

New self-employed persons Tax and insurance limit

1) Taxes

- Tax liability from € 11.000 profit per year

2) Insurance at the SVA

- Compulsory insurance from € 5.108,40 profit per year

$$\text{Profit} = \text{Revenue} - \text{Expenditure}$$

3) Document duty and cash register

- Document duty applies regardless of your sales
Document duty means, you have to exhibit a receipt for all revenue which you get cash.
- Cash register applies if your annual turnover is at least 15.000 € and your cash sales exceed € 7.500 a year.

$$\text{Sales} = \text{all revenue}$$

$$\text{Cash sales} = \text{all cash-in-hand payments}$$

**For more information you can ask the counsellors of SXA-Info.
We counsel free, anonymous and confidential:**

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SXA Info wird finanziert von:

