Table Comparing and Contrasting Employment Regimes and Social Benefit Systems of Artists Around the World

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	maternity		Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment
ALGERIA	Project initiated by Ministry of Communication and Culture is in discussion phase with committee of artists, and could be adopted by decree.	Legislation commo applicable to artists	n to all workers is also	Artists are insured like other workers, through insurance companies to which they are affiliated, either as an employee or as a freelance artist.	Not stated.	Disabled artists entitled to aid from the State at their own request.	
Relevant legislation:	http://www.ilo.org/dyn/natlex Decision n° 91-02 of 07-04-1 Natlex reference: DZA-1991- Ordinance n° 68-525 of 09-0	<u>inatlex_browse.deta</u> 991 establishing ter R-22469. 99-1968 on the statu	<pre>iils?p_lang=en&p_coun ms and conditions of is: s of professional journa</pre>	of culture. <u>Natlex reference</u> : DZA-1991-R- <u>stry=DZA&p_classification=22.10&p_origin</u> sue of professional card for journalists. <i>Jour</i> lists. <i>Journal officiel</i> , 17-09-1968 (INFORM try=DZA&p_classification=22.09&p_origin	n <u>=COUNTRY</u> mal officiel, 24-04- 1). <u>Natlex reference</u>		NFORM).
ARGENTINA	No work permit, "professional" status for artists or "law governing artists".	No specific legalisa areas of social welf entitled to benefits governing workers relationship. In suc professional associ benefits.	are, but artists are under general laws in a subordinate h cases, the artists'	Applies only to artists recognized as being in subordinate relationships. Protection is available only to unionised artists (notably actors and musicians) requesting membership in the social benefits fund of their union. Funds consist mainly of contributions from member artists who work. As regards private health care, only very well-paid artists, who are in the minority, can afford to purchase such protection.		No special legislation on collective work agreements or special health care protection regimes for disabled artists.	No unemployment insurance. Recently, some artists have been able, under the government plan concerning heads of household, to work (for small remuneration as a palliative to unemploy- ment) in hospitals and poor neighbourhoods as mural painters, restorers, etc.
Relevant legislation:	(INFORM). <u>Natlex reference</u> Law n° 24269 of 09-12-1993 pp. 1-4 (INFORM). <u>Natlex re</u> Law n° 12908 of 1996 on the Defines the concepts of "prof questions. <u>Natlex reference:</u> A	ARG-1958-L-5836 on the "Recommen ference: ARG-1993 status of profession essional journalist", ARG-1946-L-58366	9. dation concerning the S -L-35399. nal journalists. Work Co "news-giving agency" a	Code (includes installation diskettes of the p tatus of the Artist" as approved by the Gene de (includes installation diskettes of the pro- and "permanent collaborator". Considers the try=ARG&p_classification=22.09&p_origin	ral Conference of U gramme LASSI "W e national registratio	JNESCO. Official Journal, /ork Code" v.2.1), 1996, De	15-12-1993, nº 27786, palma, Buenos Aires, Argenti

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment
AUSTRALIA	No work permit or "professional" status for artists.	any provisions tha Level of benefits i length of time an e workplace. Occup Safety is an immed "Work Cover Aust legislation relevan and compensation	diate entitlement. ralia" administers t to workplace safety . For information: <u>over.nsw.gov.au/default.</u> <i>listed on the</i>	All employees are entitled to occupational health and safety cover, irrespective of their status. Casual and freelance workers are not usually subject to an employment agreement and are thus not entitled to social welfare benefits, unless specified by contract. The "Arts Law" centre gives advice and information on all art forms on a wide range of arts related legal matters including insurance and employment. For information: http://www.artslaw.com.au/reference/info0 <u>3/index.html</u>		professional artists have superannuation. Disabled artists have access to benefits. The	No special unemployment benefits for artists. During periods of unemployment or inactivity, all workers have access to "Medicare", the Australian Government health system.
AUSTRIA	No relevant information ava	ıilable.		Federal Law of 29-12-2000 on the creation of a Fund for the Promotion of Contributions of Independent Artists for Legal Social Insurance. <i>Bundesgesetzblatt</i> , 29-12-2000, n° 131, pp. 1311-1320 (INFORM - P60022). <u>Natlex reference:</u> AUT-2000-L-58710. Date of entry into force: 01-01-2001. http://www.ilo.org/dyn/natlex/natlex_brow se.details?p_lang=en&p_country=AUT&p classification=22.09&p_origin=COUNT <u>RY</u> Ordinance of the Government on setting the contribution amount for the pension fund at 1.62% with special rates for certain artists, issued 01-05-1995. <i>Website</i> <i>link on Natlex not found</i> .	No relevant information available.	1984 including a modification of the 1965 law on pensions of civil servants working at the National Theatre, text n° 548, <i>Bundesgesetzblatt</i> , 28-12-1984, n° 230, pp.	
Other relevant legislation:	(INFORM - P60022) <u>Natley</u> http://www.ilo.org/dyn/natle	<u>c reference:</u> AUT-199 ex/natlex browse.det	95-L-42021. ails?p lang=en&p cour	al amendments, notably on The National Th http=AUT&p_classification=15.02&p_origin	n=COUNTRY		
	pp. 1720-1722 (INFORM).	Natlex reference: AU	JT-1988-L-6007.	ts Promotion Act). Text No. 146. Includes fin htty=AUT&p_classification=22.09&p_origin		artists. Bundesgesetzblatt, 1	8-03-1988, n° 51,

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment			
BELGIUM	general law of 24-12-2002 that includes arrangements on the social status of independent artists. <i>Source Moniteur belge</i> , 31- 12-2002, n° 409, pp. 58686- 58811 http://www.just.fgov.be/inde x_fr.htm	No relevant information available.	2002 that includes social security provisions on accidents at work. Also contains provisions relative to employment and working conditions: professional reclassification, first engagements, reduction of work time. <i>Source Moniteur</i> <i>belge</i> , 31-12-2002, n° 409, pp. 58686-58811 http://www.just.fgov.b e/index_fr.htm	General law of 24-12-2002 containing social security provisions on reduction of social security contributions. <i>Source Moniteur belge</i> , 31-12-2002, n° 409, pp. 58686-58811 http://www.just.fgov.be/index_fr.htm	No relevant information available.	General law of 24-12- 2002 containing social security dispositions on compensation for disabled persons and profession- related illnesses. <i>Source Moniteur belge</i> , 31 12-2002, n° 409, pp. 58686-58811 http://www.just.fgov.be/in dex_fr.htm	unemployment. Notes methods used to calculate number of days at work or of monthly salary for certain categories of workers (e.g. persons working from home receiving a non-fixed salary). <u>Natlex reference:</u> BEL-1997-R-47154 <u>http://www.ilo.org/dyn/natl</u> ex/natlex_browse.details?p lang=en&p_classification =15.04&p_origin=COUNT RY&p_country=BEL&p_k eyword_all_any=ALL&p_ start=51&p_increment=50			
Other relevant legislation:	Royal decree of 23-11-2000 modifying royal decree of 25-11-1991 on measures of unemployment, in favour of artists. Moniteur belge, 30-11-2000, n° 231, pp. 40259-40265 (INFORM - P6002000-R-57710. Date of entry into force: 01-01-2001.Ministeria decree of 23-11-2000 modifying articles 1 and 31 of ministerial decree of 26-11-1991 concerning conditions of application for the measures of unemployment, in favour of artists. <i>N</i> n° 231, pp. 40265-40266 (INFORM - P60043). Date of entry into force: 01-01-2001. Natlex reference: BEL-2000-R-57711.Royal decree of 12-09-1990 modifying law of 26-06-1963 creating an Order of architects. Moniteur belge, 19-10-1990, n° 203, pp. 20020-20023 (INFORM). Aims towards the mutual recognit and other titles in the field of architecture. Natlex reference: BEL-1990-R-21022.Royal decree of 06-07-1990 modifying law of 20-02-1939 on the protection of the title and the profession of architects. Moniteur belge, 28-07-1990, n° 145, pp. 14883-14889 (INFORM). Natl20697http://www.ilo.org/dyn/natlex/natlex browse.details?p lang=en&p country=BEL&p classification=22.09&p origin=COUNTRY									

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment
BRAZIL	Necessary for artists to have a "professional" status (i.e. a degree) in order to organise music concerts and theatre shows within public infrastructures (theatres and other public spaces). This "professional" status aims to protect work by artists having received training in their respective professions.	Artists are subject to other workers.	to the same laws as		Yes, for artists who have a work contract, which is rare in field of culture. They are often obliged to resort to complementary insurances to be well protected.	Artists are subject to the same laws as other workers. The <i>Fundação</i> <i>Nacional de Arte</i> , a government body responsible for the promotion of culture, initiated a programme organising various activities to foster the protection and integration of disabled artists.	No specific unemployment benefits for artists.
Relevant legislation:	Decree-law nº 806 regulating	g the profession of a	cting and providing for	<i>l</i> , 21-10-1969 (INFORM). <u>Natlex reference</u> other ends. <i>Diário Oficial</i> , 05-09-1969 (INI try=BRA&p_classification=22.09&p_origin	FORM). Natlex refe		
BULGARIA	<i>Not stated.</i> However, person practicing a "liberal profession" or who works "without entering into an employment relationship" may be considered an artist.	voluntary contributions at the rate of 32% for pensions, sickness benefits and	pay contributions at the rate of 37% of their gross salary, payable by the employer, and 2% payable by the employee. A share is paid by the	Who Practise a Liberal Profession or Engage in Trade, or Work without	Yes. Artists pay for all types of retirement insurance. Employed artists contribute to social security protection.	Artists pay compulsory social security contributions for retirement, old age, disability and survivor's pension at the rate of 22% of an income of their choice, which may not be less than two or more than eight national minimum wages.	Artists who have worked for at least 4 of the past 12 months (without entering into an employment relationship in artistic associations) are entitled to unemployment benefits.
Relevant legislation:	to amend certain acts on emp Ordinance n° 9 of 1984 the 0 D'rzhaven Vestnik, 04-09-198	loyment and attribut Committee on Cultu 34, n° 70, pp. 841-84	tion of pensions (text n° re, the Ministry of Finan 48 (INFORM). Provision	ormers. <i>D'rjaven vestnik</i> , 28-02-1991, n° 16 84). <u>Natlex reference:</u> BGR-1991-R-28066 ace and the Labour and Social Affairs Commons, inter alia, as to performers' conditions of htry=BGR&p_classification=22.09&p_original commons and the second se	nittee, respecting m employment and re	usical and artistic activity.	

