

Information for the self-employed

Information from the Federal Employment Agency on the provisional and final declaration on income from self-employment

Activity, commercial operation or agriculture and forestry during the approval period (Annex EKS)

1. Important notes

Even as a self-employed person, you and, if necessary, other persons in your household can claim to benefits under the Second Book of the Social Code (SGB II). That depends on whether you and the others persons in your household meet the eligibility requirements, i.e. in particular their livelihood – even under Consideration of the income you earn from self-employment.

In order for your job center to be able to assess this, you must first submit the EKS attachment with the income you expect and expenses and hand them in to your job center. On this basis, a decision will be made on your application and If necessary, they will be provisionally granted benefits. At the end of the approval period, you must submit the actual income and expenditure in order to verify and, if necessary, correct the provisional authorisation. You can also use the EKS attachment for this.

If your actual income (profit) during the approval period was retrospectively higher than you were at the time of the application, you and the other persons in your community of need who have received benefits under SGB II, the overpaid benefits received after receipt of the final decision on the Claim for benefits.

If you had lower income than expected, you and the other people in your community of need will receive the in the context of the final decision.

Please note that expenses must always be proven. Please do not submit any original receipts, but copies.

The operating income and expenses you provide will be checked by the Jobcenter. This follows the submission of the documents and the examination determine the income to be taken into account.

2. General remarks

Determination of income for the self-employed

When calculating income from self-employment, commercial operations and agriculture and forestry (self-employment), the profit determined in accordance with tax regulations in the calendar year; rather, the income is generally determined for the approval period. The approval period is usually a full 6 months.

Accordingly, the "gross income" to be taken into account each month is generally determined on the basis of the income less the necessary expenses that take into account the living conditions during the receipt of Citizen's Allowance divided by the number of months in the approval period (§ 3 Citizen's Allowance Ordinance).

The actual income, which is later taken into account in the amount of your benefits under SGB II, is divided into two Steps determined:

First, the operating profit from self-employment is determined (gross income), which is then increased by their deductions are adjusted.

I run a seasonal business. What do I have to consider?

Establishments or activities which, due to their nature, generate strongly fluctuating income over the calendar year (seasonal operations) require an annual view of the operating results. Because at times so much profit that the livelihood is covered far beyond the need, but in some cases profits can be can also be reduced to zero, so that there is a need for assistance within the meaning of SGB II. Typical seasonal establishments are

for example, beach chair rental, ice cream parlors, ski lifts, kiosks at summer or winter excursion destinations. But not either seasonal activities can be affected, for example activities in the artistic field. In this case you must provide information on your income and expenses for a period of 12 months. The Jobcenter will take into account the income in accordance with the legal requirements.

3. Income determination for self-employed persons

Operating income

The starting point for calculating income from self-employment is the operating income.

Business income is all income generated from self-employment that is generated during the approval period actually flow. Tax regulations do not apply.

Operating costs

In contrast to the determination of profits under tax law, no depreciation or other flat-rate deductions can be deducted as operating expenses, as no actual expenditure is based here.

Deductions are not business expenses

The following expenses (deductions) will be deducted later when adjusting your profit from self-employment: (§ 11b SGB II):

- Taxes on income
- Compulsory social security contributions, including contributions to voluntary unemployment insurance under § 28a (1) number 2 of the Third Book of the Social Code
- **private** insurance policies that are appropriate in terms of reason and amount
- Motor vehicle liability insurance as a legally required insurance for a **private** motor vehicle
- Legally required professional liability insurance
- if applicable, contributions to health and retirement provision
- Contributions to the Riester pension
- Travel expenses for journeys between home and work
- Meals in the event of a longer temporary absence from the place of residence

If you have had or will have such expenses, please enter them under Section C of Annex **EKS**.

Adequacy and proportionality of expenditure

As a general rule, expenses are not taken into account if they are wholly or partially avoidable or obviously do not correspond to the living conditions during the receipt of benefits under the Second Book of the Code of Social Law, which

Expenditure is therefore not economically reasonable. According to the provisions of SGB II, you are generally obliged to: To reduce their need for help. To this end, you must also take into account the To use opportunities for cost avoidance and optimization. Overpriced or luxury items cannot be unchecked as Output must be taken into account.

