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# A HANDBOOK FOR THE TRAINING OF GLOBAL ARTISTS

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## INTRODUCTION

The aim of this guide is to collect and compile relevant information to allow young artists to deepen in those complementary knowledges and skills to "survive" in the professional environment and to deepen in the social role of the artists.

Additionally you will find relevant information on these subjects on your own language!

We hope that young readers find interesting this handbook.

Trainers will find useful didactical units to work with youngsters.

Let's go!

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# 1 / THE PROFESSIONAL ARTIST

- Professionalization
- The cultural industry and its agents
- Autonomous worker, freelance and entrepreneur
- Registration by country



**"EVERY ARTIST WAS FIRST AN AMATEUR."**

**RALPH WALDO EMERSON**



This chapter is aimed to provide information to facilitate the professionalisation and expansion of job opportunities for young artists.



# THE PROFESSIONALIZATION OF THE ARTISTS

Art is an area of human creativity. Occupations in art and culture in a broad sense are many and various - some classic and traditional such as literature, performing art as music and theatre, and some of recent origin and connected to computer and digital technology such as web designers and computer game developers.

There are a wide variety of old and new art educations, some with strong ambitions to be professional. In many countries, a professional artist's career begins in school or university - by obtaining a diploma or certificate.

An art school is an educational institution in which only art programs are conducted. It enables a complete art education in a specific art program that concludes with the acquisition of an art certificate. The art program enables the child and young person to profile themselves in a certain artistic field such as visual art and design, music art, film and media art, dramatic art and the art of movement and dance, giving him a complete education with artistic and general educational content. Education on art can start already in primary school, but in general, it can be professionalized by getting a certificate in high schools and then at the university.

The purpose of art education is:

- Enable self-realization with the help of art, ie the development of the artistic potential of the child and young person through artistic expression and self-expression;
- Enable the development of artistic knowledge and skills necessary for personal development;
- Transfer to children and young people national and international cultural values and develop a critical attitude towards them.

Most of the art and culture occupations are strongly dependent on market demands, while others, such as art and literature, are at least partially autonomous.



The attractiveness of artistic occupations is high, especially among young people, but the existing risks of failure in this labor market should be borne in mind.

It is true that despite uncertain labour market of artist, statistical data from EU confirm the continued rise in the contribution of culture and art to the economy and employment in the EU and worldwide.

But still, it points to frequent incidence of short-term contracts, part-time jobs and seasonal employment, two or more parallel jobs for people with university diplomas, and this employment situation is frequently qualified as precarious.

Culture is a specific domain characterised both by its business model, and its underlying nature of activity related to creativity, identity and self-expression. This combination makes unique employment conditions in this sector, with two requirements: one is economic results and other is contribution to self-expression, well-being, social cohesion, and identity.

Artistic works are often copyrighted, providing a source of revenue for cultural/artist professionals. For instance, such revenues are subject to taxes and can result in double taxation or taxation of people who do not reach the minimum threshold and thus lose their income. The number of cultural professionals and artists is growing steadily, while their employment conditions become more and more unstable.

This situation spreads to other sectors and needs to be addressed both in terms of social security and benefits, and revenues and taxation aspects. In fact, youth employment is generally a topic that needs to be addressed, especially when it comes to the market for young artists. Successful engagement of young people in the labour market and society is crucial not only for their own personal economic prospects and well-being, but also for overall economic growth and social cohesion. Investing in youth should be a policy priority for all countries.

The economic crisis as a result of the Covid-19 pandemic highlights the urgency to give all young people the support they need and reinforce their confidence in their future prospects.



# THE PROFESSIONAL ARTIST'S ENVIRONMENT. THE CULTURAL INDUSTRY AND ITS AGENTS

Culture has a variety of implications in the political, social and economic spheres. According to the Europe 2020 strategy, the role of culture is crucial for achieving the goal of a smart, sustainable and inclusive growth. That is why it became an EU matter since the Maastricht Treaty. According to the Treaty, the EU shall contribute to the flowering of the cultures of the Member States, while respecting their national and regional diversity and at the same time bringing the common heritage to the fore.



The vitality of national, regional and European cultures is driven by the ability of cultural industries to produce and distribute cultural goods and services. But, cultural industry is set apart because it can be perceived both as a business meant to be profitable and as a non-profit activity related to self-expression, identity, a way of expressing something deeply human and of importance to society, as something essential for human beings.

Some aspects of culture are referred to as art while others are deemed entertainment. The definition of cultural activities is not fixed, but relates to a wide spectrum of activities, objects and artefacts. Each contributes to cultural diversity and the diversity of cultural expressions. However, their creation, distribution and consumption differ depending on the role such services and goods play in our societies.

As the definition of culture changes, extends or widens so does the evaluation of culture's contribution to the labour market and gross domestic product (GDP). The cultural environment is changing indeed. The recent digital revolution affected the very definition of culture to cover digital technology as a support for cultural content, and as a means of production, distribution, promotion and monetisation. As digital technology is used to reach audiences, audition and cast artists, it also impacts the labour market and GDP in the EU and worldwide.



This dual nature of culture and cultural activities results in different approaches to the need for public support to culture and its goals. One can note the changing nature of work in cultural industries - due to the influence of products of new technologies one is more likely to be outplaced from the traditional workplace. A lot of changes have occurred as a result of rapid technological progress, and they are also part of the globalization process. This has largely influenced other sectors, changing the relationships between producers, distributors and consumers.

To conclude, the cultural and creative industries have changed over time due to the influence of new technologies. It should be noted that cultural industries are high-risk industries. This comes from the fact that the value attributed to cultural goods can change rapidly over a certain period of time - one can easily go "out of fashion".

Further on, both cultural and creative industries as well as new technologies are always connected to urban surroundings and need its infrastructures.

And thirdly, the cultural industries sector is a sector of highly qualified employees - culture and creative workers such as artists, engineers, and designers usually have university degrees or similar. These key characteristics that are intertwined illustrate some of the reasons why cultural industry becomes fashionable.

In regard, other related professional linked to artist's environment, it is necessary to highlight that professional artists (actors, directors, and some famous musicians) after the public or private school can be represented by agents, but this role is not necessary to get a job.

Some artists such as choreographers, set designers, musicians or theatrical actors, especially if they are not famous, don't have an agent, so they find a job by themselves. Mostly, the jobs that they obtain are there because of their public relations.

The cultural industry is not well organized (except for opera) and needs to be better legally recognized. Some professional positions have no national official contracts and the agreement between the producer and the artists is regulated by a personal negotiation.



# AUTONOMOUS WORKER, FREELANCE AND ENTREPRENEUR

Entering the labor market, especially for young people, is a significant life challenge. In the last years, especially after the last economic crisis, self-employment has been seen in discussions on economic policy measures as a way to reduce unemployment. Numerous European countries are adopting active employment policy measures that encourage self-employment. The self-employed are a key pillar of economic activity in many countries. On the other hand, several studies have shown that entrepreneurship contributes to the development of innovation and jobs and to higher economic growth. Therefore, the public policy makers are interested as well in encouraging activities related to the development of entrepreneurship.

However, **entrepreneurship differs from self-employment**, among other things, because the self-employed are an extremely heterogeneous group.



The **self-employed** may or may not have employees in their business units; they may be self-employed because they have recognized a particular business opportunity or those who have become so out of necessity; those who develop new products or business processes, or those who have positioned their business activities within existing structures. There are numerous definitions of entrepreneurship and entrepreneurs. Although entrepreneurship is mostly associated with starting a business venture, entrepreneurship is a term that has a much broader meaning.

One of the most general definitions of **entrepreneurship** defines it as a process in which something is built from almost nothing. We can also say that entrepreneurship is a process in which people, seeing an opportunity, use resources to create change and create new value. In this context, the entrepreneur is the bearer of the entrepreneurial process - a person who perceives a business opportunity, starts and develops a business venture.

A **self-employed** person is a person who performs an independent activity, for example, trades and crafts equated with trades, liberal professions, farmers and others.



# AUTONOMOUS WORKER, FREELANCE AND ENTREPRENEUR

**Independent professionals** (often called **freelancers**) are highly skilled self-employed workers without employees and employers. They provide their specialist knowledge-based services on a flexible, temporary and occasional basis, very often in the domain of creative, organizational, scientific and technical professions. Unlike entrepreneurship, freelancing is a less risky and affordable option if you want to start a business because it doesn't require a lot of capital to get started. Entrepreneurs, on the other hand, are focused on growing their business and use the money to build something big. Freelance activities are considered to be the professional activities of natural persons who are compulsorily insured on that basis in accordance with the regulations governing compulsory insurance, which are basic activities and which are on that basis entered in the register of income taxpayers. The following activities are considered to be freelance activities in particular:

- Independent activity of health professionals, veterinarians, lawyers, notaries, auditors, engineers, architects, tax advisors, bankruptcy trustees, interpreters, translators, tourism workers, as well as other similar activities,
- Independent activity of scientists, writers, inventors, as well as other similar activities,
- Independent teaching activity, educational activity, as well as other similar activities,
- Independent activity of journalists, artists and athletes.

# IN BULGARIA

## ПРОЦЕДУРИ ЗА ЗАПОЧВАНЕ САМОСТОЯТЕЛНА ЗАЕТОСТ В БЪЛГАРИЯ

В България, когато физическите лица упражняват търговска дейност или свободна професия, доходите им от извършваната дейност подлежат на облагане по реда на Закона за данъците върху доходите на физическите лица (ЗДДФЛ). Понятието "лица, упражняващи свободна професия" не е строго дефинирано и обхваща широк кръг професии, като например нотариуси, адвокати, съдебни експерти, частни съдебни изпълнители, данъчни консултанти, лицензиирани оценители, журналисти, преводачи и други.

Данъчно облагане по ЗДДФЛ на доходи от селскостопанска дейност, упражнявана от физически лица, които не са търговци.

