



Performing artists tax scheme (Artiestenregeling): wage tax for musicians and artists

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When does the Performing Artists Tax Scheme apply?

(in Dutch: Artiestenregeling)

The Artiestenregeling applies to artists. According to the Belastingdienst (Tax Administration) an artist is someone who produces an artistic performance meant to be seen and/or heard by an audience. Examples are musicians, actors, comedians, puppeteers, and singers.

Artists always have to check if they should be working under an employment contract. This usually happens if, for example, you work for a certain company or orchestra for a few days a week for more than three months in a row.

If you don't work under an employment contract the Performance Artists' Tax Regime (artiestenregeling) will then apply to you and any fees paid to you for your performances must be made on the basis of payroll taxes. This is the principal rule. It means that wage tax and contributions for employed persons' insurance schemes must be withheld from the fees you receive. The business of the employer who is paying the fees, whether it is a pub, a theatre, community centre, government organisation, commercial business or whatever, is not relevant, nor is the amount of the fee.

Exceptions to the Performing Artists Tax Scheme:

- If you perform in private settings, gross payments are allowed.
- If you use model agreements approved by the Tax Office '*artiest individueel*' or '*artiestengezelschap*' the artist can send an invoice.
- if an employment contract clearly doesn't make sense the artist and the client/commissioner can put in writing that the artiestenregeling does not apply. The artist can send an invoice.
- If you have been hired by an intermediary who is an authorised withholding agent (holding an *inhoudingsplichtigenverklaring*), the obligation to withhold payroll taxes is transferred to this intermediary.
- If you make use of the Incidental Expenses Allowance Scheme (*Kleinevergoedingsregeling*), Expenses Exemption Ruling (*kostenvergoedings-beschikking*) or a Travel and Subsistence Allowance, then special rules apply.

Fee Statement Form (Gageverklaring)

Each time you perform and are paid in accordance with the Performing Artists Tax Scheme, you have to fill in a Fee Statement Form. Solo artists only need to fill in the front of the form. Groups of artists must also fill in the reverse side, each stating their individual details. In addition, they must place their signature on the back of the form. This side can also be used to detail the precise share of the total fee amounts of each member of the company if the members don't receive an equal share of the fee.

If you make use of the Incidental Expenses Allowance Scheme or an Expenses Exemption Ruling, your Fee Statement Form must state the amount of the tax-exempt reimbursement of your expenses. This form must be in the possession of the client, fully completed and signed, before the fee can be paid. This form can be obtained from the Tax Administration.



Incidental Expenses Allowance Scheme (Kleinevergoedingsregeling)

Any artist may receive a payment not exceeding €163 for any performance without national insurance contributions or wage tax being withheld. This applies regardless of the amount of the actual expenses paid. You must indicate that you want to make use of this facility on the Fee Statement Form. If the total fee agreed is more than €163, then payroll taxes must be withheld from any money in excess of this amount.

This does not mean that you may deduct a fixed amount of €163 on your income tax return as costs for each performance. The expense reimbursements received must be declared as income, and the actual expenses stated. If the actual expenses are lower than the untaxed fees received under the Incidental Expenses Allowance Scheme, then you must still pay taxes over the difference. So, this scheme is not a magic potion for keeping as much of your fees as you can out of the clutches of the taxman!

Note: Bear in mind that by making use of the Incidental expenses allowance scheme there is the possibility of a reduced unemployment benefit.

Expenses Exemption Ruling (Kostenvergoedingbeschikking)

If your expenses exceed what the Incidental Expenses Allowance provides for, an Expenses Exemption Ruling is an option. The artist, the leader of a band or ensemble, or the withholding agent/client must apply for a ruling like this with the Tax and Customs Administration (*Belastingdienst*) before the performance or series of performances to which it relates. In practice, artists who perform regularly, in particular, will usually apply for a ruling for the whole year before the start of a new calendar year.

When making this application, you need to state your usual average expenses and divide this amount by your estimated number of performances. The tax inspector then states the amount of general expenses which are allowed for each performance in the Expenses Exemption Ruling. A copy of the ruling must be attached to the Fee Statement Form, so that the client or the payroll tax administrator knows that this amount of general expenses may be taken into account. If you do not have an Expenses Exemption Ruling (or an Incidental Expenses Allowance) you cannot include any general expenses on the Fee Statement Form!

Application forms for an Expenses Exemption Ruling can be obtained from the Tax and Customs Administration. You cannot apply for an Incidental Expenses Allowance and an Expenses Exemption Ruling at the same time.

Travel and Subsistence Expenses Scheme (Reis- en verblijfkostenregeling)

Reimbursements of travel and subsistence expenses (or benefits in kind, if the client pays such expenses directly) will not be taxed if the artist requests this. An exception is the reimbursement of the costs of private transport, such as those of travel using your own car. In principle, this reimbursement is subject to taxation, but you can include it in the Incidental Expenses Allowance or the Expenses Exemption Ruling. The untaxed reimbursements or benefits in kind do not have to be stated on the Fee Statement Form.

More information

- BeroepKunstenaar.nl: find more information about *Income & Taxes*, on *working to order* and the *model agreement*, and *I want to be paid after a performance*.
- Website of the [Tax Administration](http://Belastingdienst.nl) (*Belastingdienst*), on the *kleinevergoedingsregeling* and forms for the *kostenvergoedingsbeschikking* and the *gageverklaring*.