



Status of Artists and Professionals from the Cultural and Creative Sectors

Roundtable on Status and Working Conditions in the Cultural and Creative Sector

UNI Europa, Brussels, 5 November 2025

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What is an artist?

UNESCO' 1980 Recommendation on the Status of the Artist

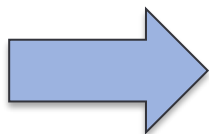
“Artist”



*“[...] 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 » (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 across 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

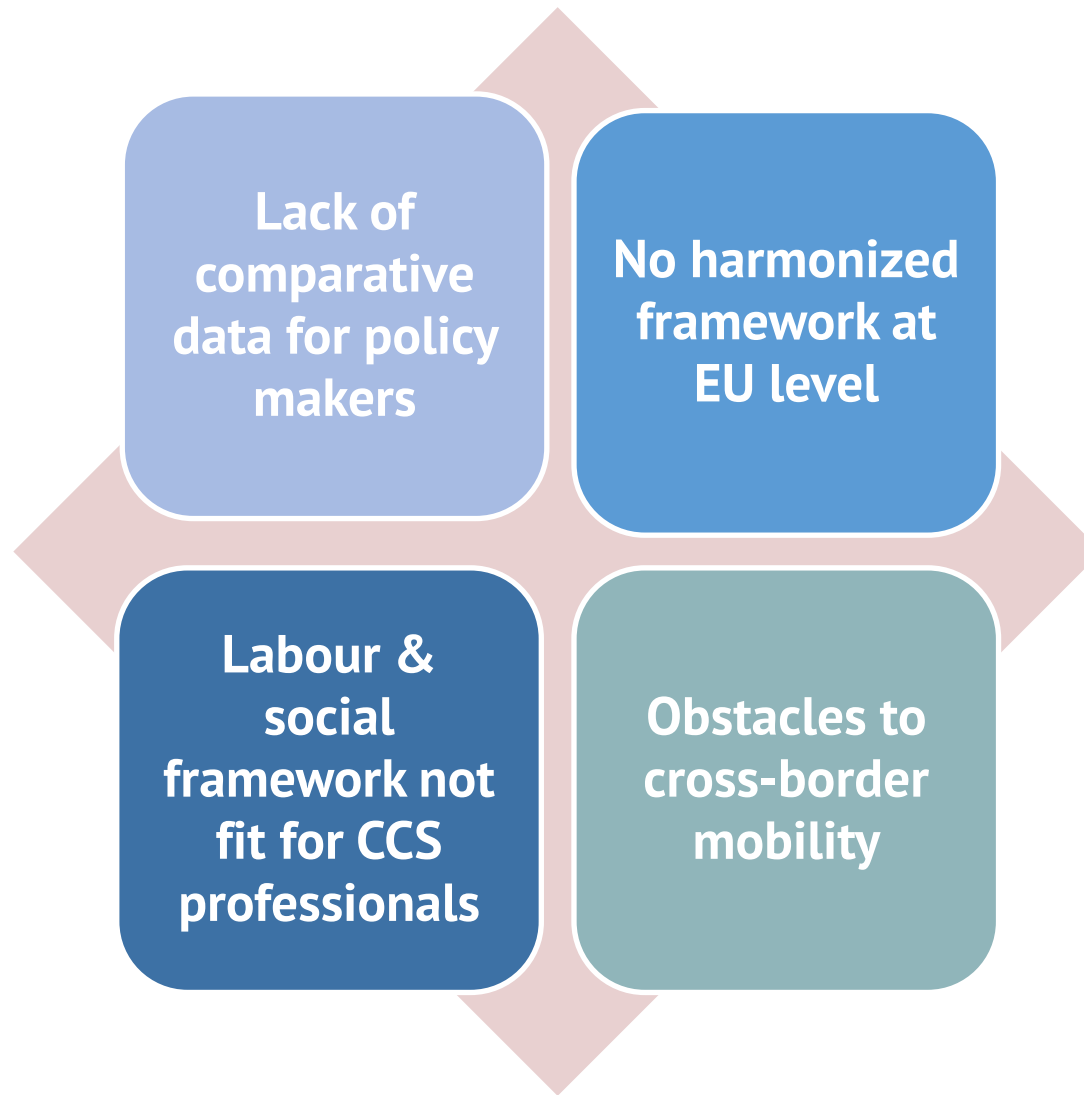
PT, FR: distinctions between authorship / artistic / technical artistic / cultural mediation activities / technicians / performing artists / intermittents...