Лицата, упражняващи свободна професия, които не са регистрирани като търговци по смисъла на Търговския закон, се считат за данъчно задължени по годишната данъчна основа за доходи от друга стопанска дейност.

Годишната данъчна основа се определя, като облагаемият доход по ЗДДФЛ се намалява с вносите, които самоосигуряващото се лице е задължено да прави за данъчната година за своя сметка; ако лицето не е самоосигуряващо се - с внесените за негова сметка задължителни осигурителни вноски по реда на Кодекса за социално осигуряване и Закона за здравното осигуряване, както и с внесените в чужбина задължителни осигурителни вноски от съответното физическо лице.

Облагаемият доход от стопанска дейност на физическите лица, които не са търговци по смисъла на Търговския закон, се определя, като от получените доходи се приспадат разходите за дейността, като разходите за дейността съгласно чл.29 са както следва:

- с 60 на сто за доходи от дейността на физически лица, регистрирани като земеделски производители, за производство на непреработени селскостопански продукти, с изключение на доходите от производство на декоративни растения;
- от 1.01.2011 г. на физическите лица, регистрирани като тютюнопроизводители и земеделски производители, регистрирани по ЗДДС, е предоставена възможност да формират облагаемия

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- си доход по реда на ЗДДФЛ. След като са избрали да се възползват от тази възможност, те трябва да я прилагат в рамките на не по-малко от 5 последователни години на облагане.
- с 40 на сто за доходи от дейността на физически лица за производство на преработени или непреработени селскостопански продукти, авторски и лицензионни възнаграждения, включително доходи от продажба на изобретения, произведения на науката, културата и изкуството от техните автори, както и доходи от изпълнение на актьори-изпълнители;
- с 25 % за доходите, получени от работа на свободна практика, и за доходите, получени от правоотношения, различни от трудовите.

Въпрос на лична преценка е лицето, регистрирано като едноличен търговец, да формира данъчна основа за облагане по чл. 29 ЗДДФЛ за доходи, произхождащи от сделки, предприети без деклариране на извършването им в търговско качество. В този смисъл е допустимо физическото лице да декларира доходи както в качеството си на едноличен търговец, така и от доходи от друга стопанска дейност.

### Данъчно облагане по ЗДДС

Съгласно българския Закон за данък върху добавената стойност (ЗДДС) всяко лице, което извършва независима икономическа дейност, независимо от нейната цел и резултатите от нея, е данъчно задължено лице. Това включва дейността на производители, търговци и лица, предоставящи услуги, включително в областта на минното дело и селското стопанство, както и упражняването на свободна професия, включително като частни съдебни изпълнители и нотариуси. Физическите лица, които упражняват свободна професия, се считат за данъчно задължени лица по смисъла на чл. 3 ЗДДС и като такива са длъжни да прилагат законовите разпоредби по закона, а тези, които участват в облагаеми доставки, извършвани на територията на страната, трябва да се регистрират за целите на ЗДДС след достигане на облагаемия оборот по чл. 96 ЗДДС и да начисляват данък за извършените облагаеми доставки.

Съответните документи и разяснения за работа в България можете да намерите [тук](#)

# IN CROATIA

## PROCEDURA SAMOZAPOŠLJAVANJA U HRVATSKOJ

Nezavisni profesionalci, često zvani i freelanceri, su visokokvalificirani samozaposleni radnici bez zaposlenika i poslodavaca. Svoje specijalističke usluge temeljene na znanju pružaju fleksibilno, privremeno i povremeno, vrlo često u domeni kreativnih, organizacijskih, znanstvenih i tehničkih profesija. Za razliku od poduzetništva, freelancing je manje rizična i pristupačna opcija ako želite pokrenuti posao jer ne zahtijeva puno kapitala za početak. S druge strane, poduzetnici su usmjereni na razvoj svog poslovanja i novac koriste za izgradnju nečeg velikog. Samostalnim djelatnostima smatraju se profesionalne djelatnosti fizičkih osoba koje su po tom osnovu obvezno osigurane u skladu s propisima kojima se uređuju obvezna osiguranja, a koje su temeljne djelatnosti i koje se po toj osnovi upisuju u registar obveznika poreza na dohodak.

Sljedeće djelatnosti osobito se smatraju djelatnostima slobodnih zanimanja u Republici Hrvatskoj:

- samostalna djelatnost zdravstvenih djelatnika, veterinara, odvjetnika, javnih bilježnika, revizora, inženjera, arhitekata, poreznih savjetnika, stečajnih upravitelja, tumača, prevoditelja, turističkih djelatnika, kao i druge slične djelatnosti,
- samostalna djelatnost znanstvenika, književnika, izumitelja, kao i druge slične djelatnosti,
- samostalna nastavna djelatnost, odgojno-obrazovna djelatnost, kao i druge slične djelatnosti,
- samostalna djelatnost novinara, umjetnika i sportaša.

Što se tiče samostalnih umjetnika, njihova prava i obveze u Republici Hrvatskoj utvrđuju se Zakonom o pravima samostalnih umjetnika i promicanju kulturnog i umjetničkog stvaralaštva (NN, 43/96, 44/96.). Slobodni, odnosno samostalni umjetnici u smislu gore navedenog Zakona su umjetnici koji su izvan radnog odnosa i kojima je umjetničko stvaralaštvo i djelovanje jedino i glavno zanimanje. Područja umjetničkog stvaralaštva u Hrvatskoj su: književno, književno-prijevodno, kazališno, filmsko, glazbeno, glazbeno-scensko, baletno, plesno, uključujući umjetničko izvođenje au-

# IN CROATIA

## PROCEDURA SAMOZAPOŠLJAVANJA U HRVATSKOJ

torskih djela u tim područjima, likovno i primjenjeno likovno (slikarsko, kiparsko, arhitektonsko), umjetničko oblikovanje, umjetnička fotografija, multimedijalno stvaralaštvo i sl.

Prema područjima umjetničkog stvaralaštva i djelovanja, hrvatski samostalni umjetnici najčešće se udružuju u umjetničke strukovne udruge i umjetničke organizacije radi ostvarivanja zajedničkih interesa. Na tržištu rada samostalni umjetnici u Hrvatskoj financiraju svoj rad na sljedeće načine:

- učlanjenjem u strukovnu udrugu ili umjetničku organizaciju, odnosno u Hrvatsku zajednicu samostalnih umjetnika. U tom slučaju samostalni umjetnik finansijska sredstva ostvaruje temeljem umjetničkog i/ili autorskog ugovora, koji je trenutno najsplativiji u Hrvatskoj.
- pokretanjem vlastitog obrta ili tvrtke (j.d.o.o. ili d.o.o.). Ovaj način je manje isplativ od prethodnog, jer u ovom slučaju samostalni umjetnik podliježe svim onim zakonima koji se zapravo odnose na prava i obveze poduzetnika u Hrvatskoj.
- započeti samostalnu djelatnost: ova metoda je najneisplativija za samostalnog umjetnika. Pokretanje samostalne djelatnosti u Hrvatskoj u nadležnosti je porezne uprave koja je definirala slobodne djelatnosti i svrstala samostalne umjetnike u istu skupinu s, primjerice, veterinarima, odvjetnicima, bilježnicima, revizorima, inženjerima, arhitektima, poreznim savjetnicima, stečajnim upraviteljima, tumači, prevoditelji i sl. kako je gore opisano u definiciji. Obzirom na kategoriju samostalnih djelatnosti u koju su svrstani, samostalni umjetnici moraju sami sebi mjesečno isplaćivati zakonski propisanu osnovicu za plaću. Na zadanu neto plaću samostalni umjetnik mora platiti državi i poreze, prireze i doprinose na plaću.

### Registracija

Samostalna se djelatnost u Republici Hrvatskoj upisuje upisom u Registar poreznih obveznika (RPO) pri nadležnoj poreznoj upravi kojoj pripada. Upisom u RPO se obvezuje voditi poslovne knjige i samostalno uplaćivati doprinose za mirovinsko i zdravstveno osiguranje, bez obzira plaća li ih poslodavac po drugoj osnovi. U poreznom smislu se ne razlikuje od obrta. Potrebno je da je osoba državljanin Republike Hrvatske, da ima prebivalište u Republici Hrvatskoj, da je poslovno sposobna, da ima najmanje srednju stručnu spremu i da joj nije zabranjeno poslovanje.

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## PROCEDURA SAMOZAPOŠLJAVANJA U HRVATSKOJ

Razlika između obrta i slobodne djelatnosti je u tijelu koje donosi Odluku. U nekim slobodnim zanimanjima potrebno je od Komore zatražiti licencu (ovisno o djelatnosti), odnosno potvrdu za bavljenje određenom djelatnošću. U poreznom smislu trgovina i samostalna djelatnost su jednake. Umjetnik je dužan početak obavljanja umjetničke djelatnosti prijaviti kao slobodno zanimanje. U tu svrhu dužan je u roku od osam dana od dana početka obavljanja ove djelatnosti u Registar obveznika poreza na dohodak podnijeti odgovarajuću propisanu prijavu nadležnoj ispostavi Porezne uprave kako je spomenuto i gore. Osobe koje obavljaju povremenu samostalnu umjetničku djelatnost nisu dužne prijaviti početak obavljanja djelatnosti. No, ako i za ovu (sporednu) djelatnost žele utvrditi dohodak na način propisan za stalnu samostalnu djelatnost, što je zakonska mogućnost, dužni su se upisati u Registar obveznika poreza na dohodak. Djelatnost je "samostalna" ako se obavlja na vlastiti trošak i na vlastitu odgovornost. Za samostalnu djelatnost bitne su sljedeće karakteristike: ulaganje kapitala, postojanje poduzetničkog rizika, slobodno određivanje vrste djelatnosti, vremena i mjesta obavljanja djelatnosti te rad za više naručitelja.

