



Leap

into carefree
entrepreneurship

How it works Tentoo Directors,
Cast & Crew
Freelancers

TENTOO

a brisker company

Welcome to Tentoo

To make it as easy as possible for you to work with Tentoo Directors, Cast & Crew, this brochure explains our service and how it works, and provides other relevant information.

TENTOO

Since going into business in 1992, we have been proving that Tentoo's services make life easier for entrepreneurs. Carefree, in other words. For us, this means eliminating the worries, risks and obstacles associated with salary payments and the role of employer. Tentoo operates in all sectors where there is a need for temporary work arrangements and flexible relationships between client and contractor. Tentoo's employees look after more than 20,000 freelancers and 10,000 companies each year. In addition to payrolling, we support business owners, freelancers and the self-employed with our HR and self-employed support services.

Payrolling

Payrolling means that, instead of your client's payroll, you join the payroll of Tentoo as an employee. Tentoo deducts the right contributions and taxes and arranges payment of your salary. You are insured through Tentoo under the Health Insurance Act (ZW), Unemployment Insurance Act (WW) and the Work and Income (Ability to Work) Act (WIA).

Tentoo Directors Cast & Crew (DC&C)

Tentoo DC&C pays salaries on the basis of the 'Rariteitenbesluit' (Special Cases (Employment Relationship Equivalent to Position of Employment) Decree), according to which a 'notional employment relationship' is entered into with Tentoo for the duration of your assignment. As a result, you are insured under the WW, ZW and WIA as a 'notional employee'. Because there is no relationship of authority between you and your client, your partnership with Tentoo DC&C is based on a 'Contract for Professional Services'. We pay you within 7 days of receipt of the approved job sheet* – which means you receive your salary before your client has paid the invoice.

The following also applies to Tentoo DC&C:

- Payment is made on the basis of the Rariteitenbesluit;
- 8% holiday pay is paid out to you;
- as the (notional) employer, Tentoo deducts payroll tax and contributions for the duration of each assignment;
- rights are accrued under the Dutch Unemployment Insurance Act (WW), Work and Income (Ability to Work) Act (WIA) and Health Insurance Act (ZW).

Getting started

In order to work through Tentoo, you need to complete a registration form at my.tentoo.nl. Once you have registered, you can start submitting job sheets.

Register

- Go to my.tentoo.nl ;
- Complete the registration form;
- You can sign the registration form online immediately;
- Upload a copy of your valid identity document in [my.tentoo](http://my.tentoo.nl). Go to 'Personal details' in the menu bar and then go to 'Agreements';
- You will receive your username and password for [my.tentoo](http://my.tentoo.nl) by e-mail.

Personal tax credit

One of the questions on your registration form is whether you want to apply personal tax credit via your client. The general tax credit is a discount on income tax and national insurance

contributions and can only be applied to one employer or benefits agency at the same time.

The personal tax credit consists of general tax credit and labour credit. There is an annual maximum amount linked to the general tax credit and labour credit. This amount is divided equally over the period worked and is applied as a discount. When can you apply personal tax credit? You can do so when your client is your only employer and you do not receive government benefits. Do you receive government benefits or do you have another employer where you earn more than at your client? Then it is not recommended to apply personal tax credit via your client.

A valid identity document

In order to fulfil the requirements to prove your identity, you must send us a copy of your passport, ID card or residence permit. Your passport photo and signature must be clearly visible on the copy. You should send us a copy of the front and the reverse side of the plastic card from your passport, ID card or residence permit. A copy of your driver's license is not sufficient, because it does not show your nationality and residence status.

Completing job sheets and receiving payments

- Log in to [my.tentoo](http://my.tentoo.nl);
- Click on 'job sheets' and then 'enter';
- Complete the job sheet in full;
- Your client will receive a request to approve the job sheet;
- Once we have received your client's approval, we will pay your salary within 7 days^{*)};
- We will send you an e-mail once your net salary has been paid;
- Your payslip will be available in [my.tentoo](http://my.tentoo.nl) one day after payment;
- At the start of the new year, your annual statement will be available in [my.tentoo](http://my.tentoo.nl).