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment
CANADA	"Status of the Artist Act" (S.C. 1992, c. 33) allows for certification of professional status, issued 23-06-1992. Information gathered from Canadian Office of Consolidation, Jan. 1999.http://laws.justice.gc.ca /en15-19.6/	LISTED WEBSITE	NFORMATION AVAILA		<u>.</u>	<u>.</u>	<u>. </u>
Relevant legislation:	4091 (INFORM - P60125). A Law of 23-12-1988 on the pr pp. 539-555 (INFORM). Dat Law of 17-12-1987 on the pr 06-1997 (CAN-1997-L-4776	Amended text(s): 17- ofessional status of e of entry into force ofessional status an 6). Natlex reference	12-1987 (CAN-1987-L artists in the visual arts : 01-04-1989. <u>Natlex re</u> d engagement condition :: CAN-1987-L-6139.	gagement conditions of peformers, disc and -6139). <u>Natlex reference:</u> CAN-1997-L-477 , artistic and literary professions and on thei <u>ference:</u> CAN-1988-L-7684. Is of performers, disc and cinema artists. <i>Ga</i> htry=CAN&p_classification=22.09&p_origi	66. r contracts with the zette officielle du Q	r broadcasters. Chapter 69. <i>uébec</i> , Partie 2, 10-02-1988	Gazette officielle du Québec,
CHILE	No work permit or "professional" status for artists.		There are general schemes covering occupational accidents.	Funded by the provisional health taxation of any worker under formal contractual relations, in the public and private sectors. Such protection is not specific to artists and applies to all workers. Private health care schemes are open to artists with fixed contracts and those working freelance, by means of a special form of contribution.	Yes, for all those with work contracts. Artists have to take out complementary insurance for adequate protection.	There are general schemes covering invalidity and retirement. No special regime for disabled artists exists.	S Unemployment insurance scheme for all workers applied since one year. Under fixed-term contracts, employer contributes 3%. Under indefinite contracts, one part paid by the employer, one part by the worker and one by the State.
Relevant legislation:	text(s): 31-07-2002 (CHL-20 Law n° 18625 of 10-06-1987	02-L-63555). <u>Natle</u> 7 modifying law n°	x reference: CHL-2003- 10621 on provisions for	d employment contracts of workers in the f -L-65728. journalists. <i>Diario Oficial</i> , 19-06-1987, n° htry=CHL&p_classification=22.09&p_origi	32799, p. 3345 (INI	•	

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment
CHINA	have been promulgated to protect the rights of artists.	carried out by the Ministry of Culture and the Ministry of Health covering safety, hygiene and the scope of business amongst other factors.		An insurance system of basic health care for all units and their working staff in cities and towns was established nation wide in 1998. Expenses are covered both by the units and the working staff. It is applied to all workers, including artists. There is no private health care scheme.	Yes, artists may resort to complementary insurance at their own discretion. The State administers contributions and payment of benefits.		There is a general unemployment insurance as well as a special scheme for artists administrated by the artist's working units.
Relevant legislation:	NO LEGISLATION OR INFO	RMATION RELEV.	ANT TO THE SOCIAL S	ECURITY OF ARTISTS FOUND ON EITH	ER THE OBSERVA	TORY WEBSITE OR NATL	EX.
COLOMBIA:	There is a council in the Ministry of Education for the improvement of artists. Although a diploma is requested from artists it does not operate in contractual terms and its use is limited. The status of artists is very imprecise, but the Ministry of Culture is working it.		are not subject to administrative inspections.	subsidized affiliation of social security of the general regime (so-called "inclusion" is currently in process). The State administers the contributions and the payment of indemnities.	insurances to obtain sufficient protection.	There is no private health care system or special regime for disabled artists. As regards working conditions, there are no special means in force to assist their integration in work.	unemployment insurance is included in the general insurance system.
Relevant legislation:	journalists. <i>Diario Oficial</i> , 23 <u>Natlex reference:</u> COL-1994- Decree n° 0214 of 01-02-198 Decree n° 2166 of 09-08-198 1985-R-1836. Law n° 25 of 18-01-1985 gra (INFORM). <u>Natlex reference</u>	-06-1994, n° 41403 R-38263. 8 on the approval o 5 on the creation of nting special rights COL-1985-L-1459	3, p. 3 (INFORM). Basic of a social security fund to a Social Security Fund to the president of the co operation of the construction of the construction.	ities and special old-age pensions for those of text(s): 23-12-1993 (COL-1993-L-36182). for Colombian artists. <i>Diario Oficial</i> , 01-02 for Colombian Artists and the regulation of ountry to create a Social Security Fund for try=COL&p_classification=22.09&p_origi	-1988, n° 38195, pp other provisions. <i>E</i> Colombian Artists a	p. 5-6 (INFORM). <u>Natlex re</u> Diario Oficial, 20-08-1985, r	ference: COL-1988-R-6073. 1° 37109, pp. 4-5 (INFORM).

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment
COTE D'IVOIRE	Not stated.	No relevant information available.	Work conditions of artists employed by the State as civil servants are regulated by the general status and collective agreement of civil servants. No such special laws for other types of artists exist.	There are no special insurance schemes for artists. Every artist is free to take insurance at their own expenses.	No. As social welfare coverage is not obligatory, artists need to use to private insurances to protect themselves.	No relevant information av	vailable.
Relevant legislation:	Law n° 91-1034 of 31-12-19	91 on the status of	professional journalists.	ions. <i>Journal officiel</i> , 15-04-1993, n° 15, pp <i>Journal officiel</i> , 09-01-1992, n° 2, pp. 49-50 ttry=CIV&p_classification=22.09&p_origin	0 (INFORM - P603		
CROATIA	Not specified. However, the status of artists is regulated by the Law on the "Rights of self-employed Artists and Promotion of Cultural and Artistic Work", (<i>Narodne</i> <i>novine</i> [Official Gazette], n°s. 43/96, 44/96, corr. 127/00).	information	For permanently employed artists, contributions are paid by the employer.	The mentioned Law provides for social security of artists and regulates issues of health insurance for self-employed artists. Health insurance contributions may be paid out of the State budget upon the artist's written request. Those who do not enjoy this right may pay voluntary contributions.	Not stated.	Contribution payments for pension and disability insurances may be paid by the artist or out of the state budget. For some artistic professions, years of service for pension insurance count 12 months of service as 18 months, and 1 year of age as 3 years.	including artists, have the
Other relevant legislation:	of the Republic. Narodne Nor	<i>vine</i> , 1999-04-23, n	1° 39, pp. 1465-1474 (IN	ns for recognition of the right of independent FORM - P61035). <u>Natlex reference:</u> HRV-1 ttry=HRV&p_classification=22.09&p_origi	999-R-52752	tributions for pension and d	isability insurance and health

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment
CUBA	A work permit is required to perform freely as an artist. "Professional" status of artist is not specifically required.	schemes exist for		General health care schemes exist. A system of social security run by the State as part of the Ministry of Employment and Social Security exists. Various laws concerning social protection are applied.	Yes. Artists are not obliged to resort to complementary insurance to obtain sufficient protection.		In the case of labour interruption due to causes unknown to the artists, unemployment benefits are granted.
Relevant legislation:	necessarily affiliated to music Law decree n° 145 of 17-11- Natlex reference: CUB-1993- Resolution n° 14 of 27-08-19 Oficial, 01-09-1993, n° 12, p Resolution n° 1 of 27-08-199 09-1993, n° 12, pp. 175-179 (Resolution n° 5100 of 01-04 in the field of arts. Serie Legi Decree n° 132 of 28-03-1086 physical and intellectual effor	cal creation. Gaceta 1993 on provisions -L-36293. 993 of the Ministerial (INFORM). <u>Natlex</u> -1986 of the Minister <i>islación Laboral</i> , 19 5 establishing social rts. Serie Legislació.	<i>Oficial</i> , 19-11-1993, n° of the working conditional President of the State M). <u>Natlex reference:</u> CU President of the State C reference: CUB-1993-R erial President of the State 86, <i>primer semestre</i> , pp. security provisions for <i>C</i> <i>n Laboral</i> , 1986, <i>primer</i>	Committee of Work and Social Security appr	CUB-1993-L-3629 P-11-1993, n° 7 extr proving the regulation roving measures to a approving the regular IB-1986-R-3414. vice time of 15 to 3 reference: CUB-198	4. aordinario, pp. 17-18 (INFO on to regulate the evaluation regulate the evaluation syste ation to regulate the evaluat 0 years in certain artistic ar	DRM). n system of professions in the em of professions in the field tion system of professions
DENMARK	No formal "professional" status for artists exists, but membership of the "Danish Actors' Association" is regarded as a guarantee (specific criteria for admission) and gives good coverage to professional artists. Probationary membership allows talented semi-professionals to move into the professional area.	paid sickness and maternity leave. (Legal Act on compensation	of work injuries. Provisions on the work environment in general are very detailed and comprehensive. (Legal Act on compensation during	Salaried employees with fixed-term contracts enjoy the same social welfare provision as those with open-ended contracts. Provision depends on the scale of contributions related to pension schemes/retirement. The percentage of contributions, in relation to salary, paid by the employer is 2%, plus holiday payment 12%, and by the employee is 1%. State and local governments are responsible for paying benefits to artists. Artists not covered by any insurance scheme receive a minimum income, which will be at a lower rate than unemployment benefit.		There is no particular social welfare coverage for disabled artists.	A social welfare plan during periods of unemployment exists and non-salaried workers are entitled to it. There is no specific rule for intermittent workers. Any worker who has within the last 3 years been working for 1,924 hours, is entitled to them. (Legal Act on Unemployment Compensation, LBK 799, 24-09-2002).

	Notification n° 405 of 12-06-1987 respecting private employment agencies for the placement of performers under the Placement and Unemployment Insurance Act (n° 114 of 24-03-1970) [LS
legislation:	Regulates the granting of permission to operate a private employment agency for performers (such as dancers, artists, etc.). Lovtidende A, 1987, No. 45, p. 1346-1347 (INFORM). Natlex references
	Notification of 12-06-1985 respecting the private placement of professional performers. Lovtidende A, 1985, N. 36, p. 779-780 (INFORM). Natlex reference: DNK-1985-M-1555.
	Notification nº 112 of 17-04-1981 respecting the private placement of professional performers. Lovtidende A, 1981, N. 16 (INFORM). Natlex reference: DNK-1981-M-10940.
	Notification n° 23 of 23-01-1974 respecting the private placement of performers. Lovtidende A, 1974, No. V (INFORM). Natlex reference: DNK-1974-M-15056.
	http://www.ilo.org/dyn/natlex/natlex_browse.details?p_lang=en&p_country=DNK&p_classification=22.09&p_origin=SUBJECT

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment
DOMINICAN REPUBLIC	NO LEGISLATION OR INF	ORMATION RELEVA	ANT TO THE SOCIAL S	SECURITY OF ARTISTS FOUND ON EITH	ER THE OBSERVA	TORY WEBSITE OR NATL	EX.
ECUADOR	Not specified.	and maternity care exist. Those voluntarily affiliated and from special regimes not in a relationship of dependence, e.g. professional artists	sign up employees in "IESS" for them to be covered for employment injury and illnesses related to work. This particular social benefit is financed with the 1.5% contribution of the wages or workers'	A general social security system exists called the "IESS" (<i>Instituto Ecuatoriano</i> <i>de Seguridad Social</i>) for civil servants and persons working in the public sector, including professional artists. For more information visit: http://www.iess.gov.ec/	Yes, for persons working in the public sector.	special retirement scheme for workers in the arts and graphical industries who	benefits, which are directly related with the time of affiliation and
Relevant legislation:	NO LEGISLATION RELEVA	ANT TO THE SOCIAL	L SECURITY OF ARTIS	STS FOUND ON EITHER THE OBSERVATO	ORY WEBSITE OR	NATLEX.	

