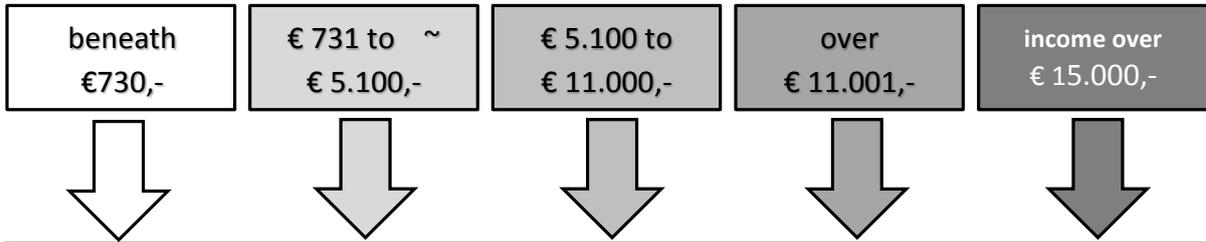
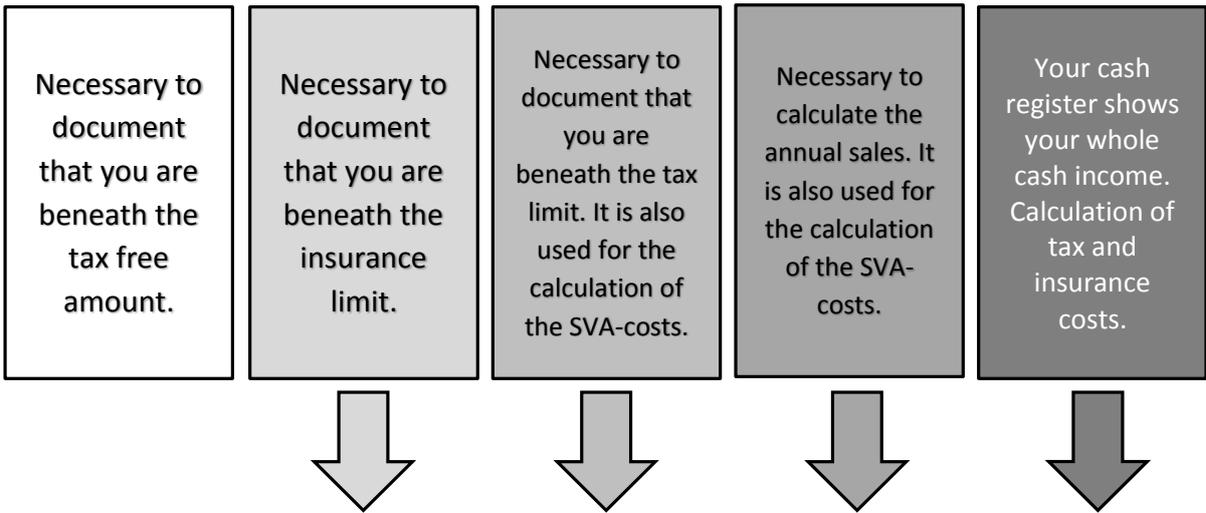


self employment in Austria

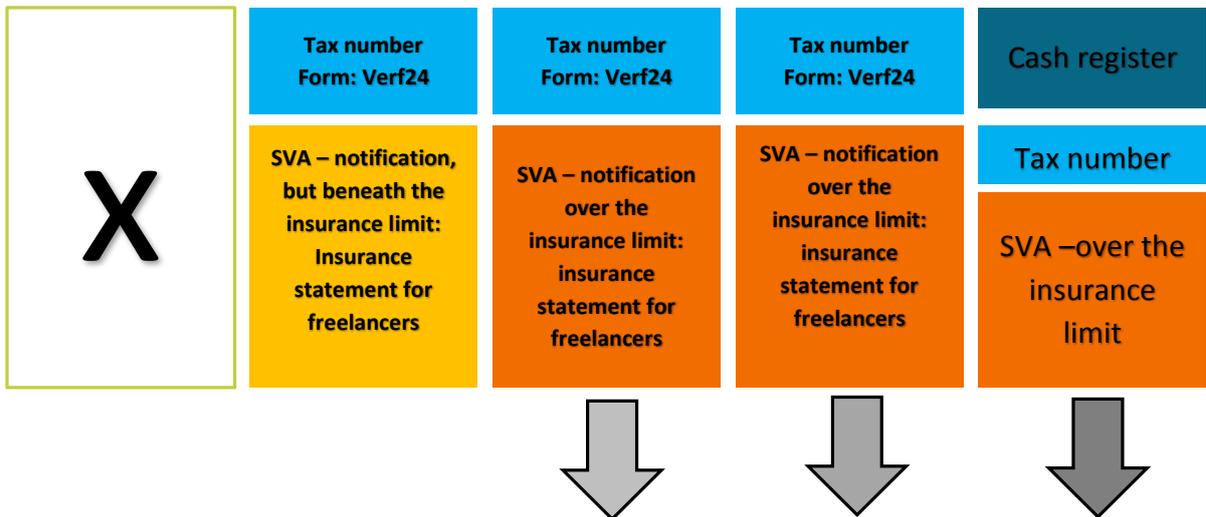
annual profit:



