

Taxes for self employed persons

There are different types of taxes. Depending on your income and your profit you have to pay much or few taxes and also different types of taxes. More information you can receive at Madonna e.V..

How you proceed:

- 1) You announce yourself at the tax office (Finanzamt) for example under the designation „Prostituierte“, „Hostess“, „Begleitservice“ (=escort service) or „Dienstleistungen persönlicher und sachlicher Art“ (=services of personal and material kind).
 - ✓ You don't need a trading licence (Gewerbeschein).
- ➔ You get a form from the tax office into which your tax number is registered.
- 2) You have to fill out this form and to send it back to the „Finanzamt“ (=tax office). It is advisable to have a professional tax adviser for this. You are also very welcome to contact MADONNA e.V. for assistance, if you have difficulties with German forms.
- ➔ The tax office calculates according to your data (you income) whether and when you have to carry prepayments of tax.
- 3) At the end of the year you have to submit a tax clarifying (Steuererklärung). At least when you do this for the first time, you should seek the help of a tax adviser for this.
- ➔ The tax office calculates then how much taxes you have to pay.

And something else:

- ✓ Check ups for sexual transmitted diseases are not an obligation, but can be done voluntarily.

They can be done anonymously at all public health authorities (Gesundheitsämter). It is enough, if you tell them a mobile phone number or an artist name. In Bochum they charge 25 €.

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Living in the FRG - working in prostitution



Counseling and support
for prostitutes

Information for citizens from the new European Union countries

- For women from **Estland, Lettland, Litauen, Poland, Czech republic, Slowakei, Hungary, Slovenia, Malta, Cyprus, Bulgaria or Romania**
- or for women (all the same from which country they come), who are married with a citizen of these countries, if he lives in the FRG
- or for women (all the same from which country they come), who have a registered partnership with a citizen of these countries, if both live in the FRG together

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supports all women, who work in the sex business, want to work or have been working in prostitution - all the same from where they come, whether they do that legally or illegally, whether they want to step out or enter. We are on your side and advise free of charge and anonymous.

Unfortunately the possibilities to work legally in the FRG are very limited for citizens from the new European Union countries. Working legally is possible only in a self employed business. If you decide for it, the following information is useful:

Living in the FRG

The stay for European Union citizens in the FRG is legal:

- ✓ You don't need to apply for a residence permit (Aufenthaltslaubnis)

However, you have the possibility to get at the aliens registration authority a so-called "Freizügigkeitsbescheinigung EU" (a certificate that you may do self employed business in Germany and may live here)

Therefore you fill out a form, a so called „Aufenthaltsanzeige“

(=notification of residence) with your personal data, in which you confirm

- that you want to work self employed in the FRG,
- that you will earn more than 600 € monthly
- that you have a health insurance

- ✓ You don't need to submit any proofs.

In addition you have to announce your stay in the resident registration office (Meldestelle) in the city hall of your city. Everybody, who lives in the FRG - also Germans – is bound by law to do so.

You have to take with you or to fill out there

- A valid passport
- A form "Anmeldung bei der Meldebehörde", where you fill in your personal data (you find it there)



More information at

Madonna
Beratung und Hilfe
für Prostituierte

Working in prostitution

The conditions of work in the various fields of prostitution differ a lot from each other. No matter whether you want to work in the brothel with room letting, in a club, on the street or within another range: The best is, you inform yourself beforehand exactly about the regulations and working condition there. Compare different offers and decide afterwards, what place of work fits best to your stile of work.

According to the "Law Regulating the Legal Conditions of Prostitutes" (Prostitutionsgesetz) all prostitutes have the right

- to change the working place in any time they want
- to determine on their own which sexual services they offer and to what price
- and to decide on their own which customers they serve

Naturally it is always good, to agree with other women in your work environment, in order to avoid that you ore they work on easier terms and in order to keep the prices stable.

Working self employed

As a citizen of a new European Union country you may work in the FRG only self employed.

Working self employed means:

- You decide on your own when and where you want to work
- You do all negotiations with your customers on your own
- You take your fees personally and administer it on your own
- You decide on your own how you do advertisement

Working self employed means also:

- You have to take care on your own for your health insurance and your old-age pension and to take precautions for cases that you cannot work, e.g. because of illness, pregnancy, etc..
- You are responsible on you own to pay your taxes

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