTION	Labour Law			
	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>sector: a 13<sup>th</sup> month is foreseen for employees whose employers is located in Flanders or in Brussels but registered in the Flemish role for the social security.</p> <p>Depending on the seniority of the artist within the company, either the employer or a public Flemish fund will pay the bonus.</p> <p><i>Travel allowances</i></p> <p>Depending on the address of the registered office of the company (Flanders, Wallonia, Brussels), different rules are applicable.</p> <p>Flanders: under certain conditions, travel allowances are due per work day</p>			
<b>What are the rights of the artists in employment contract of indefinite duration, in terms of holidays, holiday's subsidy, Christmas bonus and travel</b>	See above		NA	

<b>QUESTION</b>	<b>Labour Law</b>			
	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
<b>allowances?</b>  What are the rights of artists as freelancers in terms of holidays, holiday's subsidy, Christmas bonus and travel allowances?			A freelancer is self-employed.  He is – in principle – not entitled to paid holidays, nor bonus, nor travel expenses, unless he negotiates such clauses in his contract (for example travel expenses)	
<b>What is the concept of remuneration? What is included? What is not included?</b>	The concept of remuneration has several significations depending on the legislation.  However, we can assume that the following makes part of the remuneration:  - Gross salary, And where applicable:  - Advantages by virtue of the contract such as : bonus a worker has an	Law of July 3 <sup>rd</sup> , 1978	the remuneration will be the billable work of the artist	

QUESTION	Labour Law			
	Employee	Applicable Law	Independent Worker	Applicable Law
	acquired right on, Meal voucher, Eco voucher, Private use of a company car, mobile phone, laptop, etc.			
<b>Are there salary tables for the artists? If so, do they have practical application? How often are they reviewed?</b>	<p>Yes, salary tables apply and must be respected.</p> <p>Those tables depend on</p> <ul style="list-style-type: none"> <li>- The region : Flanders, Brussel, Wallonia,</li> <li>- The activity of the artist</li> </ul> <p>They are reviewed by the Joint Committee in accordance with the Employer's federation.</p> <p>In general, an agreement (collective bargaining) is reach for 2 years.</p>		NA	

<b>QUESTION</b>	<b>Labour Law</b>			
	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
<b>What is included in the work time and how is it accounted for?</b>	<p>"Work-time" is the time while the employee is at the disposal of his employer (under his authority), which differs from simply being at work.</p> <p>Excluded:</p> <ul style="list-style-type: none"> <li>- Lunch time,</li> <li>- Home – work travel (not for work-accident regulations)</li> </ul>	Law of March 16 <sup>th</sup> , 1971	NA	
<b>Does the concept of normal period of (ex. daily or weekly) work exist? If so, what is it? And the concept of rest breaks? And the concept of weekly rest?</b>	<p>Employees work between 6am and 8pm since the night work is, in principle, prohibited (see below)</p> <p>As a general rule, employees work maximum 38h/week and 8h/day, with a min. of 3h/day</p> <p>JC 304- Flanders: employees can work 8h/day and 40h/week but must have 1 day off</p>	Law of March 16 <sup>th</sup> , 1971	NA	

QUESTION	Labour Law		
	Employee	Applicable Law	Independent Worker
/ month ("compensation day")  JC 304 – Wallonia : 38h/week with no possibility of working 40h/week  The law provides some (very strict) exceptions allowing the employee to work for a longer period than 8h/day or 38h/week:  => teamwork: 11h/day – 50h/week  => technical reasons: in a 5days work schedule, 12h/day and 50h/week  Besides, under certain conditions, employees may do overtime work: 11h/day and 50h/week  "Normal" work schedule: 5 or 6 days a week  Sunday: Sunday is, in principle, a day off (rest)  However, for the			

QUESTION	Labour Law			
	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>entrainment sector, employees are allowed to work on Sunday.</p> <p>If Sunday is a normal workday within the company, it must be written in the work contract and the employee must have another day off</p> <p>If Sunday work is rather exceptional, the employer must be careful about the overtime work and grant the rest as provided by law</p>			
<b>What is the regime applicable to night work? How is it paid? How is it compensated in terms of rest?</b>	<p>Night work : between 8pm and 6am</p> <p>Principle: prohibition</p> <p>Exceptions provided by law: entrainment sector</p>	<p>Law of March 16<sup>th</sup>, 1971, art. 36</p> <p>Collective bargaining</p>	NA	

QUESTION	Labour Law			
	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>Remuneration: employees must be granted a bonus when working by night:</p> <ul style="list-style-type: none"> <li>- Younger than 50years: 1,22€ gross / hour (in addition to the normal remuneration)</li> <li>- Older than 50 years: 1,46€ gross / hour</li> </ul>	Collective bargaining n°49 or sectorial / company collective bargaining		
<b>Are there rules for work done public holidays? How is it paid? on</b>	<p>Principle: since Sunday work is authorised in the entertainment sector, employees can work on a public holiday.</p> <p>Regime: an employee who works on a public holiday benefits from a day off (compensation day)</p> <p>The day off will be</p> <ul style="list-style-type: none"> <li>- A full day off if he worked at least 4hours on</li> </ul>	<p>Law of January 4th, 1974 Royal Decree of April 18th, 1974</p>	NA	

QUESTION	Labour Law			
	Employee	Applicable Law	Independent Worker	Applicable Law
	<ul style="list-style-type: none"> <li>- a public holiday</li> <li>- Halve day off if he worked at less 4hours on a public holiday</li> </ul> <p>The day off must be taken on a normal work day, that is a day during which the employee should work normally.</p> <p>The day off must be taken within the 6 weeks from the public holiday during which he worked</p> <p>The employer must pay the normal remuneration on this day off</p>			
<b>How is it compensated in terms of rest?</b>	See above			
<b>What are the rules for overtime? How is it paid? How is this compensated? How are they accounted for in work time?</b>	<p>A difference must be made between part-time workers and full time workers.</p> <p>Overtime concerns full-time workers working more than the normal work limits or above the legal extensions of the work limits (see above)</p>	Law March 16 <sup>th</sup> , 1971	NA	

QUESTION	Labour Law			
	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>Overtime is allowed in a restricted number of situations: unpredictable overwork, transport, inventory work, etc.</p> <p>An employee cannot work more than 11h/day and 50h/week, and during a year cannot work more than 143h overtime (internal limit)</p> <p>If after a few months or weeks, the internal limit of 143h is reached, he must take days off (compensation days) before he can work overtime again.</p> <p><u><i>Voluntary overtime work</i></u></p> <p>An employee can do voluntary overtime work providing that he gave prior consent by written. In that case, no restrictions regarding the reasons of the overtime work apply.</p> <p>The consent is valid for 6 months.</p>	Collective bargaining nº 129		

QUESTION	Labour Law			
	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>The maximum voluntary overtime work is 120h/year (the JC 304 does not provide the possibility of working more than 120h voluntary overtime work)</p> <p>Note : the employee cannot work more than 11h/day and 50h/week, nor can he work more than 48h/week on average during a reference period of 4 months</p> <p>Note: the first 25h voluntary overtime work are not taken into account for the internal limit</p> <p>Note: for the voluntary overtime work, the employee must receive extra paid as from the 9<sup>th</sup> hour of work/day</p> <p>The extra pay equals:</p> <ul style="list-style-type: none"> <li>- 50% of the remuneration</li> </ul>	<p>EU Directive 2003/88, November 4<sup>th</sup>, 2003</p>		

QUESTION	Labour Law			
	Employee	Applicable Law	Independent Worker	Applicable Law
	<ul style="list-style-type: none"> <li>- 100% of the: normal work day remuneration : Sunday or public holiday</li> </ul> <p>Those extra pays can benefit from favourable tax regime providing that the rules are duly applicable: employer pays no payroll tax on it and employees benefit from a lower tax rate</p> <p><i>Compensation</i></p> <p>Overtime work is compensated by taking 1 or more days off</p> <p>If the overtime work concerns voluntary overtime work, the employee get extra pay and not a compensation day (see above)</p> <p>Note: if voluntary overtime work is done on a Sunday or public holiday, the employee must benefit a day off + extra pay equals to</p>	Incomes Tax Codex, art. 275/1 (employers) and 154 (employees)		

QUESTION	Labour Law			
	Employee	Applicable Law	Independent Worker	Applicable Law
	100% of his remuneration			
<b>Are there rules for defining the workplace? What is the travel aid scheme (ex. Touring) ? What is your form of payment and how is travel time counted for in working time?</b>	<p><u>Work place</u></p> <p>Work place can be considered as a non-essential element of the work contract.</p> <p>Besides, the work contract can provide that the employee can be employed abroad for the execution of his work contract.</p> <p><u>Home – work travel (travel expenses):</u></p> <p>General rule:</p> <p>1° the law imposes minimum reimbursements:</p> <p><b>Train:</b> fee schedules, no matter the distance</p> <p><b>Public transport</b> (bus, subway, tram):</p> <p>Reimbursement can be</p>	<p>Law July 3<sup>rd</sup>, 1978</p>	NA	

QUESTION	Labour Law		
	Employee	Applicable Law	Independent Worker
	<ul style="list-style-type: none"> <li>- Proportionated to the distance : real travel cost but limited to 75% of the cost</li> <li>- Paid by a fixed fee: 71,8% of the price of the abonnement, with a maximum equal to the cost for 7km distance (34€ by February 1<sup>st</sup>, 2020)</li> </ul> <p>2° Sectors (joint committees) determine further rules for the reimbursement of travel costs, for example travel by bicycle or by private car.</p> <p>The conditions of remuneration of an artist depend, on the one hand, on the region of the employer's registered office and, on the other hand, on the activities.</p>		

QUESTION	Labour Law			
	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>It is not possible to list all the particularities.</p>			
<b>Is there professional reclassification/ reconversion of the artists to a different job, for example, because of their age? If so, how is it done?</b>	<p>No specific outplacement regime for artists.</p> <p>An artist working as an employee enjoys the same outplacement rights as other employees</p> <p>The law provides 4 hypothesis of outplacement:</p> <ul style="list-style-type: none"> <li>- General outplacement regime in case of dismissal (notice period of 30 weeks)</li> <li>- Specific outplacement regime for workers older than 45years</li> <li>- Specific outplacement regime for restructuring companies</li> <li>- Specific outplacement regime for workers</li> </ul>		NA	

<b>QUESTION</b>	<b>Labour Law</b>			
	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
	being dismissed because of force majeure for medical reasons			
<b>Are there employment contracts of indefinite duration with intermittent exercise of work performance?</b>	No		NA	
<b>If so, how does the intermittent regime apply?</b>			NA	
<b>Are there group employment contracts? If so, what are the rules?</b>	No		NA	
<b>What is the regime applicable in the event of an accident at work? Is it included in length of service time? On what terms?</b>	Employees are insured in case of accident at work and accident on the way to work. The employer must subscribe an insurance therefore  The insurance will intervene for all the consequences of the work accident (provided that the accident is recognised as such): hospitalisation, treatments, medication, cures, mobility aids, etc.	Law of April 10 <sup>th</sup> , 1971 on work accidents  Law, July 3 <sup>rd</sup> , 1967 on the prevention and remedies of lesions because of a work accident	See social security for self-employed workers	

QUESTION	Labour Law		
	Employee	Applicable Law	Independent Worker
	<p>As from the day after the accident and providing that the employee is temporarily unable to work (work incapacity), the employee receives indemnities equal to a certain percentage of his salary.</p> <p>The employee receives his normal remuneration (100%) for the day of the work accident</p> <p>Different possibilities:</p> <ul style="list-style-type: none"> <li>- Worker is temporarily, partially unable to work,</li> <li>- Worker is temporarily totally unable to work,</li> <li>- Work is definitively, partially unable to work,</li> <li>- Worker is definitely totally unable to work</li> </ul> <p>Depending on his</p>		

<b>QUESTION</b>	<b>Labour Law</b>			
	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
	<p>medical situation, the employee will return to work and/or receive indemnities.</p> <p>If there is a possibility for the worker to return to work, a process must be worked out (employer, employee, and occupational doctor).</p> <p>A period of work incapacity is assimilated to a work period and, as a consequence, is included in the length of service time.</p> <p>Note: an employer cannot discriminate. Health is one of the legal criteria of discrimination. Consequently, an employer cannot dismiss an employee because of his health. Obviously, a sick worker or a worker in work incapacity can be dismissed for other motives.</p>			

QUESTION	Labour Law			
	Employee	Applicable Law	Independent Worker	Applicable Law
<b>Are there compulsory insurance against accidents at work or others to develop artistic labour? If so, who has this obligation?</b>	No		NA	
<b>What is the legal treatment for the artist's lifelong professional training? Is it accounted for effective work time?</b>	The "Fonds 304" is the social office competent for the entertainment sector (Joint committee 304).  The Fonds 304 intervenes, among others, in matters related to the trainings of workers belonging to the JC 304.  Besides, each region can take complementary measures.  For example: Flanders has a social funds dedicated to the training of workers belonging the a "group at risk" and offers financial means for a listed number of trainings.		NA	

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
Is there any special unemployment/ inactivity protection regime for artists? If so, how does it work?	<p>No.</p> <p>Artists are eligible for unemployment indemnities likewise other employees, but there are some specific rules.</p> <p>➤ “<i>Cachet</i>”</p> <p>The “cachet” refers to situation whereas the artist is paid for a certain performance or work, regardless the numbers of hours worked on it.</p> <p>1° Rule: to be eligible for unemployment indemnities, a worker must have worked a certain number of days within a reference period, and consequently have</p>	<p>Loi-Programme December 24<sup>th</sup>, 2002</p> <p>Law June 27, 1969 (social security for employees), art. 1bis</p> <p>Sectors :</p> <ul style="list-style-type: none"> <li>- Audio-visual</li> <li>- Plastic arts</li> <li>- Music</li> <li>- Littérature</li> <li>- Entertainment</li> <li>- Choreography</li> </ul>	<p>No</p> <p>1° A self-employed who has unwillingly stopped his activity or whose activities have diminish can, under certain conditions, obtain indemnities (called “droit passerelle” or “overbruggingsrecht”)</p> <p>Conditions:</p> <ul style="list-style-type: none"> <li>- Insured risks :           <ul style="list-style-type: none"> <li>i) bankruptcy,</li> <li>ii) collective debt settlement,</li> <li>iii) forced definitive or temporarily cessation of activities, iv) ceased</li> </ul> </li> </ul>	<p>Law of December 22th, 2016 establishing the “droit passerelle” for self-employed workers</p>

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>paid social security's taxes.</p> <p>Artist: regarding the unemployment indemnities, artists working on a "cachet" basis can convert the wages earned within a certain period in a daily benchmark wages. By doing so, the artist will be more likely to fulfil the condition of having worked sufficient days within the reference period.</p> <p>Concretely : their wage is divided by 1/26<sup>th</sup> and the reference wage is about 1.625,72€ (62,53€/day)</p> <p>2° Rule: to benefit those indemnities, an artist must be</p>		<p>activities because of economic difficulties</p> <ul style="list-style-type: none"> <li>- Conditions : i) being subject of the social security system for self-employed, ii) have paid the taxes during 4quarters in the last 16 quarters, iii) having ceased every professional activity, iv) not being eligible for any other social allowance and v) having his primarily residence in Belgium</li> </ul>	

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	
	<p>completely unemployment.</p> <p>Artist: An artist can cumulate the cachet system and unemployment indemnities:</p> <ul style="list-style-type: none"> <li>- <i>Hobby &amp; training</i>: being available for the labour market &amp; accept every suitable job, ii) no commercialization nor remuneration</li> <li>- <i>Volunteer work</i>: i) on behalf of a 3<sup>rd</sup> persons, ii) prior consent of the ONEM (form), iii) regular basis without remuneration &amp; nothing on a professional scale, iv) must be an</li> </ul>	<p>Royal Decree November 25<sup>th</sup>, 1991 establishing the unemployment regime, ar. 45</p> <p>Royal Decree, November 25<sup>th</sup>, 1991 establishing the unemployment regime, art. 45bis</p>	<p>The self-employed receives fixed indemnities depending on he being isolated or family head</p> <p>2° Under certain very specific circumstances, a self-employed artist can be eligible for unemployment indemnities in the employee regime</p>	<p>Royal Decree November 25<sup>th</sup>, 1991 establishing the unemployment regime, art. 42</p>

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>artistic activity generally performed by volunteer workers</p> <ul style="list-style-type: none"> <li>- Remunerated work : can be done but no indemnities will be paid the days of effective remunerated work</li> <li>- <i>Part time employee</i></li>   <li>- <i>Volunteer Director of a non-profit organization</i></li> <li>- <i>Small Wages Regime</i></li>   <li>- <i>Complementary</i></li> </ul>	<p>Royal Decree, November 25<sup>th</sup>, 1991 establishing the unemployment regime, art. 45, al. 4</p> <p>Royal Decree July 3<sup>rd</sup>, 2005 (modification of the Royal Decree November 28<sup>th</sup>, 1969)</p> <p>Royal Decree, November</p>		

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
	<p><i>Self-employed artist:</i> i) be available for the labour market, ii) declaration of the performed activities, iii) declaration of the gained remuneration</p> <p>“Neutralisation”</p> <p>Rule: unemployment indemnities diminishes after each period of indemnity</p> <p>Artist: under certain conditions, they can extend their first period of indemnity to 1 year (neutralization of their first period of indemnities):</p> <ul style="list-style-type: none"> <li>- Employee;</li> <li>- Proof of 156 days of</li> </ul>	25 <sup>th</sup> , 1991 establishing the unemployment regime, art. 48 & 74bis		

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
	work within a 18months reference period (system of the “cachet” is applicable)			
<b>Are there any particularities in the general regime of unemployment/ inactivity protection relevant to artists? If so, how does it work?</b>	See above		No	
<b>Is there any special protection regime for artists in what concerns old age/retirement pensions? If so, how does it work?</b>	<p>No.</p> <p>The general pension scheme applicable to the employees is applicable to the artist.</p> <p>However, a retired employee may exercise artistic work and be paid for it with no salary ceiling and no consequences on the pension's indemnities</p>	<p>Loi-Programme December 24<sup>th</sup>, 2002</p> <p>Law June 27, 1969 (social security for employees), art. 1bis</p> <p>Sectors :</p> <ul style="list-style-type: none"> <li>- Audio-visual</li> <li>- Plastic arts</li> <li>- Music</li> <li>- Littérature</li> <li>- Entertainment</li> <li>- Choreography</li> </ul>	No	

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
	A retired artist may also exercise other work (no artistic works), but under other conditions and with a wage ceiling.			
<b>Are there any particularities in the general protection regime for old age/retirement relevant to artists? If so, how does it work?</b>	See above		No	
<b>Is there any special disability protection regime for artists? If so, how does it work?</b>	The artist-employee benefit the same disability & work incapacity regime as other employees	Loi-Programme December 24 <sup>th</sup> , 2002 Law June 27, 1969 (social security for employees), art. 1bis Sectors : <ul style="list-style-type: none"> <li>- Audio-visual</li> <li>- Plastic arts</li> <li>- Music</li> <li>- Littérature</li> <li>- Entertainment</li> <li>- Choreography</li> </ul>	No	
<b>Are there any particularities in the general disability protection</b>	The artist will benefit work incapacity		The artist will benefit work incapacity	Royal Decree July 20th, 1971

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
regime relevant to artists? If so, how does it work?	<p>indemnities if he is unable to work.</p> <p>1° Conditions of admissibility :</p> <ul style="list-style-type: none"> <li>- must proof 800 hours of work during 12 months before asking the benefit of the indemnities (“stage”). The reference period can be extended to 36 months (general regime for employees: 180 days within 12 months),</li> <li>- being a “right holder” within the 30 days prior to the occurrence of the insured risk,</li> <li>- having paid enough social security taxes</li> </ul>	<p>Royal Decree July 3rd, 1996 (execution of the coordinated laws of July 14th, 1994), art. 203</p> <p>Coordinated law of July 14<sup>th</sup>, 1994, art. 131, art. 84</p> <p>Royal Decree July 3<sup>rd</sup>, 1996, art. 286</p>	<p>indemnities if he is unable to work during at least 7 days</p> <p>Under strict conditions laid down in the Royal Decree of November 25<sup>th</sup>, 1991, a self-employed can benefit indemnities while working. However, in principle, the indemnities will diminish correspondingly</p> <p>Complementary self-employed workers are excluded of this regime.</p>	(indemnity & maternity insurance for self-employed workers and the supported partner), art. 28bis

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>2° He can cumulate both indemnities and copyrights if:</p> <ul style="list-style-type: none"> <li>- The wages are paid for a work performed before the work incapacity period and upon the condition that the artist does not work while being in work incapacity</li> <li>- The wages are earned while being unable to work but i) it concerns a spontaneous work and ii) the artist has obtain prior consent of the advising</li> </ul>	Royal Decree July 3rd, 1996 (execution of the coordinates laws of July 14th, 1994), art. 230		

QUESTION	SOCIAL SECURITY			
	Employee doctor	Applicable Law	Independent Worker	Applicable Law
	<p>In the last situation, the earned wages have an influence on the work incapacity indemnities</p> <p>3° The amount of the indemnity will depend on the estimated lost wages (reference : wages earned in the quarter before the occurrence of the insured risk)</p>	Royal Decree of June 10 <sup>th</sup> , 2001 establishing the notion of “average daily wage” in application of art. 39 of the law of July 26 <sup>th</sup> , 1996 regarding the modernisation of the social security		
<b>Is there any special sickness protection regime for artists in? If so, how does it work?</b>	See above		No	
<b>Are there any particularities in the general sickness protection regime relevant to artists? If so, how does it work?</b>	See above		No	
<b>Is there any special protection regime for artists in case of work</b>	No, the same regime is applicable to all	Law April 10 <sup>th</sup> , 1971 regarding the work	No	

