

New self-employed persons

Tax and insurance limit 2024

1. Taxes

Tax liability from € 11.693 profit per year

2. Insurance at the SVS

Compulsory insurance from € 6.221,28 profit per year

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.

Profit = Revenue minus Expenditure

Sales = all revenue

Cash sales = all cash-in-hand payments

For more information, the SXA-Info advisors are available in German and in the following languages:


Romanian, Hungarian
0650/59 07 355

Slovakian, Czech
0681/10 30 58 68

English, Spanish
0699/ 122 623 19

We counsel free, anonymous and confidential

SXA Info wird finanziert von:

 Bundeskanzleramt
Bundesministerin für Frauen,
Familie, Integration
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