### Računi i drugi relevantni dokumenti

Umjetnik, koji obavlja samostalnu djelatnost kao freelancer, mora izdati račun za svaku prodaju i obavljenu uslugu. Zapravo, svi porezni obveznici koji ostvaruju dohodak od samostalnih djelatnosti i vode poslovne knjige dužni su u trenutku prodaje ili obavljanja usluge ispostaviti račun. Za isporučenu robu i izvršene usluge potrebno je ispostaviti pisani račun u najmanje dva primjerka, od kojih se jedan dostavlja kupcu, a drugi služi kao isprava za knjiženje. Primici i izdaci se priznaju prema načelu blagajne, što znači da se primici i izdaci od poslovnih dogadaja utvrđuju tek nakon primljenih uplata i obavljenih isplata. Primitke i izdatke koji nisu obavljeni u novcu nego u drugim dobrima treba evidentirati kao primitke i izdatke u naravi prema tržišnoj vrijednosti. Umjetnik, osim izdavanja računa, mora voditi i poslovne knjige. Poslovne knjige koje se vode su:

- knjiga primitaka i izdataka,
- knjiga prometa,
- popis dugotrajne imovine.

# IN CROATIA

## PROCEDURA SAMOZAPOŠLJAVANJA U HRVATSKOJ

- knjiga tražbina i obveza.

Obveznici PDV-a vode još knjige ulaznih računa U-RA, izlaznih I-RA i ostale evidencije - o stjecanju dobara i usluga unutar EU-a, iz trećih zemalja, za tuzemni prijenos porezne obveze. Mali porezni obveznik treba ući u sustav PDV-a ako mu vrijednost isporuka dobara ili obavljenih usluga u prethodnoj ili tekućoj godini prelazi propisani prag od 300.000,00 kn. Ulazak u sustav PDV-a je obvezan od 1. dana u mjesecu koji slijedi nakon mjeseca u kojem je porezni obveznik umjetnik obavio isporuke dobara i usluga iznad propisane svote. Obrazac P-PDV – Zahtjev za registriranje za potrebe PDV-a treba predati u Poreznu upravu do 15. dana u mjesecu koji slijedi nakon mjeseca u kojem je umjetnik obavio isporuke dobara i usluga. Postoji mogućnost prijave u sustav PDV-a bez obzira na ostvareni primitak manji od zakonom određenog, ali u tom slučaju dužan je ostati u sustavu PDV-a 3 godine. Danom ulaska u sustav PDV-a nastaje obveza obračuna PDV-a na isporuke dobara i usluga te porezni obveznici mogu priznati pretporez na temelju ulaznih računa koji se odnose na primljena dobra i usluge tek nakon što je porezni obveznik ušao u sustav PDV-a. Prijava u sustav ne mijenja način oporezivanja. Porezni obveznik umjetnik obvezan je dakle ispostavljati račune, voditi knjige ulaznih i izlaznih računa propisane Zakonom o porezu na dodanu vrijednost, te na poreznu ispostavu (mjesečno ili tromjesečno) predavati obračun PDV-a putem PDV obrazca. Izgled računa bez i s PDV-om moguće je vidjeti na sljedećoj poveznici kao i pronaći odgovore na sva pitanja vezana uz porezni okvir za djelovanje umjetnika u Republici Hrvatskoj.

# IN ITALY

## PROCEDURE PER IL LAVORO AUTONOMO IN ITALIA

Il lavoratore autonomo è colui che svolge un'attività lavorativa in proprio, non subordinato a nessuno, quindi non connesso ad un datore di lavoro. I suoi datori sono clienti. Può essere un imprenditore individuale o un libero professionista oltre che un artista.

In generale, il termine inglese freelance corrisponde sostanzialmente all'italiano "lavoratore autonomo". Spesso il termine "freelance" è usato con un significato più restrittivo rispetto a quello generico. Il libero professionista presta il proprio lavoro per diverse organizzazioni, con o senza partita IVA.

La differenza tra lavoratori autonomi con o senza IVA, è inherente alle tasse da pagare e al regime fiscale a cui devono attenersi.

L'imprenditore ha l'onere di assumere e pagare i contributi pensionistici del dipendente. In Italia i liberi professionisti non possono pagarsi contributi senza affidarsi a un'azienda, associazione o cooperativa.

Il contributo pensionistico è pari al 33% della retribuzione giornaliera lorda, di cui il 23,81% a carico del datore di lavoro (o cliente) e il 9,19% del lavoratore dipendente. In particolare, il contributo (33% o 35,70% per ballerini e coreografi) è calcolato sulla base, e nei limiti, di specifici massimali che variano a seconda dell'anzianità assicurativa del lavoratore.

I tassi di finanziamento delle assicurazioni minori riconosciute solo agli artisti esecutori (subordinati e autonomi), sono stabilite (indipendentemente dal settore di appartenenza) nelle seguenti misure: 2,22% e 0,46% per l'assicurazione economica di maternità. La tutela relativa all'assicurazione contro la disoccupazione fino al 31/12/2021, sulla base delle regole generali, è riconosciuta solo ai dipendenti del settore dello spettacolo.

L'imprenditore, invece, può accedere a gare e sovvenzioni pubbliche a cui il singolo professionista non ha accesso. Attualmente, su iniziativa dei sindacati, è stata depositata una proposta di legge al governo, che prevede la possibilità per i lavoratori autonomi di adempiere e versare autonomamente i contributi.

# IN ITALY

## PROCEDURE PER IL LAVORO AUTONOMO IN ITALIA

### Registrazione

Gli artisti che vogliono essere assunti devono essere in possesso di un numero di iscrizione INPS (Istituto Nazionale per la Previdenza Sociale). In passato l'albo era l'Enpals (ente nazionale per i lavoratori delle arti e dello spettacolo), ma poi è stato accorpato in un'unica categoria e istituto.

Per ottenere il numero di iscrizione è necessario presentare all'ufficio competente un regolare contratto di lavoro.

La partita IVA non è un must per essere assunto. La partita IVA per un artista non prevede costi di apertura e può essere aperta elettronicamente, preferibilmente con il supporto di un commercialista o di un consulente fiscale. Uno dei passaggi principali, in fase di apertura della partita IVA, riguarda la scelta del giusto Codice ATECO. Come tutte le attività economiche, infatti, è richiesto un codice specifico.

La seconda decisione da prendere riguarda il regime fiscale a cui attenersi: dipenderà dall'importo delle imposte da versare a partire dall'anno successivo a quello di apertura della partita IVA.

Attualmente la soluzione che offre i maggiori vantaggi è il regime forfettario, grazie al quale si riducono notevolmente i costi di gestione della partita IVA e si paga solo il 15% o il 5% delle tasse.

Avendo i requisiti per l'aliquota di avviamento, le tasse vengono ridotte al 5% del reddito imponibile per i primi cinque anni, per poi raggiungere un ragionevole 15% a partire dal sesto anno di attività. Ma i vantaggi, per chi adotta il regime forfettario, non finiscono qui: un vantaggio interessante riguarda, ad esempio, la possibilità di operare senza IVA, cioè senza applicare questa tassa sulle tariffe.

Per quanto riguarda gli adempimenti fiscali e burocratici con il regime forfettario si può adottare una contabilità semplificata: ad esempio non registrare le fatture, ma solo conservarle e numerarle. Il regime forfettario può essere adottato da tutti coloro che aprono una partita IVA individuale, che non superino i 65.000 euro annui di ricavi e salari e i 30.000 euro di reddito da lavoro dipendente/pensione.

# IN ITALY

## PROCEDURE PER IL LAVORO AUTONOMO IN ITALIA

### Fatture e altri documenti pertinenti

Conservare le fatture è fondamentale per chi ha una partita IVA, per detrarre le spese dalle tasse. Sia per le aziende (associazioni, cooperative, fondazioni) che per i liberi professionisti.

Per redigere correttamente una fattura puoi utilizzare questo [modello](#).

Per essere pagato come libero professionista senza partita IVA, un artista può fornire al cliente una "ricevuta prestazione occasionale" (ricevuta di lavoro occasionale) che è una fattura senza IVA e con tassazione fissa del 20% detratta dal cliente al momento del pagamento dall'importo totale.

Questo è un [modello](#) per una ricevuta di lavoro occasionale.

# IN SPAIN

## TRÁMITES PARA EL AUTO- EMPLEO EN ESPAÑA

Aunque aquí te detallamos los procedimientos mínimos para que un artista se dé de alta como trabajador por cuenta propia, en general se suele recurrir a la labor de una gestoría para que nos ayuden a tramitar todo el papeleo, nos clarifiquen los aspectos legales y nos indique las responsabilidades y derechos que nos asisten. En cualquier caso, la documentación y procedimientos son los siguientes:

### • Hacienda

Se trata del primer trámite que debe realizarse, y consiste en darse de alta.

En este sentido, debes presentar los modelos 036 y 037 para la declaración censal, en la que estarán tus datos personales, actividad a la que vas a dedicarte (IAE), la ubicación de tu taller-estudio y aquellos impuestos que vas a pagar.

El epígrafe que te corresponde del Impuesto de Actividades Económicas (IAE) lo puedes escoger en relación al apartado que consideres más adecuado a tu actividad artística. Normalmente los artistas han de inscribirse en la sección segunda, agrupación 86, grupo 861 (pintores, escultores, ceramistas, artesanos, fotógrafos, grabadores y artistas similares).

### • Seguridad Social

Desde que te dieras de alta en Hacienda y durante los treinta primeros días, estás obligado a darte de alta también en el Régimen Especial de Trabajadores Autónomos (RETA) de la Seguridad Social.

Se realiza en las oficinas de la propia Seguridad Social, presentando el modelo TA0521, junto a la fotocopia del alta en Hacienda y del DNI.

### • Ayuntamiento. Alta y Licencias de Apertura y Obras.

En la localidad donde estés desarrollando tu actividad artística debes solicitar al Ayuntamiento la licencia de apertura de la actividad.

Si necesitas remodelar o acondicionar tu taller-estudio también tienes que solicitar un permiso de obras.