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
accidents? If so, how does it work?	employees.  The employer is under the obligation to subscribe a work accident insurance and the employee-artist will be covered in case of a work accident	accident  Royal Decree December 21 <sup>st</sup> , 1971		
Are there any particularities in the general protection regime in case work accidents relevant to artists? If so, how does it work?	No			
Is there any special protection regime in case of occupational illness for artists? If so, how does it work?	No		No	
Are there any particularities in the general protection regime in case of occupational illness relevant to artists? If so, how does it work?	No		No	
Is there any special professional reconversion protection regime for artists (ex. In case of old age)? If so, how does it work?	No		No	

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
Are there any particularities in the general protection regime of professional reconversion relevant to artists? If so, how does it work?	No		No	
Is there any special parental protection regime for artists? If so, how does it work?	No. Employers are automatically registered at the National Office of Parental Allowances for employees		No	
Are there any particularities in the general parental protection regime relevant for artists? If so, how does it work?	No		No	
Are there any other support measures, in the field of social protection, specific to artists, other than those mentioned above? If so, what are they and how do they work?	No.  Since 2003 artists are presumed performing their work under the employee status.  Consequently, they enjoy social security's rights likewise other	Loi-Programme December 24 <sup>th</sup> , 2002  Law June 27, 1969 (social security for employees), art. 1bis  Sectors : - Audio-visual - Plastic arts	An self-employed artist must proof that he is self-employed since an artist is presumed being an employee  Therefore the artist can register a "Self-employed Activities"	Royal Decree n°38 of July 27 <sup>th</sup> , 1967 regarding the social security for self-employed workers

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>employees.</p> <p>As mentioned above, some exceptions exist regarding the conditions upon which the artist have access to the social security's rights, but the social benefits are the same</p> <p>Exception: the "Carte Artist" and the Small Indemnities Regime</p> <p>Persons (artist or others) who perform small-scale artistic works can be paid for it without being subject to the national social security system</p> <p>Conditions:</p> <ul style="list-style-type: none"> <li>- Max. 30 days per year and 7days in a row,</li> <li>- Max. 2.615,78€/year</li> </ul>	<ul style="list-style-type: none"> <li>- Music</li> <li>- Littérature</li> <li>- Entertainment</li> <li>- Choreography</li> </ul> <p>Royal Decree of July 3rd, 2005 (modification of the Royal Decree of November 28<sup>th</sup>, 1969)</p> <p>Royal Decree of May 2<sup>nd</sup>, 2019 in execution of art. 74bis of the Loi-Programme December 24<sup>th</sup>, 2002</p>	<p>"Declaration" form at the Artist Commission of the National Office for Social Security (online or a written form)</p> <p>The declaration is valid for 2 years</p> <p>Besides, every worker can be both employee / civil servant and self-employed at the same time (primarily or complementary self-employed). Both statuses will define the social rights and obligations.</p> <p>Once the artist is registered as self-employed (primarily or complementary), his rights &amp; obligations are the same as all the self-employed workers (primarily or complementary).</p>	

QUESTION	SOCIAL SECURITY			
	Employee and 130,79€ / day (amounts 2020)	Applicable Law	Independent Worker	Applicable Law
The “carte artist” is valid for 5 years.			If an artist doubts about his status (employee or self-employed), he can ask the Artist Commission of the Belgian Social Security Office or at any social insurance agency	
Are there other general support measures in the field of social protection particularly relevant for artists? If so, what are they and how do they work?	No		No	
How is the social protection system funded - means and values of funding (e.g. contributions, fees, namely on any audio-visual service, taxes)?	Contributions paid by the employers and the artist-employees as well as State subsidies (financed by the taxes, but limited to the taxes on work)		Contributions paid by the self-employed worker and State subsidies	

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
<b>Is there a specific regime for artists? If so, refer how it is applied, what are the requirements?</b>	<p>There is no specific regime in place for artists.</p> <p>Artists working as employees fall under the same tax regime as other employees.</p> <p>There are some specific deductions and exemptions, which will be mentioned below.</p>		<p>There is no specific regime in place for artists.</p> <p>Artists working as independent workers fall under the same personal income tax regime as other independent workers and employees.</p> <p>There are some specific deductions and exemptions, which will be mentioned below.</p>	
<b>Are there economic activity codes (CAE) for artists? If so, which are they? Considering work in theatre, television, cinema, dubbing and others.</b>	The activity codes only apply to independent workers.		<p>NACE-Bel activity codes:</p> <p><u><a href="#">90.01 Performing arts</a></u></p> <p>90.011 Practice of performing arts by self-employed artists</p> <p>90.012 Practice of performing arts by artistic ensembles</p> <p><u><a href="#">90.02 Support activities for performing arts</a></u></p> <p>90.029 Other support activities for performing arts (this includes activities of directors, choreographers, orchestra leaders,...)</p> <p><u><a href="#">90.03 Creative arts (<i>Scheppende kunsten</i>)</a></u></p>	

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
			90.031 Creative arts, except for supporting activities 90.032 Supporting activities for creative arts	
<b>What is the Personal Income Tax (PIT) regime applicable to artists? What is the level of exemption?</b>	<p>An artist-employee can derive income from:</p> <ul style="list-style-type: none"> <li>• His professional activities</li> <li>• From the licence or transfer of copyrights/neighboring rights</li> </ul> <p>The taxable base is equal to the gross income, reduced by the social security at charge of the employee and by the tax deductible expenses. Tax deductible expenses are fixed either on a lump sum base or upon proof of the real expenses.</p> <p>The taxable professional income, together with some other types of income, is taxed at the following progressive rates:</p> <p>€0 - €13.250: 25%      €13.250 – €23.390: 40%      €23.390 - €40.480 : 45%      €40.480 - ... : 50%</p> <p>There is a basic tax-free income of 8.860,00 EUR, to be deducted from the first bracket.</p>	<p>Articles 3 – 178/1 WIB92 (Belgian Code on Income Tax)</p> <p>Article 130 WIB92</p> <p>Article 131 WIB92</p>	<p>An artist performing as <u>an independent worker will be taxed in the same way as an employee in the PIT</u> (same rates,...)</p> <p>The taxable base is equal to the gross income minus the social security contributions on his/her gross income and the tax deductible expenses. Tax deductible expenses are fixed either on a lump sum base or upon proof of the real expenses</p> <p><u>Copyrights/neighboring rights</u></p> <p>Same regime as for employees applies.</p> <p>In cases where the artistic activity generates only limited income, use can be made of the <u>small fees regime</u>.</p> <p>If the following conditions are met, no social security contributions or income tax is due on this remuneration:</p>	<p>Articles 3 – 178/1 WIB92 (Belgian Code on Income Tax)</p> <p>Article 17sexies, Royal Decree of 28 November 1969.</p>

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
	<p>There are a number of items of income that are taxed at a separate rate, e.g.:</p> <ul style="list-style-type: none"> <li>• Copyrights: 15%</li> <li>• Prizes and grants from scholars, writers and artists: 16,5%</li> <li>• Occasional gains and income: 33%</li> <li>• ...</li> </ul> <p><u>Copyrights/neighboring rights</u></p> <p>Income from copyrights/neighboring rights received during a professional activity are requalified as movable income. To the extent that the threshold of €61.200 (2020) (after deduction of the tax deductible expenses) is not exceeded, a special tax rate applies: 15%, deducted at source (by the licensee/beneficiary, i.e. the employer) as movable withholding tax.</p> <p>Copyright income received during a professional activity exceeding the threshold is taxed as professional income at the aforesaid progressive rates (unless the artist can demonstrate it is not a professional income).</p>	Article 17,§1 WIB92	<ul style="list-style-type: none"> <li>- provide artistic services or produce artistic works on commission</li> <li>- have an artist's card issued by the Commission for artists</li> <li>- fill in the performance overview before the start of the work, online at <a href="http://www.artist@work.be">www.artist@work.be</a> or on paper (appendix to the artist's card)</li> <li>- do not work with the small fee scheme for more than 30 days per calendar year</li> <li>- do not work more than 7 consecutive calendar days for the same client</li> <li>- the fee does not exceed €130,79 (2020) per day and per client</li> <li>- the total of reimbursements under the small fees scheme does not exceed €2.615,78 (2020) per calendar year.</li> <li>- not simultaneously working for the client as an employee or on a self-employed basis, except for non-artistic work</li> </ul>	

QUESTION	TAX		
	Employee	Applicable law	Independent Worker
<p>Tax deductible expenses can be deducted if demonstrated. By exception, it is allowed to apply the following deductions without need for any proof of expenses:</p> <ul style="list-style-type: none"> <li>- 50 % on the income between 0 - 16.5600 EUR (2020);</li> <li>- 25 % on the income between 16.561- 33.110 EUR (2020).</li> </ul> <p><u>Prizes and/or grants for scholars, writers or artists are taxed differently:</u></p> <ul style="list-style-type: none"> <li>- A first category is exempted up to an amount of €4.080 (2020). As far as grants are concerned, this is for a maximum period of two years.</li> </ul> <p>This exemption is subject to the following conditions:</p> <ul style="list-style-type: none"> <li>• They must have been paid out by a Belgian or foreign public body</li> <li>• They may not be remuneration for certain services.</li> </ul> <ul style="list-style-type: none"> <li>- A second category is completely exempt</li> </ul> <p>Certain prices and subsidies are</p>	Article 37 WIB92	- do not receive any other (cost) compensation from the client for the performance.	

<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
completely exempted. They must then meet the following conditions:	<ul style="list-style-type: none"> <li>• reward exceptional merit or allow exceptional efforts in the field of scientific research, the arts or literature;</li> <li>• be awarded in circumstances which offer scholars, writers and artists a wide range of opportunities for personal initiative in continuing or carrying out their studies, research, works or artistic expressions;</li> <li>• be granted free of charge, in such a way as to preclude any state of dependence of the recipient on the donor and any compensation in favour of the latter;</li> <li>• Not financed, directly or indirectly, by Belgian or foreign industrial, commercial or agricultural enterprises, which may benefit in one way or another from the remunerated or subsidised works, researches, studies or artistic expressions.</li> <li>• Be granted by a recognized donor.</li> </ul>			
<b>Are the artists entitled to</b>	No specific deductions are applicable		See column 'Employee'	

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
<b>deductions? If so, which ones? General and/or specific.</b>	only to artists.  Qualifying professional expenses can be deducted from the professional income, either a lump sum deduction, either upon proof of the real expenses.  For the copyrights regime: see above.			
<b>What is the applicable PIT rate? Is there a withholding tax? If so, what is the applicable rate?</b>	Progressive rate: see above  Withholding tax on copyright income: see above.	Article 261 WIB92 and article 313 WIB92	See column 'Employee'	
<b>Is there any specific regime for self-employed entrepreneurs who exercise artistic activity? If so, how does the regime work? What is the level of exemption?</b>	See column 'Independent worker', above.		See above.	
<b>What are the general and/or specific deductions?</b>	See above.		See above.	
<b>Is there any option of "tax capping", i.e. redistributing income over several years, so that the years of good earnings offset the years of bad earnings? If so, how does the regime work?</b>	No such regime in Belgium.	Not applicable	No such regime in Belgium.	Not applicable
<b>Is there any other way for artists to be taxed? Depending on the income? Depending on whether they exercise the activity</b>	In cases where the sporadic artistic activity generates only limited income, use can be made of the small fees regime. See above, sub independent	See above.	In cases where the sporadic artistic activity generates only limited income, use can be made of the small fees regime.	See above.

<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
<b>sporadically? If so, how does the regime work?</b>	workers.		See above.	
<b>What is the income threshold for joining this regime? General and/or specific deductions? What is the PIT rate? Is there a withholding tax rate?</b>	See above.	See above	See above.	See above.
<b>Is there a specific VAT regime applicable to artists? If so, how does the regime work?</b>	No VAT regime is applicable to artists performing as an employee.	Not applicable	<p>Any independent worker-artist who, in any place, independently (i.e. not employees) carries out an economic activity, regardless of the purpose or result of that activity (i.e. the activity must not be profitable), is in principle subject to VAT.</p> <p>GENERAL EXEMPTION: if the turnover does not exceed €25.000 and the artist qualifies for an exemption.</p> <p><b><u>Performing artists</u></b></p> <p><b><u>Performances and shows</u></b></p> <p>The artistic services of performing artists are exempt from VAT if ALL of the following conditions are met:</p> <p>1) the service provider must be a performing artist;</p>	Article 44, §2 Belgian VAT Code  table A, services, XXIX, Royal Decree nr. 20, 20 July 1970.

<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
		<p>2) the co-contracting party must be an organiser of spectacles or concerts, a music publisher or a film-maker.</p> <p>If these conditions are not met: VAT 6%</p> <p><u>Sale of CDs</u></p> <p>21% VAT: sales of CDs are not covered by the reduced rate</p> <p><u>Advertising</u></p> <p>An important exception to the 6% on artistic services, is all services relating to advertising. They are subject to the basic rate of 21%.</p> <p><u>Royalties from record companies</u></p> <p><u>Exemption</u></p> <p><u>Transfer of/licenses on copyright/neighbouring rights</u></p> <p>6%</p> <p><u>Others</u></p> <p>21 %</p> <p>If the supplies are not exempt from VAT or are not subject to the reduced rate the standard rate of 21% applies.</p>	<p>Article 44, § 2, 8º VAT Code</p> <p>table A, services, XXIX, Royal Decree nr. 20, 20 July 1970.</p> <p>Article 44 of the VAT Code</p> <p>Table A of Royal Decree Nr. 20</p>	Article 44,§3 VAT Code

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
		<p><b><u>Visual artists</u></b></p> <p>Sale of art: 6% or 21%</p> <p>Rent of art: 21%</p> <p><u>Restauration:</u> 21%</p> <p><u>Publishing contracts</u> for literary works or works of art that the author or composer concludes with a publisher are exempt from VAT, if the conditions are met:</p> <ul style="list-style-type: none"> <li>- Author: natural person</li> <li>- Other party: publisher</li> <li>- Publishing contract</li> </ul> <p><u>Transfer of/license on copyright/neighbouring rights:</u> 6%</p> <p><u>Others:</u> 21 %</p> <p><b><u>Authors and composers</u></b></p> <p><u>Sale of newspapers, magazines and books:</u> 6%</p> <p><u>Publishing contracts:</u> exemption</p> <p><u>Transfer of copyright:</u> 6%</p> <p><u>Lectures:</u> Exemption</p> <p><u>Others:</u> 21 %</p>	<p>See above</p> <p>See above</p> <p>See above</p> <p>See above</p>	
<b>Do they have several tax regimes depending on the</b>	Not applicable	Not applicable	Not applicable	Not applicable

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
<b>activity provided? If so, what are they?</b>				
<b>What are the general and specific deductions, depending on the VAT regimes?</b>	Not applicable	Not applicable	Not applicable	Not applicable
<b>In terms of tax benefits, are there any specific benefits for artistic activity? If so, what are the benefits? Ex. tax reduction? Deduction to taxable income? Or tax assessed?</b>	The aforesaid copyright tax regime is considered as a tax incentive for the artistic sector.  There is also a specific "tax shelter" scheme allowing tax reductions for companies investing in artistic productions, but that does not impact the income tax of artists/authors as such (see below "patronage").	See above.	The aforesaid copyright tax regime is considered as a tax incentive for the artistic sector.  There is also a specific "tax shelter" scheme allowing tax reductions for companies investing in artistic productions, but that does not impact the income tax of artists/authors as such (see below "patronage")	
<b>Is there a statute of cultural patronage? If so, how does it work?</b>	<u>Tax shelter (in a nutshell)</u>  This scheme does not have a direct effect on artist-employees or – independent workers, as it only applies to (production) companies.  In exchange for investment in cultural productions (audiovisual, stage or videogames), the taxable profit of the investor is exempt, up to a maximum of 421% of the sums which the investor invests in the production, with a maximum of 50 %, with a ceiling in function of the taxable reserved profits for the taxable period. There are strict		see column 'Employee'.	

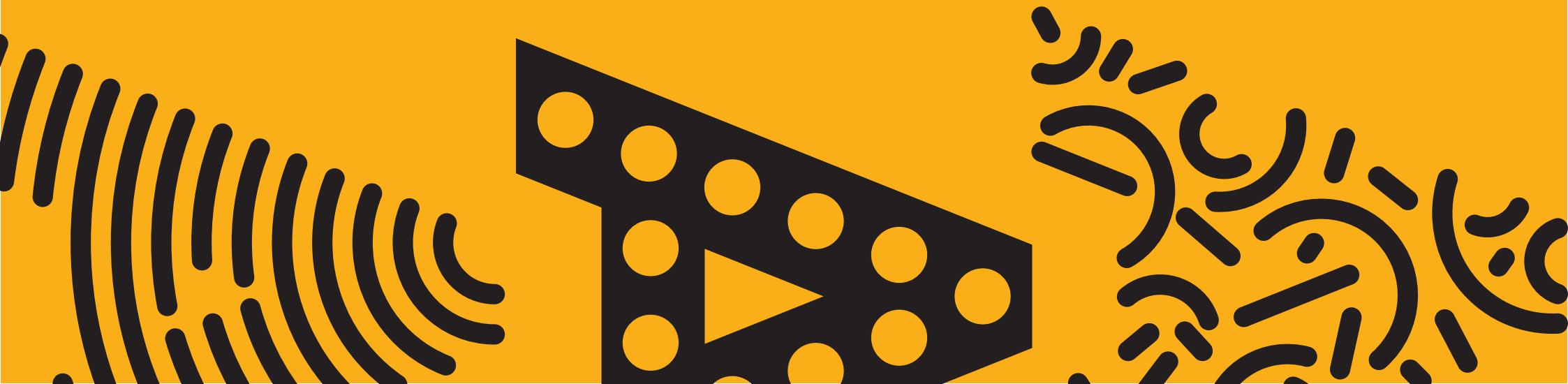
<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
	<p>conditions to be fulfilled regarding, a.o., nationality of the production, and expenses to be made in Belgium, as to benefit from the tax exemption.</p> <p><u>Gifts to cultural associations (patronage, <i>mecenaat</i>)</u></p> <p>Also this regime is only applicable to associations/institutions and does not directly affect artist-employees or – independent workers.</p> <p>Patronage is a gift/donation without an economically valorisable quid pro quo or publicity. In contrast to sponsorship, the patron remains rather discreet in the background.</p> <p>These gifts/donations can be partially deducted (60%) by the parton if a non-profit organisations is recognised by the federal government and the following conditions are met:</p> <ul style="list-style-type: none"> <li>- the donation must be at least 40 euros, per calendar year and per association,</li> <li>- the donation must have been made to an approved association/institution</li> <li>- the institution must issue a discharge in respect of the donations it receives,</li> </ul>			

<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
	<ul style="list-style-type: none"> <li>- the donation must be made in cash and come from the patron alone,</li> <li>- donations in the form of works of art also entitle them to tax relief: <ul style="list-style-type: none"> <li>• they have been made to State museums, Communities and Regions, provinces, municipalities and public social welfare centres on condition that these public powers assign them to their museums.</li> <li>• they are works of art which the Minister for Finance has recognised as belonging to the country's movable cultural heritage or international renown the Minister of Finance has established their monetary value the gift/donation is made without consideration (it may not compensate, in whole or in part, for the supply of a good or the provision of a service).</li> </ul> </li> </ul> <p>If an association is not eligible to be recognised, it can apply via the King Baudouin Foundation for a 'cultural patronage account'. This is also valid for tax deductions.</p>			

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
<b>What is the tax treatment of professional training?</b>	It's considered to be a professional cost that can be deducted from the professional income if it serves the current professional activity. See above.		It's considered to be a professional cost that can be deducted from the professional income if it serves the current professional activity. See above.	
<b>Is there any different tax treatment for artists working outside their country of origin? If so, what is their regime?</b>	<p><u><a href="#">Belgian tax residents performing abroad.</a></u></p> <p>In principle Belgian tax residents are taxable on their worldwide income. If Belgium has concluded a double tax treaty with the country of performance, the double tax treaty will have to be verified whether the income is taxable or not in Belgium.</p> <p><u><a href="#">Foreign Tax Residents performing in Belgium</a></u></p> <p>If Belgium has concluded a double tax treaty, it must first be verified whether the income is taxable in Belgium or not.</p> <p>If yes, the income acquired by non-residing artists as a result of performances performed in Belgium constitutes a separate category of taxable income.</p> <p>The regime depends on the number of</p>	Article 232 WIB92  Article 248, §2 WIB92	See column 'Employee'	

<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
	<p>days the activity was performed in Belgium: more or less than 30 days.</p> <p><u>More than 30 days: compulsory regularisation</u></p> <p>The income of foreign performing artists is globally taxed (at a progressive rate) if the activity is performed in Belgium for more than 30 days.</p> <p><u>Less than 30 days: optional regularisation</u></p> <p>If non-residing performing artists, perform less than 30 days' paid activities in Belgium, they will in principle be taxed at the rate of 18% withholding tax on their Belgian income, deducted with a flat-rate professional expense.</p> <p>If the tax calculated at the progressive rates would be lower, the artist can claim back the difference.</p>			

# ESPAÑA



<b>GENERAL QUESTIONS</b>	
<b>Is there a statutory definition of artist or performer for any specific purpose?</b>	Yes, there is. Only for the purposes of defining and identifying whenever we are facing a special labour relationship of artists for both labour and Social Security purposes. Please see below.
<b>Is there a specific legal framework /qualification applicable to artists/performers?</b>	<ul style="list-style-type: none"> <li>× Legal framework: amongst other regulations, the Royal Decree 1435/1985, dated on 1 August, regulating the special employment relationship of artists in public performances.</li> <li>× Qualification: in principle, this is not a requirement although a Higher Degree in Dramatic Art or Degree in Theatre and Acting and/or courses in theatre and acting at schools of performing arts, may be required by certain organizers of public performances/employers.</li> </ul>
<b>If the answer to the previous question was yes, what conditions should the artist meet to qualify as such.</b>	See above.
<b>How do artists/performers usually organize its activity?</b>	Usually, as independent workers, although some artists/performers do have employment labour contracts.
<b>Many of the artists/performers do not have a continuous activity throughout the year. How does your legal system deal with this fact?</b>	Royal Decree 1435/1985 foresees different types of employment contracts in this regard (fixed-term, permanent and permanent season contracts).
<b>Please identify relevant entities who in your country deal or are a relevant stakeholder within the artists and performers rights or activity.</b>	<p>Amongst others:</p> <ul style="list-style-type: none"> <li>× AIE</li> <li>× AISGE</li> <li>× DAMA</li> <li>× EGEDA</li> </ul>

QUESTION	TAX		LABOUR		SOCIAL SECURITY	
	Employee	Independent	Employee	Independent	Employee	Independent
<b>Is there a statutory definition of artist or performer for any specific purpose?</b>	No		Employee: yes, there is. Only for the purposes of defining and identifying whenever we are facing a special labour relationship of artists: that which is established between an organizer of public performances/employer and those who voluntarily dedicate themselves to perform an artistic activity on behalf of and within the scope of the organization and management of these organizers of public performances/employers. All in exchange of a compensation.		Employee: yes, there is. Only for the purposes of defining and identifying whenever we are facing a special labour relationship of artists and, thus, whenever these artists must be affiliated to the Social Security.	Independent: N/A
<b>Is there any specific regime applicable to artists/performers?</b>  *do not refer to copyright / royalties	<b>PIT</b> – No specifics.	<b>PIT</b> –No specifics. <b>VAT</b> – The artist is a normal service provider for VAT purposes. If the artist/performer income derives from an independent activity, the reduced 10% tax rate is applicable when the service is rendered to the organizer or when acting through an agent the agent is not acting in the name	Yes, there is: the Royal Decree 1435/1985, dated on 1 August , regulating the special employment relationship of artists in public performances.	N/A	In principle, employees are to be affiliated to the special artists' Social Security regime under its General Regime (RGSS). However, it is not without important particularities regarding the contribution system (Article 32 of Royal Decree 2064/1995, plus the opportune	In principle, independent artists could affiliate themselves to the Social Security under its Special Regime for Self-Employed Workers (RETA).

