

# False self-employment: classification enforcement resumes

As of 1 January 2025, the enforcement moratorium has been lifted. This marks the end of the period during which limited checks on false self-employment were conducted. The Dutch Tax Authorities will now begin enforcing the correct classification of employment relationships.

The end of the enforcement moratorium is part of the government's strategy to address incorrect classifications of freelancers and self-employed professionals (zzp'ers). During the [Employment Essentials webinar](#) on 24 September, Maartje Govaert and Annette van Beers discussed recent case law and legislative proposals on this topic. In contrast to the period prior to 1 January 2025, the Dutch Tax Authorities (Belastingdienst) will be able to impose correction obligations in payroll taxes and additional tax assessments, including tax interest and fines. No prior warning or instruction is required. The Tax Authorities' additional guidance published on 18 December outlines the implementation of enforcement measures ([Handhavingsplan arbeidsrelaties tranche 2025](#)).

## Correct qualification of employment relationships

The Tax Authorities have evaluated how employment relationships are classified in businesses. Practical experience reveals that misclassification occurs across all industries and sectors, requiring customised definition. Recently published guidance outlines the framework for assessing whether a working relationship qualifies as an employment agreement: [Toelichting Beoordeling arbeidsrelaties](#) - Beslis- en afwegingskader. From this framework follows that all facts and circumstances are of mutual importance.

In this holistic assessment, the following nine facts and viewpoints may be relevant:

- The nature and duration of the work
- The manner in which the work and working hours are determined
- The extent to which the work and the contractor are part of the client's organisation
- Whether there is an obligation to perform the work personally
- The manner in which arrangements have been made
- The way in which the remuneration is determined and paid
- The amount of the remuneration
- The degree to which the contractor bears commercial risk with the services provided

- The extent to which the contractor acts or can act as an entrepreneur. This includes how the contractor acquires orders and builds a reputation, the Tax Authorities' treatment of the contractor, the number of clients, and the typical duration of engagements with clients.

The Tax Authorities will assess whether work performed under a services agreement has been incorrectly classified as self-employment. The significance of a contractual term in the review depends on its practical use by the contractor: rarely used clauses, like the possibility of substitution, hold little or no weight. The Tax Authorities will employ a nation-wide detection module capable of automatically identifying indications of third-party hirings with a greater risk of incorrect classification. Enforcement activities will primarily consist of company visits and audits.

## What this means for employment relationships

Due to the planned transition model, the Dutch Tax Authorities will not go back further than 1 January 2025, unless there was malicious intent, or a warning issued before that date. In such cases, corrections and additional tax assessments can be imposed up to the moment of malicious intent or when the instruction was given.

In 2025, no non-compliance and violation fines related to the classification of employment relationships will be imposed. However, from 2026 onwards, standard rules for imposing fines will apply. Despite the promised 'soft landing', time is pressing, and it is crucial to ensure that the classification of employment relationships complies with current legal frameworks. This can prevent the risk of fines and additional tax assessments.

## Contact

Do you have any questions following the above? Please feel free to contact us. We are happy to assist in clarifying what the termination of the enforcement moratorium means for your specific situation.



**Maartje Govaert**

Employment partner

+31 6 13 41 43 88

maartje.govaert@nautadutilh.com



**Daniël Kuiper**

senior associate

+31 6 15 24 93 66

daniel.kuiper@nautadutilh.com



**Naud van Doorn**

associate

+31 6 15 33 40 09

naud.vandoorn@nautadutilh.com