



# Status of Artists and Professionals from the Cultural and Creative Sectors

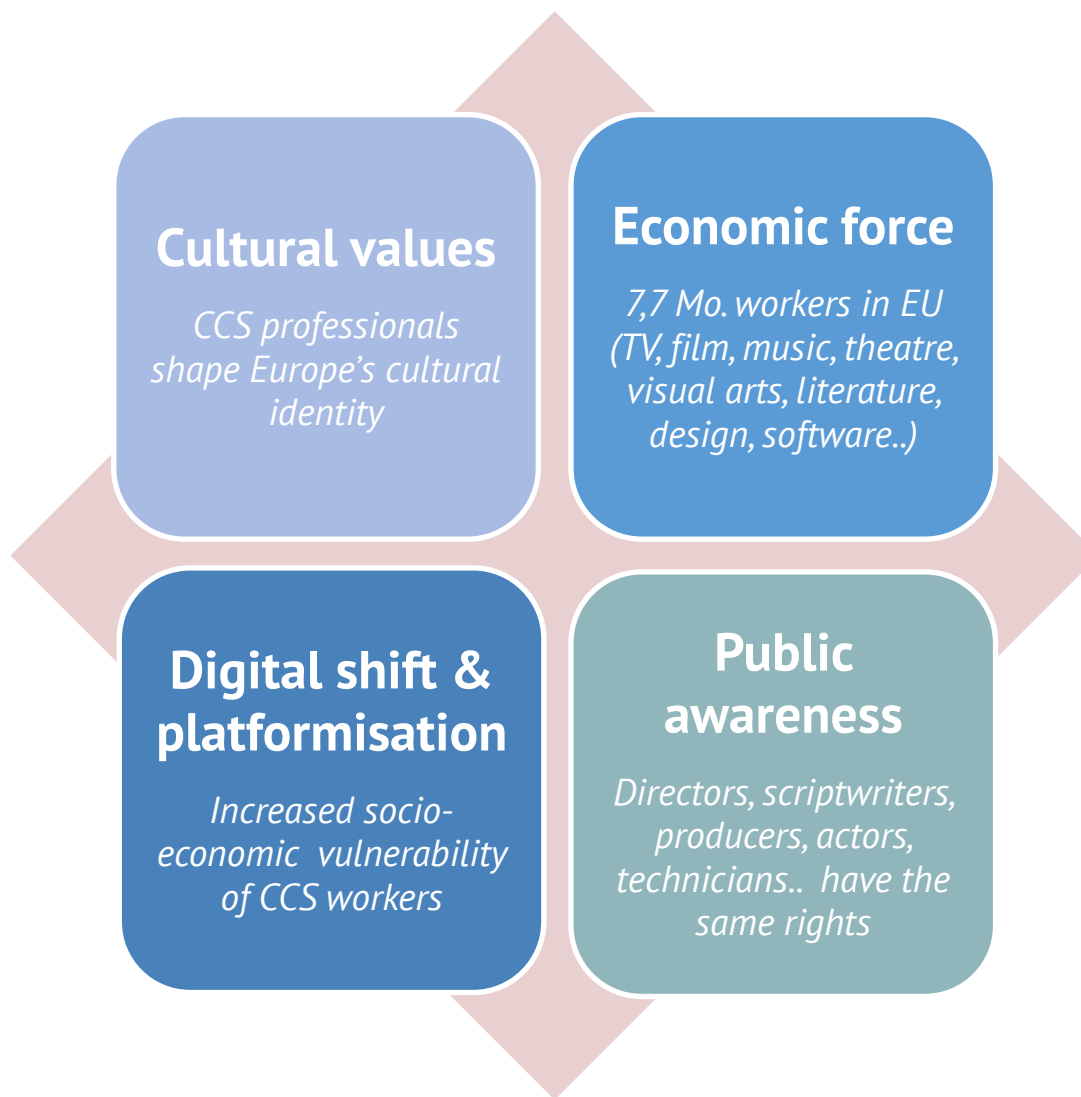
**CONNECTA Creative Lab**

*Cuenca, 16 June 2025*

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*Deputy Head of Department for Legal Information*





## What is an artist?

### UNESCO' 1980 Recommendation on the Status of the Artist

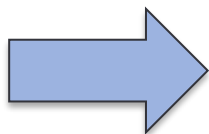
#### “Artist”