Example:

A self-employed person only needs a PC for writing simple offers and Bills. A top-of-the-range computer is not required for this, a simple model at a cheap price Price is sufficient.

What should be considered for higher

Unexpected operating expenses that are not regularly incurred in ongoing business operations (e.g. purchase of higher-value assets) **are only recognised if they are necessary, unavoidable and appropriate**.

To avoid disadvantages, you should notify such unexpected operating expenses in advance, even if the approval period has already begun. Your job centre will then check whether the planned expenditure can be recognised, and whether, on the basis of this expenditure, the income consideration must be adjusted for the future.

Consideration of proven income and expenditure

Your Jobcenter is entitled to take into account your operating income is to be estimated appropriately higher if it can be assumed that the proven amount is obviously does not correspond to actual revenues. It is also entitled not to include operating expenses in the calculation. insofar as the ratio of expenditure to the respective income is conspicuously disproportionate.

This can be the case if income is not generated or obviously not declared, or if expenditure is too high arise because you buy parts of your inventory for yourself or the people who live with you in the same household. living together. This will reduce operating income and expenditure to the expected realistic measure.

Example:

A kiosk operator earns an average of 4,000 euros per month from the sale of cigarettes; however, he regularly records a receipt of cigarettes that is far higher than his turnover. This indicates that a large part of its stock of cigarettes is set up for its own consumption.

How can I make the expected income plausible?

You must make your information about your expected income as plausible as possible. This can be as follows happen:

- Submission of evidence of the actual income and expenditure of the previous 6 months,
- Income surplus statement for the previous calendar year or
- current business evaluations.

Changes during the approval period

You should report any changes in operating income or operating expenses immediately. Your job center will then check whether

due to these changes, the income consideration must be adjusted for the future.

Avoidability of the need for assistance

According to the provisions of SGB II, you are obliged to avoid neediness as far as possible. This means among other things, that you do not receive benefits in the amount that you otherwise eliminate the need for assistance can. Your job centre will be prepared for expenditure reductions and postponements as part of the benefit law advice (e.g. by agreeing on a debt restructuring or reduction of repayment instalments) if these contribute to the elimination of temporary need for assistance. If you do not comply with such measures, the Jobcenter is entitled to consider such expenses to be avoidable and to take them into account correspondingly less, since in this

level of need:

Example:

A commercial agent or other self-employed person working in the field is planning to purchase a motor vehicle, which is also intended to serve representative purposes. Mobility is more important than representation.

For this purpose, there are also inexpensive brands or used vehicles.

Average income

In the case of the self-employed, it is often the case that the operating income and expenses increase over the course of the approval period

Fluctuations. When calculating income from self-employment, the

monthly amounts for the entire approval period – usually 6 months – and the resulting

Profit divided by the number of months considered. The result is your "**monthly gross income**", which is

first step of the calculation of benefits under SGB II is taken into account and from which the second step

deductions (§ 11b.1 of the Second Book of the Code of Social Law) as well as the allowance for gainful employment (§ 11b.3 of the Second Book of the Code of Social Law), is also calculated according to the principle just mentioned, but the profit is only calculated on the

months of the approval period in which you will also be self-employed. This is the case if you will resume or terminate the activity in the current approval period.

4. Completion instructions for the

EKS attachment or final information

If you are applying for benefits for the first time or are not currently receiving benefits under SGB II, then mark please select "provisional". All you need to do is fill out an EKS attachment and attach it to your application.

If you are already receiving benefits and continue to receive them after the end of the current approval period, then the submission of the annex EKS is required twice.

Please tick "provisional" in one copy and provide information on the approval period, which includes the period of your application for continued approval (prognosis). Please attach this copy to your application for further approval.

Please tick "conclusively" in another copy and enter the final information for the already granted period. This copy must be issued after the end of the approval period together with the corresponding evidence.

To Section 4 Approval period

The approval period is the period for which benefits under SGB II are granted. It is usually full

6 Months. If the application is submitted during the month, it has retroactive effect to the beginning of the month.

Example:

Application 01.07. = Approval period 01.07. to 31.12.

Application 15.07. = Approval period 01.07. to 31.12.