Record requirement of income and investments:



Obliged notifications:



What you have to pay:



Erstellt von den Beratungsstellen:

Paying taxes for your income in Austria:

There are two different ways to pay taxes, if you work as a sexworker:

1) **AS AN EMPLOYEE:** When you are working as a sexworker and you are employed, then your employer has to report to this and it will be taken care of your insurance automatically. If you want to have more informations about working unemployed have a look on the homepage of the finance ministry- www.bmf.gv.at

2) **WORKING SELF-EMPLOYED:** The following information is all about this specific form of work.

When you are starting your self-employment as a sexworker, you have to report this to the tax office (Finanzamt) within one month. To complete this task you have to fill out the form *Verf.24* (you can do this either online or by going to the tax offices). You are receiving a Stamp as a sign of confirmation. **Please make sure to make yourself a copy of your confirmed form. In the case of being controlled, show your copy.**



Earnings:

Since the first of January 2016 the so called **BELEGERTEILUNGSPFLICHT** exists. This means, that every client has to get a voucher after he was paying for a service. Every time when you earn cash you have to hand out a voucher. If you don't do this you are guilty of an offence. With a cash-book you can raise a voucher. Cash-books are available in a stationery shop. It's important to hand out one voucher for the client and keep the "carbon copy" at your own.

The following things have to be on a legal voucher:

- Serial number (1, 2, 3, ...)
- Business name (e.g. artist's name)
- date of issue
- Earnings
- Service
- Signature

Fortlaufende Nr.: 1 ●	Netto EUR	<i>z.B.: € 70,-</i>
	+ %MwSt./EUR	/
	Gesamt EUR	● € 70,-
EUR in Worten: /		
Von: /		
Für: <i>Jasmin (Künstlernamen)</i> ●		
<i>Massage, 30 Minuten</i> ●		
Ort/Datum: <i>12.02.2016, Linz</i> ●	Unterschrift:	<i>[Signature]</i> ●

You have to keep the vouchers for 7 years!

Costs:

Please keep and save all bills and receipts (the originals)!

For example:

- social insurance contributions
- travel costs
- rent for the working room
- costs for the investigation
- costs for the cash register
- condoms



Erstellt von den Beratungsstellen:

Income and Investments – calculation :

All income of one year minus all investments that are identifiable

= the profit you have to pay taxes for

example:	
income	€ 18.000,-
<u>investments</u>	<u>- € 3.000,-</u>
profit	€ 15.000,-

Important: just vouchers that are really necessary for your work are taken from the finance office! No private investments for example: the rent of your flat.

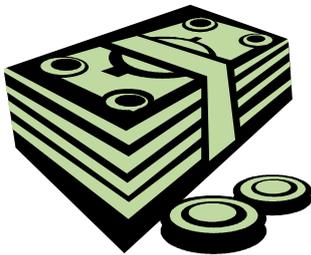
Or:

There is the possibility to make use from the so called „**Betriebsausgabenpauschale**“ when you are doing your annual tax return: Therefore you don't have to keep the vouchers of your investments!

All income of one year
 minus 12 % (fixed rate instead of saving the bills and receipts)
 minus SVA payment
 = the profit you have to pay taxes for

example:	
income	€ 18.000,-
-12%	-€ 2.160,-
<u>-SVA</u>	<u>-€ 4.300,-</u>
Profit	€ 11.540,-

Amount of taxes



**€ 1,- to 11.000,- you don't have to pay taxes for
 from € 11.000,- you have to pay taxes for the profit**

Example:
 You have an annual profit of 12.000,-, that is 1000,- above the tax-free mark of 11.000,-.
 So you have to pay taxes for 1.000,-.

