

# Tax Brochure

## Self Employed | 2016

A European Comparison

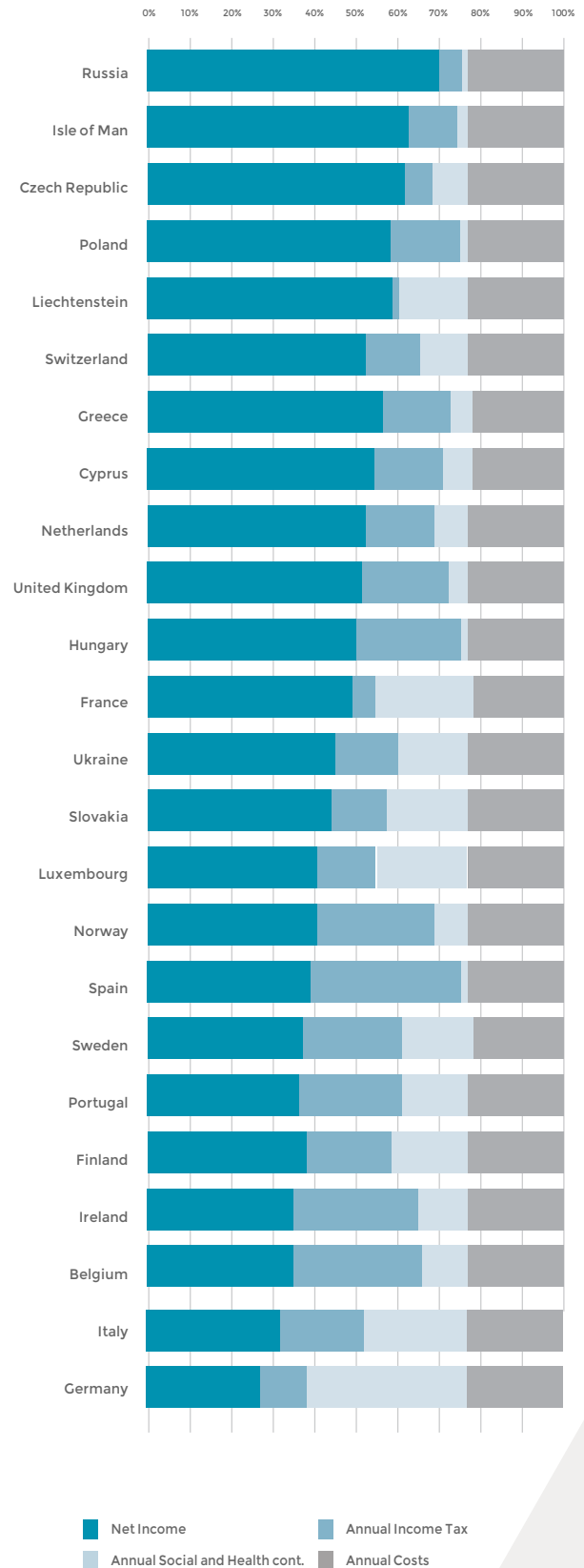


The AGN European Region conducts annual surveys of corporate taxes, parent companies, self employed, value added (VAT), salary and social security and inheritance taxes. These surveys have been produced for a number of years and provide interesting comparisons from year to year and from country to country and give an insight into trends.

**Introduction:** Changes in our society over several years have led to a reorganisation of work, especially in the development of self-employed activities, which favour flexibility, entrepreneurial skills and mobility. In this context, it seems important to make comparisons among countries and also to highlight differences in treatment between self employed individuals and employees by comparing this survey with the Salary Taxes Survey.

**The objective** of the survey is to establish how much of a self employed person's gross salary is left after income tax and social security charges. In addition the survey considers what deductions the self employed person is allowed to make when calculating taxable profits. The survey is based on a married individual with two children, annual gross turnover of €130,000, a new car costing €40,000, a new computer costing €2,000, travel expenses of €10,000 and other business expenses of €8,000 leaving net turnover of €100,000.

**Countries Covered:** The 2016 survey covers 24 countries, 17 EU Member States (including Isle of Man) as well as, Liechtenstein, Switzerland and Ukraine.



