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I'm changing status

Your self-employed activity is seen as your main occupation if you exercise one or more self-employed activities to the exclusion of any other paid employment or any other status.

We can consider your self-employed activity to be exercised as a secondary occupation if, alongside your self-employed activity, you exercise another activity (employee, teacher, public servant, etc.), and you fulfil certain conditions.

Loss of job or allowance, change of working hours, etc.: these are events that impact on the nature of your tax liability.

Always inform your social insurance fund within 15 days in order to avoid surcharges.

When will your change of status take effect?

If you switch from exercising your self-employed activity as a secondary occupation to exercising it as a main occupation, your tax liability as a main occupation will take effect as of the first day of the quarter during which the switch took place.

Example: you stop your paid employment on 15 February 2014: you are liable for tax as your main occupation as of 1 January 2014.

If you switch from exercising the activity as your main occupation to exercising it as a secondary occupation, your tax liability as a secondary occupation will not take effect until the first day of the quarter following that in which you started your new activity (as an employee or a public servant).

Example: you start your paid employment on 15 February 2014: you are liable for tax as a secondary occupation as of 1 April 2014.

The change in contributor category prompts a new start-up period and hence the application of the start-up rules for the calculation of your contributions.

Moving from a secondary to a main occupation (and vice versa) may also have consequences in terms of mutual insurance and family allowance.

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