# IN SPAIN

## TRÁMITES PARA EL AUTO- EMPLEO EN ESPAÑA

### • Organismos de Trabajo

Finalmente, también tienes la obligación de comunicar tu actividad a la autoridad laboral de tu Comunidad (la Consejería de Empleo o de Trabajo de la región), en el plazo de 30 días desde el inicio del alta.

**En resumen**, cuando te das de alta autónomo, además de los citados trámites de registro, tendrás las siguientes obligaciones:

- Pagar la cuota obligatoria de autónomo cada mes a la Seguridad Social.
- Cada tres meses debes hacer la declaración del IVA e IRPF.
- Pagar las cuotas anuales al ayuntamiento si las hubiera.

Lo más importante es que durante el proceso de registro y alta tan solo tienes 30 días para darte de alta en los tres organismos, y existen sanciones si al cruzar los datos entre ellas determinan que no estás al corriente en alguna de las tres.

Por ello, y como un medio para facilitar las cosas es especialmente importante recurrir a una gestoría.

# IN SPAIN

## TRÁMITES PARA EL AUTO- EMPLEO EN ESPAÑA

### Facturas y otros documentos relevantes

Los trabajadores autónomos deben llevar un control de todas las transacciones que realizan, tanto de los pagos como de los cobros. Es imprescindible disponer de libros de registro si se quiere trabajar por cuenta propia, y pese a que no es necesario presentarlo a Hacienda de forma regular, ésta sí puede requerírtelo para supervisar la actividad económica.

Los libros registro de facturas de los autónomos deben conservarse durante cinco años, esto también es aplicable a las facturas físicas y digitales que se anotan en los libros de registro y contabilidad.

### ¿Qué es una factura?

Se trata de un documento con carácter comercial en el que se incluye toda la información relacionada con una transacción o venta de bienes o servicios. Por tanto, para cada trabajo realizado es necesario emitir una factura.

### ¿Cómo hacer una factura?

Toda factura debe incluir una serie de elementos comunes:

- Número de la factura. Este tipo de numeración, debe ser consecutiva, de modo que cada factura debe ser numerada en base a la anterior. Además se suelen incluir número de serie que ayudan a identificar el año, el área de trabajo, etc.
- La fecha de su emisión.
- Nombre y apellidos, razón o denominación social completa, tanto de la persona que emite la factura, como aquella que ha recibido el servicio y la abona.
- Número de identificación fiscal o CIF, que es el número que asigna Hacienda (en España) de quien emite la factura.
- El domicilio de ambos, quien emite la factura y quien recibe el servicio y lo abona.

# IN SPAIN

## TRÁMITES PARA EL AUTO- EMPLEO EN ESPAÑA

- Descripción de los servicios que se han llevado a cabo. Además debe incluir los costes y demás datos que permitan detallar el coste total del servicio (base imponible). A partir de ella se podrán determinar el coste de los impuestos asociados (IVA e IRPF).
- El IVA repercutido o el IVA soportado (Impuesto sobre el Valor Añadido), que suele ser del 21%, pero puede depender del sector.
- El IRPF (Impuesto sobre la Renta de las Personas físicas), que en tus facturas emitidas, será del 7% para nuevos autónomos y del 15% para los demás. Mientras que el IVA se suma al coste total de la factura, el IRPF se retiene y por tanto se le resta al total. Este IRPF debe guardarla y abonarlo el autónomo.
- El importe total de la factura (incluyendo los impuestos).

### ¿Cuándo emitir una factura?

Los autónomos tienen la obligación de emitir y entregar sus facturas, así como otros documentos acreditativos, por cada servicio que realicen durante su actividad. Además, se debe conservar una copia del documento que entregas. Como ya hemos dicho, es necesario estar dado de alta en Hacienda para emitir facturas. Asimismo, se deben conservar, no solo las facturas que emites sino también todas aquellas que recibas de otras empresas y/o profesionales.

Aunque no entraremos en detalle, existen ciertos regímenes especiales de IVA que, en principio, no necesitan emitir facturas como una excepción a la regla general. No obstante, siempre se está obligado a emitir factura cuando el destinatario sea un empresario o profesional que actúe como tal y cuando su cliente lo requiera para el ejercicio de algún derecho fiscal.

Aquí puedes acceder a un [\*\*modelo de factura\*\*](#).

### ¿Cuál es el plazo para presentar una factura?

Las facturas o documentos sustitutivos deberán emitirse en el momento de la realización



# DIDACTICAL UNIT

## Aims of the Didactic Unit:

- Familiarize with the concepts included in the first chapter.
- Identify and approach to professional resources in the environment for artists.

### 1st Session - Professionalization

- Participants - Young artists
- Duration - 2 hours approximately
- Materials - Blackboard, whiteboard markers, sheets of paper and pens.
- Development:
  - Consult the participants about what it means to be an artist. Write down the main ideas to later use them in the rest of the activities.
  - Write down the word "PROFESSIONAL" on the blackboard or large piece of paper. The participants must play crosswords, writing down an idea that refers them to the word described and using the letters of the word PROFESSIONAL or, if they have already been written down, words from the companions.
  - Compare the ideas about what an artist is and the word professional. Try to extract the PROFESSIONAL ARTIST concept.
  - Show nearby examples (based on the country of the participant) that illustrate the differences between someone who dedicates himself to an artistic discipline as a hobby and someone who does it professionally.

### 2nd Session - The cultural industry and its agents

- Participants - Young artists
- Duration - 2 hours approximately
- Materials - Blackboard, whiteboard markers, sheets of paper and pens. Computers and internet connection.
- Development:
  - Ask the participants to identify those agents that surrounds the artist (companies, buyers, clients, institutions, other professionals, administration...) Define their role and how the artist should relate to them.



# DIDACTICAL UNIT

- Try to identify preferential spaces for art in its different disciplines (museums, street art, exhibition halls, theaters...). Ask about how to access them and what possibilities each one offers.
- Based on the artistic disciplines of the participants, make a visual resource map of their immediate environment (city or neighbourhood), in which these agents and places are located.
- Make a contact proposal to work/cooperate with them.

## 3rd Session - Autonomous worker, freelance and entrepreneur

- Participants - Young artists
- Duration - 2 hours approximately
- Materials - Blackboard, whiteboard markers, sheets of paper and pens. Little pieces of paper with annotated characteristics.
- Developing:
  - Present to the participants, written on different sheets, characteristics that represent the three types mentioned. Participants should distribute them thinking about which ones best define each of the three types of professionals. Subsequently, the trainer must clarify which of the characteristics are typical of some profile or which represent several of them.
  - Finally expose the differences between Autonomous worker, freelance and entrepreneur.

## 4th Session - Registration by country

- Participants - Young artists
- Duration - 2 hours approximately
- Materials - Blackboard, whiteboard markers, sheets of paper and pens. Computer and internet connection.
- Developing:
  - Identify the public administrations that regulate work in the country. Explain its specific operation. It may be interesting to request a visit from a technician from the relevant administration or arrange a visit to the agency itself (or do it online)
  - Explain how a service contract is managed and how invoices are drawn up. As a practice:
    - Prepare a service contract for an invented job.
    - Search for invoice models, identify their elements and prepare one as an example.

# 2 / SOCIAL ORGANISATIONS AND ARTISTS

- Social Participation
- Civil Society Organizations (CSO)
- How to create an association by country



**"A SOCIAL MOVEMENT THAT ONLY MOVES PEOPLE IS MERELY A REVOLT. A MOVEMENT THAT CHANGES BOTH PEOPLE AND INSTITUTIONS IS A REVOLUTION."**

**MARTIN LUTHER KING JR.**



This chapter is aimed to contribute to increase the knowledge about social participation, the role of social organisations and art in social change among young artists.



# SOCIAL PARTICIPATION

## WHAT IS PARTICIPATION?

It is a word and an idea widely used in the field of many processes related to decision making. **Participation** is not a single, stable concept referring only to politics. It **is a dynamic** through which citizens are consciously and voluntarily involved in all processes that affect them directly or indirectly.

We speak of participation when:

1. You attend meetings;
2. When someone goes out to demonstrate for or against something;
3. When you publicly and conspicuously refuse to buy, do or say something that the majority considers correct, in a peaceful manner;
4. When voting in electoral processes;
5. When participating in certain tasks: awareness campaigns, volunteering, etc;
6. When one exposes his opinion in a meeting;

All of these are, without a doubt, forms of participation, but perhaps the main form is participation in decision-making that affects and involves citizens and in the control of the execution and maintenance over time of the measures adopted.

**Participation must be understood not only as a means to achieve certain ends, but as an end in itself.** Since its value not only consists in the scope and objectives of the participation process, but also has meaning in itself for the person and the whole society.

Participation contributes positively to:

- **Raises self-steem** of the individual and the community.

As people participate in their own issues and manage, with their organization and struggle, to solve their own problems, a qualitative change takes place with respect to what existed before, people begin to regain confidence and they see themselves as subjects who learn, transform and foster positive change.

- **Respect for differences and overcome divisions.**

To the extent that an organized grassroots community works to achieve agreed goals, a process of recognition of the "others" as citizens with equal rights is generated. This process makes visible hidden issues and agendas such as gender, sexual diversity, ethnic minorities or respect for biodiversity, enriching grassroots community practices.



### • **Politicization**

Participation makes the people involved in it grow in political awareness. It must be understood that politics is not the property of political parties. It has to do with the concern and action on society.

Politicization, therefore, is not the same as partisanship. People become politicized or become politically aware to the extent that they stop focusing all their attention on their individual or small group problems and begins to see the problems in a more global context.

Finally we can draw **some conclusions about participation**:

- It is a gradual process.
- Many interconnected factors intervene (communication, knowledge, identity, etc.).
- Assumes intervening in decision-making and recognizes the ability to make decisions.
- It has an active and relational character (with other people).
- It is a transformative process (social and individual).
- Participation is a Right.