*“[...] any person who **creates** or **gives creative expression to**, or **re-creates** works of art, who considers his artistic creation to be an **essential part of his life**, who **contributes** in this way **to the development of art and culture** and who is or **asks to be recognised as an artist**, whether or not he is bound by **any relations of employment or association.**”*

## Three broad categories of CCS professionals

- **CCS workers in cultural and creative occupations**  
*« artists », e.g. actors, dancers, musicians..*
- **CCS workers in non-cultural and creative occupations**  
*e.g. accountant for a production company, technicians, staff...*
- **Workers in cultural and creative occupations outside the CCS**



*Different levels of autonomy, work organisation, flexible working patterns, income vulnerability...*

# DEFINITION OF ARTIST AND CCS PROFESSIONAL – A fragmented landscape in Europe



## Broad approach

**BE:** *art worker (artistic, artistic-technical and support activities)*

**GR, CZ :** *essential contributions to artistic creation (lighting technicians, sound engineers, costume designers...)*



## Narrow approach

**AT, DE, FI:** *persons directly involved in artistic creation or performance*

**HR, CY, BG, IE...:** *“professional” artist, i.e. freelance or self-employed*



## Multiple sub-categories

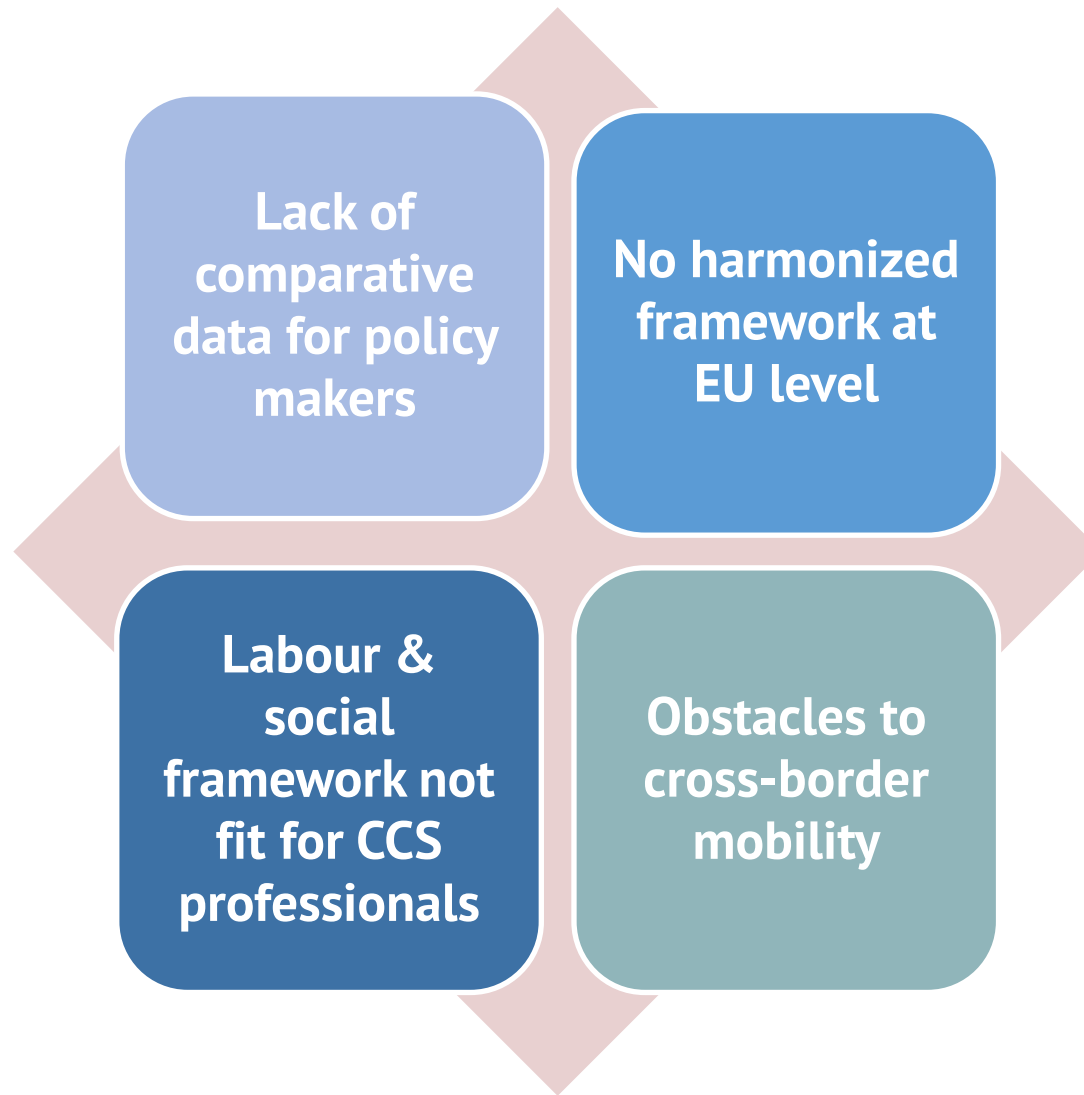
**PT, FR:** *distinctions between authorship / artistic / technical artistic / cultural mediation activities / technicians / performing artists / intermittents...*



