

As of January 1, 2025:



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.



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



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!