Terms of payment

Tentoo pays you an advance on your salary, which means we pay your salary before your client has paid the invoice. Because of this, your client has a credit limit with us. In the eventuality that your client reaches this credit limit, we would be temporarily unable to pay your job sheet(s). If this happens, we will contact your client immediately, to ensure that you still receive your salary within 7 days. Naturally, we will inform you if there is still a delay. Please note: exceeding the credit limit does not mean that your client is in arrears.

^{*)} For VAT exempt employers, go to the header Tentoo Administratie Stichting (TAS)

Your job sheet may be assigned the 'pre-pay' status, which means that Tentoo will not pay your salary until your client has paid the invoice. The pre-pay status applies in the following situations:

- all or some of the work was done more than 6 months ago;
- the total invoice amount, including VAT, for all job sheets submitted on one day for one client exceeds € 4,500;
- the work was done abroad.

Tentoo reserves the right at all times to ultimately not process job sheets if, for instance, your client does not make payment or is declared bankrupt. Needless to say, we do not want you to end up working for free. In such situations, or if you are in any doubt, please contact us so we can tell you what the options are. You can contact our Service Desk on telephone number +31 (0)20 420 20 70. More information about the terms of payment may be found in our General Terms and Conditions.

Working abroad

If you can execute an assignment abroad, always contact us at least one week in advance. For many countries, we must request documents before you can get started. Without these documents we cannot process your job sheet.

Costs of payrolling

Tentoo charges a fee for payrolling of 6% of the invoice total (including any expenses incurred), excluding VAT. We apply a minimum rate of € 9 per invoice. Who pays the commission depends on the agreements reached on your remuneration.

Different types of remuneration agreements

Excluding VAT, including Tentoo's commission

The agreed rate, less all employer's and employee's charges and Tentoo's commission, produces your net pay. Depending on previous payments and whether or not a tax credit applies, you will be left with a net amount of around 40% to 60% of your agreed remuneration. Your client will receive an invoice for the rate multiplied by the number of units worked (days, hours) and the expenses incurred. VAT is calculated on the invoice total.

Excluding VAT, excluding Tentoo's commission

The agreed rate, less all employer's and employee's charges, produces your net pay. Depending on previous payments and whether or not a tax credit applies, you will be left with a net amount of around 45% to 65% of your agreed remuneration. Your client will receive an invoice for the rate multiplied by the

number of units worked (days, hours), the expenses incurred and the commission due to Tentoo. VAT is calculated on the invoice total.

Gross pay, excluding Tentoo's commission

The agreed rate, less employee's charges, produces your net pay. Depending on previous payments and whether or not a tax credit applies, you will be left with a net amount of around 50% to 75% of your agreed remuneration. Your client will receive an invoice for the rate multiplied by the number of units worked (days, hours), plus the employer's charges, the expenses incurred and the commission due to Tentoo. VAT is calculated on the invoice total.

Claiming for expenses

Expenses are broken down as follows:

1. Expenses for a specific assignment that are reimbursed by the client;
2. General expenses that are not reimbursed by the client.

1. Expenses for a specific assignment that are reimbursed by the client

All expenses listed on the job sheet and approved by your client will be reimbursed by Tentoo. These expenses often relate to a specific assignment (job sheet). Send digital copies of the original expense receipts with the job sheet to which the costs apply in order to receive tax-free reimbursement. This can easily be done via my.tentoo. Without original expense receipts the expenses are remunerated, so your net amount is lower.

Car: all itemised kilometres at a maximum rate of € 0.19 are reimbursed tax-free, provided this is allowable for tax purposes.

Public transport: The costs are reimbursed tax-free if the original transport tickets or a transaction overview of a personalized public transport chip card (in Dutch: OV=openbaar vervoer) are submitted.

Our expense claims scheme contains a full list of the expenses for which you can claim. A copy of the scheme rules can be requested from the Service Desk on tel. +31 (0)20 420 20 70.