## Stand-alone approach

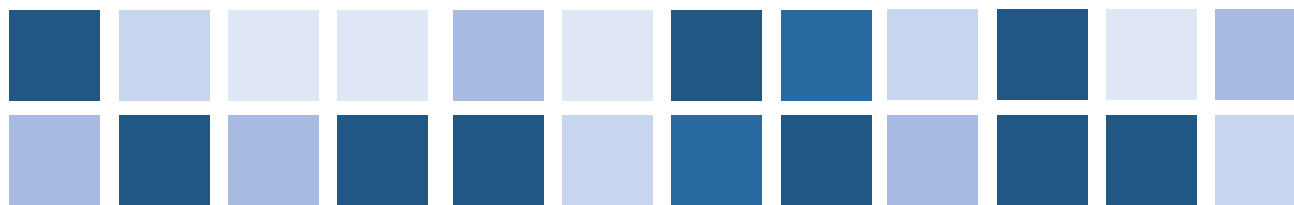
**HU:** *“Artist of the Nation”* / **LT:** *regularly updated list of 70 specialised professions eligible for state-funded social support*

**SK, SI, PT:** *national register*



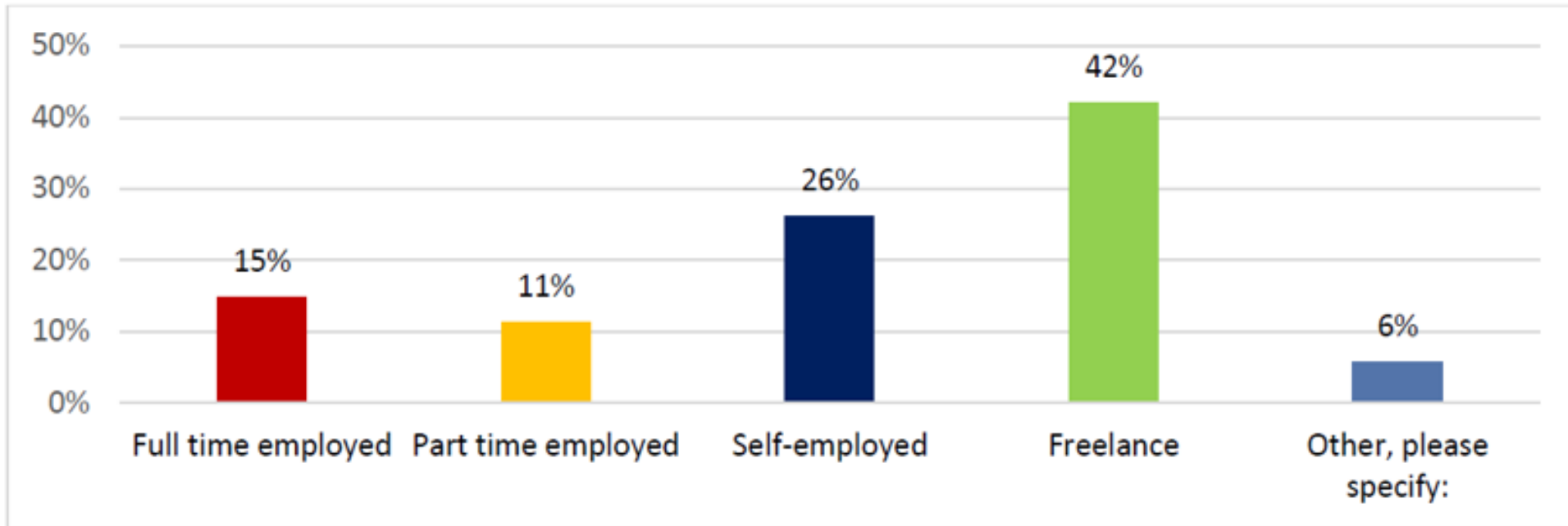
## What are the Cultural and Creative Sectors (CCS)?