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment
FINLAND	Work permits and "professional" status for artists do not exist. Being an artist is based on a person's own announcement and working/earning income from artistic profession.	A general social security system administered by the State covers cases of illness and maternity.	inspections on the health of employees	There is a general public health care system. In regard to insurance schemes, artists are treated like other workers. The State administers payment of benefits paid by the social security system. There are private health insurances and artists have access to them. Private insurance companies administer payments of private insurance benefits.	Not specified.	There is not a special regime for disabled artists. There is a system where pensions are awarded annually to artists by application. For artists in theatres there is the "Stage People's Ageing Security Foundation".	
Relevant legislation:	(n° 255 of 2003) to convert a <u>Natlex reference</u> : FIN-2004-I Act n° 16 of 20-04-2004 to a entry into force: 01-02-2004. Act n° 636 of 27-06-2003 to (INFORM - P60231). Date of Ordinance n° 1510 of 18-12 relationship. <i>Finlands Författ</i> An Act of 26-07-1985 respect television journalists, translatt <u>Natlex reference</u> : FIN-1985-I	work pension fund L-66570. mend section 2 of th <u>Natlex reference:</u> F amend the Act resp f entry into force: 0 -1995 to amend sec <i>tningssamling</i> , 21-1 ting pensions for ce tors and photograph L-1909.	into a reciprocal work p the Act respecting pensio IN-2004-L-66573. ecting pensions for perfor 1-01-2005. <u>Natlex refere</u> tion 4 of the Ordinance (2-1995, n° 1510, p. 342: ertain performers and edit ers. <i>Finlands Författnin</i>	Act (n° 662 of 1985) respecting pension for ension insurance company. <i>Finlands författ</i> n for artists and special groups of employee ormers and special groups of workers (n° 66 ence: FIN-2003-L-65007. (n° 870 of 1985) respecting pensions for cer 5 (INFORM - P60231). Date of entry into fo itors who are parties to an employment relat <i>gssamling-Suomen Säädöskokoelma</i> , 31-07 ttry=FIN&p_classification=22.09&p_origin	ningssamling, 21-0 s (n° 662 of 1985). 2 of 1985). Finland tain performers and pree: 01-01-1996. <u>N</u> ionship. Covers, in '-1985, n° 662, pp.	1-2004, n° 14, pp. 39-41 (IN Finlands författningssamlin ds Författningssamling, 02-0 l editors who are parties to a <u>Natlex reference:</u> FIN-1995-1 ter alia, musicians, actors, d	NFORM - P60231). Date of en ag, 21-04-2004, 16, 44 (INFO 07-2003, n° 636, pp. 2612-26 nn employment R-43680.

Country (followed by relevant legislation)		Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	
FRANCE	some social welfare programmes appear to provide protection for certain non-professional artists.	for intermittent artists was set up on 01-07-2004 (until 31-12-2005) by the State and "UNEDIC" to	<i>la Bourse</i> as part of "GUSO" provides a service of health at work. For more information: <u>http://www.guso.com.f</u> <u>r/index.php?idSousMe</u> <u>nuPrec=2&idmenu=6</u> <u>&idarticle=6&menu=g</u>	Decree n° 2001-643 dated 18-07-2001 respecting the social security of artists who are authors of different types of artistic works and granting access to social insurance benefits under the same conditions as salaried workers. "GUSO", a free service to facilitate administration of social protection in the field of performance, has been set up. It aims to simplify the steps of non- professional performance organisers, to guarantee salaried performers and technicians better social protection. Information gathered from: http://www.guso.com.fr/index.php?idSous MenuPrec=2&idmenu=2&idarticle=2&me nu=guso&idpere=1	As of 01-01-2004 the <i>Guichet</i> <i>Unique</i> service of "GUSO" is obligatory (for work contracts after 31-12-2003). It is destined for groups of performers and non-professional performance organisers (See Art. 10 of decree n° 45-2339 from 13-10-1945).	"AUDIENS" as part of "GUSO" provides for complementary retirement and state insurance for performers. For more information: http://www.guso.com.fr/in dex.php?idSousMenuPrec =2&idmenu=7&idarticle=	Problems related to unemployment have resulted from an increase in intermittent work. An unemployment scheme	
Relevant legislation:	Decree n° 2003-1371 of 31-12-2003 concerning the unique procedure applicable to declarations and payment of contributions assignable to the employment of artists, workers and techniciar modifying the Work Code (second part: Decrees from the State Council). <i>Journal officiel</i> , 01-01-2004, n° 1, 40 (INFORM - P60235). Date of entry into force: 01-01-2004. Natlex reference: information visit: http://www.legifrance.gouv.fr/ Ordinance n° 2003-1059 of 06-11-2003 on measures of simplification for employment in performance and modifying the Work Code. <i>Journal officiel</i> , 08-11-2003, n° 259, p. 19093 (INFOF Journal officiel, France, 4 p. (INFORM - P60235). Natlex reference: FRA-2003-R-65703. For more information visit: http://www.legifrance.gouv.fr/ Decree n° 2001-643 of 18-07-2001 modifying chapter 2 of title 8 of book 3 on the social security code (second part: Decrees from the State Council) and concerning the social protection reg officiel, 20-07-2001, n° 166, pp. 11682-11683 (INFORM - P60235). Related text(s): 31-12-1975 (FRA-1975-L-14428). Act n° 75-1348, respecting the social security of artists who are author musical, choreographic, audio-visual, cinematographic, grafic and plastic works. Natlex reference: FRA-2001-R-59203. http://www.ilo.org/dyn/natlex/natlex browse.details?p lang=en&p classification=22.09&p origin=SUBJECT&p country=FRA&p keyword all any=ALL&p start=1&p increment=50							
GERMANY and relevant legislation:	Ordinance of 21-09-1995 on Date of entry into force: 27-09 Act of 20-12-1988 amending 2614 (INFORM). Date of entr Act of 18-12-1987 on adequa Natlex reference: DEU-1987- Performers' Social Insurance Natlex reference: DEU-1981-	Social Security Con 9-1995. <u>Natlex refer</u> the Act on social in ry into force: 1989- te financing of socia L-4606. Se Act, 27-07-1981 L-11062.	ntributions for Artists. S rence: DEU-1995-R-421 surance for artists, conc 01-01. <u>Natlex reference</u> al insurance for artists, e regarding social insuran	ets contribution rates for performing artists, 111. erning notably coverage of persons, exempt	painters and music ions, required notifi esgesetzblatt, 24-12 Bundesgesetzblatt,	ians. <i>Bundesgesetzblatt</i> , Par ication and contribution lev 2-1987, Part I, n° 60, p. 279	rt I, 26-09-1995, n° 49, p. 116 els. <i>Bundesgesetzblatt</i> , Part I,	

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment
GUATEMALA and relevant legislation:	No relevant information avai.	lable.		Decree n° 81-90 of 20-12-1990 relating to the law on respecting the social security of artists aiming to contribute to their professional fulfilment. Only those affiliated are entitled to benefits provided by the established law. <u>Natlex reference:</u> GTM-1990-L-21948. <u>http://www.ilo.org/dyn/natlex/natlex_brow</u> <u>se.details?p_lang=en&p_country=GTM&</u> <u>p_classification=22.09&p_origin=SUBJE</u> <u>CT</u>		nation available.	<u>.</u>
HONDURAS and relevant legislation:	http://www.ilo.org/dyn/natlex	x/natlex_browse.det	ails?p_lang=en&p_cour	al measures established as regards foreign an htry=HND&p_classification=22.09&p_origi			
HUNGARY and relevant legislation:	Not specified. However, ordinance n° 150 of 20-11-1992 settling certain issues related to the legal status of public sector employees employed in the field of art, public education and public collections.	No relevant information available.	Ordinance n° 6 of 04- 12-1968 of the Ministers of Education and of Commerce, respects the working conditions of musicians, singers and performers. <u>Natlex</u> reference: HUN-1968- R-18274. Joint Decree n° 21 of 31-07-1974 of the Ministers of Labour, of Commerce and of Cultural Affairs, respects working conditions of musicians and performers. <u>Natlex</u> reference: HUN-1974- R-14968.			1992 on the right of early	Remunerations and Work modifying decree n° 28 of 17-12-1983 concerning the
Relevant legislation:	For all laws listed above, see	t <u>http://www.ilo.org</u>	/dyn/natlex/natlex_brow	se.details?p_lang=en&p_country=HUN&p_	classification=22.0	9&p_origin=SUBJECT	

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment
ICELAND and relevant legislation:	landscape architects, furnitur 46617. Regulation n° 94 of 02-03-1	re and interior design 994 regarding archit	ners, technicians and contects. The authority of the	ng educational requirements for specialists, nstruction specialists. Date of entry into force ne regulation arises out of Act No. 83 of 199 ex_browse.details?p_lang=en&p_country=1	ce: 11-03-1996. <i>Stjo</i> 93 on the recognition	<i>rnartidindi</i> , 1996, Vol. A, p n of education and diplomas	p. 16-17 (INFORM). <u>Natlex r</u> s. <i>Stjornartidindi</i> , 1994, Vol. I
ISLAMIC REPUBLIC OF IRAN and relevant legislation:	further financial, technical, a	nd employment opp	ortunities. Official Gaze	nt" that recognises the importance of intellected tet, 1998-07-23, n° 15552, p. 1 (INFORM). http=IRN&p_classification=22.09&p_origin	. Natlex reference: I		different levels of the education
ITALY and relevant legislation:	Law n° 290 of 11-10-1990 n 1990-L-21052. Law n° 45 of 05-03-1990 co reference: ITA-1990-L-2025. Law n° 6 of 03-01-1981 on n reference: ITA-1981-L-1128 Decree n° 490 of 14-05-197. diffusing organs, signed in R	nodifying and compl neterning the recogn 4. relative provisions fo 8. 4 of the president of .ome 26-10-1961. Go	leting the law n° 6 of 03 ition of qualifying perio or State insurance cover the Republic concernin <i>azzetta Ufficiale</i> , 19-10-	oncerning liberal professions. <i>Gazzeta Ufficu</i> -01-1981 governing state insurance of engineds opening the right of liberal professions to ing engineers and architects. <i>Gazzetta Uffic</i> g the application of the international convert-1974 (INFORM). <u>Natlex reference:</u> ITA-19 http://ITA&p_classification=22.09&p_origin	neers and architects o State insurance pr <i>iale</i> , 14-04-1981 (IP ntion for the protecti 174-R-15082.	. <i>Gazzetta Ufficiale</i> , 18-10- ovisions. <i>Gazzetta Ufficiale</i> NFORM). Concerns notably	1990, n° 244, pp. 4-7 (INFOR , 09-03-1990, n° 57, pp. 3-5 (r old-age pensions, disability a
JAPAN and relevant legislation:	NO LEGISLATION OR INFO	ORMATION RELEV	ANT TO THE SOCIAL S	SECURITY OF ARTISTS FOUND ON EITH	IER THE OBSERVA	TORY WEBSITE OR NATL	EX.
LATVIA	Formal work permits and "professional" status for artists do not exist, but the project of the Law on "Professional Artists and their Organisations" is in preparation.	Employers must pay sickness benefits to employees for the first 2 weeks. Social insurances must pay as of the 15th day of sickness, and as of the 1st day of incapacity for work for maternity. The benefit is 80% of the average contribution wage for the last 6 months.	in general is linked to the working conditions.	A general health care system exists in the form of Sickness Funds managed by the State. Health insurance companies, which have agreements with certain medical institutions, are gradually increasing in number. There is no special health care system for artists.	persons are subject to	three different possible schemes: the state obligatory non-funded pension; the state compulsory funded pension and; the private voluntary pension scheme.	Since 1996, unemployment benefits are paid according to the previously earned wage and are valid for a total of 9 month. Only under rare occasions may artists having lost salaried work receive the status of unemployment, not free- lance artists.

