

Introductory texts for the Online sheets – The Netherlands

- o which artist statuses are presented, and why were they chosen

The statuses by SMARTNL are self-employed and employee. The question of why we have chosen this subdivision. (In other countries it is often more complex and have more categories)

The Netherlands has a concept of 'self-employed' which applies to tax. For Social security is not defined what the term 'independent' or 'entrepreneur' now entails. We can say that "people are employers" and "people who earn money but are not employed". That last category includes all forms of self-employed that you can think of. Since social legislation in The Netherlands is arranged on a distinction (you are either employed or you earn money without being employed) is a more specific distinction superfluous. You can include all other cases under the same umbrella.

- o which other statuses were eventually left aside, and why

Here again the question is irrelevant because our legislation concerning the Social Security doesn't distinguish. For example if you work via payroll then you are being treated for the part as if you are in paid employment. If you also have any freelance jobs, you will be treated for that part as a freelancer, and any payment you have already paid in addition to the payroll in the calculation of your freelance obligations.

Other comments:

Every year the rates changes (and the rules) a bit. These rules are of 2015 and, where possible, already anticipated in 2016. Every year should be briefly updated if you want to have a correct list.

(Important) - This piece only writes about social security as facilitated by the government. Other initiatives such as the 'Broodfonds/ BreadFund (as well as other projects developed at local or provincial level) are not in here. Here, the readers should be aware of.

Giving an overview including all of these initiatives is likely to be a tough job.

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