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Country	Annual tax declaration deadline	Annual social and health contribution	Annual income tax	Net income	Is there an obligation to make Social Security Contributions (Y/N)?	Is there an obligation to make separate Health Insurance Contributions (Y/N)?	Is there an obligation to register for VAT (Y/N)?	Tax Rates and Filing: What is the highest tax rate applicable (%)?	1. Is depreciation allowed as a deduction?			2. Are mortgage payments allowed as a deduction ?		3.Are Social Security & Health Contributions allowed as a deduction (Y/N)?	4.Are travel expenses allowed as a deduction (Y/N)?	5.Are entertaining expenses allowed as a deduction (Y/N)?	11.Are any flat rate deductions allowed (Y/N)?	12. Are deductions allowed in respect of the taxpayer's children (Y/N)?	13. Are deductions allowed in respect of the taxpayer's non working spouse (Y/N)?
									(Y/N)?	a.Cars	b.Computers	(Y/N)?	a.Amount allowed [€] per year						
Belgium	30/06	€ 16,575	€ 39,428	€ 43,997	Y	N	Y	55%	Y	5	3	N	€ 0	Y	Y	Y	Y	Y	Y
Cyprus	31/12	€ 7,941	€ 21,164	€ 70,894	Y	N	Y	19%	Y	5	5	N	€ 0	Y	Y	Y	N	N	N
Czech Republic	01/04	€ 11,102	€ 6,806	€ 82,092	Y	Y	Y	22%	Y	5	3	Y	€ 11,100	N	Y	N	Y	N	N
Finland	31/03	€ 25,000	€ 26,967	€ 48,033	Y	Y	Y	45%	Y	4	3	N	€ 0	Y	Y	Y	N	Y	N
France	2/05	€ 27,910	€ 8,313	€ 63,777	Y	Y	Y	45%	Y	4	3	Y	€ 0	Y	Y	N/A	N	Y	Y
Germany	31/05	€ 51,134	€ 13,933	€ 34,933	N	Y	Y	44%	Y	6	3	N	€ 0	Y	Y	Y	Y	Y	N
Greece	30/04	€ 5,400	€ 22,162	€ 72,438	Y	Y	Y	33%	Y	8	5	Y	€ 0	Y	Y	N	N	N	N
Hungary	25/02	€ 3,204	€ 30,183	€ 66,613	Y	Y	Y	15%	Y	0	3	Y	€ 0	Y	Y	N	Y	Y	N
Ireland	31/10	€ 15,000	€ 40,000	€ 45,000	Y	N	Y	40%	Y	8	8	Y	€ 0	N	Y	Y	N	Y	Y
Isle of Man	05/04	€ 4,202	€ 13,356	€ 82,442	Y	N	Y	20%	Y	15	1	Y	€ 1,995	N	Y	Y	N	N	Y
Italy	30/09	€ 32,400	€ 25,666	€ 41,934	Y	Y	Y	43%	Y	4	5	Y	€ 0	Y	Y	Y	N	Y	Y
Liechtenstein	15/04	€ 20,732	€ 3,359	€ 75,909	Y	Y	Y	24%	Y	5.7	4	N	€ 0	Y	Y	Y	Y	Y	Y
Luxembourg	31/03	€ 26,920	€ 20,555	€ 52,525	Y	Y	Y	41%	Y	4	3	Y	€ 6,000	Y	Y	Y	N	N	Y
Netherlands	01/05	€ 12,392	€ 19,805	€ 67,803	Y	Y	Y	21%	Y	5	5	Y	€ 0	N	Y	Y	N	Y	N
Norway	31/05	€ 11,788	€ 36,758	€ 51,454	Y	N	Y	50%	Y	8	3	N	€ 0	Y	Y	N	N	Y	Y
Poland	30/04	€ 2,822	€ 20,386	€ 76,792	Y	Y	N	32%	Y	5	3	N	€ 0	Y	Y	N	N	N	N
Portugal	31/05	€ 17,868	€ 33,763	€ 48,367	Y	N	Y	54%	Y	4	3	Y	€ 296	Y	Y	N	Y	Y	N
Russia	30/04	€ 1,546	€ 6,254	€ 92,200	Y	Y	N	13%	N	0	0	N	€ 0	Y	N	N	N	N	N
Slovakia	31/03	€ 24,272	€ 17,205	€ 58,521	Y	Y	Y	25%	Y	4	4	N	€ 0	Y	Y	N	Y	Y	Y
Spain	31/12	€ 3,180	€ 45,864	€ 50,956	Y	Y	Y	47%	Y	14	8	Y	€ 500	Y	Y	Y	Y	Y	N
Sweden	N/A	€ 20,275	€ 29,861	€ 49,864	Y	N	Y	50%	Y	5	5	N	€ 0	Y	Y	Y	N	N	N
Switzerland	30/09	€ 15,000	€ 9,770	€ 75,230	Y	Y	Y	40%	Y	4	3	Y	€ 0	Y	Y	Y	N	Y	N
Ukraine	09/02	€ 22,000	€ 18,000	€ 60,000	Y	N	Y	18%	Y	5	2	N	€ 0	Y	Y	Y	N	N	N
United Kingdom	31/01	€ 4,868	€ 28,315	€ 66,817	Y	N	Y	45%	N	12	1	N	€ 0	N	Y	N	N	N	N