Relevant	NO LEGISLATION RELEVANT TO THE SOCIAL STATUS OF ARTISTS FOUND ON NATLEX.
legislation:	

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment		
LITHUANIA	State support for professional artists. Article 3 of the Law states that the	contributions are paid for them, they	the working conditions of employees are established in the Labour Code, the Law on Employee Safety and Health and other labour, employee	freely available provided by private medical institutions and non-governmental organisations. These are available to all workers, including artists, who have an employment contract. Artists who derive income under copyright contracts are not insured with the mandatory social	Yes, for artists with employment contracts. Nevertheless, artists may sign contracts of a different type with their customers and social insurance in this case is not mandatory.	contracts benefitting from social insurance are	artists does not exist. Only compulsory (under employment contract) or voluntary social insurance contributions (e.g. under copyright contracts) provide these persons with benefits in case of		
Relevant legislation:	Decree n° 1548 of 31-12-1998 on compulsory State social insurance for persons working independently (text n° 62). Vedomosti, 10-03-1999, n° 7, pp. 31-32 (INFORM - P60438). Places several employed workers (e.g., lawyers) at the same level as enterprise owners with regard to payment of contributions. Natlex reference: LTU-1998-R-54147. http://www.ilo.org/dyn/natlex/natlex_browse.details?p_lang=en&p_country=LTU&p_classification=22.09&p_origin=COUNTRY								
LUXEM- BOURG and relevant legislation:	1989 on employment contract Grand-ducal measure of 21- status of the independent profi 56443. Law of 30-07-1999 concernin aid in case of inactivity of per Mémorial, Partie A, 17-06-20 Luxembourg. Natlex reference http://www.ilo.org/dyn/natlex Grand-ducal regulation of 1 Mémorial. Partie A, 28-06-19 http://www.ilo.org/dyn/natlex Law of 28-12-1988 regulatin, conditions to obtain the title a Natlex reference: LUX-1988- Grand-ducal measure of 25: Natlex reference: LUX-1984- Act of 20-12-1979 respecting http://www.ilo.org/dyn/natlex Grand-ducal regulations of Natlex reference: LUX-1979-	ts. <i>Mémorial</i> , <i>Partie</i> -02-2000 amend the fessional artist and the fessional artist and the fessional artist and the ng the law of 30-07- rformance intermitte 004, n° 90, pp. 1538 <u>e</u> : LUX-1999-L-535 <u>/natlex_browse.deta</u> 16-06-1989 modifyin 289, n° 42, pp. 799 (<u>/natlex_browse.deta</u> g access to artisanal and certificate of ma L-7625. -01-1984 on the creat M-307 g the recognition and <u>/natlex_browse.deta</u> 24-05-1979 to estab R-12346.	A, 17-06-2004, n° 90, p content of the file to att he performance intermit 1999 concerning a) the ents. Date of entry into f -1541 (INFORM - P604 91. uils?p_lang=en&p_coun hg the grand-ducal meas INFORM). Date of entr uils?p_lang=en&p_coun , mercantile and industri- ster in the practice of pr ation of an identity card protection of the profes- uils?p_lang=en&p_coun lish rules for the sickne-	e status of the independent professional arti pp. 1536-1538 (INFORM - P60441). <i>Legilu</i> ach to the demand of recognition of the stat tent b) the promotion of artistic creation. <i>M</i> status of the independent professional artist force: 01-11-1999. <i>Mémorial. Partie A</i> , 11-0 41). Law (text coordinated in June 2004), <i>A</i> try=LUX&p_classification=22.09&p_origin sure of 24-05-1979 to establish the rules for y into force: 01-07-1989. <u>Natlex reference:</u> try=LUX&p_classification=15.01&p_origin ial professions as well as certain liberal prof ofessions. <i>Mémorial. Partie A</i> , 28-12-1988, for professional journalists. <i>Mémorial. Par</i> essional status of journalist. <i>Memorial</i> , 28-12 try=LUX&p_classification=22.09&p_origin ss insurance of self-employed intellectual w try=LUX&p_classification=15.01&p_origin	x, Mémorial A, Servitus of the independe iémorial. Partie A, 1 and the performance i8-1999, n° 110, pp. Mémorial A, Service n=COUNTRY the sickness insurate LUX-1989-M-8117 n=COUNTRY fessions; modifying , n° 72, pp. 1494-14 tie A, 03-02-1984, r 2-1979, n° 98, p. 217 n=COUNTRY vorkers. Mémorial. A	vice central de législation, L ent professional artist as anti 6-03-2000, n° 22, pp. 611-6 e intermittent b) the promo 2030-2032 (INFORM - P6 central de législation, nce of self-employed intelle '. Article 4 of the law of 02-0 99 (INFORM). n° 8, pp. 98-100 (INFORM) 76 (INFORM). <u>Natlex refer</u>	Auxembourg. <u>Natlex reference</u> (cipated by the law of 30-07-) (512 (INFORM - P60440). <u>Na</u> tion of artistic creation. Antic 0441). ctual workers. 7-1935 covering the regulatic ence: LUX-1979-L-14469.		

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment			
MALAWI	"Professional" status for artists is not officially recognised. Foreign artists wishing to work in Malawi must first obtain a work permit like other foreigners working in the country.	No relevant inform	ation available.	A general health care system whereby citizens go to State hospitals for free medication or pay a fee if they want special treatment exist. General private health care schemes exist for all employed workers, including artists. Benefit payments are administered by the employing organisation or its agent (private firms).	No. Artists may resort to private insurance schemes.	Employed artists, like other workers, may get retirement packages. There is no particular regime for disabled artists.	There is no unemployment insurance scheme for artists.			
Relevant legislation:	NO LEGISLATION RELEVA	NT TO THE SOCIA	L STATUS OF ARTISTS	FOUND ON THE OBSERVATORY OR NA	TLEX.	•				
MEXICO	There is no clear definition on the "professional" status of artists. However, it is stated that conditions to achieve this depend on the studies carried out in the relevant artistic field.	No relevant information available.	Concerning work conditions in general, the Federal Law on Work is applied. Special laws or regulations for artists do not exist.	exist, hence there is no special regime for artists.	No. Also artists are not obliged to resort to complementary insurances.	No relevant information available.	There is no unemployment insurance scheme applicable to artists.			
Relevant legislation:	NO LEGISLATION RELEVA	NT TO THE SOCIA	L STATUS OF ARTISTS	FOUND ON THE OBSERVATORY OR NA	TLEX.	•				
NETHER- LANDS and relevant legislation	Staatsblad, 18-05-2000, n° 1 Decree of 24-12-1986 establ (identification of cases where pp. 1-7 (INFORM). Natlex re	99, pp. 1-2 (INFOR ishing an administra e a work relation is c eference: NLD-1986	M - P60520). <u>Natlex res</u> tive rule conforming to considered as a service b 5-L-4375.	Determines the benefits in relation to periods ference: NLD-2000-R-56858. Article 5 of the Law on insurance for perma benefit, e.g. work relation between employee htry=NLD&p_classification=22.09&p_origin	nent disability [SL es working at home	1977 - P.B. 2], sickness inst	Irance [SL 1967 - P.B. 2] and			
NICARAGUA and relevant legislation:	Agreement n°3 of 12-07-192 and who have exercised their and old-age benefits by optic	http://www.ilo.org/dyn/natlex/natlex_browse.details?p_lang=en&p_country=NLD&p_classification=22.09&p_origin=COUNTRY Agreement n°3 of 12-07-1982 on the application of social security to circus workers. <i>La Gaceta</i> , 26-07-1982, n° 173, p. 1991 (INFORM) <u>Natlex reference</u> : NIC-1982-R-5161. Agreement n°3 of 12-07-1982 of the Nicaraguan Institute of Security and Well-being (<i>INSSBI</i>) on the application of social security to circus workers. It recognises the pension right of circus w and who have exercised their profession during a period of no less than 5 years on Nicaraguan territory, despite never contributing to <i>INSSBI</i> . Circus workers under 60 years of age are urged to and old-age benefits by optional social security. <i>La Gaceta</i> , 26-07-1982, n° 173, p. 1991 (INFORM). <u>Natlex reference</u> : NIC-1982-R-5135. http://www.ilo.org/dyn/natlex/natlex_browse.details?p_lang=en&p_country=NIC&p_classification=22.09&p_origin=COUNTRY								

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment
NORWAY	actors. Their title is not protected and practically anyone can call him/herself an actor. Nonetheless, there are strict rules for membership in the "Norwegian Actors' Equity Association". Actors without the necessary qualifications cannot become members and employers often ask for membership as a guarantee for quality.	and the "National Insurance Act" (compensation during sickness and maternity).	Employment Act", which means that they are insured against employment injury. Self-employed actors have to insure themselves against accidents, and to secure payment if they get ill. Act regulating employment services for musicians and singers, 01-09-1989. Legislation not found on Natlex.	have their own firm prefer service provider contracts. The percentage (in relation to salary) of social security contributions paid by the employer is approximately a 26% of salary. To those who have pension schemes (not obligatory) there is a 8% in addition. The percentage paid by the employee to national insurance via tax system is 8% of personal income, and to pension schemes usually 2% of income. The law governing these matters is the National Insurance Act.	system. Additional retirement insurance is expensive. Non- salaried artists are covered by the National Insurance Act.		theatres is a decrease in lifelong employment and an increase in short-term contracts. There is also a growing number of freelance actors, as well as actors on short-term contracts having to live off unemployment money inbetween jobs. If an actor on an employment contract is dismissed, unemployment allowance is paid by the social security office. If an actor resigns from a job, unemployment compensation is paid for up to 2 months. In the case of intermittent artists unemployment money is paid when a person has been without work for 3 of the last 10 days. An actor may draw unemployment benefit for 3 years.
Relevant legislation:	569, ISSN: 0333-0753 (INFO Act n° 65 21-08-1998 respect force: 01-01-1998. <u>Natlex ref</u> Provisions n° 1151 of 22-12- payment for services, etc. Not	0RM - P60561) <u>Natl</u> ting pension settlem <u>erence:</u> NOR-1998- 1988 respecting em rsk Lovtidend, Part	ex reference: NOR-200 eent for performers of th L-50820. ployment offices for mu I, 30-01-1989, n° 25, pp	old-age benefit from the pension settlement 0-R-56141. e Opera of Norway. <i>Norsk Lovtidend</i> , Part I nsicians and singers. Regulates employment 0. 1132-1133 (INFORM - P60561). Date of try=NOR&p_classification=22.09&p_origi	, 14-09-1998, Vol. 1 services for musici entry into force: 193	15, n° 65, pp. 1133-1134, IS ans and singers (including c	SN: 0333-0753 (INFORM - 1 liscjockeys). Inter alia, writte