QUESTION	TAX		LABOUR		SOCIAL SECURITY	
	Employee	Independent	Employee	Independent	Employee	Independent
		and on behalf of the artist.			annual Contribution Order).	
<b>Is there any particularity of the general regime which is important for artists/performers?</b>	No	<b>PIT – No VAT - No</b>	Some particularities according to the Royal Decree 1435/1985, are as follow:  A trial period may only be established in contracts which duration exceeds 10 days.  Exclusivity agreements may be expressly compensated or diluted within the artist's total salary amount.  Artists are entitled to 30-natural-days of holidays per year.  Upon termination of fixed-term contracts which duration exceeds 1 year, the artist will be entitled to a severance compensation calculated on a basis	N/A	The affiliation of the artist with the Social Security must take place prior to the service-rederring (even before trials).  During inactivity periods, artists may remain linked in the RGSS upon meeting certain requirements.  From a contribution perspective, the employer pays monthly contributions according to the days in which the artist has actually performed his/her work.	N/A

QUESTION	TAX		LABOUR		SOCIAL SECURITY	
	Employee	Independent	Employee	Independent	Employee	Independent
			of 7 days of salary per year of service (unless established otherwise). Termination of fixed-term contracts which duration exceeds 3 months must be notified in advance to the artist.			
<b>Is it necessary to obtain a license or to be filed into a registry?</b>	No	Artist /Performer must register with tax authorities through statement of inception of activity.	N/A		N/A	N/A
<b>If the answer to the previous question was yes, what conditions should the artist meet to qualify as such.</b>			N/A			
<b>Is there an entity that centralizes payments, tax levying or withholding?</b>	No		N/A		N/A	

QUESTION	TAX		LABOUR		SOCIAL SECURITY	
	Employee	Independent	Employee	Independent	Employee	Independent
<b>What about the agents?</b>	No specific regime. It is understood that agents are organized as enterprises, even if they act solo and not incorporated as a company. PIT/CIT and VAT according to normal regimes.	Generally speaking, agents are those who act as representatives of the artists and who are in charge of promoting their professional career , as well as managing their businesses.  They can be deemed to be employees if:  They render services for an artists' representation agency, or  They render services for the very artist, provided the agent has committed to a particular result and there is a certain subordination to the artist.	Agents can also be deemed to be artists' employers if:  They are obligated to pay the artist's salary,  The artist performs his/her services on behalf and under the agent's authority, and  Provided the agent acts as an intermediary organizing and promoting a public performance or the recording intended for public broadcast, at his own risk.	If the former, in principle agents should be affiliated to the Social Security under its General Regime (RGSS).	If the latter, in principle agents could affiliate themselves to the Social Security under its Special Regime for Self-Employed Workers (RETA).	

QUESTION	TAX		LABOUR		SOCIAL SECURITY	
	Employee	Independent	Employee	Independent	Employee	Independent
<b>How do artists/performers usually organize their activity?</b>	N/A	<p>Usually the artist/performer acts as an independent contractor, with no representative agent.</p> <p>When the artist / performer is represented by an agent, usually it is the agent that contracts the show, receives payment from the show owner/organizer and then pays to the artist/performer. Therefore, the agent levies VAT and withholds PIT to the artist / performer.</p>	<p>If employed, their activity can be organized/Performed under fixed-term, permanent or permanent season contracts (Royal Decree 1435/1985).</p>	<p>If self-employed, their activity can be organized/Performed by entering the opportune mercantile contracts.</p>	N/A	N/A

QUESTION	Employee	Labour Law		
		Applicable Law	Independent Worker	Applicable Law
<b>Is there a mandatory professional card to be able to exercise artistic activity?</b>	N/A	N/A	N/A	N/A
<b>Are there market shares, that is, if in each production, theatrical, audio-visual, cinematographic, or other you have to respect certain market shares for certified artists</b>	N/A	N/A	N/A	N/A
<b>If so, what are they?</b>				
<b>Is there a legal consequence for not meeting the market shares? If so, what are they?</b>	N/A	N/A	N/A	N/A
<b>What kind of links exist between artists and contracting entities? Fixed-term employment contracts?? Employment contract of indefinite duration? Service agreement? Others? If so, what is the percentage of use for each of the contracts?</b>	Permanent employment contracts (in principle, approx. 30%).  Fixed-term employment contracts (in principle, approx. 70%): it can be arranged just for one or several performances, for a certain period of time, for a certain season or for the time a certain show is up and available. Either way, there is no need to express the cause of temporality in the employment contract	Article 5 of the Royal Decree 1435/1985, dated on 1 August, regulating the special employment relationship of artists in public performances.	Generally speaking, these kind of collaborations between independent (self-employed) artists and contracting entities, would be arranged by means of a service provision contract (of a commercial law nature)	Generally speaking, the commercial laws.

QUESTION	Employee	Labour Law	
		Applicable Law	Independent Worker
	<p>and subsequent extensions (concatenation), in principle, may be agreed upon.</p> <p>Permanent seasonal employment contracts (these are, generally speaking, unusual and they are governed by the Spanish Workers' Statute): aimed at seasonal artistic works not carried out in certain dates.</p>		
<b>What form do these contracts take?</b>	<p>Artists' employment contracts must be in writing and signed on a triplicate basis: one for the employee, one for the company and the third one to be registered with the INEM.</p> <p>In addition to the foregoing, the employment contract must contain:</p> <p>Parties involved, Contract's purpose,</p>	Article 3 of the RD 1435/1985.	Generally speaking, these kind of contracts (of a commercial law nature), shall be arranged according to what stipulated in the commercial laws.

QUESTION	Employee	Labour Law		Applicable Law
		Applicable Law	Independent Worker	
<b>What is the duration limit for fixed-term employment contracts? Are there any legal consequences for non-compliance?</b>	<p>Compensation, Duration and trial period (if applicable).</p> <p>Fixed-term employment contracts can be arranged just for one or several performances, for a certain period of time, for a certain season or for the time a certain show is up and available.</p> <p>Subsequent extensions (concatenation) of fixed-term employment contracts, in principle, may be agreed upon. Hence, its unlimited extension is possible both in its number and its concatenation.</p> <p>However, said concatenation will be deemed in legal fraud whenever it is intended to exclude or border the permanent nature of the employment contract.</p>	Article 5 of the RD 1435/1985.	N/A	N/A

QUESTION	Employee	Labour Law		
		Applicable Law	Independent Worker	Applicable Law
<b>Is there any legal compensation for the termination of fixed-term employment contracts?</b>	Upon termination of fixed-term contracts which duration exceeds 1 year, the artist will be entitled to a severance compensation calculated on a basis of 7 days of salary per year of service(unless established otherwise).	Article 10 of the RD 1435/1985.	N/A	N/A
<b>What are the rights of artists in fixed-term employment contracts, in terms of holidays, Christmas and travel allowances?</b>	Generally speaking, irrespective the employment contract's nature (whether permanent or fixed-term), artists are entitled to thirty calendar days' holiday per year.  As for travel allowances, these are usually specifically established in the opportune specific labour regulations and/or applicable Collective Bargaining Agreements.	Article 9 of the RD 1435/1985.	N/A	N/A
<b>What are the rights of the artists in employment contract of indefinite</b>	See above.	See above.	N/A	N/A

QUESTION	Employee	Labour Law		Applicable Law
		Applicable Law	Independent Worker	
<b>duration, in terms of holidays Christmas and travel allowances?</b>				
<b>What are the rights of artists in service agreement, in terms of holidays Christmas and travel allowances?</b>	N/A	N/A	In principle and if any, those established within the opportune service provision contract and/or, if applicable, the commercial laws.	Generally speaking, the commercial laws.
<b>What is the concept of remuneration What is included? What is not included?</b>	<p>That with which the Company compensates the artist with in exchange for his/her artistic service-rendering.</p> <p>This remuneration shall include all payments made to the artist for his/her service-rendering and shall be in line with that established within the applicable Collective Bargaining Agreement (CBA) and minimum wages labour regulations.</p> <p>A distinction between compensation for effective work and for</p>	Article 7 of the RD 1435/1985.	In principle, that which has been established by the parties within the opportune service provision contract.	N/A

QUESTION	Employee	Labour Law	
		Applicable Law	Independent Worker
	stand-by hours may be made by the applicable CBA where altogether stipulating the scope and nature of stand-by hours' compensation.		
<b>Are there salary scales for the artists? How often are they reviewed? If so, do they have practical application?</b>	<p>Salary scales may be included and regulated within certain CBAs (e.g.: Collective Bargaining Agreement between producers of audio-visual content and the actors rendering services for them; State Collective Bargaining Agreement regulating employment relations between the producers of audio-visual content and the "extras"; Collective Agreement of the audio-visual production industry; etc)..</p> <p>These salary scales are usually reviewed every year. In any case, they do have practical application and their content are of mandatory</p>	<p>Amongst others, these salary scales may be regulated in certain CBAs (see left item).</p>	N/A N/A

QUESTION	Employee	Labour Law		Applicable Law
		Applicable Law	Independent Worker	
	compliance for the company.			
<b>How is working time treated legally and how is it accounted for?</b>	<p>Workdays must not exceed 9 effective working hours per day, nor 40 effective hours per week on an annual average.</p> <p>Artists' workday comprises effective working hours of service-rendering before the public, rehearsal time and show recording time..</p>	Article 8 of the RD. 1435/1945 & Article 34 of the WS.	Usually self-employed artists freely organise their working time, bearing in mind at all times the need to comply with the terms and conditions set within their (if applicable) mercantile contract.	N/A
<b>Does the concept of normal working period exist? If so, what is it? And the concept of rest breaks? And the concept of weekly rest?</b>	<p>As for "normal working period", see above.</p> <p>As to "rest breaks" and "weekly rest", these come in as:</p> <p>A twelve-hour elapse between the end of a workday and the beginning of the next,</p>	Articles 8 and 9 of the RD 1435/1945 & Article 34 of the Spanish Workers' Statute (WS).	See above.	N/A

QUESTION	Employee	Labour Law		Applicable Law
		Applicable Law	Independent Worker	
	<p>Half a day (minimum) weekly rest period (otherwise, a twenty-four-hour uninterrupted rest period shall be established),</p> <p>If agreed upon or established within the applicable CBA, an accumulation for periods of up to 4 weeks corresponding to "weekly rest".</p> <p>.</p>			
<b>What is the regime applicable to night work? How is it paid? How is it compensated in terms of rest?</b>	<p>In principle and if applicable, night work is specifically regulated in the applicable CBAs.</p> <p>As for its compensation, it shall be compensated according to what stipulated in the applicable CBA (unless a compensation in terms of rest is agreed upon).</p>	Article 8 of the RD 1435/1945 & Article 36 of the WS.	N/A	N/A
<b>Are there rules for work done on public holidays? How is it paid?</b>	Whenever public holidays (bank holidays) cannot be enjoyed on the part of the artist due to	Article 9 of the RD 1435/1945.	N/A	N/A

QUESTION	Employee	Labour Law		
		Applicable Law	Independent Worker	Applicable Law
	<p>his service-rendering, bank holidays must be moved to another day of the week.</p> <p>As for its compensation, see above (night work).</p>			
<b>How is it compensated in terms of rest?</b>	See above (night work).	Article 9 of the RD 1435/1945.	N/A	N/A
<b>What are the rules for overtime? How is it paid? How are they compensated? How are they accounted for in working time?</b>	<p>Overtime must not exceed 80 hours per year.</p> <p>Each hour of overtime must be compensated either monetarily (usually with a surcharge attached) or via paid resting periods, according to what agreed upon in the opportune employment contract or, otherwise, in accordance with what stipulated in the applicable CBA.</p> <p>In any case, each hour of overtime will be deemed as an effective working hour.</p>	Article 8 of the RD 1435/1945 & Article 35 of the WS.	N/A	N/A

QUESTION	Employee	Labour Law		
		Applicable Law	Independent Worker	Applicable Law
<b>Are there rules for defining the workplace? What is the regime applicable to travel allowances? Form of payment and how are they accounted for working time?</b>	<p>In principle, there are no rules for defining the workplace, although this can be specified within the opportune employment contract.</p> <p>As for "travel allowances", these are usually specifically established in the opportune specific labour regulations and/or the applicable CBAs, where their payment and nature are usually also regulated.</p>	When applicable, specific labour regulations and/or the applicable CBAs.	N/A	N/A
<b>Is there reclassification/ reconversion of the worker? If so, how is it done?</b>	N/A	N/A	N/A	N/A
<b>Are there employment contracts of indefinite duration with intermittent exercise of work performance?</b>	Yes, these would be the so called permanent seasonal employment contracts. They are (generally speaking) unusual and governed by the WS.	Article 5 of the RD 1435/1985 and Article 16 of the WS.	N/A	N/A
<b>If so, how does the intermittent regime apply?</b>	Permanent seasonal employment contracts are aimed at seasonal	See above.	N/A	N/A

QUESTION	Employee	Labour Law		Applicable Law
		Applicable Law	Independent Worker	
	<p>artistic works not carried out in certain dates.</p> <p>In principle and if applicable, this entails that artists may be called upon both in the order and way established within the applicable CBA.</p>			
<b>Are there group employment contracts? If so, what are the rules?</b>	<p>Although RD 1435/1985 does not regulate group employment contracts, Article 10 of the WS (supplementary rule) does .</p> <p>Hence, in principle, these kind of employment contracts could be arranged whenever the employer assigns a collective work to a group of his/her artists. If so:</p> <p>Artists' rights and duties arising from said contract would remain individualised, and</p>	Article 12 of the RD 1435/1985 and Article 10 of the WS.	N/A	N/A

QUESTION	Employee	Labour Law		Applicable Law
		Applicable Law	Independent Worker	
	A "boss" within said group would be appointed to represent each member.			
<b>What is the regime applicable in the event of an accident at work? Is it included in working time? On what terms?</b>	<p>In principle, artists are affiliated to the Social Security under its General Regime (RGSS), where labour incapacity arising from work accidents has a place and is regulated.</p> <p>Generally speaking, according to Spanish Labour case law, in order for work accidents to be considered as such, they must take place during working time. Therefore, work accidents must necessarily be included (as in, take place) during working time.</p>	Royal Decree 2621/1986, dated on 24 December, integrating the Special Social Security Regimes for Railway Employees, Football Players, Trade Representatives, Bullfighters and Artists within the General Regime, as well as integrating the Regime for Book Writers into the Special Regime for Self-employed Workers & Royal Decree 2064/1995, dated on 22 December, regulating the General Regulations on Contributions and Settlement of other Social Security Rights.	N/A	N/A
<b>Are there mandatory insurances to develop artistic work? If so, who has this obligation?</b>	N/A	N/A	Within the context of public performances, this kind of obligation (liability insurance) in principle only applies to those who:	Decree 44/2014, dated on 25 March, regulating liability insurance required for public entertainment and recreational activities.

QUESTION	Employee	Labour Law		Applicable Law
		Applicable Law	Independent Worker	
			<input checked="" type="checkbox"/> Own premises/facilities for public performances, or <input checked="" type="checkbox"/> Organize public shows.	
<b>What is the legal treatment for the artist's lifelong professional training? Is it accounted for effective working time?</b>	<p>Artists are entitled to their promotion and professional training, which can be of a mandatory nature (imposed by the company) or a voluntary nature.</p> <p>If voluntary, artists are entitled to certain licenses (e.g.: permits, workday adaptions, etc.) but, in principle, this kind of training would not be deemed as effective working time and, thus, it would have to be done during non-working hours.</p> <p>On the other hand, if mandatory, training would be deemed as</p>	Article 12 of the RD 1435/1985 and 23 of the WS.	N/A	N/A

QUESTION	Employee	Labour Law	
		Applicable Law	Independent Worker
	effective working time and, thus, it would have to be done during working hours.		

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
<b>Is there any special unemployment/ inactivity protection regime for artists? If so, what does it consist of??</b>	<p>During inactivity periods, artists may remain linked in the Social Security's General Regime (RGSS) upon meeting certain requirements.</p> <p>In principle, this is something the artist must request on his own before the Spanish General Treasury of Social Security (TGSS). If accepted by said body, this takes effect as of the first day of the month following the date of the request.</p>	Article 249 and 249 ter. of the Royal Legislative Decree 8/2015 dated on 30 October, approving the revised text of the General Law on Social Security (LGSS).	In principle, self-employed artists could affiliate themselves to the Social Security under its Special Regime for Self-Employed Workers (RETA), where no inactivity protection is, in principle, established.	General Law on Social Security.
<b>Are there any particularities in the general regime of unemployment/ inactivity protection regime for artists?? If so, what do they consist of?</b>	<p>As for particularities:</p> <p>In order to remain linked to the RGSS during inactivity periods, 12 months prior to their request, artists must prove at least 20 days of register with the Social Security -SS- in which (i)</p>	Article 249 and 249 ter. of the LGSS.	N/A	N/A

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>there has been an actual service-rendering and (ii) the remuneration received for those days exceeds two times the amount of the official minimum wage -SMI-calculated on a monthly basis.</p> <p>The inclusion within this Regime as artists on an inactivity period, is not compatible with the affiliation in any other Regime.</p> <p>Fallout from this regime may take place (i) at the artist request or (ii) by the TGSS itself for failure in payment of two consecutive monthly contributions corresponding to inactivity periods.</p> <p>Contributions (of which the artist is responsible him/herself), have a monthly and static nature.</p>			

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
	During inactivity periods, the artist shall be entitled to birth and childcare, permanent incapacity and death and survival benefits arising from common contingencies, as well as retirement, pregnancy and/or breastfeeding (until the child reaches the age of 9 months) benefits.			
<b>Is there any special protection regime in old age for artists? If so, what does it consist of?</b>	In principle, there is no special or specific protection "regime" in old age for artists, other than the right to retirement that artists, as every other worker (whether employed or self-employed), are entitled to.	Article 11 of the Royal Decree 2621/1986 dated on 24 December 1986, integrating the special social security regimes for railway employees, football players, trade representatives, bullfighters and artists into the general regime, and integrating the regime for book writers into the special regime for self-employed workers.	In principle, there is no special or specific protection "regime" in old age for self-employed artists, other than the right to retirement that artists, as every other worker (whether employed or self-employed), are entitled to.	Articles 205 et seq. and transitional provision seven of the LGSS.
<b>Are there any particularities in the general protection regime in old age relevant to artists? If so, what do they consist of?</b>	Artists may retire at the age of 65.  However, an early retirement is also possible as of the age of	Article 11 of the Royal Decree 2621/1986 dated on 24 December 1986, integrating the special social security regimes for railway employees, football players,	Self-employed artists may retire at the age of 67 (65 if the artist proves 38 years and six months of contribution).	Articles 205 et seq. and transitional provision seven of the LGSS.

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>60, with an 8% reduction of the opportune pension per year left until the artist reaches the age of 65.</p> <p>Furthermore, in order to enjoy an early retirement, the artist must be registered or in an equivalent situation to registration with the Social Security. Otherwise, he/she will have to wait until the age of 65 to retire.</p>	<p>trade representatives, bullfighters and artists into the general regime, and integrating the regime for book writers into the special regime for self-employed workers.</p>	<p>However, an early retirement is also possible at the age of 63 (as long as the artist proves 35 years of contribution).</p>	
<b>Is there any special disability protection regime for artists? If so, what does it consist of?</b>	<p>In principle, there is no special or specific disability protection "regime" for artists, other than certain "benefits" that artists, as every other worker (whether employed or self-employed), are entitled to.</p>	<p>Article 206 of the LGSS, Royal Decree 1539/2003, dated on 5 December 2003, establishing coefficients to reduce the retirement age for workers who can prove a significant degree of disability, Royal Decree 1851/2009, dated on 4 December, which implements Article 161 bis of the General Law on Social Security regarding the early retirement of workers with</p>	<p>In principle, there is no special or specific disability protection "regime" for self-employed artists, other than certain "benefits" that artists, as every other worker (whether employed or self-employed), are entitled to.</p>	<p>Article 206 of the LGSS, Royal Decree 1539/2003, dated on 5 December 2003, establishing coefficients to reduce the retirement age for workers who can prove a significant degree of disability, Royal Decree 1851/2009, dated on 4 December, which implements Article 161 bis of the General Law</p>

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
		disabilities of a 45% or more, and Second additional provision of Law 27/2011, dated on 1 August, on the updating, adaptation and modernisation of the Social Security system.		on Social Security regarding the early retirement of workers with disabilities of a 45% or more, and Second additional provision of Law 27/2011, dated on 1 August, on the updating, adaptation and modernisation of the Social Security system.
<b>Are there any particularities in the general disability protection regime relevant to artists? If so, what do they consist of?</b>	In principle, artists with a 65% disability may:  Reduce their retirement age (which, in no case, may take place before the age of 52) according to certain reduction ratios (0,25   0,50) to be applied to the effective amount of time during which the disabled artist has actually rendered his services. Enter into a special agreement with the Social Security (provided they meet certain	Article 206 of the LGSS, RD 1539/2003, RD 1851/2009 and Second additional provision of Law 27/2011.	In principle, self-employed artists with a 45% or more disability may:  Reduce their retirement age down to 56 years (provided they meet certain requirements).  Enter into a special agreement with the Social Security (provided they meet certain requirements) in order to be deemed on a similar situation	Article 206 of the LGSS, RD 1539/2003, RD 1851/2009 and Second additional provision of Law 27/2011.