If it is the EKS attachment with which you report the preliminary operating income and expenses,
In the case of an application for continued authorisation, please indicate the next 6 months after the current authorisation period
In the case of the EKS annex, which is used for the final notification of operating income and expenses, the
Please enter the last approval period.

What if I only work as a self-employed person for part of the approval period?

Deviating from the approval period of 6 months (or 12 months in the case of seasonal transactions), the income from self-employment for a shorter period of time if the self-employment is only carried out in a part of the approval period, for example because you end the activity or only start working in the course of the approval period. In such a case, you provide your income details self-employment for a correspondingly shorter period of time.

To section 5 General data on self-employment

Type of trade or activity

If you have a commercial enterprise, please enter the name of the commercial enterprise according to the business registration.
If you work as a freelancer, the activity must be registered according to the fee contract (artists, lawyers and so on).
For other self-employed persons, please enter the name according to the contract for work or services. Practice
If you are working as an influencer, please enter influencers.

Start and, if applicable, end of the activity

Enter the date on which you started self-employment. When it finishes, enter the
at the time at which the activity ends, for example the start and end of the business registration, deregistration, Honorarvertrag.

Legal form of the company

Please state the legal form of the company, for example GmbH. Please submit the relevant contracts, except in the case of a sole proprietorship. If there are several shareholders in the company, the data of the further shareholder.

Permanent

Business registration to the business registration/tax registration for the permanent establishment.

Business establishment

To Section 6 Grants/Grants

Please enter here, for example, the start-up grant, the start-up allowance, benefits from the European Social Fund (ESF) or subsidies/subsidies for farms.

To section 7 Loans

Loans are all incoming payments for which a repayment obligation has been entered into, i.e. also payments of relatives or friends. In the case of business loans, please submit the corresponding loan agreement as proof (personal data of the lender must be redacted). In the case of loans from relatives or acquaintances, you ask for the amount, the receipt of payment and the repayment obligation. This can be done in the simplest form.

Loans and the expenses incurred with them are not included in the calculation of profits, but the amounts that are used to repay them are.

of the loan and the debt interest incurred on the loan. These are included as operating expenses

Recognise. Please enter such expenses under B15 and B16.

Please note that the operating expenses are reduced by an amount up to the amount of the loan taken out if you do not use it or do not use it completely for an investment.

Re Section A Information on operating income

VAT liability

If you do not pay VAT to the tax office, lines A5 to A7 are omitted from your business income and lines B17 and B18 in the case of operating expenses.

Calendar month (if applicable, partial month)

Please indicate the calendar months of your approval period (see Section 3 Expected approval period), for example January, February.

Remarks

Here you can enter more detailed explanations of your information if necessary.

Re A1 Operating income

Here please enter all operating income without taking into account the value added tax (VAT).

The operating income must be declared in the month in which it actually accrues (see current account statement, receipt).

Re A2 Private withdrawals of goods

These are goods that you produce/buy, for example, and that you sell for your own (private!) Use from your business (for example, in the case of a restaurant: food and beverages). Please pay the amount without VAT. The shares for the private use of motor vehicles and telephones are included in the corresponding business expenses.

Re A3 Other operating income

Other operating income includes, for example, interest income from business accounts, commissions, dividends, Shares in profits. Also to be declared are products made available free of charge on a permanent basis in the amount of the value of the goods, which are

are self-employed.

Re A4 Donation from third parties

Gifts from third parties are payments from friends and relatives, for example. These must be submitted in writing with an indication of the

purpose of the grant and the amount of the grant.

Sales tax

Value added tax (VAT) invoiced and collected is part of the operating income; invoiced VAT (input tax) is part of the business expenses.

VAT collected at A5

The amounts of VAT collected on the operating income of numbers A1 and A3 belong to the VAT collected at the time of their

Revenue to the operating income.

Re A6 Value added tax on private removal of goods

The amounts of VAT collected on private withdrawals of goods belong to the following at the time of their receipt: operating income.

VAT refunded by the tax office on A7

VAT refunds received must be reported in the month in which they are actually received (see current account statement, advance VAT return and, if applicable, notice from the tax office).

