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Factsheet for case **DK-2020-11/707**

## Support scheme for artist with different types of income

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Country	Denmark, applies nationwide
Time period	Temporary, 09 March 2020 - 09 June 2020
Type	Legislation or other statutory regulation
Category	Income support to workers and those laid off – Extensions of support to workers not covered by any kind of protection scheme
Case created	16 April 2020 (updated 23 April 2020)

### Background Information

The general rules concerning keeping a two meters distance to other citizens in the public combined with the prohibition of gathering groups of more than 10 people have made live performance – the primary working condition for many artists – completely impossible for actors, performers and musicians. Furthermore, all exhibitions are closed. This means that numerous artists do not have any income due to statutes and rule made as a result of the spread of corona virus. Thus, the Minister of Culture and the Parliament have decided to introduce a support scheme for artists. The scheme is in force from 09.03.2020 until 09.06.2020

Legal reference: BKG 2020-04-01 nr 332.

### Content of measure

Many artists have different contracts during the year. Full-time and short-term contracts are so-called A-income, which in the optic of Danish Tax Authorities refer to employment in an employer/employee relationship while freelance work is B-income, and taxed a different way. The support scheme aim to support both income/tax types due to the variation of both in the working year of the artists. The support is an extension of the support to self-employed and freelancers with B-income, based in law : BKG 2020-04-01 nr 332 – Compensations scheme for self-employed in economic crisis as a result of Covid-19.

Artists that have an aggregate A- and B-income and a taxable income from artistic performance between

DKK 100,000 and 800,000 a year can apply for the support scheme. The Ministry of Culture will cover 75% of the expected loss of income.

According to scheme, artists can for example, seek compensation for:

Loss of income based on professional artistic work can be in the form of:

- Failure to sell works, books, etc.
- Cancelled concerts, performances and performances, etc.
- Cancelled workshops, teaching and lectures, etc.
- Other lost income based on professional artistic work as a direct consequence of COVID-19.

## Use of measure

Under the condition that this scheme only implies artist that do not fall under other Covid-19 support measures, the authorities estimate that the scheme will cost up to DKK 100 million in 2020. The actual amount drawn from the scheme will be monitored continuously.

## Actors, target groups and funding

Actors	Target groups	Funding
National government	employees self-employed particular professions	National funds

## Social partners

Role of social partners	No involvement
Form of involvement	No involvement

The unions of the artists have since the beginning of the Covid-19 crisis pointed at the special position of the artists on the Danish labour market - as either freelancer or wage earners or both. The existing support packages did not include the employment relations of the artists, they claimed. They have, of course, welcomed the initiative. On the other hand, the employer organisations, in particular Danish Chamber of Commerce, and the unions in commerce and trade - HK/Danmark - have pointed out that the original support legislation regarding self-employed and freelancers only includes work that falls under B-income tax. Consequently, they want the provision extended to encompass both A- and B-income for all self-employed and freelancers.

## Sectors and occupations

This case is sector-specific.

Economic area	Sector (NACE level 2)
R - Arts, Entertainment And Recreation	R90 Creative, arts and entertainment activities
	R91 Libraries, archives, museums and other cultural activities

This case is occupation-specific.

Occupation (ISCO level 2)
Legal, social and cultural professionals

## Sources

- 07 April 2020: Aftale om midlertidig kunststøtte ([kum.dk](http://kum.dk))
- 07 April 2020: Aftale om midlertig kunststøtteordning ([kum.dk](http://kum.dk))