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
	requirements) in order to be deemed on a similar situation to that of register, for coverage purposes with regards to retirement and death and survival benefits.		to that of register, for coverage purposes with regards to retirement and death and survival benefits.	
<b>Is there any special sickness protection regime for artists in? If so, what does it consist of?</b>	In principle, there is no special or specific sickness protection "regime" for artists, other than certain "benefits" that artists, as every other worker (whether employed or self-employed), are entitled to in this matter (temporary and permanent incapacity).	Article 10 of the RD 2621/1986 and Article 318 of the LGSS.	In principle, there is no special or specific sickness protection "regime" for self-employed artists other than certain "benefits" that artists, as every other worker (whether employed or self-employed), are entitled to in this matter (temporary and permanent incapacity).	Articles 194, 195, 196, 197, 200, 314, 318 and 321 of the LGSS.
<b>Are there any particularities in the general sickness protection regime relevant to artists? If so, what do they consist of?</b>	Perhaps, the most noteworthy would lay on the fact that for the purposes of calculating the opportune benefit's amount arising from temporary and permanent (total, absolute and severe disability) incapacity, the	Article 10 of the RD 2621/1986 and Article 318 of the LGSS.	In order to enjoy temporary and permanent benefits, self-employed artists must meet certain requirements, such as:	Articles 194, 195, 196, 197, 200, 314, 318 and 321 of the LGSS.

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>social security contribution base shall be calculated dividing by 365 the total sum arising from the twelve-months-contribution-base prior to the event.</p>		<p><i>Temporary incapacity</i></p> <p>Be affiliated or registered with the Social Security within the RETA regime.</p> <p>Have a minimum 180 days of contribution covered.</p> <p>Be up to date in payments.</p> <p>Submit the opportune official template in case of premises possession.</p> <p><i>Permanent incapacity</i></p> <p>Be affiliated or registered with the Social Security within the RETA regime.</p> <p>Have the minimum contribution period established for the RGSS covered.</p> <p>Be up to date in payments.</p>	
<b><u>Is there any special protection regime for artists in case of work</u></b>	See above ("sickness").	See above ("sickness").	See above ("sickness").	See above ("sickness").

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
<b>accidents? If so, what does consist of?</b>				
<b>Are there any particularities in the general protection regime in case work accidents relevant to artists? If so, what do they consist of?</b>	See above ("sickness").	-See above ("sickness").	See ("sickness"). above	See above ("sickness").
<b>Is there any special protection regime in case of occupational illness for artists? If so, what does it consist of?</b>	See above ("sickness").	See above ("sickness").	See ("sickness"). above	See above ("sickness").
<b>Are there any particularities in the general protection regime in case of occupational illness relevant to artists? If so, what do they consist of?</b>	See above ("sickness").	See above ("sickness").	See ("sickness"). above	See above ("sickness").
<b>Is there any special reconversion protection regime for artists? If so, what does it consist of?</b>	N/A	N/A	N/A	N/A
<b>Are there any particularities in the general protection regime of professional reconversion relevant to artists? If so, what do they consist of?</b>	N/A	N/A	N/A	N/A
<b>Is there any special parental protection regime for artists? If so, what does it consist of?</b>	In principle there is no special or specific parental protection "regime" for artists, other than the benefits arising from the general one to which artists, as every other worker (whether employed or	Article 10.2 RD 2621/1986 and Article 318 LGSS.	In principle there is no special or specific parental protection "regime" for self-employed artists, other than the benefits arising from the general one to which artists, as every other	Article 26 of the Law 20/2007 dated on 11 July.

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
	self-employed), may have access to.		worker (whether employed or self-employed), may have access to.	
<b>Are there any particularities in the general parental protection regime for artists? If so, what do they consist of?</b>	In principle, artists hired as employees are entitled to a parental protection under the same terms and conditions as provided for common employees.	Article 10.2 RD 2621/1986 and Article 318 LGSS.	In principle, self-employed artists are entitled to a parental protection under the same terms and conditions as provided for all independent workers.	Article 26 of the Law 20/2007 dated on 11 July on the Self-Employment Statute.
<b>Are there any other support measures, in the field of social protection, specific to artists, other than those mentioned above? If so, what do they consist of?</b>	Artists hired as employees who, as a result of COVID-19, are unable to continue their activity, will have extraordinary access to unemployment benefit.	Article 3 of RD 17/2020, dated on 5 May approving support measures for the cultural sector and measures of a fiscal nature to deal with the economic and social impact from COVID-2019.	N/A	N/A
<b>Are there other general support measures in the field of social protection particularly relevant for artists? If so, what do they consist of?</b>	N/A	N/A	N/A	N/A
<b>How is the social protection system funded - means and values of funding (e.g. contributions, fees, namely on any audio-visual service, taxes)?</b>	<p>Spanish Social Security relies on a mixed system of funding as it is fed by very different means to gather the resources necessary to fulfil its obligations. The resources for funding the Spanish Social Security System are constituted by:</p> <p>The progressive contributions of the State, that are allocated permanently in the General Budgets, and those agreed for special cases arising from exceptional situations.</p>			

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>The payments from people required to make them.</p> <p>The amounts collected in concept of surcharges, fines or similar.</p> <p>The income, earnings or interest and any other product of its heritage resources.</p> <p>Any other income, without detriment to that stipulated in the twenty-second additional provision of this Law.</p> <p>The most important economic resource is the contributions or payments to the Social Security, which consist of an economic contribution from the employers and workers, a contribution that is defined based on a percentage of the workers' remuneration.</p>			

<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
<b>Is there a specific regime for artists? If so, refer how it is applied, what are the requirements?</b>	<b>No.</b>		<b>PIT:</b> No. <b>VAT:</b> No.	
<b>Are there economic activity codes (CAE) for artists? If so, which are they? Considering work in theatre, television, cinema, dubbing and others.</b>	<b>N/A</b>		<p>Yes. The economic activity codes (CAE) are included under section 3 of the Business Activity Tax tariffs: "Artistic activities".</p> <p>For work in theatre, cinema and television are as follows:</p> <p>GROUP 011. FILM AND THEATER DIRECTORS. GROUP 012. MANAGEMENT ASSISTANTS. GROUP 013. FILM AND THEATER ACTORS. GROUP 014. SPECIALIZED EXTRAS, DOUBLES, COMPARISONS AND MERITORIES. GROUP 015. CINEMA,</p>	Royal Legislative Decree 1175/1990, 28 September, approving the tariffs and Instruction of the Business Activity Tax.

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
			TELEVISION AND VIDEO CAMERA OPERATORS. GROUP 016. HUMORISTS, CARICATORS, ECCENTRIC, TALKERS, RECITERS, ILLUSIONISTS, ETC. GROUP 017. POINTERS AND REGIDORS. GROUP 018. CIRCUS ARTISTS. GROUP 019. OTHER ACTIVITIES RELATED TO CINEMA, THEATER AND CIRCUS.	
<b>What is the Personal Income Tax (PIT) regime applicable to artists? What is the level of exemption?</b>	Income obtained by artists/performers derived from their activity under a labour relationship are subject to the Spanish Personal Income tax -PIT- as employment income. Income from literary, artistic, or scientific works when the trading rights for such works have been transferred	Articles 7 and 17 of Law 35/2006, of 28 November 2006, on Personal Income Tax	If the artist/performer income derives from an independent activity, it will be subject to the Spanish Personal Income -PIT- tax as income derived from a business activity, (business income). There are two applicable regimes of determining the net return for business	Articles 27, 28 and 30 of Law 35/2006, of 28 November 2006, on Personal Income Tax  Royal Decree 439/2007, of 30 March 2007, approving the Regulation on Personal Income Tax

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
	<p>qualifies as employment income too.</p> <p>A general exemption is established on relevant literary, artistic, or scientific prizes, with the conditions established by regulation, as well as the "Príncipe de Asturias" prizes, in their different modalities, awarded by the Fundación Príncipe de Asturias.</p>		<p>activities. Direct estimation (normal and simplified) or objective estimation. Artists/performers are only entitled for applying the direct estimation regime. The direct normal estimation regime is applicable when: a) The net return of the business activity is not determined following the objective estimation, b) The gross income obtained during the previous year exceed the EUR 600,000 threshold.</p> <p>Under the "direct normal estimation regime", the Spanish Corporate Income Tax -CIT- rules will be applied. The net return corresponding to a calendar year is determined by means of the difference between gross income</p>	

<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
			<p>obtained and expenses qualified as deductible for CIT purposes.</p> <p>Tax amortization of goodwill is deductible up to an annual rate of 5%, provided that certain requirements are met. Tax amortization of other intangible assets whose useful life may not be reliably estimated is deductible up to an annual rate of 5% if certain requirements are met. Supply expenses (water, electricity, gas, telephone, Internet) are partially tax deductible when artists/performers partially use their habitual residence to carry on a business activity. The deduction is 30% of the expenses in proportion</p>	

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
			<p>to the square meters of the home used for the activity with respect to its total area, unless the taxpayer can prove any other proportion.</p> <p>The "direct simplified estimation" regime is applicable when: a) The net return of the business activity is not determined following the objective estimation, b) The gross income obtained during the previous year does not exceed the EUR 600,000 threshold. To calculate the net return, the Spanish CIT rules will be applied but with some particularities: Net business income is reduced by EUR 2,000. In addition, net business income is reduced by EUR 3,700 for Independent workers whose</p>	

<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
		<p>business income is EUR 11,250 or less. EUR 3,700 - (1.15625 x [business income - EUR 11,250]) for Independent workers whose business income is between EUR 11,250 and EUR 14,450. These reductions are subject to the fulfilment of certain conditions.</p> <p>In both cases capital gains or losses derived from transactions with assets related to the activity are excluded from the determination of the net return. Capital gains and losses must be quantified in the same way as non-related assets, which means the application of the general tax regime provided for capital gains and losses.</p>		

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
<b>Are the artists entitled to deductions? If so, which ones? General and/or specific.</b>	<p><b>PIT:</b> Yes. When calculating the net income, certain expenses are deducted such as Social Security contributions paid by the employee.</p> <p>General deduction amounting EUR 2,000 can be deducted from the artists/performers, net employment income (handicapped workers are entitled to a higher deduction).</p> <p>General reduction: Artists/performers with net employment income up to EUR 13,115 can reduce from their taxable base an additional amount of EUR 5,565, while those with net employment income between EUR 13,115 and EUR 16,825 can reduce from their taxable base an additional amount of EUR 5,565 minus the result of multiplying by</p>	<p>Articles 19, 20 and 32 of Law 35/2006, of 28 November 2006, on Personal Income Tax.</p> <p>Article 25 of Royal Decree 439/2007, of 30 March 2007, approving the Regulation on Personal Income Tax.</p>	<p><b>PIT:</b> Yes. General reduction: Reduction for irregular income. A 30% reduction is applicable to income that is generated over more than two years, provided that the reduction has not been applied in the preceding five tax periods (this second requirement does not apply in the case of severance payments for dismissal or termination of a special or ordinary employment relationship). Or income classed by regulations as being notably irregular over time.</p> <p>This 30% reduction may be applied to a maximum of EUR 300,000 per annum (this limit is reduced for severance indemnities or</p>	<p>Article 32 of Law 35/2006, of 28 November 2006, on Personal Income Tax.</p> <p>Article 25 of Royal Decree 439/2007, of 30 March 2007, approving the Regulation on Personal Income Tax.</p>

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
	<p>1.5 the difference between the net employment income and EUR 13,115.</p> <p>General reduction: Reduction for irregular income. A 30% reduction is applicable to income that is generated over more than two years, provided that the reduction has not been applied in the preceding five tax periods (this second requirement does not apply in the case of severance payments for dismissal or termination of a special or ordinary employment relationship). Or income classed by regulations as being notably irregular over time.</p> <p>This 30% reduction may be applied to a maximum of EUR 300,000 per annum (this limit is reduced for severance indemnities or termination benefits</p>		<p>termination benefits above EUR 700,000, there being no reduction applicable to indemnities of EUR 1,000,000 or more).</p>	

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
	above EUR 700,000, there being no reduction applicable to indemnities of EUR 1,000,000 or more).			
<b>What is the applicable PIT rate? Is there a withholding tax? If so, what is the applicable rate?</b>	<b>PIT rate:</b> There is a progressive scale ranging from 19% for a taxable basis up to EUR 12,450 to 45% for a taxable basis exceeding EUR 60,000 onwards. To determine the progressive scale not only Estate regulations but also Autonomous Regions regulations must be taken into consideration. The new Government recently established in Spain has announced that they will increase the PIT rates. We are still waiting the approval of the new measures related to the tax rates. According to the terms of the announcement, the scale of rates applicable will be increased in a 2 percent	Articles 63 and 74 of Law 35/2006, of 28 November 2006, on Personal Income Tax  Article 80 and 86 of Royal Decree 439/2007, of 30 March 2007, approving the Regulation on Personal Income Tax.	<b>PIT rate:</b> There is a progressive scale ranging from 19% for a taxable basis up to EUR 12,450 to 45% for a taxable basis exceeding EUR 60,000 onwards. To determine the progressive scale not only Estate regulations but also Autonomous Regions regulations must be taken into consideration. The new Government recently established in Spain has announced that they will increase the PIT rates. We are still waiting the approval of the new measures related to the tax rates. According to the terms of the announcement,	Articles 63 and 74 of Law 35/2006, of 28 November 2006, on Personal Income Tax  Article 80, 86 and 95 of Royal Decree 439/2007, of 30 March 2007, approving the Regulation on Personal Income Tax.

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
	<p>for income exceeding EUR 130,000 and in a 4 percent for income exceeding EUR 300,000.</p> <p><b>WHT:</b> For calculating the applicable withholding taxes on salaries paid to artists/performers it is applicable the progressive scale ranging from 19% for a taxable basis up to EUR 12,450 to 45% for a taxable basis exceeding EUR 60,000 onwards. In case of labour contracts with less than one-year period a minimum 2% withholding tax rate is applicable.</p>		<p>the scale of rates applicable will be increased in a 2 percent for income exceeding EUR 130,000 and in a 4 percent for income exceeding EUR 300,000.</p> <p><b>WHT:</b> Artists/performers carrying out a business activity as professionals (business activities included under section 2 of the Business Activity Tax tariffs) but not entrepreneurs are subject to a General 15% withholding tax rate on income received.</p> <p>In case of starting in the business activity for the first time a reduced 7% withholding tax rate is applicable during the starting fiscal year and the following 2 years.</p>	

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
<b>Is there any specific regime for self-employed entrepreneurs who exercise artistic activity? If so, how does the regime work? What is the level of exemption?</b>	<b>No.</b>		<b>No.</b>	
<b>What are the general and/or specific deductions? What is the PIT rate? Is there a withholding tax? If so, what is the applicable rate?</b>	<b>See above.</b>		<b>See above.</b>	
<b>Is there any option of "tax capping", i.e. redistributing income over several years, so that the years of good earnings offset the years of bad earnings? If so, how does the regime work?</b>	<b>N/A</b>		<p><b>No.</b></p> <p>In case of negative returns, it may be offset in the tax period itself in accordance with the income integration and compensation rules.</p> <p>In the event that they could not have been offset in the tax period itself, the amount that remains to be offset will be integrated into the negative general taxable base obtained in the tax period, and this negative general taxable base can be offset with the positive general taxable bases</p>	Articles 47 and 48 of Law 35/2006, of 28 November 2006, on Personal Income Tax

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
			<p>that are obtained in the following four years.</p> <p>This compensation must be made in the maximum amount allowed by each of the following years and without it being possible outside of the four-year period by accumulating negative general tax bases for subsequent years.</p>	
<b>Is there any other way for artists to be taxed? Depending on the income? Depending on whether they exercise the activity sporadically? If so, how does the regime work?</b>	<b>No.</b>		<b>No.</b>	
<b>What is the income threshold for joining this regime? General and/or specific deductions? What is the PIT rate? Is there a withholding tax rate?</b>	<b>N/A</b>		<b>N/A</b>	
<b>Is there a specific VAT regime applicable to artists? If so, how does the regime work?</b>	<b>N/A</b>		<p>There are no specific tax regimes applicable to artists/performers. Their transactions will be subject to VAT under the general regime, that is, they cannot benefit from</p>	<p>Articles 8, 11, 90 and 91 of Law 37/1992, of 28 December, regulating Value Added Tax.</p>

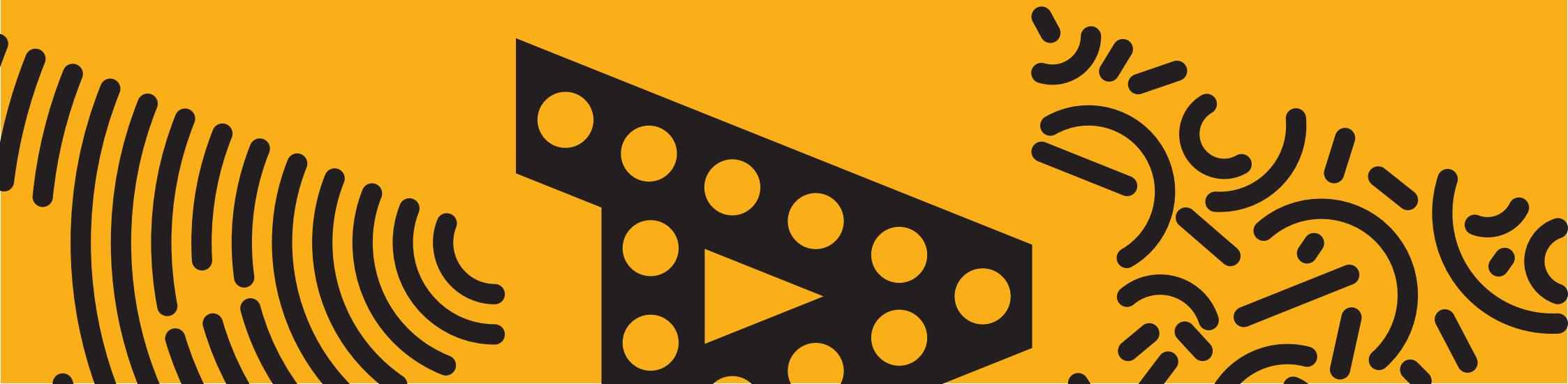
<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
			<p>any of the special tax regimes. The specialties regarding this tax are within the scope of the applicable rates and exemptions to which they can benefit.</p> <p>When an artist performs a picture or a sculpture to be sold directly to an art gallery qualify as a transfer of goods subject to the Spanish VAT. In this case, the artist will charge 10% VAT.</p> <p>In case the art gallery acts in the name and on behalf the artist there is a rendering of services and the art gallery is considered as both service provider and acquirer.</p> <p>On the other hand, performers are normal service providers for VAT purposes. If the</p>	

<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
			performer's income derives from an independent activity, the reduced 10% tax rate is applicable when the service is rendered to the organizer or when acting through an agent the agent is not acting in the name and on behalf of the artist. In case the agent acts in the name and on behalf of the artist/performer, the agent is considered as both service provider and acquirer. In this case, the agent will charge 21% tax rate.	
<b>Do you have several tax regimes depending on the activity provided? If so, what are they?</b>	N/A		No.	
<b>What are the general and specific deductions, depending on the VAT regimes?</b>	N/A		N/A	
<b>In terms of tax benefits, are there any specific benefits for artistic activity? If so, what are the benefits? Ex. tax reduction? Deduction to taxable income? Or tax assessed?</b>	No.		No.	

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
<b>Is there a statute of cultural patronage? If so, how does it work?</b>	<b>N/A</b>		In Spain there is no statute of cultural patronage as such, but there are a series of measures such as tax incentives that are embodied in a law of 2002, Law 49/2002 that is the basis of our regulations and that was modified in 2016 to encourage crowdfunding.	Law 49/2002 of 23 December 23, on the tax regime of non-profit entities and tax incentives for patronage
<b>What is the tax treatment of professional training?</b>	<b>PIT:</b> There is no specific regulation for professional trading. The amounts destined for updating, training, or retraining of employed personnel will be considered as income from work in kind, when they are required by the development of their activities or the characteristics of the jobs.	Article 42 of Law 35/2006, of 28 November 2006, on Personal Income Tax  Article 44 of Royal Decree 439/2007, of 30 March 2007, approving the Regulation on Personal Income Tax.	<b>N/A</b>	
<b>Is there any different tax treatment for artists working outside their</b>	<b>PIT:</b> Artist working outside their country under a labour	Article 7 of Law 35/2006, of 28 November 2006, on Personal Income Tax.	<b>N/A</b>	

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
<b>country of origin? If so, what is their regime?</b>	relationship can be benefit of the exemption relating to salary income for work performed abroad. This exemption will apply to salary income accrued during the days spent by the artist abroad up to a limit of EUR 60,100 per year, if certain requirements are met: Salary income has to be paid in respect of work effectively performed abroad. Namely, the taxpayer must be rendering services physically abroad. The recipient of the services must be either a non-Spanish-resident entity or a permanent establishment situated abroad of a Spanish resident company.			