### **TYPES OF PARTICIPATION**

Participation will take different forms depending on the different relationships and social spaces in which it occurs, having different connotations:

#### **1 – Social participation**

Those social initiatives in which people take a conscious part in a space, positioning themselves and joining certain groups to have a presence in the social and public sphere and thus claim situations and demand changes. *The common good and the general interest are at the core of the paradigm of social participation.* It favors autonomy, dignity, recognition, training, and promotes freedom and resistance.

#### **2 – Political participation**

Essential in democratic systems. It refers to all citizen activity that is oriented towards the election of rulers and/or influencing them with respect to a specific policy. Therefore, any intentional activity of a person to influence political affairs.

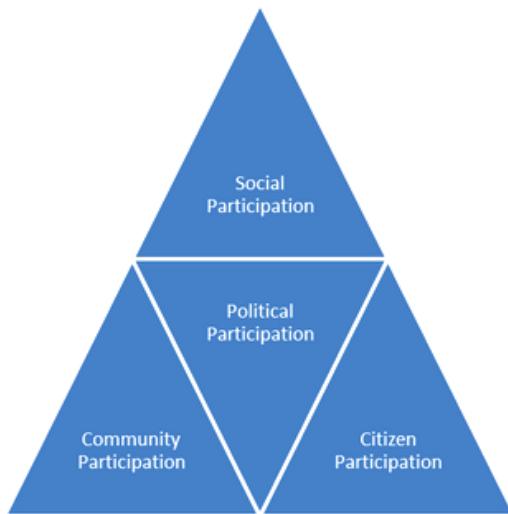
#### **3 – Community participation**

Process by which citizens, in an organized manner, exert influence and share control of decisions, assuming as a community a leading role in defending their interests.



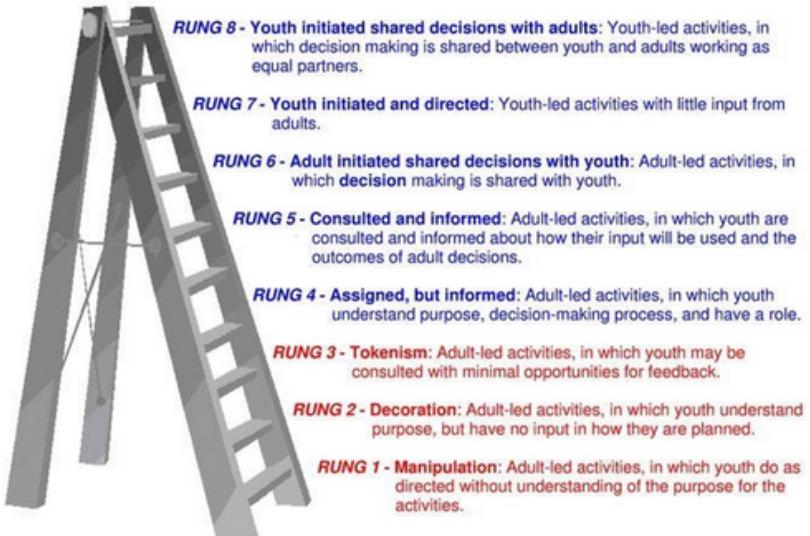
#### 4 – Citizen participation

It is understood as taking part in social and political decisions in a specific territorial framework. It is based on citizenship status.



**Roger Hart's participation ladder** is the most widely used model to make visible the different levels of participation and to be able to differentiate what is authentic participation from what is not, and what implications and requirements there are to advance in the different levels of participation.

#### ROGER HART'S LADDER OF PARTICIPATION



Adapted from Hart, R. (1992). Children's Participation from Tokenism to Citizenship. Florence: UNICEF Innocenti Research Centre, as cited in [www.freecode.ca/ladder.htm](http://www.freecode.ca/ladder.htm)



# CIVIL SOCIETY ORGANIZATIONS (CSO)

The Third Sector is made up by Civil Society Organizations (CSO) or Non profit organizations.

A non-profit entity is an organization that does not redistribute its profits to its owners and shareholders, but reinvests them in the entity to continue fulfilling its founding objectives.

The characteristics of a non-profit entity are:

- Be **formally organized** (institutionalized) Informal manifestations of solidarity, collaboration and mutual aid are excluded.
- Be private, institutionally **separated from the government level**. It does not mean, however, that the organization cannot receive public support, nor does it exclude that there may be public officials in its governing bodies.
- **Non-profit**. they should not distribute **benefits**. profits may be made, but these **must be reinvested in the organization's mission**. it does not prevent an CSO from paying competitive wages and salaries to its workers.
- **Self-government and autonomy**.
- **Voluntary participation**, which depends on the free will of the members and not on external impositions, and, in addition, there is a significant degree of participation of volunteers.
- **Its mission or main activity is aimed at the inclusion of vulnerable groups**.
- They develop **social action based on the principle of proximity** to the territory or the environment.

Normally, these entities adopt the legal figure of: association, foundation, mutuality or cooperative. We will focus on associations.

## ASSOCIATIONS

They are groups of people who come together to carry out an activity collectively, in a stable manner, democratically organized, non-profit and independent of the State, political parties and firms/companies.

They are, therefore, private organizations that can pursue goals of general interest for society, or only individuals (for their own members or associates).

From a legal point of view, associations are "legal" when they are registered in the General Registry of Associations (either at the provincial, regional or national level, depending on their scope of action)

There are organizations with an associative nature, which do not receive this treatment because they have another status such as platforms.



# DIDACTICAL UNIT

- **Objectives of the Didactic Unit:**

- Increasing the knowledge about social participation.
- Providing information on the contribution of social organizations and art for social change.

## 1st Session - Social Participation

- Participants - Young artists
- Duration - 4 hours approximately
- Materials - Blackboard, whiteboard markers, sheets of paper and pens.
- Development:
  - Present four examples of participation: attendance at an event, a demonstration, voting and volunteering.
  - Ask the participants to identify the common characteristics and differences between them and what relationship they have with the participation of citizens. From there, define what social participation is and its social value.
  - With examples representing each rung of Hart's ladder, ask participants to try to place them in decreasing order, from most to least involved. Contrast those decisions with Hart's ladder.

## 2nd Session - Civil Society Organizations

- Participants - Young artists
- Duration - 2 hours approximately
- Materials - Blackboard, whiteboard markers, sheets of paper and pens. Computers and internet connection.
- Development:
  - Using examples from the environment (country/city), compare an association with a private company and with a public institution (for example, a school or a hospital). Extract the characteristics that define them from that comparison. Help participants if they do not know what characteristics associations have.
  - Identify possible areas of work for the associations. Seek the link between the social contribution of non-profit organizations and the possibilities offered by art.
  - Investigate and search for concrete examples of art and social activism in the country (theater of the oppressed, protest street art, solidarity music...)
  - In a group, make an activist art proposal for the improvement of a specific area (protective of animals, refugees, mental illness...)



# IN BULGARIA

## КАК ДА СЪЗДАДЕМ СОЦИАЛНА ОРГАНИЗАЦИЯ

ДИРЕКЦИЯ "РЕГИОНАЛНИ КУЛТУРНИ ДЕЙНОСТИ" е отдел в структурата на Министерството на културата, който осъществява държавната културна политика. Някои от дейностите ѝ включват: разработване на стратегии и програми, свързани с културните дейности в културните клубове; културна интеграция на малцинствата, както и прилагане на мерки за закрила на талантливи деца в областта на изкуствата.

Списъкът на предприятията със социални цели включва:

- Сдружения и фондации, извършващи икономически дейности
- Читалища (културни сдружения)
- Кооперации на хора с увреждания
- Специализирани предприятия за интеграция на хора с увреждания

При учредяването си всяко юридическо лице с нестопанска цел трябва да се идентифицира като организация в частна или обществена полза. Решението се посочва в устава/правилника или в учредителния акт и се вписва в Агенцията по вписванията.

Законът позволява на всички организации с нестопанска цел да извършват стопанска дейност при спазване на определени условия:

- Икономическата дейност трябва да допълва основната нестопанска дейност;
- Икономическата дейност трябва да е свързана с нестопанските цели на организацията;



# IN BULGARIA

## КАК ДА СЪЗДАДЕМ СОЦИАЛНА ОРГАНИЗАЦИЯ

- Обхватът на икономическата дейност трябва да бъде изрично посочен в устава/акта за учредяване;
- Приходите от стопанската дейност трябва да се реинвестират в постигането на нестопанските цели на организацията и не могат да се разпределят по никакъв начин.

Информацията е взета от SOCIAL ENTERPRISES AND THEIR ECOSYSTEMS IN EUROPE Country report BULGARIA на Мария Желязкова, а повече информация за социалното участие, социалните организации, социалната промяна и как да създадете социална организация можете да намерите [тук](#).

# IN CROATIA

## KAKO OSNOVATI UDRUGU U HRVATSKOJ

Najbrojnije vrste socijalnih organizacija, odnosno organizacija civilnog društva u Republici Hrvatskoj su udruge čije je osnivanje i djelovanje uređeno Zakonom o udrugama (NN, 74/14, 70/17, 98/19). Udruge su takozvani korektivni mehanizam za vlast, ali i poveznica između građana i javnog sektora. Počivaju na načelu neprofitnosti, samoorganiziranosti i transparentnosti prepoznavajući volonterski rad i poduzetništvo, te potiču građane, privatni i javni sektor (prije svega državu) na suradnju u provedbi inicijativa od općeg interesa.

Zakon o udrugama razrađuje Ustavom zajamčeno pravo na udruživanje građana kao bilo koji oblik slobodnog i dobrovoljnog udruživanja više fizičkih ili pravnih osoba radi zaštite njihovih interesa ili zalaganja za opće dobro, bez namjere stjecanja dobiti. Udrugu mogu osnovati najmanje tri osnivača, a to moraju biti domaće ili strane poslovno sposobne fizičke osobe ili domaće/strane pravne osobe. Osnivači mogu biti i maloljetne osobe s navršenih 14 godina, kao i punoljetne osobe kojima je oduzeta poslovna sposobnost u dijelu obavljanja pravnih poslova, ali uz prethodno ovjerenu suglasnost zakonskog zastupnika ili skrbnika.