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment		
PAKISTAN	There is no work permit for national or international artists.	No relevant inforn	nation available.	Medical facilities are extended to poor artists from the "Artists Relief Fund of Ministry of Culture". It is applicable only to especially indigent artists as well as their families. Life-long financial support is granted to artists over 70 years of age. The "Performing and Visual Group Insurance Scheme" has been framed and submitted to the Ministry of Culture and Sports for final approval.	Yes, for artists employed in large corporations.	No relevant information available.	There is no unemployment insurance scheme for artists.		
Relevant legislation:	Image: Control Init approving Image: Control Init approving Interpretering Image: Control Initial Approving Interpretering Image: Control Initial Approving Interpretering Interpretering Interpretering Interpretering </td								

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment
PERU	No relevant information available.	There is a general system covering maternity.	Law n° 28081 regarding work by professional journalists and camera operators for television, radio and printed media who work in areas involving risks for their life and health, are also covered by the Complementary Insurance of Work. Information from: http://www.mintra.gob .pe/leyes_periodistas.p hp			Website from the Peruvian Ministry of Work and Promotion of Employment provides legislation on social protection: health, pensions and invalidity for the protection of all workers, including artists who hold employment contracts. http://www.mintra.gob.pe/	General coverage in case of unemployment exists. In the case of unemployment or suspension of work, those regularly affiliated to the General Health System, who have made contributions during at least 5 months during the 3 years prior to losing their job, have the right to preventive, promotional and recuperative benefits. For every 5 months of contributions made, these benefits are paid for 2 months.
Relevant legislation:	8445. Supreme resolution n° 084. <u>Natlex reference:</u> PER-1989. Supreme decree n° 013-87- artistic production or show p services be necessarily insur three months qualifying peri <u>Natlex reference:</u> PER-1987- Supreme decree n° 021-86- permanently in journalist, ra: The obligatory insurance of p. 48069-48070 (INFORM). Supreme decree n° 022-86- agencies to remain included (INFORM). <u>Natlex reference</u> Law-decree 18139 of 06-02	89-TR of 31-10-19 R-8448. ED of 30-10-1987 (a) erformed on national ed by regimes of here od to the date of the -R-4465. TR of 26-09-1986 (f) dio, television enter profession-related ri <u>Natlex reference:</u> P TR of 28-09-1986 (a) in the law n° 24527 <u>e:</u> PER-1986-R-257- -1970 : law on journ	89 dictates norms relatin dictates provisions to pro al territory, the proportio alth and pension benefits contingency. <i>El Peruan</i> for professional journalis prises or news agencies, sks covers the contingen ER-1986-L-2573. tasks for professional jour with employment contra 4. alists. Concerns their em	n relation to social rights which assist emploind the relation to social rights which assist emploing to labour benefits of artists. <i>El Peruano</i> , (mote Peruvian artists, insuring sources of en n of Peruvian artists be no less than 80% of cof the Peruvian Institute of Social Security, <i>p</i> , 31-10-1987, n° 2568, p. 58684-58685 (IN ts, graphical reporters and cameramen subject to continue to be included in the obligatory cies of total or permanent invalidity caused malists, graphical reporters and cameramen act subject to the regime of law n° 4916 [SL ployment stability. Printed separately (INFO try=PER&p_classification=22.09&p_origin	D1-11-1989, n° 3367 mployment and gua the total number of Those concerned IFORM). ect to the regime of insurance covering by the profession a who work permane 1924 - Perú 1A]. <i>E</i> DRM). <u>Natlex refer</u>	7, p. 78941 (INFORM). ranteeing his/her well-being participants and that all art must be registered in order to the law n° 4916 [SL 1924 - profession-related risks as nd death. <i>El Peruano</i> , 28-09 ntly in journalism, radio, te <i>l Peruano</i> , 28-09-1986, N.	g and his/her right to social se ists, dependent on a manager, to be eligible for benefits, at l Perú 1A], who work created in the law n° 24522. 9-1986, N. 2133, levision enterprises or news

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment
PHILIPPINES	<i>Not specified.</i> A license is required in certain art related professions, notably architects, before they may begin to practice. This is undertaken by the "Professional Regulation Commission of the Philippines" (PRC).	Public insurance schemes usually cover illness and maternity. Private insurance schemes may cover specific areas of social welfare or all.	No relevant information.	There are general health care systems that apply to all workers, including artists, one of which is "Philhealth". Private practitioners usually get their own health insurance.	No. Artists are not obliged to resort to complementary insurance schemes.		
Relevant legislation:	NO LEGISLATION RELEVA	NT TO THE SOCIAL	L STATUS OF ARTISTS	FOUND ON THE OBSERVATORY OR NA	TLEX.	•	
relevant legislation:	L-15713. Proclamation (text n° 330) of benefits, contributions and pa http://www.ilo.org/dyn/natlex Order (text n° 145) of 17-08 n° 26, Texte n° 145, pp. 294-2 Order of 23-01-1984 of the O Dziennik Ustaw, T. 35, 1984- http://www.ilo.org/dyn/natlex Act of 27-09-1973 respecting Order of 29-12-1973 of the O Order of 29-12-1973 of the O http://www.ilo.org/dyn/natlex	of 07-07-1993 of the isyments. Is applicab is/natlex_browse.deta 3-1987 of the Counc 295 (INFORM). <u>Na</u> Council of Ministers 02-17, N. 9, p. 113 (<u>is/natlex_browse.deta</u> the pension securit Council of Ministers Council of Ministers Council of Ministers	e Minister of Labour and le to self-employed wor ails?p_lang=en&p_isn= il of Ministers to impler tlex reference: POL-198 to amend the Order [of [NFORM]. <u>Natlex refe</u> ails?p_lang=en&p_cour y of creative artists and made under the Act [or respecting supplements ails?p_lang=en&p_class	ment the act [of 27-09-1973] on social secur 87-L-6036. f 29-12-1973] made under the Act [of 27-09 <u>rence:</u> POL-1984-L-400. <u>htry=POL&p_classification=15&p_origin=0</u> their families. f 27-09-1973] respecting the pension securit to the old-age and disability pensions in res <u>sification=15&p_origin=COUNTRY&p_con</u>	der [29-01-1990] o: -07-1993. (<i>Dzienni</i> ity schemes for arti -1973] respecting the <u>COUNTRY</u> ty of creative artists epect of creative and	f the Council of Ministers re <i>k Ustaw</i> , 29-07-1993, n° 68, ists and their families . <i>Dzier</i> he pension security of creati and their families.	garding amounts and calculat pp. 1382-1392). <u>Natlex refer</u> <i>nnik Ustaw</i> , 10-09-1987, ve artists and their families. of 15 years activity or more.
PORTUGAL and relevant legislation:	Despatch n° 100/90 of 14-08 http://www.ilo.org/dyn/natlex Normative despatch n° 100/ Despatch n° 17/89 of 27-01- of cultural heritage promoted 878 (INFORM). <u>Natlex refer</u> http://www.ilo.org/dyn/natlex Decree n° 407 of 27-09-1982	3-1990 to approve su <u>k/natlex_browse.deta</u> /90 of 14-08-1990 for 1989 of the Ministry by the Institute of F <u>ence:</u> PRT-1989-M- <u>k/natlex_browse.deta</u> to establish a basic	apport norms for theatricatils?p_lang=en&p_cour or the approval of support of Employment and S Employment and Profes 7836. ails?p_lang=en&p_cour social security regime	ty regime of independent workers. cal activity. <i>Diário da República</i> , 07-09-199 <u>htry=PRT&p_classification=22.09&p_origin</u> ort measures for theatrical activity. ocial Security establishes that persons, inclus sional Training, be necessarily included in the <u>htry=PRT&p_classification=15&p_origin=C</u> applicable to artists. <i>Diário da República</i> , 2 sification=15&p_origin=COUNTRY&p_con	n=COUNTRY Ided in the measure he social security re COUNTRY 7-09-1982 (INFOR	s of financial support progra egime of independent worke M). <u>Natlex reference:</u> PRT-1	ummes for the creation of emp rs. <i>Diário da República</i> , 28-0 1982-L-10572.

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment
ROMANIA and relevant legislation:	Operates a transfer of compet 05-03-1993. <i>Monitorul oficia</i> Law-decree n° 27 of 14-01-1 <i>Monitorul Oficial</i> , 15-01-199	tence between the U d, 05-03-1993, n° 5 1990 concerning the 00, n° 10, p. 3-4 (IN	Jnion of Writers of Rom 0, pp. 1-2 (INFORM - P e organisation and functi FORM). <u>Natlex reference</u>	nce and pension regimes into the State socia ania and the Ministry of Work and Social Pr 60636). <u>Natlex reference:</u> ROM-1993-R-33 oning, in conditions of economic autonomy, <u>ce:</u> ROM-1990-L-20872. <u>htry=ROM&p_classification=22.09&p_origi</u>	otection. Relevant 1 590. of organisations of	legislation is henceforth app	
RUSSIAN FEDERATION and relevant legislation:	n° 2616). <u>Natlex reference:</u> F	RUS-1992-L-44939).	<pre>alture. (text n° 2615). Vedomosti Verkhovnog </pre> atry=RUS&p_classification=01&p_origin=C		46, pp. 3388-3410 (INFOR	M). Promulgated by Decree n
SERBIA and MONTE-NEGRO	NO NATIONAL LEGISLATIC CONSTITUENT REPUBLICS			OF ARTISTS FOUND ON THE OBSERVAT	ORY OR NATLEX, 1	HOWEVER, SPECIFIC LE	GISLATION FOR THE
SERBIA	The legal status of artists has only been defined for free- lance workers and those employed in the cultural sector.		engaged on a vill be covered by their	For free-lance artists the new theatre law stipulates social security funds paid by municipalities. Collective bargaining agreements exist for theatre, archives, museums, libraries and institutes for heritage protection. A special section of the trade unions are bargaining, enforcing and monitoring these agreements.	Not stated.	For free-lance artists the new theatre law stipulates social security and retirement funds paid by municipalities.	In Serbia artists in the performing arts are fully employed. The new theatre law envisages an introduction of the new model in which the artists will be engaged on a contractual basis.
MONTE-NEGRO	Not stated. However, the status of theatrical artists must be defined to a certain extent as they are eligible for certain health insurance provisions.		nation available.	Artists in irregular employment can obtain health insurance if they fulfil certain characteristics of "independent artists" over a minimum specific time period and earn at least a minimum annual income. The Montenegrin Republic will accept full or partial contributions for previous periods. It is specified that their employment must involve theatre work, and theatrical artists have to have a minimum of 4 years service to qualify for this.		Artists in irregular employment can obtain pension insurance if they fulfil certain characteristics of "independent artists" over a minimum specific time period and earn at least a minimum annual income.	No relevant information ava

