

Registration of sole proprietor's spouse

Sole proprietors registered in the commercial register can **register their spouses who are engaged in their business** in the employment register under the employment type „**Sole proprietor's spouse with the obligation of social tax**“.

If a sole proprietor has registered in the commercial register a temporary activity, it is necessary to indicate start and end dates of the activity in the employment register (the same dates as in the commercial register).

If a sole proprietor **suspends business activity in the commercial register**, it is also required to suspend the registration of a spouse as at the same date. The grounds for suspension to be selected is „**Suspension of employment relationship for other reasons**“.

If a sole proprietor **terminates business activity in the commercial register**, it is also required to terminate the registration of a spouse in the employment register and the grounds for termination to be selected is „**Other reasons**“.

The register entries of sole proprietors' spouses who were registered in the register of taxable persons on the basis of the application by a sole proprietor, have been transferred into the employment register as of 1 January 2019.

The history of the register entries of sole proprietors' spouses remain in the register of taxable persons as of 31 December 2018.

The health insurance of spouses who have been registered in the employment register under the employment type „Sole proprietor's spouse with the obligation of social tax“ is valid from 1 January 2019 on the basis of an entry in the employment register.