### NO GLOBAL CONSENSUS



- *Expansion over time to a wide range of activities (from traditional arts – TV, film, theatre, visual arts.. to design, advertising, software..)*
- *Diverse definitions and classification systems globally: ISIC Rev. 4, ANZSIC, NACE, NAICS*
- *No global comparison and cultural statistics available worldwide at detailed levels*

## Freelance and self-employment



Source: Panteia, 2024



## Precarity and multiple jobs



**42%**

Screenwriters with Second Job



**34%**

Directors with Second Job



**55.1%**

Directors with No Production in 5 Years



**49.4%**

Screenwriters with No Production in 5 Years



**80-90%**

Temporary Contract Workers

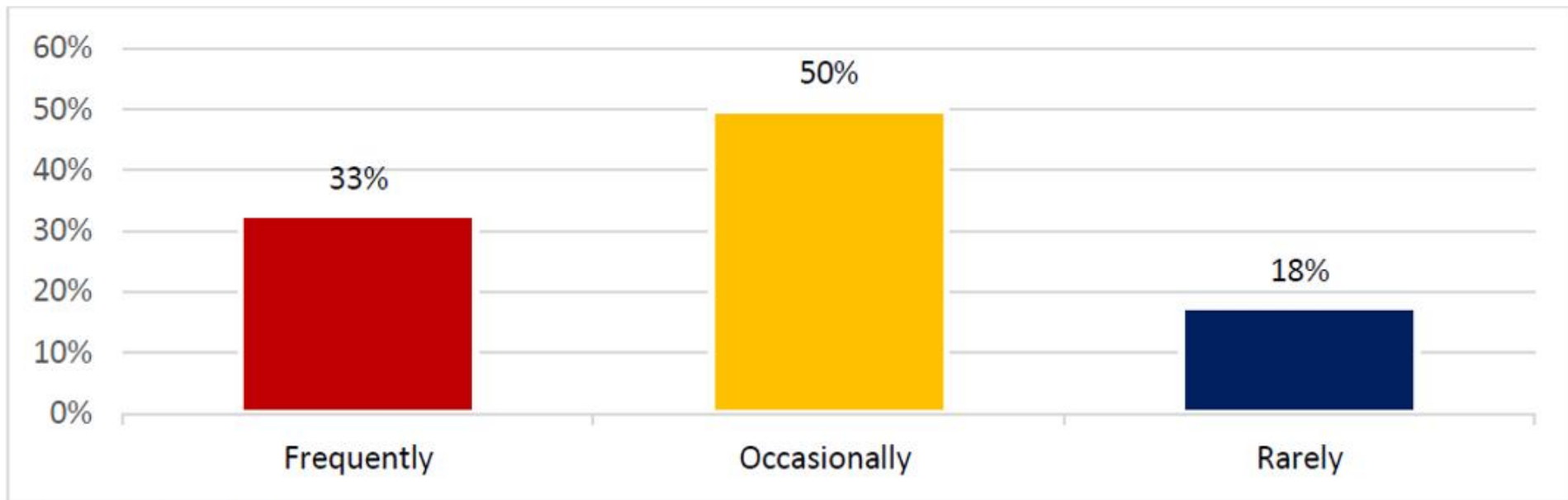


**30%**

Self-Employed in Cultural Sectors

Source: Creativesunite

## High mobility



Source: Panteia, 2024

## Project-based and self-employment

- **No formal recognition / fragmented rules:** *self-employed, own-account worker, workers hired under author's contracts..*
- **Un(der)paid activities** *(e.g. rehearsals, technical tasks)*
- **Bogus (false) self-employment**, *i.e. misclassification of dependent employee*
- **Multiple jobs** *holding*
- **New atypical flexible employment models:** *job-employee-sharing, ICT-based mobile work, portfolio work, hybrid/collaborative models...*

## Unequal access and coverage of social protection

- **No coverage in law or in practice** *for unemployment, sickness, maternity, old age..*
- **Incompatibility** *of traditional contributory social insurance schemes with realities of CCS work*
- **Partial or lack of coverage**
- **Increased risks** *of work injuries, early pension..*