2. General expenses that are not reimbursed by the client

Freelancers who incur relatively large expenses but cannot attribute those expenses to a specific assignment or client can use Tentoo's expense claims scheme. However, this scheme is subject to a number of conditions:

1. The freelancer has worked through Tentoo on a fairly regular basis for at least 3 months;

2. The scheme can be applied once a one-off addendum to the agreement you have concluded with Tentoo has been signed.

Please note: artists only receive tax-free reimbursements of travel expenses if they submit the original travel tickets. For more information about the expense claims scheme, please contact the Service Desk on tel. +31 (0)20 420 20 70.

Artists scheme

You are an artist and work for an evening, a day or a period of up to 3 months for a single project and you receive remuneration (a fee) for this. We can then deduct your payroll tax and employee insurance premiums under the terms of a special scheme: the artists and professional athletes scheme. What is unique about this scheme is that we do not deduct any national insurance contributions or statutory health insurance contributions from your fee. We only calculate payroll tax and, for artists living in the Netherlands, premiums for the following employee insurance schemes:

- the Unemployment Insurance Act (WWV, for both the General Unemployment Fund (Algemeen werkloosheidsfonds, AWF) and the sector fund);
- the Occupational Disability Insurance Act (WAO);
- the Work and Income (Ability to Work) Act (WIA).

For artists who live abroad, we only calculate income tax.

Payroll tax is deducted from the 'fee for the purposes of calculating payroll tax' at a fixed rate of 36,25%. Tentoo does not make any tax-free reimbursements of expenses under this scheme, the exception being travel expenses incurred by public transport, against submission of the original travel tickets. You can deduct the actual costs incurred in making an appearance in your income tax return.

Small Payment Rule (for artists only)

The small payment rule ('kleine vergoedingsregeling') is a scheme whereby no deductions are made from a maximum fee of € 163 per appearance. Because artists are eligible for virtually no tax-free expense reimbursements, this is a means for them to take an 'advance' on the costs they list in their income tax return. If you are an artist and would like to make use of this scheme, you can indicate this in my.tentoo.

Working as a group of artists

Tentoo can also help you if you are a group of artists (such as a band, dance group, orchestra or theatre company). We will send a single invoice to your client on behalf of your group and

pay the members of your group according to the distribution formula detailed in my.tentoo, and ensure that all the necessary deductions are made. The amount you enter in my.tentoo under 'agreed fee' is the total amount. You can indicate the distribution under 'agreed fee'. Your client cannot see how the amount is to be distributed. If the group includes any self-employed people (who hold a Declaration of Independent Contractor Status (VAR)), they can send Tentoo an invoice for their fee, from which a commission of 6% must be deducted.

Investments

As a freelancer, you may apply depreciation to investments in your work through Tentoo, using Equipment Services. An investment denotes the acquisition of a (capital) asset which will be used for more than one year and will therefore be depreciated over several years (usually 5) and cannot be deemed an expense. Some examples are the purchase of a computer, camera or instrument. This investment must total at least € 500 (excl. VAT). If you make use of the scheme, in addition to the VAT amount you can also claim back the depreciation total each year, tax-free (in the same way as an expense). This amount is spread over a period of 5 years, 12 months of the year. This scheme can only be applied if you are regularly paid for assignments through Tentoo, over an extended period of time. Tentoo charges a 5% administrative fee over the total investment, incl. VAT. For an example and the other conditions, please take a look at the FAQ section at www.tentoo.nl.

Tentoo Administratie Stichting (TAS)

If your client is VAT-exempt and there is no relationship of authority between you, our Tentoo Administratie Stichting service means that VAT is charged only on our commission, and not on the invoice total. Tentoo Administratie Stichting pays salaries on the basis of the 'Rariteitenbesluit'. If you would like to use Tentoo Administratie Stichting, please contact the Service Desk on +31 (0)20 420 20 70.

Illness

If you are ill, you must report sick on the first day of your illness. Please notify Tentoo as well as your client. Tentoo will then notify the UWV (the body responsible for implementing employee insurance schemes). If you do not promptly report sick, the UWV may impose a punitive cut on your benefit. You can report your sickness to Tentoo by telephone on +31 (0)20 420 20 70. Tentoo will send you an e-mail confirming your sickness notification and the UWV will write to you.

