

Paying social tax for spouse

CALCULATION OF SOCIAL TAX

By entering a spouse's data in the employment register, a self-employed person is liable to pay social tax for the spouse. self-employed persons calculate the amount of tax payable for their spouse themselves (no tax notices are issued). Social tax is calculated for each calendar month. The calculation of social tax for spouses is based on the monthly rate of social tax. In 2026, the monthly rate was 886 euros – so the amount of one payment is 292.38 euros per month ($886 \times 33\%$).

Social tax is calculated on a lower amount than the monthly rate if the social tax liability does not arise for a whole month in the following cases.

1. A spouse is entered in the employment register or deleted from the register in a given month, social tax is calculated in proportion to the number of calendar days of being in the register. For example, if the spouse was entered in the register on 21 January, social tax for 11 days in January is $886 \div 31 \times 11 \times 33\% = 103.74$ euros. When a spouse is removed from the register, social tax must be calculated for the days on which the spouse's data were entered in the register during the month of removal.
2. In a given month, a certificate of incapacity for work is issued to the spouse, social tax is calculated in proportion to the number of calendar days preceding and following the period of incapacity for work. For example, if a certificate of incapacity for work is issued for the period from 3 to 12 September, social tax for September is $886 \div 30 \times (30 - 10) \times 33\% = 194.90$ euros.
3. A spouse retires in a given month, social tax is calculated in proportion to the number of calendar days prior to becoming a recipient of the state pension. For example, if the spouse becomes a pensioner from 10 September, social tax for September is $886 \div 30 \times 9 \times 33\% = 87.70$ euros.
4. If a self-employed person is not engaged in business, there is no need to pay social tax for the spouse for this period. The reasons for not doing business may be the suspension of business, the temporary or seasonal nature of the activity as well as the termination of activity. In the month in which the above-mentioned event occurs, social tax is paid in proportion to the number of days of activity. self-employed persons do not have to send their data to the Estonian Tax and Customs Board, the tax authority receives those data from the commercial register. For example, if the self-employed person's spouse was entered in the register of taxable persons on 6 August and the self-employed person informs the registrar of the commercial register of the suspension of his activity from 27 August, the self-employed person calculates social tax for his spouse for 21 days in August, i.e. $886 \div 31 \times 21 \times 33\% = 198.06$ euros.

DECLARATION OF SOCIAL TAX

Self-employed persons have to declare the social tax calculated for their spouse on form ESD of the tax return, which is submitted to the Estonian Tax and Customs Board by the 10th day of the month following the taxable period (calendar month).

Declaration can be submitted on paper form or entered in the [e-services environment e-MTA](#) under **Tax returns – TSD – Add a new tax return**, where ESD/year and month should be selected from the drop-

down list.

PAYMENT OF SOCIAL TAX

The deadline for the payment of social tax for a spouse is the 10th day of the month following the taxable period (calendar month) **(the deadline differs from the self-employed person's own deadline for advance payment)**.

Social tax is transferred to the bank account of the Estonian Tax and Customs Board, the reference number of the taxable person, i.e. the self-employed person, is inserted in the field of the payment order reference number.

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