

A nanny registered as entrepreneur (ZZP)

When a nanny is registered as an entrepreneur with the Chamber of Commerce, she can be paid by the parents for her work as their nanny under that construction. The nanny can decide herself how many days/hours she wants to work in a week, there are no restrictions. The parents don't pay taxes and social security, only the agreed upon hourly wages.

The parents and nanny sign an entrepreneurs agreement to specify their agreements. This is a standard agreement from the tax-office to prevent parents being seen as employers and fined for taxes and social security. The parents and nanny work together on an equal basis, there is no employer/employee relationship. Professional Nanny is no party in the agreement. As an entrepreneur the nanny is responsible for her income when she is ill or on vacation, but it is possible to agree to a 52 weeks a year payment. The amount of money the nanny asks per hour is related to the risks she has to take herself. Nanny's who work as an entrepreneur, must at least earn the minimum wages + 8% vacation money.

The working agreement can be for a limited time or can be without an end date, with a notice period for both parties.

Working together with an entrepreneur can be done in and outside the childcare system. When a nanny is registered, the monthly payments are handled by Professional Nanny and the parents pay bureau costs to Professional Nanny. When the nanny is not registered, the parents pay the nanny directly without monthly bureau costs.

Paying taxes as an entrepreneur

A nanny who is registered, delivers official childcare and does not have to pay BTW. This must be written down in her registration with the Chamber of Commerce (official registered childcare). When a nanny is not registered and delivers unofficial childcare she must charge 21 % BTW and pay this to the tax office every three months.

When an entrepreneur works over 1225 hours a year for her own company (delivering service or goods, purchasing, administration, travelling, study, coaching etc), she has a right to tax benefits as an entrepreneur. It is possible she has to pay less income tax. An entrepreneur also pays ZVW insurance.

An entrepreneur can insure herself against longterm illness and invalidity or can take part in a Broodfonds, this way she still has an income when she becomes longterm ill or invalid.