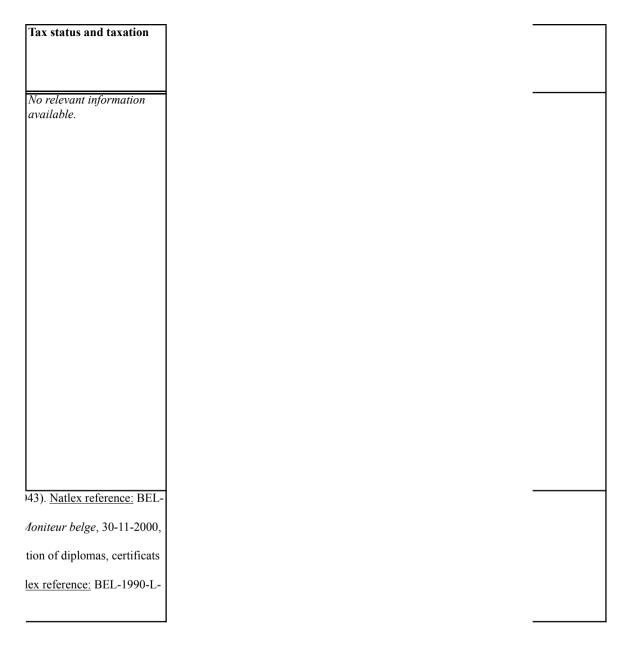
Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment
SLOVAKIA and relevant legislation:	zakonov, 29-03-2002, Ciastk	a 69, pp. 1734-173	5 (INFORM - P60707). I	001 on public service. Amends the condition Date of Entry into Force: 01-04-2002. <u>Nath</u> htry=SVK&p_classification=22.09&p_orig	ex reference: SVK-2		
SPAIN and relevant legislation:	professional bull-fighters int http://www.ilo.org/dyn/natler Order of 30-11-1987 for the commercial workers, bull-fig 36354 (INFORM). Provision days and on the rise for artist artists and professional bull- http://www.ilo.org/dyn/natler Order of 20-07-1987 for the institutions, affiliations, enro included in the regime. Natler http://www.ilo.org/dyn/natler Royal decree n° 1435 of 01- 14-08-1985, n° 194, pp. 257? Royal decree n° 45 of 04-01 1984-01-11, n° 9, pp. 658-65 Resolution of 09-03-1976 th settlement and collection of <i>Boletin Oficial del Estado</i> , 2 http://www.ilo.org/dyn/natler Order of 29-11-1975 for the (INFORM). Natlex reference Decree n° 2133 of 24-07-19 <i>Boletin Oficial del Estado</i> , 1 Order of 28-07-1972 for the <i>Errata</i> : ibid., 1972-09-20 (D Decree n° 635 of 12-03-197/ Natlex reference: ESP-1970-	egrated in the gener <u>x/natlex_browse.de</u> application and de ghters and artists in is of this text discus- ts and; the regulation fighters. <u>Natlex refu- x/natlex browse.de</u> e development of th- allment and withdra <u>ex reference</u> : ESP-1 <u>x/natlex_browse.de</u> -08-1985 on the regulation 1984 on the expan- 1984 on the special 1985 on the regulation 10 -03-1976 (INFOR <u>x/natlex_browse.de</u> 2 ESP-1975-R-147 75 on the regulation 0 -09-1975 (INFOR 2 approval of the ordor OC.NORMES). <u>Nat</u> 0 to establish a speci- 1 -18588	ral regime. <i>Boletín Oficia</i> etails?p_lang=en&p_cour velopment, in the field of the general system, as ap ss in particular the reduct ons for temporary labour of erence: ESP-1987-R-4730 etails?p_lang=en&p_cour e royal decree n° 2621 of wal as well as payments 987-R-3784. etails?p_lang=en&p_class gulation of the special lab M). Natlex reference: ESI nsion of protective action the regime of social securit 2M). Natlex reference: ESP-1984- Social Security for the est al regime of social securit 2M). Natlex reference: ESS etails?p_lang=en&p_cour velopment of decree n° 2 02. n of the special social sec 2M). <i>Errata</i> : ibid., 04-10- dinance on work in the fin atlex reference: ESP-197 cial social security regime	htty=ESP&p_classification=15&p_origin=4 f 24-12-1986 which favours the integration and contributions. <i>Boletín Oficial del Estad</i> sification=15.02&p_origin=COUNTRY&p our relation for artists in public performand P-1985-R-1673. as regards obligatory coverage in the spec -R-88. ablishment of norms for the inscription of y for artists. P-1976-R-14144. htty=ESP&p_classification=22.09&p_origi 133 of 24-07-1975 on the regulation of the urity regime of artists. <i>Boletín Oficial del I</i> 1975 (INFORM). <u>Natlex reference:</u> ESP-1 elds of theatre, circus, variety and folklore.	1582 (INFORM). <u>N</u> in=COUNTRY 621 of 24-12-1986 in ime for independent ailway workers for r COUNTRY of various special re do, 03-07-1987, n° 1 <u>country=ESP&p k</u> ce, notably referring ial social security re enterprises, affiliation in=COUNTRY e special social secur <i>Estado</i> , (INFORM). 975-R-14697. <i>Boletín Oficial del L</i> -03-1970 (INFORM).	atlex reference: ESP-1987- ntegrating the special regin or autonomous workers. <i>B</i> reason of exceptionally stre egimes in the fields of appl 82, pp. 23483-23487 (INF reyword_all_any=ALL&p to the status of workers. <i>B</i> gime of literary authors. <i>B</i> on, discharges and losses of ity regime of artists. <i>Boleta</i>	-R-4737. nes of social security for railwe <i>Poletín Oficial del Estado</i> , 11-11 enuous and dangerous work; the lication, inscription of ORM). Artists are necessarily <u>start=51&p_increment=50</u> <i>Poletín Oficial del Estado</i> , <i>Poletín Oficial del Estado</i> , f workers as well as <i>In Oficial del Estado</i> ,
SWEDEN and relevant legislation	: scope of application to perso	ons obtaining short-	term student aid, adult stu	LS 1973-Swe. 5 (cons.), 1976-Swe. 3 B]. S ady benefits and grants from the Swedish A htry=SWE&p_classification=22.09&p_orig	Authors' Fund and An		

Country (followed by relevant legislation)	Rights of work and "professional" status of artist	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment
SWITZER- LAND	Not specified.		artists, holding open- ended contracts are insured by the employer in the case of accident. There are no specific regulations for the health of artists.	Concerning health care insurance and complementary pensions, employers and private bodies under State control deal with the collection of contributions. The State and private insurance companies are responsible for the payment of benefits to artists. The State pays health expenses as well as other social benefits when a salaried worker is no longer covered by an insurance scheme, under certain conditions.	retirement and invalidity funds as they are not	There is no special social protection for artists suffering from a disability. Artists are obliged to contribute for their social security coverage, specifically for illness, disability and retirement.	The law on unemployment insurance ("LACI") describes the unemployment insurance scheme applied to artists. The scale of benefits paid varies according to the amount of contributions made. Unemployment benefits are granted for up to 400 days. The State administers unemployment funds and payment of benefits to artists.
Relevant legislation:	NO LEGISLATION RELEVA	ANT TO THE SOCIAL	L STATUS OF ARTISTS	FOUND ON THE OBSERVATORY OR NA	TLEX.		
TUNISIA	04-2003, n° 34, pp. 1291-12 revenue which serves as a ba Law n° 2002-104 of 30-12- I: General provisions (resour provisions (anticipates notab	94 (INFORM - P608 asis for calculation of 2002 on the social sectors and financial orgoly the possibility of o	40). Contains provision: Fold-age pension. <u>Natles</u> curity regime of artists, ganisation, affiliation, co choice for those concern	of application of the law n° 2002-104 of 30- s regarding affiliation to the national social <u>x reference</u> : TUN-2003-R-64253. creators and intellectuals. <i>Journal officiel</i> , 2 ontributions); Title II: Benefits (old-age, invi- ted between the regime introduced by this la try=TUN&p_classification=22.09&p_original	security system (pro 31-12-2002, n° 106, validity and survivo aw and those to whi	pp. 3187-3190 (INFORM - r pensions, clearance of pen	ation of contributions and ber P60840). Sets up a special so sions); Title III: Various prov
TURKEY	other independent workers, a P60845). Date of entry into http://www.ilo.org/dyn/natle Act n° 4692 of 26-06-2001 and account in agriculture. <i>I</i> http://www.ilo.org/dyn/natle Regulations of 2001 on the independent workers. Conta	as well as the Act on force: 2002-06-01. <u>N</u> ex/natlex_browse.deta to amend the Act on the <i>Resmi Gazete</i> , 03-07 ex/natlex_browse.deta system and bases of ins provisions on com	social insurances for inc atlex reference: TUR-20 ails?p_lang=en&p_coun the Institute of Social In 2001, n° 24451, pp. 25- ails?p_lang=en&p_coun power in accordance wi ttributions payment. Nat	l insurances, the Act on social insurance for lependent agricultural workers. Provides fo 002-L-62772. try=TUR&p_classification=15&p_origin=0 surance of Craftsmen and Artists and other 26 (INFORM - P60845). <u>Natlex reference:</u> try=TUR&p_classification=22.09&p_origi th Act n° 6183 on the system of public debt lex reference: TUR-2001-R-61761. try=TUR&p_classification=15&p_origin=0	r a general regulation <u>COUNTRY</u> independent worker TUR-2001-L-61732 <u>n=COUNTRY</u> is of the Institute of	on of qualifying periods. <i>Res</i> rs and to amend the Act on S 2.	smi Gazete, 01-06-2002, n° 24 Social Insurance of persons w

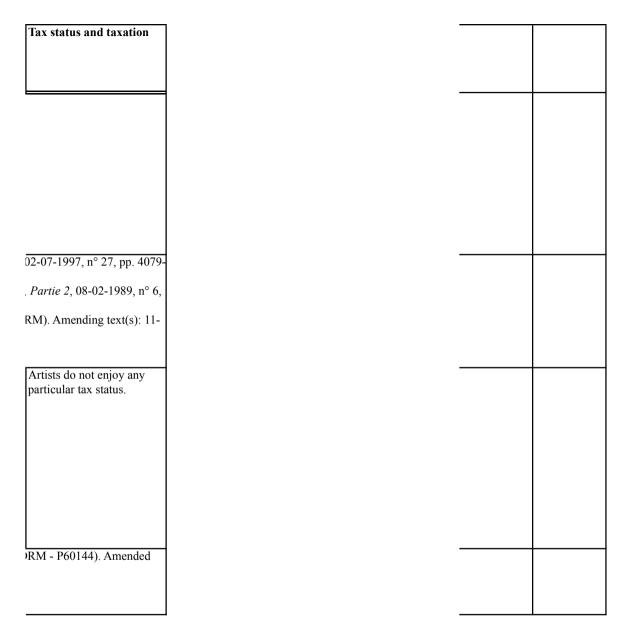
Country (followed by relevant legislation)	5	Sickness and maternity	Employment injury	Health care protection	Is social welfare coverage obligatory?	Old age, invalidity, survivors	Unemployment	
UKRAINE	Article n°19 of the "Basic Laws of Ukraine on Culture" defines the "professional artist" as a "person whose artistic activity is his/her major business and major source of income". Is considered as such: he/she who present his/her work in public; gets remuneration for this and pays taxes; has had an artistic education at a recognised institution; has recognised degrees or professional honours and awards. Typically, the status comes with membership of a legally registered artistic union. It is granted upon certain formal requirements and procedures (susceptible to variation according to the union).	No relevant inform	ation available.	There is a general public health care protection. However, members of the artistic unions may get extra services from old-people's homes and recreation facilities that are part of the unions. Private (commercial) health services are available to those who can afford them. Yet, most artists belong to the low-income category of citizens, and rely mostly on public health services. The government manages social security contributions, whereas trade and artistic unions create their own security funds voluntarily.		No relevant information available.	No separate system for artists has been created yet. Trade unions and artistic unions administer the unemployment insurance scheme.	
Relevant legislation:	Act n° 554/97-VR of 07-10-1997 on professional artists and unions of artists (text n° 312). <i>Vidomosti</i> , December 1997, n° 52, pp. 978-987, ISSN: 0320-7978 (INFORM - P60943). <u>Natlex refer</u> http://www.ilo.org/dyn/natlex/natlex_browse.details?p_lang=en&p_country=UKR&p_classification=22.09&p_origin=COUNTRY							
UNITED STATES OF AMERICA	"Declaration of Artists' Rights of the National Artists Equity Association" (A.E.A.) - serves as a guide to artists and artists' organisations in developing their own economic and legislative protection of artists, stating that artists' donations of their work should be deductible from income tax. <i>Listed website on Observatory</i> http://artists-equity.org/naea.html <i>aupdated at:</i> http://www.iit.edu/departments/csep/PublicWWW/codes/coe/National%20Artists%20Equity%20Association%20Dec.html "Artist Trust" - this publication includes an extensive list of resources for low cost health and dental services; membership organisations offering health insurance; medical and financial emergs programmes and; aids assistance programmes. <i>Listed website on Observatory</i> (http://www.artisttrust.org/4artists/information/assets/01artistassets.pdf) <i>does not work and has been updated at:</i> http://www.artisttrust.org/4artists/information/assets/03artistassets.pdf "The Artists' Health Insurance Resource Center" (AHIRC) - about health insurance for actors in the USA. For more information: http://www.actorsfund.org/ahirc/index.html "Arts, Crafts, and Theater Safety" (ACTS) - provides health and safety counselling for artists. For more information: http://caseweb.com/acts/index.html							
Relevant legislation:	NO LEGISLATION RELEVA	NT TO THE SOCIA	L STATUS OF ARTISTS	FOUND ON THE OBSERVATORY OR NA	TLEX.			