To Section B Information on operating expenses and profit

If the business expenses are subject to VAT, they must be declared net (without input tax).

To B1 Purchase of

~~Goods~~ enter the acquisition costs without input tax. Do you need goods to provide a service, for example, as a hairdresser, enter the costs for the required material (e.g. dyes) here.

Re B2 Personnel costs

Enter the personnel costs here, including social security contributions and contributions for mini-jobs, to the Federal Miners' Association. Please submit the employment contracts/pay slips (personal data of the employees) are to be blacked out).

Re B2 c) Marginal employees

All employees with a salary of up to 520 euros per month are marginally employed.

Re B2 d) Assisting family members

If you employ assisting family members, please submit proof of registration to the Federal Miners' Association (Minijob-Zentrale) (personal data of the assisting family members must be blacked out, insofar as they do not belong to the community of needs).

Re B3 Room costs (including ancillary costs and energy costs)

Please indicate the basic rent, the advance payment on the energy costs and the ancillary costs. Please refer to this by submitting the rental agreement and accounting documents (personal data of the landlord must be blacked out) after. In the itinerant industry, the room costs correspond to the stand fees.

Re B4 Company insurance/contributions

Enter insurance policies that are of a business nature and necessary for the operation, with the exception of insurance for motor vehicle (see point B5.1 b). If you have contributions to an association organised by the estates, such as the Chamber of Commerce, or to a professional association, enter them here. Please prove this by submitting of corresponding notices/policies.

Re B5.1 Company motor vehicle

As costs for a company motor vehicle, you generally enter all actual expenses (insurance, tax, operating fluids).

The business share in the use of the motor vehicle must be proven. For this purpose, the management of a logbook (stating the exact operational destinations and reasons).

for example, by

- Fuel receipts,
- last motor vehicle tax assessment,
- Leasing or financing contracts with instalments and proof of payment as well as
- the current insurance policy with premium payment.

Business and private trips must be entered in the logbook. Private journeys must be marked as such;

The destination and reason for the journey are dispensable here. Journeys between home and business premises are not included in the

Operating costs. They are to be entered as private trips.

Re B5.1 minus privately driven kilometers

If you use your vehicle at least 50% for business purposes, the actual private use shares that are generated by a logbook, a private withdrawal. The amount calculated here is therefore deducted and is not a

Operating expenses.

Re B5.2 Private motor vehicle – business trips

Business trips with a private motor vehicle must be documented with appropriate proof (logbook).

To B6 Advertising

These include, for example, entries in telephone or business directories, advertisements, brochures, promotional items.

Re B7 b) Ancillary travel costs

In principle, the following can be considered as reimbursable incidental travel

expenses:

- Admission fee for the company's necessary participation in events (e.g. exhibitions, trade fairs, conferences, meetings),
- garage rent, parking fees, costs for ferries and tolls for the use of company vehicles,
- Costs for necessary examinations (e.g. tropical suitability examination), medical certificates, Border and customs papers, visas, necessary vaccinations.

Re B8 and B9 Investments/Investments from Third-Party Grants

Investments are deemed to exist when independently usable, depreciable movable assets have been acquired become. The investments must be substantiated by invoices and cost estimates.

To B11 Telephone costs

Please enter only the company telephone costs.

If the operational share of the costs cannot be determined because you do not have a separate telephone line, 50% of the total amount of the telephone bill can be recognised as business expenses.

Re B12 Consulting Costs

Costs for accounting services, tax consultants, lawyers, for example, can be considered as consulting costs.

Re B13 Training costs

Please bear the costs for necessary specialist literature or training courses that are related to a business context.

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Re B14 Other operating expenses

In the free lines, you can enter other operating expenses that need to be specified precisely.

Re B15 and B16 Debt interest on fixed assets/repayment of existing business loans

Enter the debt interest/principal amounts for loans taken out to finance acquisition costs here of fixed assets. Please provide proof of payment of the amounts.

Input tax paid at B17

Please enter the respective amounts of input tax (if applicable, less the proportion of input tax paid for the private telephone use), which you have deducted from the tax office.

VAT paid to the tax office in respect of B18

Please enter the VAT advance payment to be made by you in the month in which it is actually paid to the tax office.