Da bi postale pravne osobe, udruge moraju biti upisane u Registar udruga Republike Hrvatske. Ovisno o mjestu njihova sjedišta, zahtjev za upis podnosi se nadležnom urednu uprave. Registrirane udruge također se trebaju uvesti u Registar neprofitnih organizacija koji je osnovalo i vodi Ministarstvo financija.

### Postupak osnivanja i registracije udruge

Prije pokretanja postupka osnivanja i registracije udruge potrebno je dobro razmisiliti je li udruga odgovarajući pravni oblik za postizanje ciljeva ili ideje koja je okupila osnivače. U nastavku su navedeni osnovni koraci koje je potrebno poduzeti u postupku osnivanja i registracije udruge, a koji su detaljnije razrađeni u sljedećem Vodiču za osnivanje udruge (v. Vodič) i njegovim prilozima.

∅ Prije održavanja osnivačke skupštine udruge potrebno je:

1. Identificirati osnivače udruge
2. Utvrditi osnovne podatke o udrizi - naziv, prebivalište, osobe ovlaštene za zastupanje udruge i sl.



# IN CROATIA

## KAKO OSNOVATI UDRUGU U HRVATSKOJ

3. Odrediti svrhu udruge - cilj/ove, područje/područja rada, ciljne skupine, aktivnosti
4. Odrediti članstvo udruge
5. Odrediti upravljanje udrugom
6. Utvrditi druga pitanja propisana zakonom - imovinu, način stjecanja i raspolaganja imovinom i dr.
7. Izraditi nacrt/prijedlog statuta udruge
8. Odrediti vrijeme i mjesto održavanja sjednice osnivačke skupštine
9. Prikupiti preslike osobnih iskaznica ili putovnica osnivača, likvidatora i osoba ovlaštenih za zastupanje i suglasnost zakonskog zastupnika ili skrbnika za osnivače koji su maloljetni stariji od 14 godina i punoljetne osobe lišene poslovne sposobnosti u dijelu sklapanja pravnog poslovima.
  - Ø Na osnivačkoj skupštini udruge:
10. Imenovati osobe za vođenje sjednice i zapisničara, identificirati prisutne osnivače udruge, donijeti odluku o osnivanju udruge, donijeti odluku o donošenju statuta udruge i dr.
11. Svojim potpisom ovjeriti osobu ovlaštenu za zastupanje udruge, statut i zapisnik osnivačke skupštine
12. Popuniti Popis osnivača i osoba ovlaštenih za zastupanje udruge/likvidatora.
- Ø Nakon osnivačke skupštine udruge:
  - 13. Podnijeti nadležnom uredu državne uprave zahtjev za upis u Registar udruga sa svim obveznim prilozima.



# IN CROATIA

## KAKO OSNOVATI UDRUGU U HRVATSKOJ

Ø Nakon upisa u Registar udruga:

14. Izraditi pečat ukoliko je tako određeno statutom (izrada nije obvezna)
15. Državnom zavodu za statistiku poslati zahtjev za upis u Registar poslovnih subjekata radi utvrđivanja matičnog broja i razvrstavanja prema Nacionalnoj klasifikaciji djelatnosti
16. Otvoriti poslovni račun (žiro račun) u poslovnoj banci po izboru
17. Ministarstvu financija dostaviti ispunjen i ovjereni obrazac za upis u Registar neprofitnih organizacija (RNO-P obrazac).



# IN ITALY

## COME CREARE UN'ASSOCIAZIONE IN ITALIA

I documenti e gli atti da presentare al Registro delle Imprese nel cui distretto ha sede legale l'impresa sociale sono i seguenti:

- 1) L'atto costitutivo, lo Statuto ed eventuali successive modifiche agli stessi. L'atto costitutivo deve prevedere la nomina di uno o più pubblici ufficiali (spesso sindaci) in possesso dei requisiti professionali di cui all'articolo 2397 del codice civile e per i quali non dovrebbero sussistere cause di ineleggibilità o decadenza;
- 2) Il rendiconto finanziario;
- 3) Il bilancio sociale che è un atto richiesto solo alle imprese sociali e, andando oltre, la semplice descrizione dei flussi finanziari ed economici.

Il deposito dei predetti atti e documenti è effettuato da un notaio o dagli amministratori, entro trenta giorni dal verificarsi dell'evento (es. dall'approvazione del bilancio o dall'adozione della modifica dell'atto costitutivo), fermi restando gli altri obblighi di legge per definire i tempi di redazione e deposito di tali atti, utilizzando i modelli approvati dal Ministero dello Sviluppo Economico per la presentazione delle domande di iscrizione al Registro delle Imprese.

L'Ufficio del Registro delle Imprese che riceve la domanda di deposito dell'atto ne verifica la completezza formale e la presenza nell'atto dell'oggetto sociale e l'assenza di scopo di lucro prima di procedere all'iscrizione nell'apposita sezione e può, se del caso, invitare l'impresa sociale a completare, modificare o integrare la domanda entro un termine ragionevole, trascorso il quale, con decisione motivata, rifiuta di depositare l'atto.

Ai fini dell'iscrizione, l'Ufficio del Registro delle Imprese acquisisce la dichiarazione del legale rappresentante dell'ente ed eventualmente deposita l'iscrizione della SE all'albo speciale delle imprese del Terzo Settore, che funge anche da iscrizione all'albo RUNTS (l'unico registro nazionale per il Terzo Settore).



# IN ITALY

## COME CREARE UN'ASSOCIAZIONE IN ITALIA

Il Codice delimita il perimetro del Terzo Settore enumerando gli enti che ne fanno parte individuati come: organizzazioni di volontariato (ODV), associazioni di promozione sociale (APS), enti filantropici, imprese sociali, comprese le cooperative sociali, associazioni di reti e mutue società di aiuto.

Inoltre, il Codice prevede l'obbligo, entro il 31 marzo 2021, per tutti gli organismi del Terzo Settore di modificare il proprio statuto con l'indicazione dell'ente del Terzo Settore o la sigla "ETS"; definisce lo status del volontario e detta norme volte a favorire la promozione e il riconoscimento della cultura del volontariato nelle scuole e nei luoghi di lavoro.

Il Codice del Terzo Settore stabilisce anche il principio di gratuità dell'attività del volontario, ad eccezione del rimborso delle spese sostenute e documentate entro limiti massimi predefiniti, il divieto di rimborsi forfettari e l'incompatibilità tra la posizione del volontario e qualsiasi forma di lavoro retribuito dall'organizzazione di appartenenza del volontario.



# IN SPAIN

## CÓMO CREAR UNA ASOCIACIÓN EN ESPAÑA

La creación de las asociaciones tiene que ver con Derechos recogidos en la Constitución (art. 22 y otros) y tiene su concreción en diferentes documentos legales (Ley Orgánica 1/2002, de 22 de marzo, Reguladora del Derecho de Asociación).

Para crear una asociación se debe tener al menos tres personas y seguir los siguientes pasos:

- 1) Procedimientos esenciales para su creación. Se deben elaborar dos documentos claves:
  - **Acta Fundacional**, donde se registra la creación de la organización.
  - **Estatutos**, que es la reglamentación interna de la asociación. El cómo va a funcionar.
- 2) Procedimientos para la inscripción en el Registro, en función del alcance deberá realizarse en el registro local, regional o nacional.
- 3) Apertura de cuenta bancaria a nombre de la entidad.

Antes de crear los estatutos, necesitamos reflexionar sobre la visión, misión y valores que tendrá nuestra organización, es decir que pensemos en la filosofía e ideología que tendrá nuestra organización, ya que esto influirá en el tipo de actividades y metodología que desarrollará.

Los estatutos son las reglas fundamentales del funcionamiento de una Asociación y, a pesar de no tener el carácter de norma legal, son vinculantes para los socios, ya que se someten a ellos voluntariamente al incorporarse a la Asociación.

Los estatutos deben contener necesariamente, aspectos como: la denominación, el domicilio y ámbito territorial de la organización, la duración (si es que tendrá una duración limitada), sus fines y actividades, y aquello relacionado con las personas asociadas (admisión, sanciones, derechos y obligaciones, cuotas...), órganos de gobierno y representación, composición, forma de elección, etc., el sistema de administración, contabilidad y documentación. En suma, los estatutos pueden contener cualquier disposición que se estime conveniente siempre que no sea contraria a la ley.



# IN SPAIN

El **ingreso** en una asociación es siempre **libre y voluntario** y tienen derecho de admisión por ser entidades privadas.

Los estatutos pueden ser modificados conforme a la ley, y surtirán efectos para los asociados y terceros si son aprobados en Asamblea General Extraordinaria, presentados ante el Registro y aprobados por éste.

Una vez inscrita en el registro, podemos solicitar un **Número de Identificación Fiscal (NIF)** en la Delegación de Hacienda, presentando la documentación recibida de la Delegación del Gobierno. Este número identifica fiscalmente a la organización y es necesario para cualquier trámite legal. Sin este número no podremos realizar ningún trámite económico (económico, etc.)

Para poder actuar en nuestros barrios o nuestras ciudades, es importante estar inscrito en el Registro Municipal. Si nuestro municipio no dispone de él, puede existir un Reglamento de Participación aprobados por el ayuntamiento de nuestra ciudad. En el que se indica cómo participan las asociaciones en la ámbito municipal.

El tipo de asociación vendrá definido por su ámbito de actuación (local, provincial, autonómico, nacional o internacional), su agrupación (federaciones y confederaciones) y su orientación (artística, cultural, juvenil, estudiantil, deportiva, de padres y madres...)

En España, las asociaciones juveniles, tienen su propia normativa específica.