Tax zones up to 90.000,- profit per year:

EUR 0,--	to EUR 11.000,--	→	no personal income tax
EUR 11.000,01	to EUR 18.000,--	→	25 % personal income tax
EUR 18.000,01	to EUR 31.000,--	→	35 % personal income tax
EUR 31.000,01	to EUR 60.000,--	→	42 % personal income tax
EUR 60.000,01	to EUR 90.000,--	→	48 % personal income tax

IMPORTANT:
How much taxes you have to pay depends on your residence. If your residence in Austria is limited and under 6 month, the tax free mark is 2.000,-. If your residence in Austria is not limited your tax free mark is 11.000,- . You can apply for an unlimited tax duty. You get more concrete information from your tax advisor.

Cash register:

When you have more than **€ 15.000,- annual sales** (and you got more than 7500,-in cash) you are obliged to document every amount that you are receiving from the client with a **cash register**. Cash earnings include money you get cash in your hand, but also payments that are done by cash or credit card. Independent therefrom you have to document every cash payment (more detailed information on page 1).



You have to save your copy of the voucher for the finance office. The original voucher is for the client and he has to keep it until he has left the house.

You have to take the original costs on your own when you are buying a cash register. We recommend to have a look on the standards by law when you acquire a cash register, because until 2017 the cash register needs to have a prescribed security system. The acquirement of a cash register costs about 400,- to 1000,- Euro. You receive 200,- from the finance office when you are doing your annual tax return. There is also the possibility of having an **online cash register**. These systems can be used on tablets, laptops or smartphones and some of them are for free. **USB- cash register** also exist and can be applied on a laptop or computer. Therefore you will need a printer that is offered in different price classes.

If your cash register does not fulfil the standards by law or you are not exhibiting documents, it would be a criminal offense.

Cash register and house/hotel visiting's:

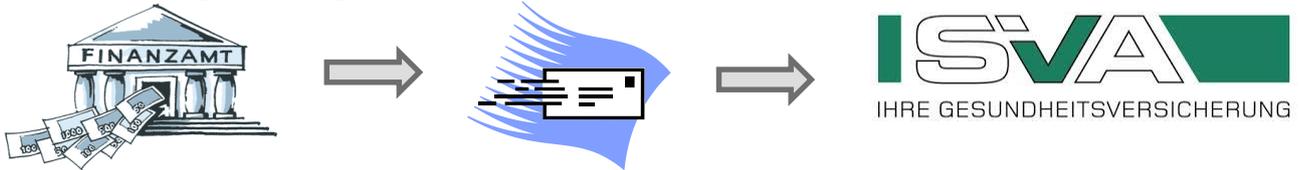
Self-employed persons, who provide their services outside of an establishment do not have to detect these transactions immediately in the cash register. The input of sales can be done by returning to the permanent establishment. It should be noted that the customers voucher is produced and one even kept as a copy for yourself.

How is it going to be controlled?

The client is bound to take the voucher until he is outside of the establishment (the club, studio,..) It may be controlled while leaving the house. If he is having an actual voucher, the financial control concludes that you have done the payment registration in the right way. If the client is not having a voucher when leaving, you will be controlled if you have done the voucher documentary or the cash registration correctly.

Insurance:

Additionally to the tax office, you have to report to the insurance company SVA, that you have started working as a self-employed sex-worker with a “Versicherungserklärung”. The tax offices and the insurance company SVA are working together very closely, that means: If you made your annual tax return, the tax office will also send it to the SVA. So you might have to pay back the amount from the year before when you didn't make your “Versicherungserklärung”.



The insurance of duty from the SVA covers three sectors of insurance and a self-employment provisions scheme.

- | | |
|--|---|
| <input checked="" type="checkbox"/> pension insurance | <input checked="" type="checkbox"/> health insurance |
| <input checked="" type="checkbox"/> accident insurance | <input checked="" type="checkbox"/> self-employment provisions scheme |

To get to know, how much you have to pay for your insurance at SVA, the SVA will have a look at your Einkommenssteuerbescheid (notice of tax assessment), which you get from the tax office. The profit you had (and the payment, which the SVA wants for your insurance) will be the data basis for the calculation.

The duty for an insurance in Austria is from the mark of **5108,40,- (April 2017)** also if you are paying for an insurance in another country. There is no free relief for insurances like it is in the tax calculation! Approximately 28% of your whole profit is used for your insurance.

Additionally to this percentage about € 9,3 (2017) per month are used for your insurance in case you might have an accident “Unfallversicherung”.

If your income is **less than** the shown **limits** above, than you can decide if you want to **insure yourself voluntarily** at the SVA. This kind of insurance is called “Opting-In” and only covers two sectors of insurance – insurance, in case you get ill and insurance, in case you have an accident. This will cost you about € 40,- a month.

Example 1:

The tax office gets to know, that your profit is about €7.000,-/year
 = your profit is over the shown limit
 = you **HAVE TO** insure yourself

Example 2:

The tax office gets to know, that your profit is about €3.000,-/year
 = your profit is under the shown limit
 = you **DON'T HAVE TO** insure yourself, but you **CAN**, if you want to
 = you have the possibility of getting the insurance “Opting-In” at the SVA

Important information: By filling out the form for the SVA, you have to tell the SVA yourself, if you think that you will earn more than the shown limit. If you give them false information then you have to take the consequences and pay a refund.

Calculation model:

Taxes: On the one hand you can calculate your approximately annual amount of taxes on the homepage of the ministry of financial affairs on your own. On the other hand you can pay for the help of a tax consultant.

Insurance: You can call the SVA to get information about your insurance situation or you can calculate your insurance costs on the homepage of the SVA.

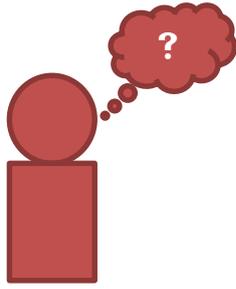
Summary about the approximately costs for insurance and taxes you will have to pay for a month/a year:

Annual profit	Taxes within one year	Taxes within one month	Insurance costs within one year	Insurance costs within one month	All together in one year	All together in one month
4.000 €						
5.000 €			1.509 €	126 €	1.509 €	126 €
6.000 €			1.789 €	149 €	1.789 €	149 €
7.000 €			2.069 €	172 €	2.069 €	172 €
8.000 €			2.349 €	196 €	2.349 €	196 €
9.000 €			2.629 €	219 €	2.629 €	219 €
10.000 €			2.909 €	242 €	2.909 €	242 €
11.000 €			3.189 €	266 €	3.189 €	266 €
12.000 €	250 €	21 €	3.469 €	289 €	3.719 €	310 €
13.000 €	500 €	42 €	3.749 €	312 €	4.249 €	354 €
14.000 €	750 €	63 €	4.029 €	336 €	4.779 €	398 €
15.000 €	1.000 €	83 €	4.309 €	359 €	5.309 €	442 €
16.000 €	1.250 €	104 €	4.589 €	382 €	5.839 €	487 €
17.000 €	1.500 €	125 €	4.869 €	406 €	6.369 €	531 €
18.000 €	1.750 €	146 €	5.149 €	429 €	6.899 €	575 €
19.000 €	2.100 €	175 €	5.429 €	452 €	7.529 €	627 €
20.000 €	2.450 €	204 €	5.709 €	476 €	8.159 €	680 €

***In this table the payment for the SVA isn't included in the calculated profit/year.**

The basis of this summary about the costs, which may appear, are data of 2016. Profits over the amount of €20.000,-/year are not being considered. The data have been collected and calculated from the tax office (table for taxes you have to pay for your income, ministry of financial affairs) and the insurance company SVA (calculator for expected payment).

We don't lay claim that all information is complete and correct.



Bei Fragen können Sie sich an folgende Beratungseinrichtungen wenden:

Graz (Steiermark):

SXA Info - Information und Beratung für Sexarbeiterinnen und Multiplikatorinnen

Lendplatz 38

A- 8020 Graz

☎ română, magyar 0650/59 07 355

☎ slovensky, cesky 0681/10 30 58 68

☎ deutsch, englisch 0699/12 26 23 19

🌐 www.frauenservice.at

Innsbruck (Tirol):

iBUS – Innsbrucker Beratung und Unterstützung für Sexarbeiter_innen

Schöpfstraße 19

A-6020 Innsbruck

☎ 0043/660/4757345

@ ibus@aep.at

🌐 www.aep.at/beratungsstelle/ibus/

Salzburg:

PIA - Information und Beratung für Sexarbeiterinnen

Griesgasse 2/Stiege 3, 1. Stock

A-5020 Salzburg

☎ 0664/2544445

@ projekt-pia@frau-und-arbeit.at

🌐 www.frau-und-arbeit.at

Linz (Oberösterreich):

Beratungsstelle LENA

Steingasse 25/II. Stock

A-4020 Linz

☎ 0043/732/775508

@ lena@caritas-linz.at

🌐 www.lena.or.at

maiz - Autonomes Zentrum von und für Migrantinnen

Scharitzerstraße 6-8

A-4020 Linz

☎ 0732 / 77 60 70 12

@ sexwork@maiz.at

🌐 www.maiz.at

Wien:

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Oelweingasse 6-8

A-1150 Wien

☎ 0043/1/897 55 36

@ sophie@volkshilfe-wien.at

🌐 www.sophie.or.at

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