# FRANÇA



GENERAL QUESTIONS	
<b>Is there a statutory definition of artist or performer for any specific purpose?</b>	Yes, article L 7121-2 of the French labour code. Although it is a labour law definition, it is used for tax purposes. Are considered as artists : lyric artist, dramatic artist, choreographic artist, variety artist, musician, songwriter, orchestra lead, director, choreographer, circus artist, puppeteer and any person considered as an artist by the applicable collective bargaining agreement.
<b>Is there a specific legal framework /qualification applicable to artists/performers?</b>	No
<b>If the answer to the previous question was yes, what conditions should the artist meet to qualify as such.</b>	N/A
<b>How do artists/performers usually organize its activity?</b>	Usually, as independent workers. Some artists/performers have labour contracts (usually if hired by entities which perform on a continuous basis, e.g. public orchestras). There are a few which organize their activity through Associations, etc.
<b>Many of the artists/performers do not have a continuous activity throughout the year. How does your legal system deal with this fact?</b>	The law has implemented specific kinds of employment contracts dedicated to artists performers i.e. "contrat de travail intermittent" which is an indefinite term employment contract characterized by alternative working and non-working period and "contrat de travail intermittent du spectacle". It is a fixed-term employment contract for jobs in the entertainment industry where the use of permanent contracts is usually excluded due to the nature of the activity and the temporary nature of the position. These contracts are more flexible than usual employment contracts.  In addition, the employees hired under the "intermittents du spectacle" contract may also benefit from the unemployment indemnities provided by the French unemployment fund ("Pôle Emploi") as soon as they can justify a duration of work of 507 hours over the past 12 months which is more favorable than the conditions applicable to regular employees.
<b>Please identify relevant entities who in your country deal or are a relevant stakeholder within the artists and performers rights or activity.</b>	Pôle Emploi : regarding the unemployment of the artists and performers URSSAF, « Maison des artistes »(MDA) and « Association pour la gestion de la sécurité sociale des auteurs (Agessa) »: regarding social security CPAM : regarding sickness

QUESTION	TAX		LABOUR		SOCIAL SECURITY	
	Employee	Independent	Employee	Independent	Employee	Independent
<b>Is there a statutory definition of artist or performer for any specific purpose?</b>	Yes, the labour law definition is used to define the applicable tax regime and specific tax rules that apply thereto.		The French employment code provides for a definition of an artist but such a definition mainly aims at implementing a presumption of employment contract.		There is a definition of artist-authors which is a person who (i) creates works in the fields of literature, theatre, music, dance, audiovisual, film, photography, graphic, plastic arts and software (ii) sells his/her works and (iii) collects royalties. The artists-authors are subject to slightly different rules since they contribute to social security through different social security bodies.	

QUESTION	TAX		LABOUR		SOCIAL SECURITY	
	Employee	Independent	Employee	Independent	Employee	Independent
<b>Is there any specific regime applicable to artists/performers?</b> <i>*do not refer to copyright / royalties</i>	<b>PIT</b> – No specifics, except that royalties albeit taxed to PIT are subject to different rules than those applicable to salary income.	<b>PIT</b> – No specifics. <b>VAT</b> – The artist is a normal service provider for VAT purposes. If the artist is represented by an agent, the agent is considered as both service provider and acquirer. In this case, the agent is (also) responsible for levying and paying VAT.	There is no specific regime but depending on the applicable CBA, the working conditions of the artist may vary.	No specific regime	No specific regime	Artists-authors benefit from some specificities (see our detailed questionnaire)
<b>Is there any particularity of the general regime which is important for artists/performers?</b>	<b>PIT</b> – No	<b>PIT</b> – If the artist/performer income derives from an independent activity, it may opt for the “simplified regime” if his/her annual income does not exceed €72,600. Under this regime, the taxable income is reduced by 34% of the gross income.  Producers of original works of art have a 50% allowance (up to €50K maximum per	No	No		

QUESTION	TAX		LABOUR		SOCIAL SECURITY	
	Employee	Independent	Employee	Independent	Employee	Independent
		<p>year) on their taxable income for the first 5 years activity (article 93-9 of FTC).</p> <p><b>VAT</b> – If the artist/performer income derives from an independent activity, there is a VAT exemption if the annual income does not exceed €44,500 (rather than €34,400 under the general regime).</p>				
<b>Is it necessary to obtain a license or to be filed into a registry?</b>	No. The employer does this on hiring.	Artist /Performer must register with tax authorities by filing a start of activity form.	No		No	
<b>If the answer to the previous question was yes, what conditions should the artist meet to qualify as such.</b>			N/A			
<b>Is there an entity that centralizes payments, tax</b>	Not for tax purposes, unless the "auto-entrepreneur" regime is used, then it is the URSSAF.		No		No	

QUESTION	TAX		LABOUR		SOCIAL SECURITY	
	Employee	Independent	Employee	Independent	Employee	Independent
<b>levying or withholding?</b>						
<b>What about the agents?</b>	No specific regime. It is understood that agents are organized as enterprises, even if they act solo and not incorporated as a company. PIT/CIT and VAT according to normal regimes.		No specific regime		No specific regime	
<b>How do artists/performers usually organize their activity?</b>	N/A	<p>Usually the artist/performer acts as an independent contractor, with no representative agent.</p> <p>When the artist/performer is represented by an agent, usually it is the agent that contracts the show, receives payment from the show owner/organizer and then pays to the artist/performer.</p>	N/A	N/A	N/A	N/A

## DISCLAIMER

*There are different types of sources of law applicable in French Employment Law. Notably, besides the French labour code, there are collective bargaining agreements (“CBA”) entered into by trade unions, on behalf of employees, and employers. The parties to these agreements may define conditions of employment, which may differ from the rules provided by the French Employment Code. In the artistic field, there are about ten different CBAs. In order to provide you with an overview of the change that the application of a CBA may involve,, we have mentioned the most important provisions of the following three collective agreements : the “Intermittents du spectacle” CBA (the most frequently applied one in the artistic field), the “Performing arts” CBA and the “Movies production” CBA.*

<b>LABOUR LAW</b>				
<b>Question</b>	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
Is there a mandatory professional card to be able to exercise artistic activity?	There is no mandatory professional card to be able to exercise artistic activity in France.		There is no mandatory professional card to be able to exercise artistic activity in France.	
Are there market shares, that is, if in each production, theatrical, audiovisual, cinematographic, or other you have to respect certain market shares for certified artists?	NA		NA	
If so, what are they?				
Is there a legal consequence for not meeting the market shares? If so, what are they?	NA		NA	

LABOUR LAW				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
What kind of links exist between artists and contracting entities? Fixed-term employment contracts? Employment contract of indefinite duration? Artists as freelancers? Mixed contracts? Others? If so, what is the percentage of use for each of the contracts?	<p>Artist employees may be subject to different kind of employment contracts i.e. :</p> <ul style="list-style-type: none"> <li>• <u>Indefinite term employment contract</u></li> </ul> <p>The most common indefinite term employment contract for artists is called "contrat de travail intermittent". It is characterized by alternative working and non-working period. It must be provided by a collective bargaining agreement. For example, " Intermittents du spectacle" CBA provides for the possibility to resort to this type of contract.</p> <ul style="list-style-type: none"> <li>• <u>Fixed-term employment contract</u></li> </ul> <p>The most common fixed term employment contract for artists is called "contrat de travail intermittent du spectacle". It is a fixed-term employment contract for jobs in the entertainment industry where the use of permanent contracts is usually excluded due to the nature of the activity and the temporary nature of the position.</p> <p>Artists may also be employed under different kind of fixed term employment contracts e.g. employment contract to replace an employee on sickness leave, employment contract to face a temporary increase of the activity.</p>	<p>Articles L. 3123-33 to L. 3123-38 of the French Labour Code (for "intermittent" permanent contract)</p> <p>Articles L. 1242-2 et D. 1242-1, 6° of the French Labour Code (for "temporary show business worker")</p>	<p>Artists may choose to perform their work as independent workers. There are many ways to be an independent worker (e.g. through the setting up of a company, through the status of "auto-entrepreneur" or through the status of "entreprise individuelle") but in any case, the worker and its structure should be registered to the competent trade registry.</p>	
What form do these contracts take?	<ul style="list-style-type: none"> <li>• <u>Indefinite term employment contact</u></li> </ul>	Article L. 3123-34 of the French Labour	<p>A service agreement contract usually provides for the following clauses : the reasons of the contract and the</p>	

LABOUR LAW				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>Its content may be freely decided between the parties (subject to compliance with French employment law rules and the applicable CBA). Generally it contains the job functions of the employee, the workplace, the working time, the remuneration. It may also contain provisions on the duration of the trial period, non-competition or mobility clause. The employment contract may be oral although this is not the recommended option.</p> <p>By exception, the specific " contrat de travail intermittent " must mandatorily be drafted in writing and contain certain mandatory information i.e. :</p> <ul style="list-style-type: none"> <li>- The employee's job title;</li> <li>- The remuneration;</li> <li>- The minimum annual working time of the employee;</li> <li>- The periods of work;</li> <li>- The distribution of the working hours within these working periods</li> <li>• <u>Fixed-term employment contract</u></li> </ul> <p>It must be drawn up in writing and sent to the employee, at the latest, two working days following the hiring. It must contain certain mandatory information notably : the name and address of the employer, the name and address of the employee, a precise definition of the reason for resorting to this type of</p>	<p>Code (for "intermittent" permanent contract)</p> <p>Articles L. 1242-12 and L. 1242-13 of the French Labour Code (for fixed-term contract)</p>	<p>service provided, the cost of the service, the duration of the contract, the conditions of termination of the contract, the obligations of the parties and the applicable sanctions in case of failure to comply with the commitments mentioned in the contract.</p>	

LABOUR LAW				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
	contract (i.e. replacement of a sick employee, temporary increase of the activity, seasonal jobs, “contrat de travail intermittent du spectacle”), the remuneration of the employee, the name of the applicable CBA, the job title of the employee, the starting date of the contract, the possibility to renew the contract (if any), the duration of the probationary period, the name and address of the retirement and providence scheme and the minimum duration of the contract if there is no ending date.			
<b>What is the duration limit for fixed-term employment contracts? Are there any legal consequences for non-compliance?</b>	A fixed-term contract may stipulate either (i) a specific duration, in which case the maximum duration of the contract is generally of 18 months, including renewal (with some exceptions), or (ii) an open ended term, in which case the contract is not subject to any maximum duration (it is the fulfilment of the purpose of the contract that determines the date of expiry of the contract). The law is very strict regarding the possibility to renew or have successive fixed term employment contracts within a company.  By exception, for the “contrat de travail intermittent du spectacle” there is no maximum duration provided by law and there is no waiting period to be respected between	Article L. 1242-8-1 of Labour Code (For fixed-term contract)  Article L. 1245-1 of Labour Code (For legal consequences for non-compliance)	The freelance contract can be concluded for a fixed or indefinite period of time.  In case of fixed term contract, the contract is not supposed to end before the expiry date, except in case of mutual consent of the parties.  In case of indefinite term contract, each party may freely put an end to the contract provided he/she complies with a reasonable notice period (usually determined in the service agreement).	Articles 1211 and 1305 of the French Civil Code

LABOUR LAW				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>two fixed-term contracts. It is therefore possible to conclude several successive fixed-term contracts.</p> <p><u>Legal consequences of non-compliance:</u> Exceeding the maximum duration may lead to the requalification of the fixed term employment contract into an indefinite-term one.</p>			
<b>Is there any legal compensation for the termination of fixed-term employment contracts?</b>	<p>In most cases, when an employer has recourse to a fixed term contract, the latter should pay to the employee a termination indemnity equal to 10% of the total gross remuneration (including bonuses) paid to the employee during the performance of the contract. The employer may sometimes avoid the payment of such indemnity e.g. in case of early termination of the contract at the employee's initiative, in case of serious misconduct of the employee or in case of "force majeure".</p> <p>By exception, the "contrat de travail intermittent du spectacle" does not provide for the payment of the above mentioned termination indemnity.</p>	Articles L. 1243-8 and L. 1243-10 of the French Labour Code	NA	
<b>What are the rights of artists in fixed-term employment contracts, in what concerns holidays, holiday's</b>	<ul style="list-style-type: none"> <li><u>Holidays :</u></li> </ul> <p>Unless otherwise specified, the duration of annual leave is of 2.5 working days per month of effective work. This is equivalent to</p>	Articles L. 3141-3 to L. 3141-9 of the French Labour	NA	

LABOUR LAW				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
<b>subsidy, Christmas bonus and travel allowances?</b>	<p>30 working days (5 weeks) for a full year of work.</p> <ul style="list-style-type: none"> <li>• <u>Christmas bonus :</u> There is no compulsory Christmas bonus under French law. However, although this is not mandatory, companies may pay an end-of-year bonus or thirteenth-month bonus to their employees. By exception, a CBA may provide for the obligation to pay to the employees a thirteen month.</li>   <li>• <u>Travel allowances :</u> Any professional expenses should be reimbursed to the employee. Such reimbursement usually takes the form of (i) a flat-rate indemnity based on an evaluation of the monthly expenses the employee will have during his/her employment relationship with the company or (ii) a cash allowance calculated on the basis of receipts provided by the employee. Regarding travels from the employee's home address to his place of work, the employer should bear at least 50% of the public transport costs (i.e. subway, train, bus).</li> </ul>	Code (for holidays)  Article L3261-2 of the French Labour Code (for public transportation costs)		
<b>What are the rights of the artists in employment contract of</b>	<ul style="list-style-type: none"> <li>• <u>Holidays :</u></li> </ul>	Articles L. 3141-3 to L. 3141-9 of the	NA	

LABOUR LAW				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
indefinite duration, in terms of holidays, holiday's subsidy, Christmas bonus and travel allowances?	<p>Unless otherwise specified, the duration of annual leave is 2.5 working days per month of effective work. This is equivalent to 30 working days (5 weeks) for a full year of work.</p> <ul style="list-style-type: none"> <li>• <u>Christmas bonus :</u> There is no compulsory Christmas bonus under French law. However, although this is not mandatory, companies may pay an end-of-year bonus or thirteenth-month bonus to their employees. By exception, a CBA may provide for the obligation to pay to the employees a thirteen month.</li>   <li>• <u>Travel allowance</u> Any professional expenses should be reimbursed to the employee. Such reimbursement usually takes the form of (i) a flat-rate indemnity based on an evaluation of the monthly expenses the employee will have during his/her employment relationship with the company or (ii) a cash allowance calculated on the basis of receipts provided by the employee. Regarding travels from the employee's home address to his place of work, the employer should bear at least 50% of the public transport costs (i.e. subway, train, bus).</li> </ul>	French Labour Code (for holidays)		

LABOUR LAW				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
What are the rights of artists as freelancers in terms of holidays, holiday's subsidy, Christmas bonus and travel allowances?	NA		<ul style="list-style-type: none"> <li>• <u>Holidays</u> :</li> </ul> <p>The freelancer is not entitled to paid holidays.</p> <ul style="list-style-type: none"> <li>• <u>Christmas bonus</u> :</li> </ul> <p>There is no compulsory Christmas bonus under French law.</p> <ul style="list-style-type: none"> <li>• <u>Travel allowances</u> :</li> </ul> <p>In case of travel, the freelancer can either be reimbursed by the client for the transport costs (this is generally mentioned in the service agreement) or deduct the kilometric allowances from his charges (the calculation is made according to a scale defined by law. In this case, the use of the vehicle must be necessary for the activity in order to obtain reimbursement of the kilometric allowances).</p>	
What is the concept of remuneration? What is included? What is not included?	An employee's remuneration consists of a base salary. Bonuses and benefits in kind are considered as part of the salary.  The reimbursement of certain expenses, as well as profit-sharing schemes or RSUs do not constitute salary.	Articles L. 3211 et seq. of the French Labour Code	The freelancer's remuneration is not a salary, hence there is no minimum wage. It is freely negotiated between the client and the freelancer. It may be fixed or variable, and is payable according to the terms negotiated by the parties.	

LABOUR LAW				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
	The amount of remuneration must comply with the minimum wages provided either by law i.e. €1 539,42 gross per month or by the applicable CBA (usually more favourable)			
<b>Are there salary tables for the artists? If so, do they have practical application? How often are they reviewed?</b>	<p>Employees' wages must comply with the legal minimum wage reviewed each year. As of 1 January 2020 the minimum monthly wage is € 1,539.42 gross.</p> <p>Employees' wages must also comply with the minimum salary set by the applicable CBA. Most CBAs provide for minimum wage scales more favourable than the minimum legal salary.</p> <p>In the event of failure to comply with these requirements, the employer may have to proceed to the back payment of the missing sums over a three years status of limitation. In addition, the employer may have to pay damages to the employee concerned. The employer is also liable to a €1,500 fine (for the legal representative) and €7,500 fine (for the company).</p> <p>Non-compliance with the minimum wages is a breach of the employment contract and can</p>	<p>Articles L. 3231-2 to L. 3231-3 of the French Labour Code (for the minimum wage)</p> <p>Article R. 3233-1 of the French Labour Code (for sanctions in the event of non-compliance with the legal minimum wage)</p>	<p>As a freelancer, there is no minimum salary applicable. The freelancer's remuneration is freely negotiated between the client and the freelancer.</p>	

LABOUR LAW				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
	also justify a constructive dismissal from the employee.			
<b>What is included in the work time and how is it accounted for?</b>	<p>The concept of working time is the time during which the employee is at the service of the employer and complies with his or her instructions without being able to freely perform personal activities.</p> <p>Law or collective agreements may assimilate some periods that are not worked as working time for the application of certain provisions. For instance :</p> <ul style="list-style-type: none"> <li>• The “Intermittents du spectacle” CBA (specifically for television broadcasting) provides that the following constitute working time : dressing time when wearing an outfit is necessary or that the employer imposes this outfit, the time needed for showering when the work requires taking a shower ; eating time, within 30 minutes, when the specificity of the function requires that the meal be taken at the workplace.</li> <li>• The “Performing arts” CBA provides that the following constitute working time : warm-up times ; repetition times planned by the employer; performance times, including demonstrations and presentations of extracts ; times around the show (dressing, make-up, shower, dressing) ; times of promotion (photos, radio,</li> </ul>	Article L. 3121-1 of the French Labour Code Performing arts CBA Movies production CBA Intermittents du spectacle CBA	The freelancer or self-employed person can invoice his services in two ways: either by the time spent (hourly or daily rate) or by a flat rate, i.e. the freelancer defines a rate for a specific task.	

LABOUR LAW				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>television...) ; time needed to assemble the material for the show.</p> <ul style="list-style-type: none"> <li>The “Movies production” CBA provides that beyond 30 minutes, make-up time, dressing, hairstyling are assimilated as working time. Nevertheless, the duration of transport between the meeting place and the filming location is not considered as actual working time within the limit of 2 hours.</li> </ul>			
<b>Does the concept of normal period of (ex. daily or weekly) work exist? If so, what is it?</b> <b>And the concept of rest breaks? And the concept of weekly rest?</b>	<p>The legal working time is of 35 hours per week. Law or collective agreements can provide for special provisions concerning working time.</p> <p>As per French law, every employee should be entitled to a daily rest period of at least 11 consecutive hours. However, the “Intermittents du spectacle” CBA provides that daily rest can be reduced from 11 to 9 hours in certain conditions but the employer should pay a specific compensation and grant a compensatory rest.</p> <p>Regarding weekly rest, except derogation, the employee cannot work more than 6 days per week. The weekly rest must be of at least 24 hours plus the daily rest hours, i.e. a total minimum weekly rest period of 35 consecutive hours. Normally, the weekly rest period is given on Sundays. However, the</p>	Article L. 3121-27, L. 3131-1, L. 3132-1 to L. 3132-3 of the French Labour Code	There are no legal provisions regarding working time for freelance contracts.	