# 3 / EXPERIENCES IN THE FIELD OF ART AND SOCIAL CHANGE



**"NEVER DOUBT THAT A SMALL GROUP OF THOUGHTFUL,  
COMMITTED CITIZENS CAN CHANGE THE WORLD; INDEED, IT'S  
THE ONLY THING THAT EVER HAS."**

**MARGARET MEAD.**

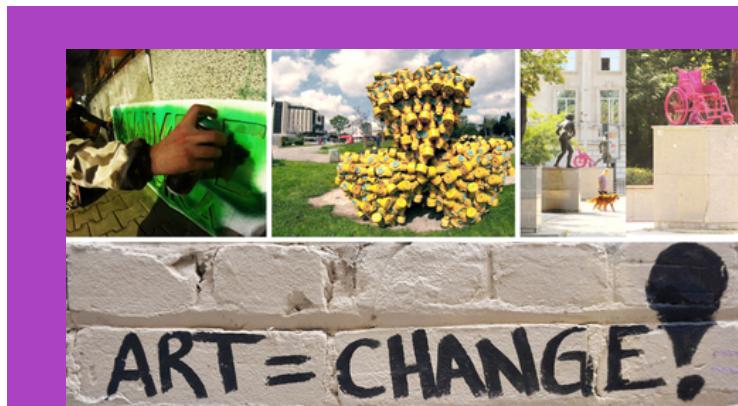
This chapter is aimed to offer concrete experiences of artistic projects for social change, inclusion of vulnerable population in the participant countries of the project.



# IN BULGARIA

## ARTISTS - AMBASSADORS FOR SOCIAL CHANGE

The main goal of the project "Artists - Ambassadors for Social Change" by The Bulgarian Center for Not-for-Profit Law (BCNL) is to increase the involvement of young artists by activating their participation in socially important topics of the civil sector, with a focus on human rights and freedoms, and creating an environment for connecting with CSOs. Through a series of "laboratory" workshops for artists, we will awaken the civic activity of young talents to create art with social added value, which conveys socially engaged messages, speaks of rights and changes the environment.



The property of the photo belongs to Bulgarian Center for Not-for-Profit Law

The initiatives of the Civic Cultural Week 2020 will create a virtual space for interaction of civil society organizations with artists in a situation at a physical distance, where they can find new supporters and ambassadors of causes. A digital training ground for the artistic creative process of the workshops and thematic webinars will be the online space of the NGO House.

The third edition of the Civic Alarm Clock competition will give a renewed charge for the creative reproduction of our rights and freedoms during the pandemic. The authors will be able to share their form of solidarity with what has been happening since the beginning of the state of emergency and the restrictive measures to combat COVID-19 by sending messages about the importance of our civil rights and freedoms. The awarded works will be presented in an open-air exhibition in Sofia and promoted through an online exhibition. The works will also be available for download from the online bank on the BCNL website for visualization of civic initiatives and campaigns.



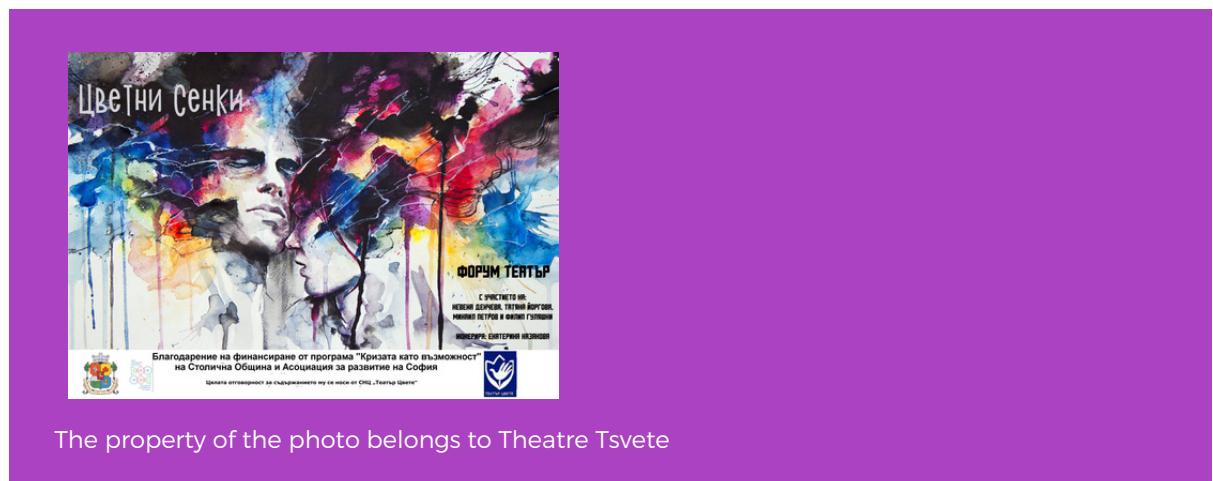
# IN BULGARIA

## THEATRE TSVETE (FLOWER THEATRE)

Theatre Tsvete (Flower Theatre): Non-profit association "Theatre Tsvete" was founded in 1993 from alumni of NATFA "Krastyo Sarafov", Sofia - department Puppet theatre.

The actors work FOR and WITH children and young people and their environment to create preconditions for their future positive inclusion in social life, regardless of their origin and capabilities:

- for the development of their personal potential and building a value system;



The property of the photo belongs to Theatre Tsvete

- for prevention of participation in acts of violence, ethnic intolerance, sexually transmitted diseases, human trafficking, drugs;
- for the inclusion of disadvantaged adolescents: from minority ethnic groups, deprived of parental care, homeless, with physical and intellectual problems, with deviant behavior, dropped out of school, victims of violence and military conflicts;
- for their inclusion in a youth network for non-formal civic education of peers under the Convention on the Rights of the Child;

Applying innovative for our country theater- and drama techniques, actors conduct non-formal civic education among adolescents. The audience is not just a spectator, a and a participant in an interactive presentation. In work sessions, students learn through experience, and not by learning, how to deal with life's problems.



# IN BULGARIA

## THEATRE TSVETE (FLOWER THEATRE)

To help successfully introduce young people from isolated communities into social life, the team works to break stereotypes in society's attitude towards them. Organizes public performances of theatrical performances, in which they participate, together with other peers.

Conducts national and international trainings and exchange of experience in the application of drama- and theater techniques in social work for educators, actors, social workers, young people - volunteers (The Balkans, Western Europe, USA). Looking for cooperation with parents, state and municipal institutions, NGOs, mass media.

Winner of international awards: Member of the International Drama / Theater Association in Education IDEA, The National Network for Children, World Puppet Theater Association UNIMA, The Association of Bulgarian Puppet Theaters ACT, Association for Pedagogical and Social Assistance to Children FICE - Bulgaria and The National Alliance for Social Responsibility.

The theatre has many projects about social change, inclusion of vulnerable population, etc.

# IN CROATIA

**ROUM**

ROUM is a project under the *Romska organizacija mladih Hrvatske* (Roma Youth Organization of Croatia – ROM HR) which connects applied artists and young Roma women in the production of items from 90% recycled raw materials with added artistic and environmental value.

ROUM is the center for rescuing discarded objects, where Roma and artists come together to create unique objects for interior design with the help of waste overcycling.



The property of the photo belongs to ROUM

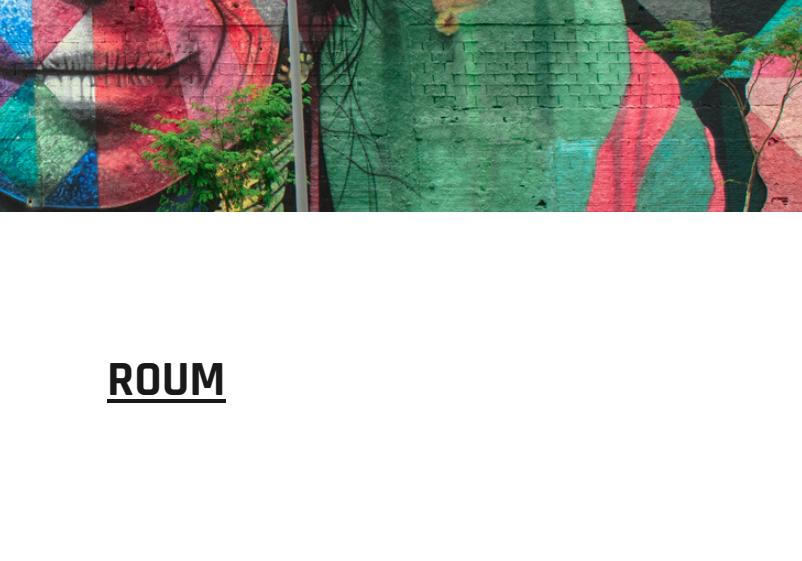
ROUM enterprise is based on learning from Roma communities which have a long tradition of reusing, rethinking and upcycling discarded objects, preserving traditional crafts and trades, showing great entrepreneurship skills and as a community reducing the amount of waste in our societies.

All products are over 95% upcycled. The products are created in workshops with Roma and artists. They believe that the discrimination of Roma pushed them into being the designated group to deal with waste which they use as social capital for their participation and entrepreneurship. ROUM through a series of production workshops, storytelling workshops, sales and art exhibitions of its products, operates in parallel at several critical points of society.

At the same time, it empowers members of a marginalized social group, manages to permeate Roma culture and dominant cultural and artistic patterns through mutual and partnership learning



# IN CROATIA



**ROUM**

and exchange of skills and experiences, and finally creates new objects from discarded objects, acting directly on reducing metal and wood waste, plastics and textiles.

So far, a large part of the implementation of this project has been voluntary. Older and more experienced program leaders volunteer regularly, especially in education and support for younger colleagues. This is extremely important due to the development of the organization's capacity (job shadowing), especially since these are people from the Roma community and people who often do not have the education or experience to perform tasks common to the implementation of such a project.

Roma Youth Organization of Croatia, which invented this project, is a non-profit organization founded in 2014 with the mission to promote educational, social, and cultural aspects of young Roma. It gives the opportunity to young Roma to raise their participation in creating youth and Roma policies and to be promoters of Roma inclusion and active citizenship. The organization advocates for the inclusion of Roma in society by taking care of the specific needs of additionally marginalized groups within Roma society, such as young people, women, and children.