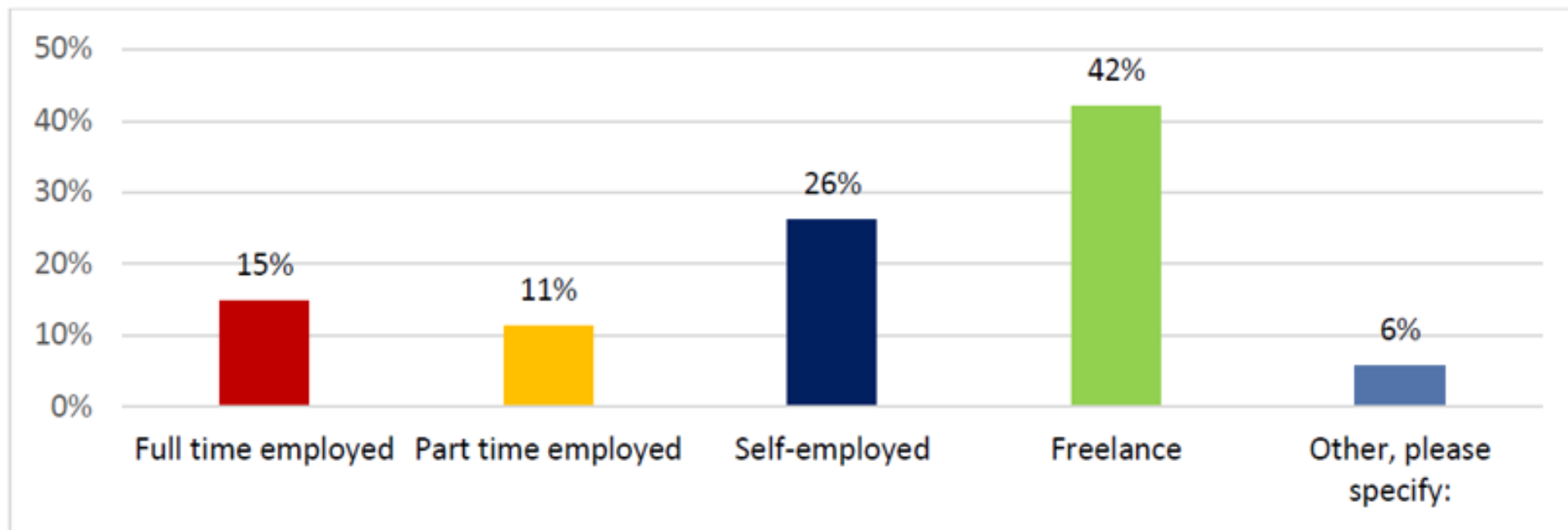
Stand-alone approach

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

SK, SI, PT: national register



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

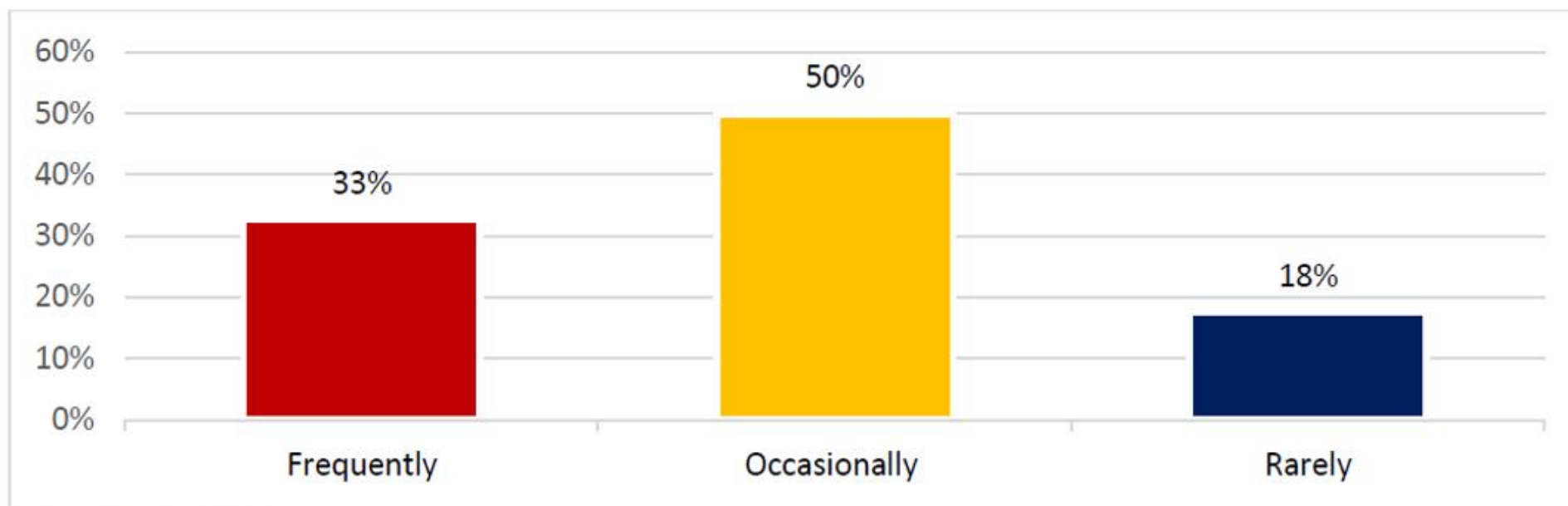


30%

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 / New atypical flexible employment models:** job-employee-sharing, ICT-based mobile work, portfolio work, hybrid/collaborative models...

Unequal access and coverage of social protection

- **Lack of or partial coverage in law or in practice** for unemployment, sickness, maternity, old age..
- **Incompatibility** of traditional contributory social insurance schemes with realities of CCS work
- **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 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 higher goals (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

➤ 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 : 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.

Evolving yet key role of trade unions and professional associations

- Crucial for addressing precariousness, fragmented work, and atypical employment (freelancing, gig work, platform work) in the CCS.
- EC Guidelines (2022) now explicitly enable solo self-employed to engage in collective bargaining, leading to negotiation on digital rights, fair pay for online use, and algorithmic transparency.
- Standardized agreements set minimum terms for pay, safety, working hours, pension, and include adaptations for AI/digital challenges.

New report out!



A publication
of the European Audiovisual Observatory



Thank you!

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