



## PERMISSION KVR

Artists are requested to give the Dutch Tax Office permission to apply the Small Dispensation Arrangement (KVR). This can be done via this form.

You can find more information on the Small Dispensation Arrangement on the following page.

**Note:** This form is valid only if it has been signed by the artist.

### PERSONAL DATA

Name

Citizen service number (BSN)

### SMALL DISPENSATION ARRANGEMENT (KVR)

I hereby grant permission to

Apply KVR to all payrolling, for:

per performance (maximum € 163)

Apply KVR per performance separately, with amount of KVR to be applied indicated per performance. ①

I do not give permission to apply the KVR.

① KVR is only applied if explicitly indicated when submitting a payroll assignment.

### SIGNATURE ARTIST

Place

Date

Signature





## EXPLANATION

### SMALL DISPENSATION ARRANGEMENT (KVR)

Artists using the payroll method offered by the artist regulation, qualify for deducting their professional expenses when filing income taxes. The KVR is an advance deduction of any professional costs. The KVR can be applied to a maximum amount of € 163 per day. You do not have to pay taxes and premiums for social insurances on the amount to which the KVR is applied.

Per performance, the KVR amount does not have to be equal to the professional expenses for that specific performance. In the annual tax return, the total sum of applied KVR in one calendar year is settled with the total amount of professional expenses made in that same year. If less professional expenses can be deducted than have been applied via KVR, then income tax must be paid.

An overview of deductible professional expenses can be found on our website.

#### Benefits of applying KVR

1. In case enough professional expenses can be deducted, you do not have to wait for the reimbursement of income tax.
2. No premiums are paid on the amount of applied KVR. This is an advantage should you not want to claim social benefits in the future in case of unemployment or illness.

#### Disadvantages of applying KVR

1. Because no premiums are paid on (a part of) the wage, you will receive (if applicable), lower unemployment or illness benefit, or, none.
2. Should less professional expenses be deducted than have been applied via KVR, income tax is then due.

**Important:** Artists are required to grant permission to the Dutch Tax Office to apply KVR.  
You can do so via this form.

**This form is valid only if it is signed by the artist.**

If Artiëstenverloningen applies the KVR without permission of the artist, the Dutch Tax Office obligates Artiëstenverloningen to pay the payroll taxes that have not yet been withheld.