

# Further update of the Dutch DBA law: Renewal of agreements with self-employed persons might be required before the end of this year

September 7, 2021

In January of this year, we informed you about the renewal of the Dutch DBA law. Under the Deregulation Act (in Dutch: “Wet Deregulerend Beoordeling Arbeidsrelaties” (DBA Law)), companies and self-employed persons are jointly responsible for the labor relationship they enter into. They must ensure that their legal relationship is clear, and prevent it from eventually being considered a paid employment relationship. The main change in January 2021 was the introduction of a pilot program with an online questionnaire which helps users assess whether their relationship could be considered an employment relationship. This pilot is still in place.

In this note, we want to make you aware of the fact that your current arrangements with self-employed persons may need renewal before the end of this year.

The Dutch tax authorities have provided model agreements to help contractors and their clients make sure their business relationships are not seen as false self-employment. The maturity of such model agreements is five years. As the Dutch tax authorities approved the first model agreements in 2016, the first agreements under the DBA Law will expire in 2021. To maintain a clear legal relationship and to prevent a paid employment relationship, we advise you to review the agreements concluded between your company and self-employed persons. This is especially important for companies that have obtained approval from the Dutch tax authorities for a specific case.

## What to do?

- Review your contracts with self-employed persons to ensure there is no uncertainty about the qualification of the labor relationship
- To the extent necessary, renew your agreement(s) with self-employed person(s)

We would be happy to assist you in this process and we can always provide more information to you or your HR teams about this subject

Please feel free to contact Johanne Boelhouwer and Wesley Boldewijn if you have any questions.

## Your Key Contacts



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