LABOUR LAW				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
	"Intermittents du spectacle" CBA provides that the weekly rest may be given on another day.			
<b>What is the regime applicable to night work? How is it paid? How is it compensated in terms of rest?</b>	<p>The principle is that any work performed during a period of at least nine consecutive hours including the interval between midnight and 5 a.m. shall be considered as night work. The period of night work shall begin not earlier than 9 p.m. and end not later than 7 a.m.</p> <p>By exception, for the activities of press, radio, television, movies production and live performances the period of night work shall be of at least seven consecutive hours instead of nine.</p> <p>Usually, the applicable CBA determines the compensation for night work. These counterparts take the form of mandatory compensatory rest and salary increase.</p> <p>Here are some examples:</p> <ul style="list-style-type: none"> <li>- The "Movies production" CBA provides for an increase of 50% for the first 8 hours of work during the night shift of the same night and 100 % for hours worked beyond that.</li> <li>- The "Intermittents du spectacle" CBA provides, for the employees who do not usually work at night, a 30 %</li> </ul>	Articles L. 3122-1 et seq., articles R. 3122-1 et seq.  Movies production CBA  Intermittents du spectacle CBA	NA	

LABOUR LAW				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
	increase, divided as follows: 20 % compensatory rest and a 10 % salary increase.			
<b>Are there rules for work done public holidays? How is it paid? on</b>	<p>Apart from May 1<sup>st</sup>, which is the only compulsory public holiday, work on the other public holidays does not entitle the employee to any increase in salary.</p> <p>However, a collective bargaining agreement may provide for a salary increase or a compensatory rest in case of work performed during a public holiday.</p> <p>For example, the “Intermittents du spectacle” CBA provides for a 50% increase in case of work during a public holidays.</p>	Articles L. 3133-1 et seq. of the French Labour Code  CBA for the <i>Intermittents du spectacle</i>	NA	
<b>How is it compensated in terms of rest?</b>	French law does not provide for compensatory rest in case of work during a public holiday. However, a collective bargaining agreement may provide for it.	Articles L. 3133-1 et seq. of the French Labour Code	NA	
<b>What are the rules for overtime? How is it paid? How is this compensated? How are they accounted for in work time?</b>	<p>The principle is that any hour performed beyond the legal working time of 35 hours per week should be considered as overtime.</p> <p>The artist with an employment contract may be required to work overtime. Overtime is compensated by an increase in pay and/or by a compensatory rest (depending on the provisions of the applicable CBA).</p>	Articles L. 3121-27 to L. 3121-40, D. 3121-17 to D. 3121-24 of the French Labour Code	NA	

LABOUR LAW				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>Overtime should be performed only with the employer's prior approval.</p> <p>The performance of overtime hours should not lead to exceed the maximum working hours set at 10 hours per day and 48 hours per week or an average of 44 hours per week over a period of 12 consecutive weeks.</p> <p>In any case, the number of overtime hours should not exceed 220 hours per year (otherwise the employer should offer additional compensatory rest to the employee).</p> <p>The law provides that overtime should be paid at an increased rate of 25% for the first 8 hours of overtime performed per week and 50% for the following ones.</p> <p>However, the applicable collective bargaining agreement may determine a different rate of overtime which cannot go below 10%.</p> <p>Here are few examples:</p> <ul style="list-style-type: none"> <li>- The “performing arts” CBA provides for an increase of 25% for the first 45 hours of overtime, 35% for the following hours and 50% from the 91st hour of overtime. The CBA provides that it is possible to replace all or part of the payment overtime by equivalent compensatory rest period.</li> </ul>	<p>Performing arts CBA</p> <p>Movies production CBA</p> <p>Intermittents du spectacle CBA</p>		

LABOUR LAW				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
	<ul style="list-style-type: none"> <li>- The “movies production” CBA provides for the legal increased rates mentioned above.</li> <li>- The “ Intermittents du spectacle” CBA provides for provides for the legal increased rates mentioned above.</li> </ul>			
<b>Are there rules for defining the workplace? What is the travel aid scheme (ex. Touring) ? What is your form of payment and how is travel time counted for in working time?</b>	<p>The place of work mentioned in the employment contract is supposed to be for information purpose only except if it is specially mentioned that the employee will carry out his work exclusively from one specific address. Moreover, to avoid any protest of the employee, the employer usually inserts in the employment contract a mobility clause which enable him to move the place of work of the employee without getting his/her prior consent.</p> <p>Travel time between home and work is not considered as actual working time. As such, the employer should not pay any compensation to the employee (except the reimbursement of 50% of public transportation costs). However, in case of business travel, travel time may exceed the normal travel time between home and the usual place of work.</p>	Articles L. 3121-4 and L. 3121-5 of the French Labour Code (for travel aid scheme)	<p>There are no legal provisions regarding workplace for independent workers</p> <p>Should the freelancer have to travel to perform his/her mission, the latter can either be reimbursed by the client for the transport costs (this provision is generally included in the service agreement) or deduct the kilometric allowances from his charges (the calculation is made according to a scale defined by law. In this case, the use of the vehicle must be necessary for the activity in order to obtain reimbursement of the kilometric allowances).</p>	

LABOUR LAW				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>This may occur, for example, in case of a meeting with a client at a different location from the usual place of work.</p> <p>If this is the case, the employer should compensate the employee either by a compensatory rest or by the payment of an allowance.</p> <p>The type and amount of compensation is determined by a company agreement, the CBA or a unilateral decision of the employer.</p>			
<b>Is there professional reclassification/reconversion of the artists to a different job, for example, because of their age? If so, how is it done?</b>	NA		NA	
<b>Are there employment contracts of indefinite duration with intermittent exercise of work performance?</b>	<p>Under French law, it is possible to conclude a specific indefinite term contract called “contrat de travail intermittent” in sectors of activity with significant fluctuations of workload over the year.</p> <p>This type of contract allows the employee to alternate unworked periods with worked periods.</p> <p>Recourse to this type of contract must be allowed by the applicable CBA.</p>	Articles L. 3123-33 to L. 3123-37, L. 3123-38 and D. 3123-4 of the French Labour Code	NA	

LABOUR LAW				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
	For example, the “Performing arts” CBA provides that the use of this type of employment contract is exclusively reserved for the hiring of certain person, in particular cleaning staff, cashiers and hall hostesses. Therefore, it is not possible to use it for the hiring of artists.			
If so, how does the intermittent regime apply?	The “contrat de travail intermittent” must be in writing and contain at least: <ul style="list-style-type: none"> <li>- The employee’s job title;</li> <li>- The remuneration;</li> <li>- The minimum annual working time of the employee;</li> <li>- The periods of work;</li> <li>- The distribution of the working hours within these working periods</li> </ul>	Articles L. 3123-33 to L. 3123-37, L. 3123-38 and D. 3123-4 of the French Labour Code	NA	
Are there group employment contracts? If so, what are the rules?	NA		NA	
What is the regime applicable in the event of an accident at work? Is it included in length of service time? On what terms?	There is no specific regime applicable to artists regarding work accidents.  Should an artist face a work accident, the following procedure would be applicable : <ul style="list-style-type: none"> <li>- The employee should report the accident to the employer within 24 hours;</li> <li>- Within 48 hours, the employer should report the accident to the health insurance;</li> </ul>	Article L. 1226-7 of the French Labour Code  Articles L. 411-1 et seq. of French Social Security Code	Artists working as independent workers do not contribute to the general protection regime in case of work accident and occupational disease.  However, in the event of an accident at work artists belonging to the category of author-artists can receives daily allowances from the	

LABOUR LAW				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
	<ul style="list-style-type: none"> <li>- The employee should see a doctor to establish the damage suffered and provide a medical certificate;</li> <li>- After receiving the medical certificate, the health insurance fund will decide whether the accident at work is work-related.</li> </ul> <p>In the event of an accident at work, all the employee's medical expenses are covered and he/she receives daily allowances from the social security.</p> <p>In addition, the duration of the suspension of the employment contract due to an accident at work is taken into account to determine the employee's length of service.</p>		<p>social security depending on their income.</p> <p>For the other artists working as independent workers, there is no compulsory legal insurance.</p>	
<b>Are there compulsory insurance against accidents at work or others to develop artistic labour? If so, who has this obligation?</b>	<p>Artists with an employment contract are covered by the accident at work – occupational disease insurance of the general regime of social security. Only employers participate in the financing of this insurance through social security contributions.</p> <p>There is no other compulsory insurance.</p>	Articles L. 241-5 of the French Social Security Code	<p>Artists working as independent workers do not contribute to the general protection regime in case of work accident and occupational disease.</p> <p>They may however choose to subscribe to a private insurance.</p>	
<b>What is the legal treatment for the artist's lifelong professional</b>	Artists with an employment contract benefit from a “ <i>compte professionnel de formation</i> ” ( <i>i.e.</i> a professional training account) which aims at financing training courses.	Articles. L. 6111-1, L.6323-1 et seq. of the	For professional training, artists without an employment contract receive the same treatment as other independent workers. They have a	Articles. L. 6111-1, L.6323-1 et seq. of the

LABOUR LAW				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
training? Is it accounted for effective work time?	<p>During their training leave, the artists benefit from the maintenance of their social protection and are covered against the risk of accidents at work.</p> <p>Their employment contract is suspended but not terminated. At the end of the training, they return to their job or to an equivalent position.</p> <p>The time spent in training is considered as working time and taken into account for the calculation of paid leave and length of service.</p>	French Labour Code	<p><i>“compte professionnel de formation”</i> (<i>i.e.</i> a professional training account) to finance training courses and they contribute to the financing of the professional training through the contributions they pay to the “Fonds d’Assurance Formation”.</p>	French Labour Code

SOCIAL SECURITY				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
Is there any special unemployment/inactivity protection regime for artists? If so, how does it work?	No. They depend on the general regime of unemployment/inactivity protection and may receive indemnities paid by the French unemployment fund i.e. Pôle Emploi.		<p>There is no unemployment protection applicable to independent workers.</p> <p>Therefore, artists who do not benefit from an employment contract may not, in principle, benefit from the unemployment allowance paid by the French employment fund when they are not working (see exception below).</p>	Article L. 382-1 of the French Social Security Code
Are there any particularities in the general regime of unemployment/inactivity protection relevant to artists? If so, how does it work?	<p>There are specific (and generally more favourable) provisions for performing artists in the general regime of unemployment/inactivity protection:</p> <ul style="list-style-type: none"> <li>• Specific conditions to benefit from unemployment insurance: the artists should justify of at least 507 hours of work or assimilated hours during the 12 months preceding the end of the last employment contract;</li> <li>• Compensation period: 365 days as from the</li> </ul>	<i>Loi n° 2015-994 du 17 août 2008 relative au dialogue social, art. 34;</i> <i>Règlement Unédic, annexe X..</i>	<p>In principle, independent workers are not eligible for unemployment insurance benefits. However independent workers may benefit from a monthly allowance amounting roughly € 800, during a 6 months period.</p> <p>The conditions to benefit from it are as follows:</p> <ul style="list-style-type: none"> <li>- The independent worker must have stopped his/her activity as a result of liquidation or receivership of the company;</li> <li>- Provide proof of an uninterrupted self-employment job for at least 2 years in the same entity;</li> <li>- Be actually looking for a job i.e. be registered within <i>Pôle Emploi</i>;</li> <li>- Have been paid at least 10 000 € in average per year over the past two years for the last work performed;</li> <li>- Benefit from a personal income lower than the amount of the “<i>Revenu de solidarité active</i>” (i.e. a special allowance constituting a minimum income for persons deprived of employment i.e. 557.74 € per month for a single person).</li> </ul>	<i>Loi n° 2018-771 du 5 septembre 2018 pour la liberté de choisir son avenir professionnel</i> <i>Décret n° 2019-976 du 20 septembre 2019 relatif à l’allocation des travailleurs indépendants</i>

SOCIAL SECURITY				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>end of the last employment contract;</p> <ul style="list-style-type: none"> <li>• A daily allowance of at least 44 € (subject to certain exceptions).</li> </ul>			
<b>Is there any special protection regime for artists in what concerns old age/retirement pensions? If so, how does it work?</b>	<p>No. Employees belong to the general regime of retirement. Employees' base pension scheme is topped up by the compulsory supplementary pension scheme ARRCO-AGIRC, which is financed on a pay-as-you go basis.</p> <p>The possibility for an employee to retire depends on the number of quarters during which he/she has worked.</p> <p>The statutory retirement age is 62 years old. Workers are not required to claim their pension at 62. Indeed, they can get a higher pension by continuing to work beyond the legal minimum retirement age. The full rate retirement</p>	<a href="https://www.service-public.fr/particuliers/vosdroits/N381">https://www.service-public.fr/particuliers/vosdroits/N381</a>	<p>Independent workers benefit from a retirement scheme which varies depending on the status of the worker e.g. manager of a company or artists-authors but generally speaking, they benefit from the same base retirement scheme as the employees.</p> <p>It should be noted that artists-authors (<i>i.e.</i> individual who create literature, dramatic, musical, choreographic, audio-visual, cinematographic, graphic, plastic and photographic works) is considered as a specific category of artist and pay their contributions to the base retirement scheme either through the "Maison des Artistes" or to the "Agessa". The artists-author should earn at least 1,523 euros per quarter to validate a quarter of work.</p> <p>2 For artists-authors who benefit from an income of at least €9,027 in 2019, they are covered by a specific supplementary retirement scheme (<i>IRCEC i.e. Institution de retraite complémentaire de l'enseignement et de la création</i>).</p>	<a href="https://www.service-public.fr/particuliers/vosdroits/N381">https://www.service-public.fr/particuliers/vosdroits/N381</a>

Question	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
	age is 67 years old. The amount of the pension is determined by three factors: basic salary, payment rate (the maximum rate of 50% is reduced by a percentage determined by the difference between the number of quarters credited and the number of quarters required to receive the maximum rate, with consideration for individual's age and total period of insurance) and the total length of insurance, including periods credited as periods of insurance			
Are there any particularities in the general protection regime for old age/retirement relevant to artists? If so, how does it work?	NA		NA	
Is there any special disability protection regime for artists? If so, how does it work?	No, artists benefit from the general French social security regime applicable to all employees in terms	Articles L 341-1 and following of the French	There is no specific regime. Independent workers benefit from the general French social security system and are indemnified through the CPAM depending on the level of disability.	<a href="https://www.ameli.fr/assure/droits-demarches">https://www.ameli.fr/assure/droits-demarches</a>

SOCIAL SECURITY				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>of disability. There are three types of disability according to the French social security ; 1) impossibility to perform a paid professional activity, 2) impossibility to perform any kind of professional activity and 3) impossibility to perform any kind of professional activity and need to be assisted by a third party.</p> <p>The allowance paid to the disable employee depends on the category of disability (e.g. maximum €1,028.4 for the category 1, €1,714 for the category 2 and €2,839.29 for the category 3)</p>	social security code		
<b>Are there any particularities in the general disability protection regime relevant to artists? If so, how does it work?</b>	NA		NA	
<b>Is there any special sickness protection</b>	No. They depend on the general French social		There is no specific regime. Independent workers benefit from the general French social security system	Articles L. 382-1 to L. 382-14-1 of

SOCIAL SECURITY				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
regime for artists in? If so, how does it work?	<p>security system which offers some financial support to those who temporarily cannot work due to an accident or illness (usually 50% of the employee's daily salary calculated over the past 3 months, per day of sickness). Employees in the private sector usually join an insurance scheme called the Assurance maladie (sickness insurance). It is organized by the employee's Caisse primaire d'assurance maladie (CPAM) i.e. healthcare and social security provider.</p> <p>Funding for the Assurance maladie comes partly from government subsidies, but mostly from regular contributions from both employers and employees. These are automatically deducted from the salary just like</p>		<p>and are indemnified through the CPAM provided that their annual income is greater than 3 983 €..</p> <p>Artist-authors are covered by the social security regime for artists-authors, which is also attached to the general French social security system. Artists authors may receive an allowance only if (i) their yearly contributions base is of at least €9,135 and (ii) they are up to date with the payment of their social security contributions . The daily allowance they may obtain is equal to 50% of their basic daily earnings.</p>	<p>the French Social Security Code Articles D. 613-4-1 to D. 613-13-1 of the French Social Security Code <a href="https://www.ameli.fr/assure/droits-demarches">https://www.ameli.fr/assure/droits-demarches</a> <a href="https://www.service-public.fr">https://www.service-public.fr</a></p>

SOCIAL SECURITY				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
	<p>all social security contributions.</p> <p>In addition, in case of occupational accident or disease, the employee may benefit from an increase of his/her sickness allowance.</p>			
<b>Are there any particularities in the general sickness protection regime relevant to artists? If so, how does it work?</b>	N/A		N/A	
<b>Is there any special protection regime for artists in case of work accidents? If so, how does it work?</b>	No. The artists benefit from the same protection as other employees. They therefore benefit from an increased allowance paid by the CPAM and amounting 60% of their daily base salary during the first 28 days of sickness leave increased to 80% as from the 29 <sup>th</sup> day of leave.	Articles L 433-1 and following + Articles R433-1 and following of the French social security code	<p>Independent workers do not benefit from the general social security regime in case of work accidents. Therefore, they do not benefit from a specific allowance in case of work related sickness except if:</p> <ul style="list-style-type: none"> <li>- they have subscribed to a private insurance in this respect.</li> <li>- They have subscribed to the “ Voluntary Accidents at Work and Occupational Diseases insurance scheme” implemented by the health insurance authorities;</li> <li>- their retirement pension covers these risks (generally the worker has to pay a specific additional indemnity to benefit from this coverage).</li> </ul>	<a href="https://www.service-public.fr">https://www.service-public.fr</a>

SOCIAL SECURITY				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
Are there any particularities in the general protection regime in case work accidents relevant to artists? If so, how does it work?			- N/A	
Is there any special protection regime in case of occupational illness for artists? If so, how does it work?	No. The artists benefit from the same protection as other employees. They therefore benefit from an increased allowance paid by the CPAM and amounting 60% of their daily base salary during the first 28 days of sickness leave increased to 80% as from the 29 <sup>th</sup> day of leave.	Articles L 433-1 and following + Articles R433-1 and following of the French social security code	<p>Independent workers do not benefit from the general social security regime in case of work accidents. Therefore, they do not benefit from a specific allowance in case of work related sickness except if:</p> <ul style="list-style-type: none"> <li>- they have subscribed to a private insurance in this respect.</li> <li>- They have subscribed to the “ Voluntary Accidents at Work and Occupational Diseases insurance scheme” implemented by the health insurance authorities;</li> <li>- their retirement pension covers these risks (generally the worker has to pay a specific additional indemnity to benefit from this coverage).</li> </ul>	<a href="https://www.service-public.fr">https://www.service-public.fr</a>
Are there any particularities in the general protection regime in case of occupational illness relevant to artists? If so, how does it work?			- N/A	

SOCIAL SECURITY				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
Is there any special professional reconversion protection regime for artists (ex. In case of old age)? If so, how does it work?	NA		NA	
Are there any particularities in the general protection regime of professional reconversion relevant to artists? If so, how does it work?	<p>French law sets up a professional transition scheme called “<i>CPF de transition</i>” to finance vocational retraining courses. To benefit from this scheme, the artists should, inter alia, justify:</p> <ul style="list-style-type: none"> <li>• 60 days of work or 60 mission fees over the last 24 months</li> <li>• or 30 days or 30 mission fees over the last 12 months</li> </ul>	<i>Loi n° 2018-771 du 5 septembre 2018 pour la liberté de choisir son avenir professionnel</i> <i>Décret n° 2019-1549 du 30 décembre 2019</i> Article D. 6323-9-1 of the French Labour Code	<p><i>Afdas</i> (State-approved body which manages, at a national level, the entire professional training) can fund one or more training courses per year. To do so, the artist-authors must either be affiliated to the social protection agencies of the independent working artists-authors or have earned a certain income i.e. (i) € 9,000 gross over the last 3 years, (ii) € 12,000 gross over the last 4 years, (iii) € 15,000 gross over the last 5 years.</p>	<a href="https://www.afdas.com">https://www.afdas.com</a>
Is there any special parental protection regime for artists? If so, how does it work?	NA		NA	

SOCIAL SECURITY				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
Are there any particularities in the general parental protection regime relevant for artists? If so, how does it work?	NA		NA	
Are there any other support measures, in the field of social protection, specific to artists, other than those mentioned above? If so, what are they and how do they work?	NA		NA	
Are there other general support measures in the field of social protection particularly relevant for artists? If so, what are they and how do they work?	NA		NA	
How is the social protection system funded - means and values of funding (e.g. contributions, fees, namely on any audio-visual service, taxes)?	Artists under the salaried employment regime are affiliated to the general social security system. This scheme is financed mainly by social security contributions and taxes which are paid by the		Independent workers' pay social security contributions to different entities depending on their status.  The artists-authors pay social security contributions to the relevant entities but their system is also funded by the contributions paid by the individuals or companies who distribute or use their work.	

SOCIAL SECURITY				
Question	Employee	Applicable Law	Independent Worker	Applicable Law
	employer and the employee through the remuneration.			

<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
<b>Is there a specific regime for artists? If so, refer how it is applied, what are the requirements?</b>	No		No	
<b>Are there economic activity codes (CAE) for artists? If so, which are they? Considering work in theatre, television, cinema, dubbing and others.</b>	<p>These are the same as for labour law.</p> <p>59.11A (Production of films and programs for TV), 59.11B (Production of institutional and advertising films and programs), 60.10Z (Radio broadcasting and production), 60.20A (Broadcast of general-interest television programmes), 60.20B (Broadcast of thematic television programmes).</p> <p>59.11C (cinema studios), 59.12Z (Motion picture, video and television programme post-production activities), 59.20Z (sound recording and music publishing)</p> <p>90.01Z (performing arts)</p>		<p>These are the same as for labour law.</p> <p>59.11A (Production of films and programs for TV), 59.11B (Production of institutional and advertising films and programs), 60.10Z (Radio broadcasting and production), 60.20A (Broadcast of general-interest television programmes), 60.20B (Broadcast of thematic television programmes).</p> <p>59.11C (cinema studios), 59.12Z (Motion picture, video and television programme post-</p>	

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
	90.02Z (Support activities to performing arts)		production activities), 59.20Z (sound recording and music publishing) 90.01Z (performing arts) 90.02Z (Support activities to performing arts)	
<b>What is the Personal Income Tax (PIT) regime applicable to artists? What is the level of exemption?</b>	The common law regime.  General exemption for low income, see 0% PIT rate below.		The common law regime.  General exemption for low income, see 0% PIT rate below.	
<b>Are the artists entitled to deductions? If so, which ones? General and/or specific.</b>	General deduction rules apply – i.e. option for either 10% flat deduction for expenses, or deduction of expenses are their actual cost.  If option for actual expenses deduction, specific flat 14% deduction for expenses (relating to instruments, training courses, lessons, technical equipment, medical	Article 83-3, §5 of the French tax code.	General deduction rules apply – i.e. deduction of all expenses necessary to the activity.  The artist/performer income may opt for the "Micro-BNC" regime" if his/her annual income does not exceed €72,600. Under this regime, the taxable income is reduced by 34% of the gross income.	Article 93, 1 of the French tax code.  Article 102 ter, 1 of the French tax code.

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
	expenses etc.) is available for choreographic artists, signers and chorists (up to a limit of €12,627 for 2019), as well as specific flat 5% deduction for expenses (relating to clothing, hairdressing, communications, training courses, lessons, medical expenses etc.) available for all artists (up to a limit of €12,627 for 2019).		Producers of original works of art have a 50% allowance (up to €50K maximum per year) on their taxable income for the first 5 years activity.	Article 93-9 of the French tax code.
<b>What is the applicable PIT rate? Is there a withholding tax? If so, what is the applicable rate?</b>	The common law rates are applicable.  For 2020 income: <ul style="list-style-type: none"><li>- 0% up to €10,064 taxable income per taxable unit in the household (1 unit for an adult, ½ unit for a child [numerous exceptions apply]);</li><li>- 11% from €10,064 to €25,659;</li></ul>	Article 197,I-1 of the French tax code.	For 2020 income the common law rates are: <ul style="list-style-type: none"><li>- 0% up to €10,064 taxable income per taxable unit in the household (1 unit for an adult, ½ unit for a child [numerous exceptions apply]);</li><li>- 11% from €10,064 to €25,659;</li><li>- 30% from €25,659 to €73,369;</li></ul>	Article 197,I-1 of the French tax code.

