As of January 1, 2025: ZZP'ERS

CHANGES FREELANCERS/INDEPENDENT CONTRACTORS (ZZP'ERS) 2025



TO DO'S

- **(Re)assess the contractors**
  Assess the relationship with the contractor in the organisation and carry out a risk assessment for requalification as an employment agreement (false self-employment).
- **Create a policy**
  Create a policy for hiring contractors. Include at least the conditions under which hiring will take place and how the risk of false self-employment will be mitigated.
- **Contact Workx**
  For advice on a (re)assessment and/or policy.

01 WHAT WILL CHANGE?

From 1 January 2025: The tax authorities will actively penalise false self-employment with corrections, surcharges and fines. Read our full website article on enforcement and false self-employment after 1 January 2025 here.

NO FINES IN 2025

No fines in 2025
Contrary to what was communicated by the tax authorities earlier, the government now decided that no fines will be imposed in 2025.

CORRECTIONS FROM 1 JANUARY 2025

Corrections from 1 January 2025
In principle, tax corrections with retroactive effect up to and including 1 January 2025, except in the case of malicious intent, then up to 5 years back.

DIFFERENT ASSESSMENT FRAMEWORK FROM 1 JANUARY 2026

Different assessment framework from 1 January 2026
From 1 January 2026, the government wants to introduce a new legal assessment framework, the 'VBAR', for a clearer assessment of self-employment. Read our full website article on the VBAR here.

02 WHAT DOES IT MEAN IN PRACTICE?

MODEL CONTRACTS **NO LONGER PROVIDE CERTAINTY**

TAX AUTHORITIES **LOOK AT ACTUAL EXECUTION** OF THE AGREEMENT, NOT THE WORDING

PRE-CONSULTATION WITH THE TAX AUTHORITIES WILL STILL BE POSSIBLE

03 HOW TO CONTINUE?

(RE)ASSESSMENT

(Re)Assessment
Try to map and reassess all relationships with contractors in your organisation.

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ESTABLISH **A POLICY**

Establish a policy with concrete criteria for contractors, such as:

- ✓ Only hiring for specific knowledge and expertise
- ✓ Not for long periods of time
- ✓ Not fulltime
- ✓ A lot of freedom for the contractors to determine when and how they carry out the work

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LESS RISK OF **FINES AND CORRECTIONS**

In terms of enforcement, a policy reduces the risk of fines and corrections.

NEED MORE TIPS **OR ADVICE?**

We are happy to help. Get in touch with us!