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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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