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
	<ul style="list-style-type: none"> <li>- 30% from €25,659 to €73,369;</li> <li>- 41% from €73,369 to €157,806, and</li> <li>- 45% above €157,806.</li> </ul>		<ul style="list-style-type: none"> <li>- 41% from €73,369 to €157,806, and</li> <li>- 45% above €157,806.</li> </ul> <p>The artist/performer can opt for the "auto-entrepreneur" regime, if he/she is under the "Micro-BNC" regime and whose taxable income is less than certain limits (e.g. €27,794 for a single person in 2019), PIT and social security contributions are equal to 2.2% of gross income and is paid monthly or quarterly to the URSSAF.</p>	
<b>Is there any specific regime for self-employed entrepreneurs who exercise artistic activity? If so, how does the regime work? What is the level of exemption?</b>	N/A		<p>No specific regime applicable to artists/performers.</p> <p>As above, the "auto-entrepreneur" regime is available.</p>	
<b>What are the general and/or specific deductions? What is the PIT rate? Is</b>	See above.		See above.	

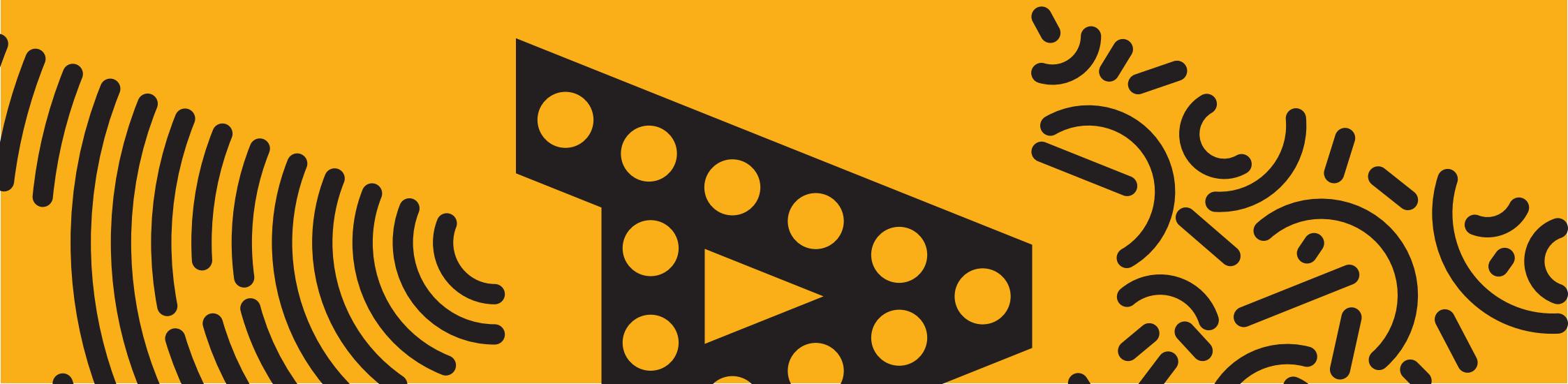
QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
<b>Is there a withholding tax? If so, what is the applicable rate?</b>				
<b>Is there any option of "tax capping", i.e. redistributing income over several years, so that the years of good earnings offset the years of bad earnings? If so, how does the regime work?</b>	<p>Yes.</p> <p>Option is made on the annual tax return or by claim before the tax authorities.</p> <p>Option for tax capping over 3 or 5 years.</p> <p>Option application can be revoked, but not the capping period choice of 3 or 5 years.</p>	Article 100 bis of the French tax code.	<p>Yes.</p> <p>Option is made on the annual tax return or by claim before the tax authorities.</p> <p>Option for tax capping over 3 or 5 years.</p> <p>Option application can be revoked, but not the capping period choice of 3 or 5 years.</p>	Article 100 bis of the French tax code.
<b>Is there any other way for artists to be taxed? Depending on the income? Depending on whether they exercise the activity sporadically? If so, how does the regime work?</b>	All income (including unemployment benefit received during periods not worked) for the year is declared on the annual tax return.		All income (including unemployment benefit received during periods not worked) for the year is declared on the annual tax return.	
<b>What is the income threshold for joining this regime? General and/or specific deductions? What is the PIT rate? Is there a withholding tax rate?</b>	N/A		N/A	
<b>Is there a specific VAT regime applicable to artists? If so, how does the regime work?</b>	No. It is the employer who is the VAT taxable person.		Supply of goods and services by artists are subject to VAT according to common law rules. This applies	

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
			to the artist's beneficiaries or legal successors too.	
<b>Do they have several tax regimes depending on the activity provided? If so, what are they?</b>	N/A		Tickets to cinema, theatre, concerts etc. are subject to the lower VAT rate of 5.5%, as are sales of works of art (as defined by article 98A of appendix III to the FTC).  Royalties under copyright are subject to the intermediate VAT rate of 10%.	Articles 278-0 bis, F, G, H, J & L of the French tax code.  Articles 278-0 bis, I & 278 septies of the French tax code.
<b>What are the general and specific deductions, depending on the VAT regimes?</b>	N/A		When royalties are paid by a third party, the artists benefit from an allowance of 0.8% on the 10% VAT rate in lieu of deduction rights.	
<b>In terms of tax benefits, are there any specific benefits for artistic activity? If so, what are the benefits? Ex. tax reduction? Deduction to taxable income? Or tax assessed?</b>	N/A		Yes, exemption from local French business taxes (CFE & CVAE).	Article 1460 §2 & 9 of the French tax code.
<b>Is there a statute of cultural patronage? If so, how does it work?</b>	Yes. Companies can deduct cultural	Article 39, 1-7 of the French tax code.	Yes. Companies can deduct cultural	Article 39, 1-7 of the French tax code.

<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
	<p>patronage costs if they are made in the interest of the company activity and are proportionate to the expected benefit.</p> <p>They can also benefit from a tax reduction of 60% for gifts to the qualified cultural sector up to €10K or 0.5% of turnover, whichever is higher.</p> <p>Companies can also deduct the cost of purchases of original works of art from living artists, so long as they are visible to the public and employees, and musical instruments, so long as there is an undertaking to lend the instruments to performers who request them.</p>	Article 238 bis of the French tax code.  Article 238 bis AB of the French tax code.	patronage costs if they are made in the interest of the company activity and are proportionate to the expected benefit.  They can also benefit from a tax reduction of 60% for gifts to the qualified cultural sector up to €10K or 0.5% of turnover, whichever is higher.  Companies can also deduct the cost of purchases of original works of art from living artists, so long as they are visible to the public and employees, and musical instruments, so long as there is an undertaking to lend the instruments to performers who request them.	Article 238 bis of the French tax code.  Article 238 bis AB of the French tax code.
<b>What is the tax treatment of professional training?</b>	Professional training costs are tax deductible.		Professional training costs are tax deductible.	

QUESTION	TAX			
	Employee	Applicable law	Independent Worker	Applicable law
<b>Is there any different tax treatment for artists working outside their country of origin? If so, what is their regime?</b>	There is a 15% (subject to tax treaties) withholding tax on artistic services, performances in France by non-French resident artists/performers.	Article 182 A bis of the French tax code.	There is a 15% (subject to tax treaties) withholding tax on artistic services, performances in France by non-French resident artists/performers.	Article 182 A bis of the French tax code.

# ITÁLIA



GENERAL QUESTIONS	
<b>Is there a statutory definition of artist or performer for any specific purpose?</b>	No. Under art. 2 of Italian Copyright Law (Law No. 633/1941) the works are listed of authorship protected under Italian legislation, but there is not an explicit definition of artist or performer. The artists or performers are protected only through their work of art or performances. Moreover, such a list is not sufficient to comprehensively define them as a whole.
<b>Is there a specific legal framework /qualification applicable to artists/performers?</b>	There are no obligation for each artist to apply for a professional card and there are no professional associations/orders in which different kinds of artists or performers must enlist for labour purposes.
<b>If the answer to the previous question was yes, what conditions should the artist meet to qualify as such.</b>	N/A
<b>How do artists/performers usually organize its activity?</b>	Usually, artists work as independent workers or employees. There are a few who organize their activity through partnerships, societies, and/or corporations.
<b>Many of the artists/performers do not have a continuous activity throughout the year. How does your legal system deal with this fact?</b>	Under the Italian legal system there are no specific measures addressing this problem.
<b>Please identify relevant entities who in your country deal or are a relevant stakeholder within the artists and performers rights or activity.</b>	<ul style="list-style-type: none"> <li>- SIAE (Italian Society of Authors and Publisher): It is the Italian copyright collecting agency which (de facto monopolistically) operates between the authors of musical tracks and consumers under Italian jurisdiction. Its range of activities includes collective rights management, cultural promotion, fight against secondary ticketing, etc.</li> <li>- Artists/performers, when employees, can enlist in various trade unions.</li> <li>- Other non-governmental bodies are not relevant.</li> </ul>

<b>QUESTION</b>	<b>TAX</b>		<b>LABOUR</b>		<b>SOCIAL SECURITY</b>	
	<b>Employee</b>	<b>Independent</b>	<b>Employee</b>	<b>Independent</b>	<b>Employee</b>	<b>Independent</b>
<b>Is there a statutory definition of artist or performer for any specific purpose?</b>	No.		No.		No.	
<b>Is there any specific regime applicable to artists/performers?</b> <i>*do not refer to copyright / royalties</i>	No.	No.	There is no legal regime established by law. National Collective Bargain Agreements (CCNLs) might be applied if they are negotiated by one or more trade unions with the management of a company. There are various CCNLs currently in force in Italy, in particular for	Most artists / performers are in the general regime of independent work. Such a regime can be avoided when their sales or performances for a price are occasional.	No. For employee the general Labour Legislation is applicable: - Italian Civil Code (Book V); - Law No. 604/1966; - Worker's Statue of Rights (Law No. 300/1970); - Law No. 533/1973; - Law No.	No. Artists / performers with this status are subject to the general independent workers regime.

<b>QUESTION</b>	<b>TAX</b>		<b>LABOUR</b>		<b>SOCIAL SECURITY</b>	
	<b>Employee</b>	<b>Independent</b>	<b>Employee</b>	<b>Independent</b>	<b>Employee</b>	<b>Independent</b>
			artist / performers that can be categorized as show-business workers or craftsmen.		903/1977; - Law No. 223/1991; - Law No. 30/2003; - Jobs Act (D. lgs. No. 34/2014 and Law No. 183/2014).	
<b>Is there any particularity of the general regime which is important for artists/performers?</b>	No.	In case of copyright transfer, artists / performers can pay taxes on a lesser percentage of their income (60% under 35 years old, otherwise 75%) and they do not need VAT if is not considered a professional activity.	No. As aforementioned there are no obligations for each artist to apply for a professional card and there are no professional associations/chambers. With the " <i>New European Agenda for Culture</i> " (2018), the European Commission has invited the Member States to "[c]ommit to improving the socio-economic conditions of artists and creators" but in Italy, as highlighted by the major trade unions (e.g. CGIL), no steps have yet been taken in this sense.		- Bacchelli Law (Law No. 440/1985) was enacted in order to help illustrious citizens in a state of economic difficulty. A small number artists / performers (and athletes) have benefited from it during the years.  - Painters, sculptors, musicians, writers, playwrights, between 18 and 35 years old can register within the so-called "PSMSAD", a dedicated fund established to support their education and development.  - Two Ministry for Cultural Assets and Activities Decree of 5th September 2018: <ul style="list-style-type: none"><li>• the first establish exemption relating to the payment of copyrights in the context of live entertainment;</li></ul>	



Artists / Performers  
Tax, labour and social  
security regimes

<b>QUESTION</b>	<b>TAX</b>		<b>LABOUR</b>		<b>SOCIAL SECURITY</b>	
	<b>Employee</b>	<b>Independent</b>	<b>Employee</b>	<b>Independent</b>	<b>Employee</b>	<b>Independent</b>
					<ul style="list-style-type: none"> <li>the second involves the protection of copyright with regard to the remuneration due to artists in the music sector.</li> </ul>	
<b>Is it necessary to obtain a license or to be filed into a registry?</b>	No.	No.	There is no license or registry for access to the profession. There are schools for artists / performers but their attendance is not a requisite for labour purposes. The only exception are "Conservatori", Music Schools (equivalent to university decrees) whose attendance is required to teach music at a secondary-education level.		Artists / performers need to register with the general Italian national institute for social security (INPS).  The previous social-security body for show-business workers (ENPALS) has now been merged into INPS.	
<b>If the answer to the previous question was yes, what conditions should the artist meet to qualify as such.</b>			N/A			
<b>Is there an entity that centralizes payments, tax levying or withholding?</b>	No. Tax are paid by the employers as withholding agents to the Italian Revenue Agency ("Agenzia delle entrate").	No. Tax payments are paid directly by the artist to Agenzia delle entrate.	N/A		No. Social security contributions payments are done by the employers as withholding agents to INPS.	No. Social security contributions payments are done directly by the artist to INPS.
<b>What about the</b>	No specific	If the work it is	No, CCNLs are	Agents are	N/A	N/A

QUESTION	TAX		LABOUR		SOCIAL SECURITY	
	Employee	Independent	Employee	Independent	Employee	Independent
<b>agents?</b>	regime.	<p>not occasional agents need to:</p> <ul style="list-style-type: none"> <li>- request a VAT number;</li> <li>- register to the Chamber of Commerce (since they are considered as enterprises);</li> <li>- register and pay social security contribution (INPS and ENASARCO).</li> </ul>	applied if applicable.	entrepreneurs of cultural activities. Agents hire artists / performers based on independent work contracts.		
<b>How do artists/performers usually organize their activity?</b>	N/A	<ul style="list-style-type: none"> <li>- In case of copyright transfer, artists / performers can pay taxes on a lesser percentage of their income (60% under 35 years old, otherwise 75%) and they do not need VAT if is not considered a professional</li> </ul>	Those subject to an employment contract follows the instructions of their employer.	<ul style="list-style-type: none"> <li>- For performers such as actors, singers or musicians, usually through artistic performance contract. This is an <i>ad hoc</i> contract for a show or a few shows that is very short and not on a</li> </ul>	Where applicable, employees benefit from CCNL.	Usually as self-employed workers.

<b>QUESTION</b>	<b>TAX</b>		<b>LABOUR</b>		<b>SOCIAL SECURITY</b>	
	<b>Employee</b>	<b>Independent</b>	<b>Employee</b>	<b>Independent</b>	<b>Employee</b>	<b>Independent</b>
		<p>activity.</p> <ul style="list-style-type: none"> <li>- In case of not-occasional activity they usually request a VAT number.</li> </ul>		<p>continuous basis.</p> <ul style="list-style-type: none"> <li>- For artist who produce "works of art" such as painters, sculptors and artisans usually through a contract for work and service.</li> </ul>		

<b>QUESTION</b>	<b>Labour Law</b>			
	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
<b>Is there a mandatory professional card to be able to exercise artistic activity?</b>	No.	N/A	No.	N/A
<b>Are there market shares, that is, if in each production, theatrical, audiovisual, cinematographic, or other you have to respect certain market shares for certified artists? If so, what are they?</b>	No.  It is possible to include a clause involving profit sharing in a contract.  Setting a cooperative company might be also a possibility.	N/A	No. Generally speaking, with the establishment of a joint venture, it may be plausible to set out share participation in order to allow the inclusion and work of artists.  It is possible to include a clause involving profit sharing in a contract.	N/A
<b>Is there a legal consequence for not meeting the market shares? If so, what are they?</b>		N/A		
<b>What kind of links exist between artists and contracting entities? Fixed-term employment contracts? Employment contract of indefinite duration? Artists as freelancers? Mixed contracts? Others? If so, what is the percentage of use for each of the</b>	There is no legal regime established by law.  National Collective Labour Agreement (hereinafter "CCNL") might be applied if they	-Labour legislation: <ul style="list-style-type: none"><li>• Italian Civil Code (Book V);</li><li>• Law No. 604/1966;</li><li>• Workers' Statute of</li></ul>	Usually artists / performers work as freelancers workers.  - For performers such as actors, singers or musician usually	Italian civil code.

<b>QUESTION</b>	<b>Labour Law</b>			
	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
<b>contracts?</b>	are negotiated by one or more trade unions with the concerned employer.	Rights (Law No. 300/1970); <ul style="list-style-type: none"> <li>• Law No. 533/1973;</li> <li>• Law No. 903/1977;</li> <li>• Law No. 223/1991;</li> <li>• Law No. 30/2003;</li> <li>• Jobs Act (D. lgs. No. 34/2014 and Law No. 183/2014);</li> <li>-CCNLs.</li> </ul>	through an artistic performance contract. This is an <i>ad hoc</i> contract for a show or a few shows that usually is very short and used not on a continuous basis.  - For artists who produce "works of art" such as painters, sculptors and artisans usually by an agreement for work and service (so-called "Contratto d'opera").  Unfortunately, there are no public data available on fixed percentage of use for each of the above-mentioned contracts.	
<b>What form do these contracts take?</b>	There is no mandatory form " <i>ad substantiam</i> " required. The written	Italian Civil Code.	No mandatory form " <i>ad substantiam</i> " is required as per law.	Italian Civil Code.

<b>QUESTION</b>	<b>Labour Law</b>			
	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
	form may be used and it is clearly suggested to adopt for operational purposes, especially drafting a CCNL.			
<b>What is the duration limit for fixed-term employment contracts? Are there any legal consequences for non-compliance?</b>	A fixed-term employment contract has usually a duration of one year, renewable up to a maximum of four times. When the contract is renewed for the fifth time, thus the employee becomes a permanent employee for an indefinite period, unless the employer provides evidence of specific reasons against it.  As far as the legal consequences for non-compliance are concerned, the non-compliance it is	D. lgs. No. 81/2015.	The parties are free to fix the terms and so the duration of a contract for work and service.  Again, the non-compliance might lead to a breach of a contractual obligation, with the ordinary remedies as per law, including the possibility to ask for damages, if proved.	Italian Civil Code – Book V – Art. 2230.

<b>QUESTION</b>	<b>Labour Law</b>			
	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
	considered a breach of a contractual obligation, with possibility to request compensation for damages.			
<b>Is there any legal compensation for the termination of fixed-term employment contracts?</b>	Yes indeed, should it happen before the fixed term and without cause, being considered a breach of a contractual obligation.	Italian civil code.	Yes, because it is considered a breach of a contractual obligation.	Italian civil code.
<b>What are the rights of artists in fixed-term employment contracts, in what concerns holidays, holiday's subsidy, Christmas bonus and travel allowances?</b>	The exact same rights of employees, expect for the application of the specific CCNL.	- Italian civil code; - CCNLs.	It may vary according to the latitude of the free terms and contents agreed upon in the agreement.	N/A
<b>What are the rights of the artists in employment contract of indefinite duration, in terms of holidays, holiday's subsidy, Christmas bonus and travel allowances?</b>	The same rights of ordinary employees, expect for the application of the specific CCNL.	- Italian civil code; - CCNLs.	It depends on the content and terms of the agreement as executed freely between the parties involved in.	N/A
<b>What are the rights of artists as freelancers in terms of holidays, holiday's subsidy, Christmas bonus and travel allowances?</b>	N/A	N/A	Again It depends on the content and pacts of the specific agreement.	N/A

<b>QUESTION</b>	<b>Labour Law</b>			
	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
<b>What is the concept of remuneration? What is included? What is not included?</b>	Being employees, artists' net remuneration shall be reduced of the amount concerning tax payments social security contributions. As a matter of fact, the employers act as withholding agents.	Labour legislation.	Usually independent workers' remuneration is gross.	Labour legislation.
<b>Are there salary tables for the artists? If so, do they have practical application? How often are they reviewed?</b>	They may be elaborated by Trade Unions and included in a specific CCNL.	CCNLs.	No.	N/A
<b>What is included in the work time and how is it accounted for?</b>	As employees, the work time of artist shall not exceed 40 hours per week. This terms may be reduced by CCNLs' provisions.	-D. Igs. No. 66/2003; -CCNLs.	It varies and depends on the content of the agreement.	N/A
<b>Does the concept of normal period of (ex. daily or weekly) work exist? If so, what is it? And the concept of rest breaks? And the concept of weekly rest?</b>	As employees, there is no daily limit for artist working hours, but it is set the right for daily rest (11 hours every 24 hours) and 24 hours of rest every week (usually	-D. Igs. No. 66/2003; -CCNLs.	It depends on the content of the agreement.	N/A

<b>QUESTION</b>	<b>Labour Law</b>			
	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
	Sunday).  However these terms may be modified by CCNLs' provisions.			
<b>What is the regime applicable to night work? How is it paid? How is it compensated in terms of rest?</b>	As employees, artist's night work may be paid with overtime rate only if exceed the daily working hour set by the employment contract.  Night work should not exceed 8 hours every 24 hours.  Please note that in general only appropriate employees, according to law, can perform night work.  These terms may be modified by CCNLs' provisions.	-D. Igs. No. 66/2003; -CCNLs.	It depends on the content of the agreement.	N/A
<b>Are there rules for work done public holidays? How is it paid? on</b>	There is neither an absolute prohibition nor an obligation for working on public holidays	N/A	It depends on the content of the agreement.	N/A

<b>QUESTION</b>	<b>Labour Law</b>			
	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
	according to the Labour Legislation. According to Italian Supreme Court an absolute obligation cannot be included in a CCNL. Such an obligation might be set only by individual employment contract. From case to case, work done on public holidays may be qualified as overtime.			
<b>How is it compensated in terms of rest?</b>	It depends on the specific content of the employment agreement or the CCNLs.	N/A	It depends on the content of the agreement.	N/A
<b>What are the rules for overtime? How is it paid? How is this compensated? How are they accounted for in work time?</b>	As employees, artists overtime work is considered work performed beyond normal working hours (i.e. beyond the 40th hour or beyond the shorter duration established by CCNLs).	-D. lgs. No. 66/2003; -CCNLs.	It depends on the content of the agreement.	N/A

