

## Information sheet for cultural practitioners

### Social security for cultural practitioners in accordance with Art. 9 KFG

Article 9 of the Swiss Federal Arts and Culture Promotion Act (KFG) is aimed at improving the social security situation of cultural practitioners. The relevant legal provisions entered into force on 1 January 2013 and the Swiss Government has issued the associated executive regulations.

Please note the following points in this connection:

- Article 9 KFG is only applicable for cultural practitioners who are insured with the Swiss old age and survivors insurance (AHV/AVS). They must be natural persons and, as a rule, be resident in Switzerland.
- Contributions to the cultural practitioner's occupational pension fund or personal pension scheme (pillar 3a) are only made in connection with subsidised work-related payments he or she receives. Support payments towards travel and transport expenses are not taken into account in this context.
- The pension fund / pension scheme contribution amounts to 12%. It is financed in equal shares by the cultural practitioner on the one hand and the Federal Office of Culture (BAK) or the Swiss Arts Council Pro Helvetia on the other.
- To keep the administrative workload low, contributions of under CHF 50 are not remitted («de minimis» threshold).
- Payments to a cultural practitioner are made only when the Federal Office of Culture or Pro Helvetia have the necessary information on his or her pension fund or pension scheme.

Example 1: Literary prize			Example 2: Musician on tour		
Prize amount: (in CHF)		25,000	Travel and transport costs (in CHF)		600
			Hotel costs		900
Contributions to pension fund / pillar 3a pension scheme			Musician's fee		
Cultural practitioner:	6% of 25,000	1,500	Total financial support		2,500
Federal Office of Culture EAK:	6% of 25,000	1,500			
Payments			Contributions to pension fund / pillar 3a pension scheme		
To the cultural practitioner:		23,500	Cultural practitioner:	6% of 1,000	60
To the pension fund / pillar 3a pension scheme :		3,000	Pro Helvetia:	6% of 1,000	60
			Payments		
			To the cultural practitioner:		2,440
			To the pension fund / pillar 3a pension scheme:		120

### Legal basis (links to legal documents in German):

- [Kulturförderungsgesetz](#)
- [Änderung der Kulturförderungsverordnung \(KFV\) vom 07.11.2012](#)
- [Erläuterungen über die Änderung der KFV vom 07.11.2012](#)

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