Notifying your recovery

Once you have recovered, you report this to Tentoo on telephone number +31 (0)20 420 20 70 and, of course, also to your client. Tentoo sends your recovery notification to the UWV (the body responsible for implementing employee insurance schemes).

Sickness benefit

Your sickness benefit is 70% of your daily rate of pay. The first 2 days are waiting days, for which you will not receive any income. The UWV usually calculates your daily rate of pay on the basis of the pay for social security purposes ('sociale verzekeringsloon') that you earned in the year prior to your illness. For more information about the amount of the benefit and the conditions, please visit the website of the UWV: www.uwv.nl.

Work and Income (Ability to Work) Act

If you have been ill for 2 years and are no longer able to work, or are only partially able to work, you may apply for a WIA benefit (WIA = Work and Income (Ability to Work) Act). For more information about the WIA, please visit the website of the UWV: www.uwv.nl/wia.

Unemployment Insurance Act

If there is little or no work available with your client(s), you may apply for benefit under the WW (Unemployment Insurance Act), provided you satisfy a number of conditions. For instance, you must have been in salaried employment before you became unemployed. This is the case if social security contributions have been deducted (Tentoo does this for you if you join the payroll of Tentoo). Other relevant factors when determining eligibility for unemployment benefit are the period of time for which you worked, whether you are available for work and the reason why you became unemployed. For more information about the amount of the benefit and the conditions, please visit the website of the UWV: www.uwv.nl. The UWV determines whether you are entitled to unemployment benefit.

Applying for unemployment benefit

You can apply for an unemployment benefit via werk.nl as soon as you know that you are at high risk of becoming unemployed. First, you register as a jobseeker with WERKbedrijf (formerly known as the CWI).

Cyclical work

Sometimes, unemployment benefit may not be awarded, or you may not receive the full amount. This might happen in the case of cyclical work. If a client always has no work in certain months and you always apply for unemployment benefit during those months, the UWV may take the view that you are doing cyclical work. In the UWV's perception, the client is 'abusing' the Unemployment Insurance Act in order to avoid having to continue paying its workers in quiet months. There are as yet no concrete rules on assessing such situations. For more information, please visit the website of the UWV: www.uwv.nl.

Continued payment of salary in the event of pregnancy

If you fall pregnant, you are entitled to at least 16 weeks of maternity leave. Maternity leave may be taken on a flexible basis: employees may choose to start maternity leave at any point between 6 and 4 weeks ahead of their due date. The UWV pays maternity benefit during that period.

Since 1 June 2013, maternity benefit has been calculated on the basis of average annual salary at the last employer. Tentoo applies for maternity benefit on your behalf. To enable us to do this, you must send us a maternity certificate from your gynaecologist or midwife, together with the date on which your leave will commence.

To ensure that we apply for the benefit on time, we need the form 4 weeks before your leave commences. We also ask you to confirm to us that your leave has commenced on the first working day of your leave.

Employees who have reached statutory retirement age

Employees who have reached statutory retirement age no longer have to pay social security contributions for the purposes of the Unemployment Insurance Act, the Health Insurance Act, the Work and Income (Ability to Work) Act. When the employee with a statutory retirement age is sick, he is entitled to sickness benefits for a maximum of 13 weeks. If the employee is unable to work or unemployed, they can no longer claim benefits under the WIA, ZW or WW but they will generally receive benefits under the General Old Age Pensions Act (AOW).

Fringe benefits

Attractive premium possibilities are available to everyone registered with Tentoo, including:

- Health insurance(s);

- Training;
- Pension;
- Mortgages;
- Secondary liability insurance(s);
- Group occupational disability insurance.

Tentoo Insurances also offers everyone registered with Tentoo attractive group premiums for various insurance policies such as (basic) medical expenses insurance, buildings insurance, household contents insurance, liability insurance, multi-trip travel, car and caravan insurance. For more information, please call Tentoo Insurances on tel. +31 (0)20 422 12 70. Or send an e-mail to info@jenh.eu.

Questions or more information?

Do not hesitate to contact us. The Service Desk can be contacted on working days from 8.30 a.m. to 5.30 p.m. on tel. +31 (0)20 420 20 70 and info@tentoo.nl.

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TENTOO

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