

Registration of spouses and social tax

Sole proprietors registered in the commercial register can register their spouse who participates in the business of the sole proprietor in the employment register in the e-MTA, even if the spouse is not in the employment relationship with the sole proprietor, and pay social tax for the spouse ensuring thus social insurance cover to the spouse (health and pension insurance). The sole proprietor registers his or her spouse in the e-MTA with the type of employment "Sole proprietor's spouse with social tax obligation"

The status of a spouse is based on a registered marriage in force. It is irrelevant what tasks the spouse performs. It is possible to perform both the tasks that are directly necessary to generate business income (e.g. herding animals) and those which are ancillary (e.g. the organisation of sole proprietor's accounting). The right to register a spouse extends to all sole proprietors, regardless of the field of activity (except notaries, bailiffs, sworn translators).

Registering a sole proprietor's spouse to obtain insured status is a sole proprietor's right, not an obligation. The law allows sole proprietors and their spouses to decide themselves whether this is necessary or not. Registration of sole proprietors' spouses in the register or deleting them from the register is based on a sole proprietor's decision to provide or terminate insurance cover for a spouse involved in the business. If a sole proprietor registers his or her spouse in the employment register, the sole proprietor is **obliged** to pay social tax for the spouse.