x status and taxation
ertain fiscal advantages
e granted to artists, ncerning notably Tax on
eneral Revenue.
o laws providing controls
r tax evasion by foreign
tists who work in gentina.
gentina.
na, pp. 705-709
, pp. 649-670 (INFORM)
t regimes, amongst other

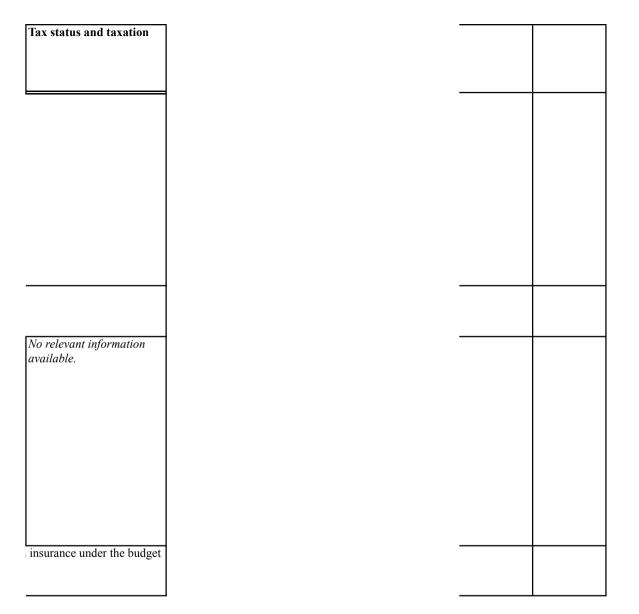
Tax status and taxation	
Artists with unstable	
incomes can average their	
income for tax purposes for	
a period of up to 5 years.	
Arts businesses are also	
able to offset the losses	
incurred from art practice	
against other income	
against other income	
generated.	
No relevant information	
wailable.	
ivanaoie.	
1, pp. 4175-4233	
г, pp. тт <i>г 5-т</i> 235	



special tax status. However, there are certain facilities on the importation of equipment and materials that do not exist in Brazil, for the production of artistic events.	Artists are not entitled to a special tax status. However, there are certain facilities on the importation of equipment and materials that do not exist in Brazil, for the production of artistic events. Artists allowed to deduct 50% of their expenses from taxable income for creation of art works and copyright royalties. Legislation allows income from various creative work created in the space of 1 to 4 years to be averaged. Artists thus avoid progressive annual income	special tax status. However, there are certain facilities on the importation of equipment and materials that do not exist in Brazil, for the production of artistic events. Artists allowed to deduct 50% of their expenses from taxable income for creation of art works and copyright royalties. Legislation allows income from various creative work created in the space of 1 to 4 years to be
special tax status. However, there are certain facilities on the importation of equipment and materials that do not exist in Brazil, for the production of artistic events.	special tax status. However, there are certain facilities on the importation of equipment and materials that do not exist in Brazil, for the production of artistic events. Artists allowed to deduct 50% of their expenses from taxable income for creation of art works and copyright royalties. Legislation allows income from various creative work created in the space of 1 to 4 years to be averaged. Artists thus avoid	special tax status. However, there are certain facilities on the importation of equipment and materials that do not exist in Brazil, for the production of artistic events.
50% of their expenses from axable income for creation of art works and copyright	50% of their expenses from axable income for creation of art works and copyright royalties. Legislation allows income from various creative work created in the space of 1 to 4 years to be averaged. Artists thus avoid	50% of their expenses from axable income for creation of art works and copyright royalties. Legislation allows income from various creative work created in the space of 1 to 4 years to be averaged. Artists thus avoid progressive annual income
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50% of their expenses from taxable income for creation of art works and copyright	50% of their expenses from taxable income for creation of art works and copyright royalties. Legislation allows income from various creative work created in the space of 1 to 4 years to be averaged. Artists thus avoid	50% of their expenses from taxable income for creation of art works and copyright royalties. Legislation allows income from various creative work created in the space of 1 to 4 years to be averaged. Artists thus avoid progressive annual income
	allows income from various creative work created in the space of 1 to 4 years to be averaged. Artists thus avoid	allows income from various creative work created in the space of 1 to 4 years to be averaged. Artists thus avoid progressive annual income

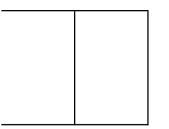


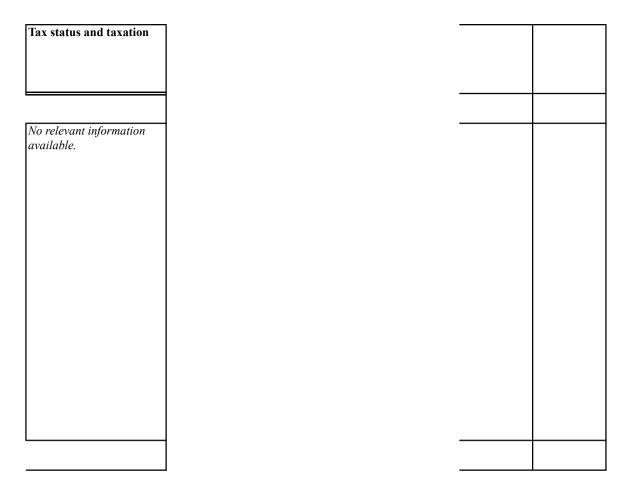
Tax status and taxation	
Artists do not enjoy a	
particular tax status.	
No special advantages	
regarding temporary import	
duties on cultural products,	
nor on equipment and	
materials required for	
ultural production.	
1	
Artists do not benefit from	
a special fiscal status.	
However, prizes and	
distinctions obtained in	
national or international	
competitions, recognized	
by the National	
Government, will not be	
subject to income tax and	
omplementary ones.	
r · · · · · · · · · ·	
old-age pensions for	
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<u></u> 0.01	
5, n° 36853, p. 484	
5, n. 50055, p. 404	

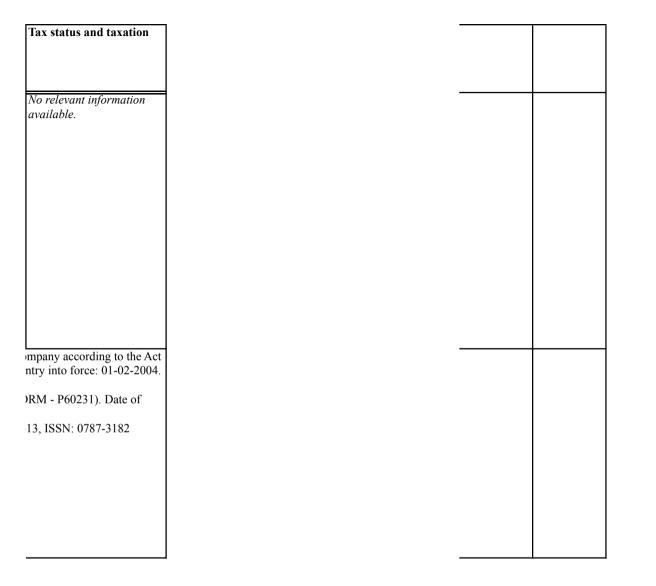


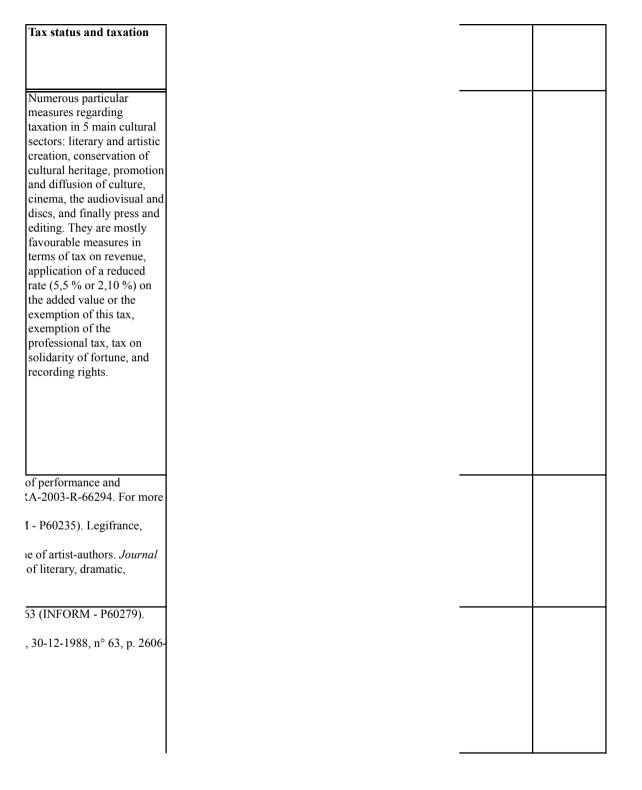
Tax status and taxation
Artists are included in the
general fiscal law, and thus
benefit from all the
deductions and bonuses that
the law would grant under
the general scheme relating
to income tax.
to income tax.
ployment contract not
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The employer has
The employer has
comprehensive obligations
with regard to tax
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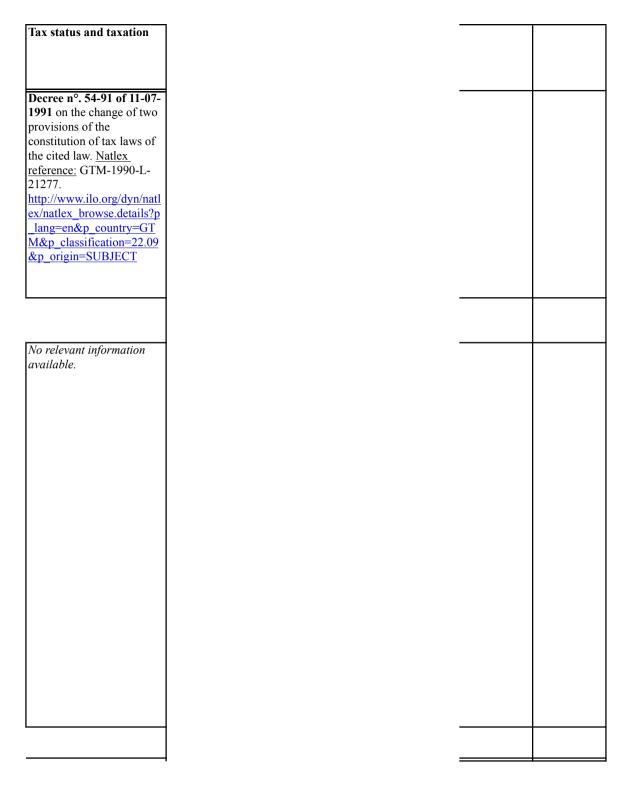
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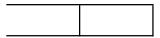