ROM HR was created by expanding the activities of the Roma Youth Association of Brodsko-posavska County, which until then operated at the regional level. Roma HR operates at the national level, but at the same time supports regional/local initiatives through its network of members and employees.

Especially, ROM HR is an organization that advocates for quality, integrated, and regular education of children from the earliest age and empowers young Roma women, so that they can create answers to the needs of young Roma women, in all areas. Increases the competitiveness of young Roma women in the labor market by combating manifestations of anti-Gypsyism and encouraging formal and non-formal education.

# IN CROATIA

**#VOLIMTEBEZALI**

**#VolimTeBezAli** (in eng. I love you without "but") is the project that has been appeared on Instagram and deals with an unfairly underrepresented topic in the media space - what it is like to be a parent of LGBT people.

Behind the project is a young photographer and social worker, Benjamin Strike, who combines photography and interview into heart-wrenching stories.



The property of the photo belongs to Benjamin Strike

It is about a series of 10 portrait photographs of parents of LGBT children, accompanied by an accompanying story about how they learned about their children's sexual orientation, how they reacted, what they are doing now to make their child's life easier or better.

The goal of the #VolimTeBezAli project is to hear the stories of as many parents as possible and show that they have a face and a name, to show that there are certainly bright examples of parental activism, only the same is represented at the micro level and that other parents of LGBT children in Croatia "start up" and break their silence on this topic.

The author sees the importance of this project in the fact that such stories are rarely heard, and it is important to show that they exist.



# IN CROATIA



**#VOLIMTEBEZALI**

Its goal is for parents of LGBT children to become more active in advocating for their rights (going to Pride, founding associations for help / self-help, outing the environment, neighbors). In addition, he wants to encourage people who have not yet turned to their parents to do so, because from these experiences they may conclude that the possible negative scenario they may have imagined in their head may not be so terrible. This project, which began out of a love of art and photography, also inspired the later launch of a handbook for parents of LGBT people as help and support in understanding their child and the process they are going through.

# IN ITALY

## COMPAGNIA DELLA FORTEZZA

Armando Punzo and the “Compagnia della Fortezza” theatre company was able to change the penitentiary of Volterra (once considered one of the most punitive and strict regime prisons in Italy) modifying its daily routine and its little and closed world, unknown to most. The performing art has become an intermediary between penitentiary and incarcerated people.

“Compagnia della Fortezza” was born as performing art and techniques workshop in 1988, led by Armando Punzo and the cultural association “Carte Blanche”.



The property of the photo belongs to Compagnia della Fortezza

Punzo started teaching just few hours, but the time for the workshop quickly increased. His work has been always constant and continuous, and this attitude is one of the main peculiarities, that underlines and stands out this way of work from the other acting experience in the penitentiary, and in general.

Armando Punzo's way to work is not an educational or socialising path. He is focused on a professional working method and he gives importance to the theatre acting jobs. The revolution of Volterra penitentiary started from this method and, above all, Armando Punzo's goal was to stage high quality performances.

The performing art led by Armando Punzo and his theatre company was able to win trust of the prison officers, a kind of not-written agreement to change the penitentiary of Volterra.



# IN ITALY

## COMPAGNIA DELLA FORTEZZA

Nowadays, the prisoners' lifestyle is much better than 30 years ago. The penitentiary is able to integrate prisoners in society, thanks to those who face the challenge and continue to pursue it still today.

Through daily rehearsals, Armando Punzo and his theatre company stages a theatre production per year; he uses to perform in July inside the penitentiary during the Volterra Teatro festival (Tuscany), and on tour in big theatres, festivals and theatrical seasons, gaining many awards and high-level cultural events.

"Compagnia della Fortezza" and Armando Punzo's activity is like a public function. He has been staging this performance.

Imprisoned people working with Armando Punzo as actors, singers, dancers, musicians, playwrights or organisers, public relations officers or technicians, can stage a performance and produce it every day.

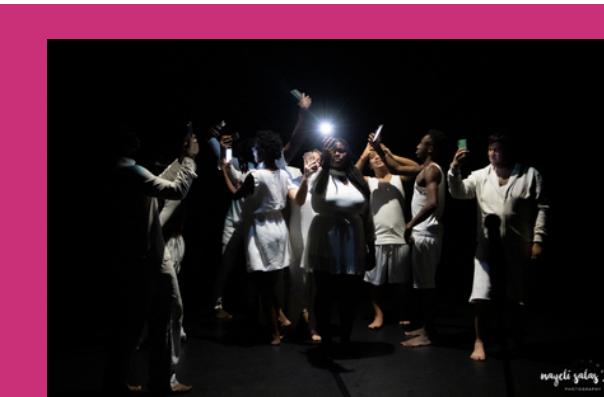
The actors-prisoners are called from other theatrical or film productions, even though, according to public opinion, they should get out from jail only to be underpaid workers or waiters.

# IN ITALY

## AMUNÍ PROJECT

Amuni project won a call from the Cultural Ministry in 2017 and 2018, and it is a permanent workshop (based in Palermo/Sicily) to teach performing art techniques and arts' jobs. Babel Crew is the cultural association (non-profit organisation) that leads this project.

The artistic director is Giuseppe Provinzano. The goal is to arrange a multi-ethnic theatre company. The participants are migrants, refugees, second generation migrants (now Italians) or people asking for asylum etc.



The property of the photo belongs to Babel Crew

The participants attend monthly classes of 25-30 hours for a multidisciplinary artistic education: theatre, dance, music, dramaturgy, technical training: lighting engineering, stagecraft, sound design. Training in organisation: communication, event coordinator.

After the government funding useful to organise the workshop and the final performance, the play obtained an award and the theatre company is still working.

The project can be transferable because in many European cities there are community of migrants or refugees, so it could be a good achievement trying to arrange a performing art workshop and a final production with them. The work could be continuous if there are fund and the right trainer/director.



# IN ITALY

## AMUNÍ PROJECT

This project is a good practise because there was an integration between migrants and Italian actors. The company is still working and some of the migrants worked in a new theatre production for Palermo National Theatre.

The project provides for the continuation of the integrated path of artistic workshops (theatre, dance and music) and on the technical professions of theatre, with the active participation of young students already actors and actresses of the Multiethnic-Amunì Company, always providing participants with new dramaturgical and training stimuli, ranging between practices and placing everyone in front of the reflection on that precise moment in which every migrant of every time and place, decides to leave and leave their homeland in search or conquest of a dream, thirst for knowledge, need to escape, desire to discover and to discover oneself, the need to look elsewhere for a possibility.

The path, aimed at setting up a studio-show and / or one or more performances, is structured with intensive monthly sessions (concentrated in 4/5 days for a duration of 5/6 hours per day) and then intensified during the phase final, before the debut (15/20 days continuously for 7/8 hours a day).

Beneficiaries are awarded a symbolic scholarship, which is essential for recognizing the commitment, attention (and relative renunciation of other activities) and the quality of the time required by the young participants. This aspect has an ethically fundamental value, from a social, cultural and professional point of view, and allows young people to see the Amunì Project as a training path and a professionalization process.

Involved Organisations and Stakeholders: Otto per Mille Chiesa Valdese (Religious organisation) and Altamane Italy Foundation

Video trailer of the performance, click [here](#)

# IN SPAIN

## ENMEDIO COLLECTIVE

The Enmedio collective defines itself as “a space in Barcelona, a collective of artists, an action group” that is interested in “Interrupting the dominant story and creating our own story”.

Dissatisfied with the lack of connections between art and political action, the collective Enmedio (Barcelona) was created, dedicated to exploring the transformative potential of images and stories. They even hacked the statue of Columbus in Barcelona and are responsible, among many other initiatives, for the colorful graphic campaign of the PAH escraches.



The property of the photo belongs to the Colectivo Enmedio

Their way of conceiving art and its relationship with activism makes it considered that developing "**artivism**". This is defined as a hybrid between art and activism. Art claim and resistance. Visibility, durability and risk are the specific features of an intervention that carries a clear sociopolitical message. Art becomes a means of communication focused on change and transformation, a language that moves from academic or museum artistic creation to social spaces, becoming an educational tool.

Artivism develops a language of freedom and autonomy that moves outside fixed cultural norms, academic canons, aesthetics and the majority trend. It is an intervention without limits of action, where the conceptual lines of the spaces are blurred.

On their website there are different experiences of artistic social activism.

# IN SPAIN

## TNT PRODUCCIONES

TNT began its show production line in 1996. Since then, 16 shows have been produced with 10 guest directors. These productions have toured a dozen countries in Europe, Africa and America, always made up of actors trained at the TNT Laboratory, with the exception of community theater shows, in which people of the gypsy ethnic group have participated from workshops carried out on TNT.

In this last line, *La casa de Bernarda Alba* (2009) by Federico García Lorca and *Fuenteovejuna* (2016) by Lope de Vega stand out, both performed by the group of agraphic gypsy women who live in El Vacie, the oldest shanty town. of Europe that is a short distance from the TNT Center.



The property of the photo belongs to TNT Productions

El Vacie, in Seville, is the oldest slum settlement in Europe. The International Theater Research Center TNT with the preliterate women of El Vacie, implements a proposal that includes the representation of great works and that has taken its neighbors to prestigious theaters and festivals inside and outside of Spain. The women of El Vacie who participate in this project do not know how to read or write, but that has not prevented them from learning and working on the scripts of the great works of Federico García Lorca or Lope de Vega.

This theatrical project has had a positive impact on the daily life of the gypsy women of El Vacie: "It has meant empowerment for them with respect to their own families, but it has also made the inhabitants of El Vacie be seen differently by their neighbors. The objective is to make the theatrical fact known to these people who were completely unaware of it, and to turn El Vacie into a tool for verifying that "another theater is possible".



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Social and Labour Entrepreneurship with young artists