<b>QUESTION</b>	<b>Labour Law</b>			
	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
	<p>Overtime work shall not exceed 250 hours per year.</p> <p>Overtime work must be calculated separately and set-off with the wage increases provided for by CCNLs.</p> <p>In addition, CCNLs may include periods of compensatory rest.</p>			
<b>Are there rules for defining the workplace? What is the travel aid scheme (ex. Touring)? What is your form of payment and how is travel time counted for in working time?</b>	<p>There are defining rules for workplace in terms of health and safety purposes.</p> <p>For working activities outside the workplace, it should be provided to the employees a travel allowance. The exact amount shall be specified by CCNLs.</p> <p>Travel expenses are exempted from taxes (IRPEF and INPS) up to</p>	<ul style="list-style-type: none"> <li>- D. Igs. No. 81 of April 9, 2008 (Uniform Occupational Health and Safety Code);</li> <li>- CCNLs;</li> <li>-TUIR (Presidential Decree No. 917/1986 - Consolidated Text of the Laws on Income Tax).</li> </ul>	<p>It depends on the content of the agreement.</p>	N/A

<b>QUESTION</b>	<b>Labour Law</b>			
	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
	46.48 € daily for national travel and 77.46 € daily for international travel.			
<b>Is there professional reclassification/reconversion of the artists to a different job, for example, because of their age? If so, how is it done?</b>	No.	N/A	No.	N/A
<b>Are there employment contracts of indefinite duration with intermittent exercise of work performance?</b>	<p>Yes. It is possible to execute contracts defined as "Jobs on call".</p> <p>It is a type of employment relationship where an employee makes himself or herself available to carry out activities on behalf of an employer periodically or intermittently, but at the discretion of the employer.</p>	D. lgs. No 276/2003.	Artistic performance contract may involve the intermittent or discontinuous exercise of work performance, but usually the above contracts are not of indefinite duration.	N/A
<b>If so, how does the intermittent regime apply?</b>	In this case the employees are entitled to receive a monthly indemnity (so-called	D. lgs. No 276/2003.	N/A	

<b>QUESTION</b>	<b>Labour Law</b>			
	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
	availability indemnity).			
<b>Are there group employment contracts? If so, what are the rules?</b>	Yes, for instance orchestra, dancing group, theatre troupe, musical band, but the applicable rules are more or less the same.	CCNLs.	Artistic performance contract may involves a group of artists / performers as one of the contracting parties. (e.g. musical band, dance group, etc.)	N/A
<b>What is the regime applicable in the event of an accident at work? Is it included in length of service time? On what terms?</b>	See below.			
<b>Are there compulsory insurance against accidents at work or others to develop artistic labour? If so, who has this obligation?</b>	Artistic performances, as cinematographic, theatrical representations and craftsmanship production (e.g. for ceramic and glass processing), are in the list of activities whereby employers must execute an insurance against accidents at work and occupational diseases.	- Presidential Decree No. 1124/1965 - Consolidated Text of the compulsory Insurance against Accidents at work and occupational Diseases; - D. Igs. No. 38/2000.	Considering that no professional association/chambers for artists and performers have been formally formed, there is no dedicated welfare regime in case of accidents at work.  The only exception may be artisans who are included in the INAIL regime even as	Presidential Decree No. 1124/1965 .

<b>QUESTION</b>	<b>Labour Law</b>			
	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
	<p>The insurance forms are usually provided by the National Institute for Insurance against Accidents at Work is the statutory corporation (so-called INAIL).</p> <p>To be classified as an accident at work, there must be a causal link between the traumatic event and the performance of the working activity.</p> <p>Accidents on the journey to or from work are included in the compulsory insurance protection.</p>		self-employed/independent workers.	
<b>What is the legal treatment for the artist's lifelong professional training? Is it accounted for effective work time?</b>	N/A			

QUESTION	SOCIAL SECURITY			
	Employee	Applicable Law	Independent Worker	Applicable Law
<b>Is there any special unemployment/ inactivity protection regime for artists? If so, how does it work?</b>	<p>Currently, no. While in the past, show business workers were subject to a dedicated regime (ENPALS), nowadays they are subject to the insurance against involuntary unemployment (INPS general regime) since 2011 (following the legislation of "Monti-Fornero reform").</p> <p>The unemployment benefit is guaranteed by the New Social Insurance for Employment (NASpl) to all employees who have fulfilled the obligations relating to the payment of social security contributions. The NASpl is paid monthly for a number of weeks equal to half of the contribution weeks in</p>	<p>- Royal Decree No. 1827/1935.</p> <p>- D. Igs. No. 22/2015.</p>	No.	N/A

<b>QUESTION</b>	<b>SOCIAL SECURITY</b>			
	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
	the last four years.			
<b>Are there any particularities in the general regime of unemployment/inactivity protection regime for artists?? If so, how does it work?</b>	No.	N/A	No.	N/A
<b>Is there any special protection regime for artists in what concerns old age/retirement pensions? If so, how does it work?</b>	No.	N/A	No.	N/A
<b>Are there any particularities in the general protection regime for old age/retirement relevant to artists? If so, how does it work?</b>	No.	N/A	No.	N/A
<b>Is there any special disability protection regime for artists? If so, how does it work?</b>	No.	N/A	No.	N/A
<b>Are there any particularities in the general disability protection regime relevant to artists? If so, how does it work?</b>	No.	N/A	No.	N/A
<b>Is there any special sickness protection regime for artists in? If so, how does it work?</b>	No.	N/A	No.	N/A

<b>QUESTION</b>	<b>SOCIAL SECURITY</b>			
	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
<b>Are there any particularities in the general sickness protection regime relevant to artists? If so, how does it work?</b>	No.	N/A	No.	N/A
<b>Is there any special protection regime for artists in case of work accidents? If so, how does it work?</b>	No.	N/A	No.	N/A
<b>Are there any particularities in the general protection regime in case work accidents relevant to artists? If so, how does it work?</b>	No.	N/A	Artisans are included in INAIL insurance regime against work accidents even as self-employed/independent workers.	- Presidential Decree No. 1124/1965 - Consolidated Text of the compulsory Insurance against Accidents at work and occupational Diseases;
<b>Is there any special protection regime in case of occupational illness for artists? If so, how does it work?</b>	No.	N/A	No.	N/A
<b>Are there any particularities in the general protection regime in case of occupational illness relevant to artists? If so, how does it work?</b>	There are occupational illnesses associated with artisans' working activity according to INAIL's tables. Artisans, therefore, are entitled to	Presidential Decree No. 1124/1965 - Consolidated Text of the compulsory Insurance against Accidents at work and occupational Diseases.	Artisans are included in INAIL insurance regime against occupational disease even as self-employed/	Presidential Decree No. 1124/1965

<b>QUESTION</b>	<b>SOCIAL SECURITY</b>			
	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
	the INAIL's insurance protection against those kinds of illnesses.		independent workers.	
<b>Is there any special professional reconversion protection regime for artists (ex. In case of old age)? If so, how does it work?</b>	No.	N/A	No.	N/A
<b>Are there any particularities in the general protection regime of professional reconversion relevant to artists? If so, how does it work?</b>	No.	N/A	No.	N/A
<b>Is there any special parental protection regime for artists? If so, how does it work?</b>	No.	N/A	No.	N/A
<b>Are there any particularities in the general parental protection regime relevant for artists? If so, how does it work?</b>	No.	N/A	No.	N/A
<b>Are there any other support measures, in the field of social protection, specific to artists, other than those mentioned above? If so, what are they and how do they</b>	Painters, sculptors, musicians, writers, playwrights, between 18 and 35 years old can register within the so-called "PSMSAD", a dedicated fund	Presidential Decree 151/2015	Painters, sculptors, musicians, writers, playwrights, between 18 and 35 years old can register within the so-called "PSMSAD", a dedicated fund	Presidential Decree 151/2015

<b>QUESTION</b>	<b>SOCIAL SECURITY</b>			
	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
<b>work?</b>	established to support their education and development.		established to support their education and development.	
<b>Are there other general support measures in the field of social protection particularly relevant for artists? If so, what are they and how do they work?</b>	The so-called Bacchelli Law was enacted in order to aid illustrious citizens in state of economic difficulty. A small number of artists / performers (and athletes) benefited from it during the past years.  Please furthermore note that a special fund for music and audiovisual artists has been enacted on the 18th of March 2020, following the emergency linked to the spread of COVID-19 pandemic, in case of stay of their work caused by such hardship.	Bacchelli Law (Law No. 440/1985).	Bacchelli Law is applicable also for independent artists as illustrious citizens in state of economic difficulty.  The same for the special Fund linked to COVID-19 lockdown.	Bacchelli Law (Law No. 440/1985).
<b>How is the social protection system funded means and values of funding (e.g. contributions, fees,</b>	The Italian social protection system is funded through the social security	Italian Civil Code – Book V – Art. 2115.	The Italian social protection system is funded through social security contributions	Italian Civil Code – Book V – Art. 2115.

<b>QUESTION</b>	<b>SOCIAL SECURITY</b>			
	<b>Employee</b>	<b>Applicable Law</b>	<b>Independent Worker</b>	<b>Applicable Law</b>
<b>namely on any audio visual service, taxes)?</b>	contributions. In case of an employment contract, the payments are done by the employers as withholding agents to the national social security provider, INPS (actually, 1/3 paid by the employee and 2/3 paid by employer).		as specific items requested in the invoice. Artists as self-employed or independent contractors must then directly pay social security contributions collected to INPS.	

<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
<b>Is there a specific regime for artists? If so, refer how it is applied, what are the requirements?</b>	In case artists / performers are employees, the tax amount (withholding tax) is the same of all the other kind of employees (IRPEF – tax on personal income by relevant tax brackets). Moreover they have to pay social security contributions (1/3 paid by the employee and 2/3 paid by employer).	<p>-TUIR (Presidential Decree No. 917/1986 - Consolidated Text of the Laws on Income Tax);</p> <p>-CCNLs (National Labour Agreements);</p> <p>-Labour legislation:</p> <ul style="list-style-type: none"> <li>• Italian Civil Code (Book V);</li> <li>• Law No. 604/1966;</li> <li>• Workers Statute of Rights (Law No. 300/1970);</li> <li>• Law No. 533/1973;</li> <li>• Law No. 903/1977;</li> <li>• Law No. 223/1991;</li> <li>• Law No. 30/2003;</li> </ul>	<p>Should the artistic activity is habitual and artists / performers received remuneration from a professional activity, they must obtain the VAT number (with revenue under EUR 65,000, artists can join a special fiscal regime (so-called “regime forfattario” flat based regime) besides the payment for social security contribution (INPS/ex-ENPALS).</p> <p>In case of copyright transfer, artists / performers can pay taxes only on a percentage of income (i.e. 60% under 35 years old, otherwise 75%).</p>	<p>- TUIR;</p> <p>- Law 190/2014 (special regime “flat rate”).</p>

<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
		<ul style="list-style-type: none"> <li>Jobs Act (D. lgs. No. 34/2014 and Law No. 183/2014).</li> </ul>		
<b>Are there economic activity codes (CAE) for artists? If so, which are they? Considering work in theatre, television, cinema, dubbing and others.</b>	No.	No.	<p>Yes, namely and for instance:</p> <ul style="list-style-type: none"> <li>- ATECO Code 90.0 (Artistic representations);</li> <li>- ATECO Code 59.0 (production and distribution of films, video, television programmes and sound recordings).</li> </ul>	Communication dated 16/11/2007 from Italian Revenue Agency ("Agenzia delle entrate").
<b>What is the Personal Income Tax (PIT) regime applicable to artists? What is the level of exemption?</b>	No exemption nor difference between artists / performers and other kind of employees.	-TUIR; -CCNLs; -Labour legislation.	<p>Copyright transfer: IRPEF tax brackets  <math>\geq</math> 35 years old: exemption 25%</p> <p>&lt; 35 years old: exemption 40%</p> <p>In case of habitual activity and in case they received also</p>	-TUIR; -Law 190/2014.

<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
			remuneration from professional activity (with revenue under 65 thousand euro) artists shall pay 15% (or 5% if start-up) on the revenues decreased by a percentage that varies according to the activity code (ATECO Code). Otherwise, if the revenue is over EUR 65,000, artists/performers have to pay IRPEF by usual tax brackets).	
<b>Are the artists entitled to deductions? If so, which ones? General and/or specific.</b>	The same deductions apply as for all other employees.	-TUIR; -CCNLs; -Labour legislation.	Copyright transfer (specific standard amounts deduction, with withholding tax 20%): IRPEF tax brackets  ≥ 35 years old: exemption 25%  < 35 years old	-TUIR;  -Law 190/2014.

<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
			<p>exemption 40%</p> <p>In case of habitual activity and in case they received also remuneration from professional activity (with revenue under EUR 65,000) they have general deductions according to their ATECO Code).</p> <p>In case of habitual activity and in case they received also remuneration from professional activity (with revenue over EUR 65,000) they can deduce all the cost inherent the activity, according to the Italian tax law.</p>	
<b>What is the applicable PIT rate? Is there a withholding tax? If so, what is the applicable rate?</b>	IRPEF tax brackets (withholding tax): ≤15.000 €	-TUIR; -CCNLs; -Labour legislation.	IRPEF tax brackets ≤15.000 € tax rate 23%	-TUIR; -Law 190/2014.

<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
	tax rate 23% >15.000 € and ≤ 28.000 € tax rate 27% >28.000 € and ≤ 55.000 € tax rate 38% >55.000 € and ≤ 75.000 € tax rate 41% >75.000 € tax rate 43% .		>15.000 € and ≤ 28.000 € tax rate 27% >28.000 € and ≤ 55.000 € tax rate 38% >55.000 € and ≤ 75.000 € tax rate 41% >75.000 € tax rate 43% (Withholding tax 20%).	In case of habitual activity and in case they received also remuneration from professional activity (with revenue under EUR 65,000) tax rate 15% of revenue decreased by a percentage that varies

<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
			according to the activity code (or in case of start-up 5% for the first 5 years).  (No withholding tax).	
<b>Is there any specific regime for self-employed entrepreneurs who exercise artistic activity? If so, how does the regime work? What is the level of exemption?</b>	N/A	N/A	In case of habitual activity and in case they received also remuneration from professional activity (with revenue under EUR 65,000) tax rate 15% of revenue decreased by a percentage that varies according to the activity code (or in case of start-up 5% for the first 5 years).	-T.U.I.R. (Income tax code);  -Law 190/2014 (special regime "flat rate").
<b>What are the general and/or specific deductions? What is the PIT rate? Is there a withholding tax? If so, what is the applicable rate?</b>	IRPEF tax brackets (withholding tax):  ≤15.000 €  tax rate 23%  >15.000 € and ≤ 28.000 €	-TUIR;  -CCNLs;  -Labour legislation.	IRPEF tax brackets  ≤15.000 €  tax rate 23%  >15.000 € and ≤ 28.000 €	-TUIR;  -Law 190/2014.

<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
	<p>tax rate 27%</p> <p>&gt;28.000 € and ≤ 55.000 €</p> <p>tax rate 38%</p> <p>&gt;55.000 € and ≤ 75.000 €</p> <p>tax rate 41%</p> <p>&gt;75.000 €</p> <p>tax rate 43%.</p> <p>The same deductions for all other employees.</p>		<p>tax rate 27%</p> <p>&gt;28.000 € and ≤ 55.000 €</p> <p>tax rate 38%</p> <p>&gt;55.000 € and ≤ 75.000 €</p> <p>tax rate 41%</p> <p>&gt;75.000 €</p> <p>tax rate 43%.</p> <p>(Withholding tax 20%).</p> <p>In case of habitual activity and in case they received also remuneration from professional activity (with revenue under EUR 65,000) tax rate 15% of revenue decreased by a percentage that varies according to the activity code (or in case of start-up 5%)</p>	

<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
			for the first 5 years).  (No withholding tax).	
<b>Is there any option of "tax capping", i.e. redistributing income over several years, so that the years of good earnings offset the years of bad earnings? If so, how does the regime work?</b>	No.	N/A	No.	TUIR.
<b>Is there any other way for artists to be taxed? Depending on the income? Depending on whether they exercise the activity sporadically? If so, how does the regime work?</b>	No.	N/A	If the activity is qualified occasional, not habitual, they have to pay IRPEF by usual tax brackets. Under EUR 5,000 per year without any social security contributions.	TUIR.
<b>What is the income threshold for joining this regime? General and/or specific deductions? What is the PIT rate? Is there a withholding tax rate?</b>	N/A	N/A	For occasional activities there is not an income threshold but if their income is over EUR 5,000 they have to pay also social securities contribution (2/3 payed by client and	TUIR.

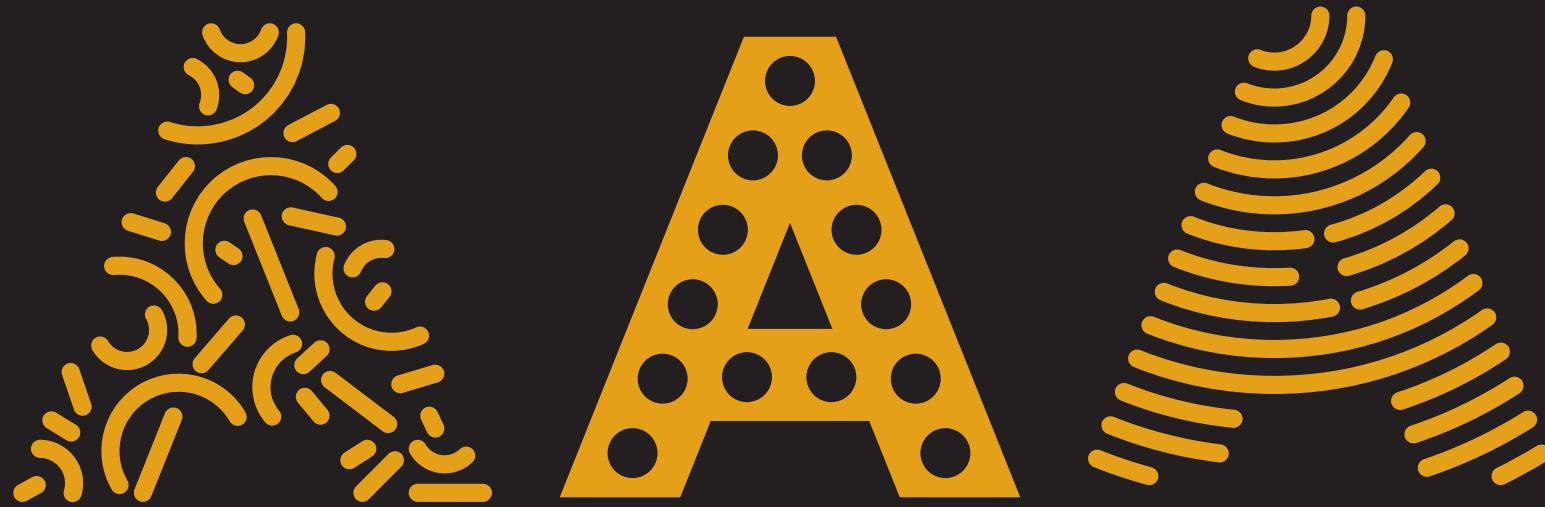
<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
<b>Is there a specific VAT regime applicable to artists? If so, how does the regime work?</b>	N/A	N/A	<p>1/3 by artist).</p> <p>Yes, the special regime "flat rate" (as generally applied, not only for artists).</p> <p>Income threshold EUR 65.000.</p> <p>Tax rate 15% of the revenue decreased by a percentage that varies according to the activity code (or in case of start-up 5% for the first 5 years).</p> <p>There is not withholding tax rate.</p>	Law 190/2014.
<b>Do you have several tax regimes depending on the activity provided? If so, what are they?</b>	N/A	N/A	<p>No, the tax regime does not depend directly on the activity provided.</p> <p>Notwithstanding, in accordance with the activity as performed, it may be applicable a fiscal deduction of the</p>	-TUIR; -Law 190/2014.

<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
			<p>costs involved in the activity.</p> <p>In case of special regime "flat rate", artists have to pay taxes on the revenue decreased by a percentage that varies according to the concerned activity code ATECO.</p>	
<b>What are the general and specific deductions, depending on the VAT regimes?</b>	N/A	N/A	<p>In case of habitual activity and in case they received also remuneration from professional activity (with revenue under EUR 65,000) artists / performers have standard deductions according to their ATECO Code of identification.</p> <p>Yet, in case of habitual activity and in case they received</p>	<p>-TUIR;</p> <p>-Law 190/2014.</p>

<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
			also remuneration from a professional activity (with revenue over EUR 65,000) they can deduce all the cost inherent the activity according to the Italian tax law.	
<b>In terms of tax benefits, are there any specific benefits for artistic activity? If so, what are the benefits? Ex. tax reduction? Deduction to taxable income? Or tax assessed?</b>	N/A	N/A	Copyright transfer (specific standard amounts deduction with withholding tax 20%): IRPEF tax brackets  ≥ 35 years old: exemption 25%  < 35 years old exemption 40%.	TUIR.
<b>Is there a statute of cultural patronage? If so, how does it work?</b>	No	N/A	No.	N/A
<b>What is the tax treatment of professional training?</b>	N/A	N/A	In case of habitual activity and in case they received also remuneration from a	N/A

<b>QUESTION</b>	<b>TAX</b>			
	<b>Employee</b>	<b>Applicable law</b>	<b>Independent Worker</b>	<b>Applicable law</b>
			professional activity (with revenue over EUR 65,000) they can deduct the 100% of the professional training costs (but up to a max of EUR 5,000 or EUR 10,000, based on the specific characteristics of the training course concerned)	
<b>Is there any different tax treatment for artists working outside their country of origin? If so, what is their regime?</b>	N/A	N/A	No, except for the case of a foreign artist working/performing in Italy who can enjoy a withholding tax rate of 30%.	TUIR.

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