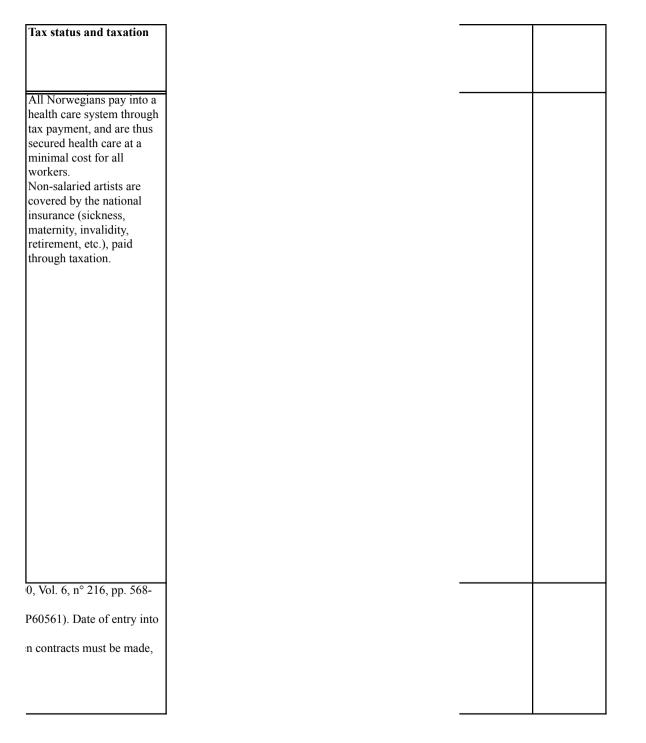


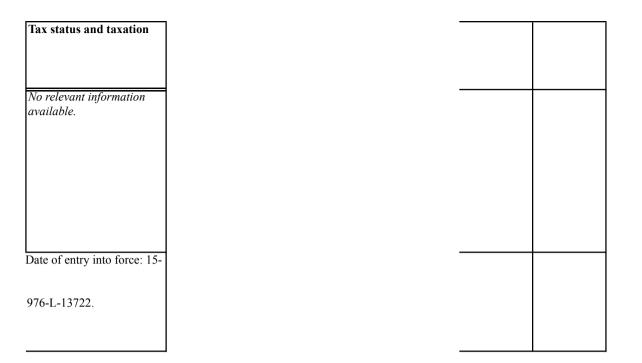
Tax status and taxation	
bly regarding architects,	
eference: ISL-1996-L-	
8, p. 253 (INFORM).	
on system and provides for	
22088.	
M). Natlex reference: ITA-	
NFORM). <u>Natlex</u>	
nd invalidity. <u>Natlex</u>	
nd invarianty. <u>Ivation</u>	
cs, gramophones and radio-	
Artists, like all other	
participants of the social	
welfare system, may receive social support and	
inemployment insurance	
only if they have paid	
social insurance tax.	

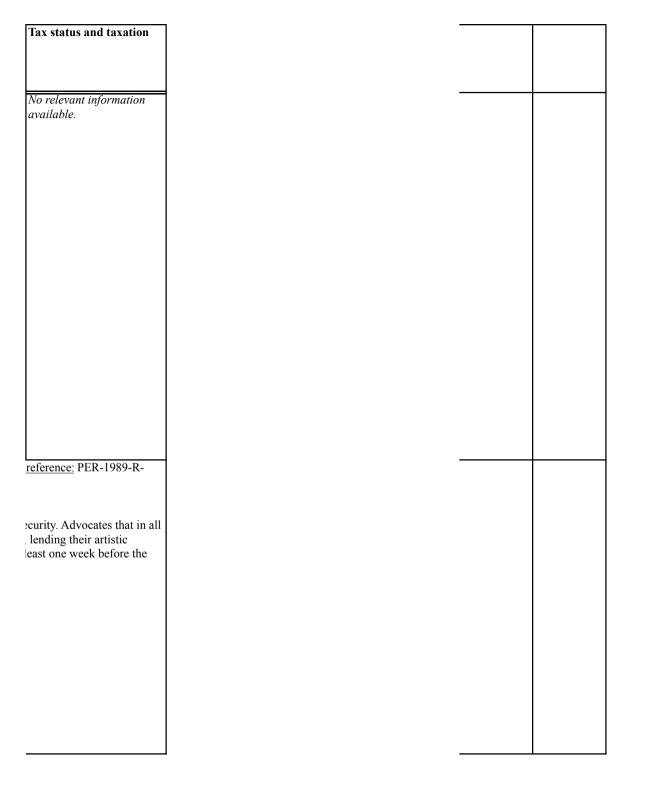


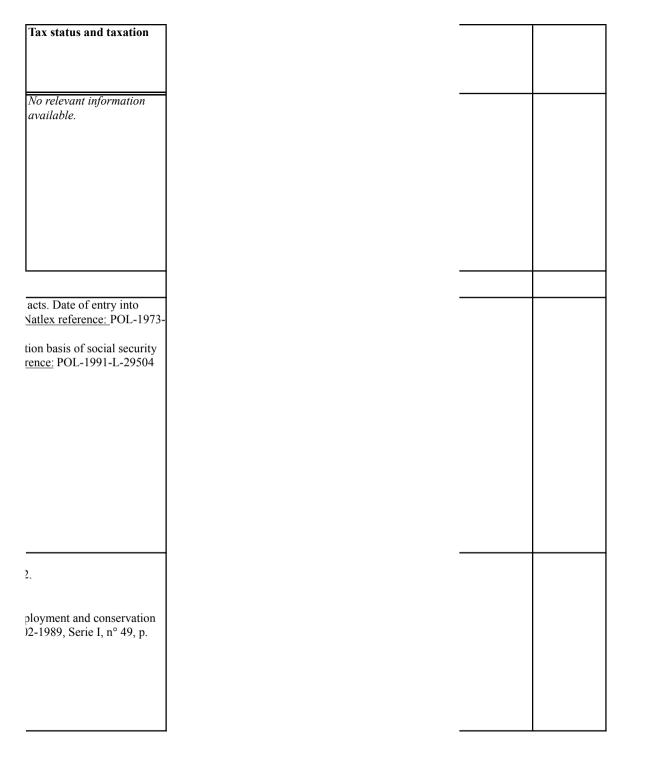
relevant information illable. ategories of self- todified law of 24-05- UX-2004-L-67651. 9 concerning: a) the : reference: LUX-2000-R tes social measures and of	Tax status and taxation	
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nodified law of 24-05- UX-2004-L-67651. 9 concerning: a) the <u>creference:</u> LUX-2000-R tes social measures and	vailable.	
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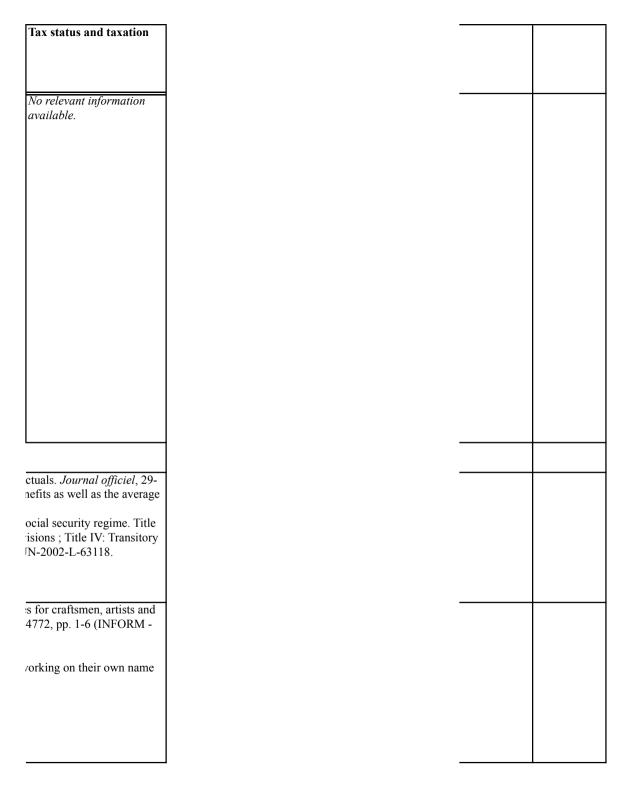


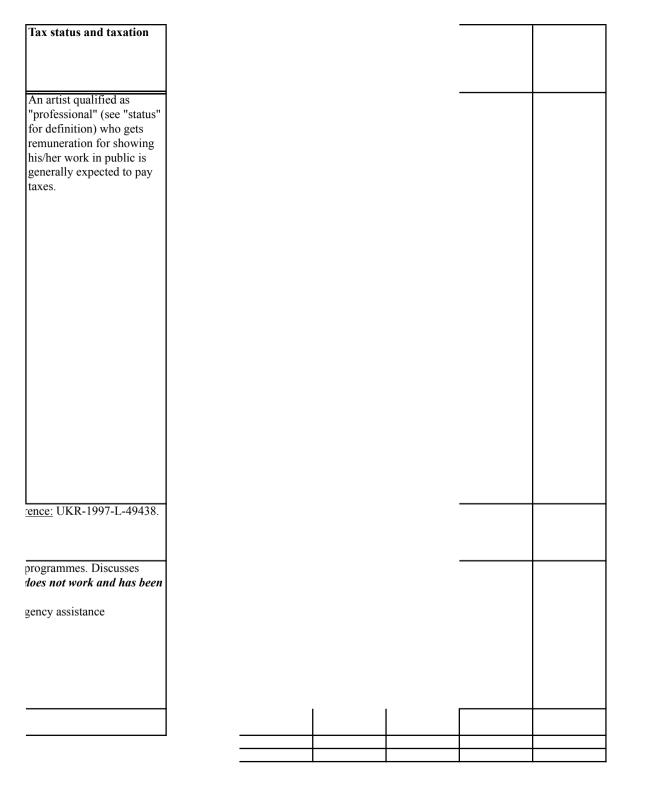




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