## Tax-related issues

- **Frequent change of employment status** *within one single fiscal year / Multiple job holding*
- **Income fluctuations** */ no tax deduction allowance for professional expenses / treatment of royalties compensation*

## Cross border mobility issues

- **Risks of double taxation**, *especially for performers (OECD Convention, Art. 17)*
- **Portability of social rights**

## EU competences in culture and social policy

- **Art. 167 TFEU - Cultural policy is primarily under the competence of the Member States.**
    - *The EU has only a supporting and coordinating role towards broader objectives*
  - **Art. 9 TFEU - Social policy is under shared competence EU / Member States**
    - *The EU ensures alignment with goals such as high level of employment, adequate social protection, social exclusion, access to education, training, healthcare...*
    - **2017: European Pillar of Social Rights:** *framework on equal opportunities, fair working conditions, social inclusion*
- ➡ **Principle 5:** *Preventing precarious employment by restricting the misuse of atypical contracts*
- ➡ **Principle 12:** *Ensuring self-employed individuals have access to adequate social protection when their situation is comparable to that of workers*

## EU social and labour legal framework

- **Large set of EU legislative and non-binding instruments on labour law**
  - *Working conditions, minimum wages, temporary and part-time work, working in platforms..*
- **Large set of EU legislative and non-binding instruments on social protection**
  - *Coordination of social security systems, posting of workers, equal treatment, work-life balance..*
    - ➡ *Covering all workers, including CCS professionals*
    - ➡ *But, in practice, not adapted to atypical contractual situations*
- **2018 Council Recommendation on access to social protection for workers and self-employed**
  - *Called on Member States to extend coverage to all forms of employment*
  - *2023 implementation report: mixed and uneven picture across the EU*

## Special legal and employment status

### ➤ Special rules addressing undeclared work



- **GR** - law defining rehearsals work for actors and technician's tasks as dependent employment



- **BE** - support from film fund to screenplay development

### ➤ Formal employment status for self-employed in the CCS



- **DE** - “quasi-employed” status by law (KSK) for access to pension and health insurance



- **SI** - extended definition of self-employed to include CCS workers








- **CY** - new artist's register to facilitate access to new support measures



- **ES** - artistic employment contract, acknowledging the intermittent and project-based nature of artistic activities

## Special access to social protection schemes

### ➤ Special regime for self-employed in the CCS

-  **FR** - **“Intermittent”** workers in the entertainment sector: special fixed term contract CDDU and access to unemployment benefit based on number of hours or performances
-  **DE** - **Quasi-employed** artists (KSK) have access to social insurance with only partial contribution from income, the rest being covered by users and the state
-  **HU** - **Simplified taxation and social contribution regime** with flat 15% tax on income exceeding the minimum wage serving as basis for social security contributions
-  **SI** - Self-employed CCS workers mandatorily **recognised by law** as covered under general pension and health schemes
-  **ES** - **Special unemployment allowance** for intermittent artistic employment + reduction of social security contributions for self-employed artists with low incomes + broader access for technical and auxiliary roles

## Special taxation schemes

### ➤ Special tax regime and exemptions in the CCS



- **HU, IE - Favorable tax regime and exemptions for CCS workers**



- **FR, FI - Income averaging mechanism to accommodate irregular income characteristic of CCS workers: possibility to spread exceptional incomes over several years, umbrella employment contract ("portage salarial")**



- **DE, ES - Specific deductions and allowances tailored to self-employed artists (deduction of professional expenses from taxable income for self-employed in the CCS, VAT exemptions and special rates, including for young artists)**



- **DK, IE, NL – Exemption of non-resident performers from taxation**



- **UK - Minimum income thresholds to avoid imposing tax on lower-earning artists**



## Legal and policy initiatives on the status of artists and CCS professionals

- **2007:** *EP Resolution on the social status of artists*
- **Oct. 2021:** *EP Resolution on the situation of artists and the cultural recovery in the EU*
- **EU Work Plan for Culture 2019-2023 / Open Method of Coordination (OMC)** *group of member states' experts.*
- **Nov. 2023,** *EP Resolution on an EU framework for the social and professional situation of artists and workers in the cultural and creative sectors.*
- **May 2025:** *EU Culture Ministers agreed on Conclusions to support young artists starting their careers.*

**Soon to come**



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# Thank you!

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