

Germany: Work Permits for Musicians Overview

Canadian musicians do not have to apply for a visa for stays up to 90 days.

Artist fees are subject to withholding taxes.

Type of permit:

No permits are required for Canadian musicians and crew who will be temporarily working in Germany for no more than 90 days.

Taxes: Canadian artists earning more than 250 Euro for a single performance will be subject to a 15% withholding tax, a 5.5% solidarity tax (on artist tax) and a 5.2% social insurance tax. The taxes are calculated based on total gross performance revenue, not your merchandise revenue. Individual musicians earning less than 250 Euro each for a concert only have to pay the 5.2% social insurance tax, see below for an example.

Exemption example: If you are a four piece, and earn 1001.00 Euro for a concert performance you will be subject to all three taxes. If your band only earned 999.00 Euro and all four musicians' names are on the contract you are only subject to the 5.2% social insurance tax, as each musician is getting less than 250 Euro.

Corporate entities will expect to pay 15% artist tax, a 5.5% solidarity tax (on artist tax) plus 5.2% social security insurance tax per show, regardless of the amount of income.

Your local contact, usually your agent or promoter, will be responsible for collecting tax and administering the tax.

You will receive a certificate of taxes paid, which you can use to show taxes paid on your Canadian tax return to avoid double taxation.

Tips: For up to date information on how withholding taxes will affect your net income check with your local agent or promoter. Touring artists are often surprised to have to pay out taxes at the end of a tour. These taxes should be taken into account when planning your tour budget. Work with your agent or promoter in advance of the tour to lower the amount of taxes paid if possible.

Note: there are tax exemptions for certain types of cultural performances, see links below for further information.

Vital Links:

For securing a visa for stays in the country longer than 90 days see these links:

[http://www.auswaertiges-
amt.de/EN/EinreiseUndAufenthalt/Visabestimmungen_node.html#doc480844bodyText2](http://www.auswaertiges-amt.de/EN/EinreiseUndAufenthalt/Visabestimmungen_node.html#doc480844bodyText2)

[http://www.auswaertiges-
amt.de/cae/servlet/contentblob/350388/publicationFile/164912/VisumantragEngl.pdf](http://www.auswaertiges-amt.de/cae/servlet/contentblob/350388/publicationFile/164912/VisumantragEngl.pdf)

Further Information on German Withholding taxes:

<http://www.touring-artists.info/101.html?&L=1>