

















































Which tax office is responsible for you depends on your place of residence in Austria (check your residential registration form - "Meldezettel"). If your place of residence is not in Austria, the tax office is responsible where you work most of the time.

But even if you got a stamp on the form "Verf. 24", this doesn't mean that you get a tax number. Usually a tax number is given in cases where the annual income will be higher than the tax limit number I (if you only work self-employed) or the tax limit number II (in case of additional income).

### **c. Value added tax - VAT**

If your annual turnover (=sum of your earnings from self-employment) does not exceed €30.000, than you don't have to pay VAT. Please get some information on that topic **before** you get your tax number.

### **d. Income tax statement**

Once a year you have to submit your income tax statement to the tax office. If you decide to submit a hardcopy form you will have a deadline until the 30th of April. If you submit it online, you will have time until the 30th of June.

If you don't provide an income tax statement or if the officials suspect that you made a false statement, the tax office has the possibility to estimate the amount of your income. The consequences can be a higher tax payment or even a criminal proceeding against you in tax matters!

If you need help in making your income tax statement you can turn to a tax consultant office. Ask for the costs of their service beforehand!

### e. The duty of giving your customers a receipt

If you are working in a brothel or if you are paying home visits (see chapter 4) you have to give each customer a receipt, which is noting your **cash-income**. This duty comes without further consideration of the amount of income you have. Please make sure to keep a copy of that receipt as proof for the taxes authorities!

If you work in the street (see chapter 4) you don't have to give out receipts if your annual income is below a total of €30.000.

### f. Cash register

If your **annual turnover is more than € 15.000** you have to use a cash register (in German it is called "Registrierkasse") to have proof of all your cash earnings – but only in case your cash earnings are more than € 7.500. With the cash register you have to register any fee you are charging (in cash) and additionally give your customer a receipt about it.

If you are working in the street (see chapter 4) you only have to use a cash register if your annual turnover is more than € 30.000.

### g. Required accounting records

Make sure to keep **cash account** on all your earnings!

Keep a copy of every receipt you hand out to your customers for seven years!

Make sure to keep every bill in the original – if it was a **work-related payment** (for example: rent for your workplace, fees for the Austrian economic chamber, condoms, costs for driving, medical costs for the health check-up, payments for the insurance company SVA etc.). The operator of the brothel also has to give you a receipt for everything he charges you, in case you paid cash. Keep the bills for seven years!



If you can't or don't want to collect all your bills, you still have the possibility to declare some expenditure. In this case there is a 12% **flat rate** which you can take into account. Additionally you can include every payment to the insurance company. Both will minimize your own profit for which you will have to pay taxes.

### **h. If the brothel operator is paying taxes in advance for you**

If the brothel operator is paying (part) of your income tax in advance make sure to get a copy of the payment order or a print out in case of online banking. Make also sure that the operator is doing the payment with your tax number. If it is done correctly your tax number is visible on the **confirmatio** mentioned above.

**Please note:** Even if the brothel operator is paying the income tax in advance you still have to send your income tax statement to the tax office if you earned more than € 11.000/€ 12.000 a year (state of affairs in 2016)!

If your income is lower than the indicated limits you can get back the taxes you paid in advance – but only if you delivered your income tax return beforehand!

## **B. Income tax through the brothel operator**

If your working conditions correspond to a dependent employment (for example because you have been told at what time to work) the brothel operator is responsible for your income tax. The brothel operator is obliged to forward your income tax (in German it is called “Lohnsteuer”) to the tax office. But this applies only as long as you work in this specific brothel (see chapter 9).

For further information please contact a counselling center. You can find the addresses at the back of this brochure in chapter 12.

## 11. What to do in case of a police inspection

If there is a police inspection you have several rights, but also some duties.

### Rights of the police

- the police is allowed to verify your **identity**. If you don't have the Austrian citizenship you have to carry an identification card with you or near you (for example: your passport) and show it to the police on request
- always carry your **personal medical check-up card** („Karte“ or „Deckel“) with you when you are working. If you are working in Vienna make sure to have the confirmation of the registration at the police station with you as well
- the police is also allowed to verify your **residence registration** („Meldezettel“)

### Your rights

- if you get the feeling that you are treated unfairly, ask for the duty number of the police officer
- do not sign any document you don't understand or you don't feel is right!
- if there are language barriers, ask if you can get a translation; if you are under examination as a victim or as a suspected person you have the right to get an interpreter
- if you receive a penalty you have the right to raise an objection within 14 days. Then the accuracy of the penalty notice will be checked again

For further information please contact a counselling center. You can find the addresses at the back of this brochure in chapter 12.

## 12. Important Addresses

### A. Counselling for persons who offer sexual services

#### Burgenland

Here are no counselling centers available. Please turn to a counselling center in Vienna.

#### Carinthia

**Caritas Talitha** - Counselling center for sexworkers and for victims of human trafficking

Sandwirtgasse 2, 9010 Klagenfurt

Tel.: 0463 / 555 60 54 oder 0676 / 877 27 062

E-Mail: [sr.smallmann@caritas-kaernten.at](mailto:sr.smallmann@caritas-kaernten.at)

[www.caritas-kaernten.at/hilfe-einrichtungen/nothilfe/menschenhandel](http://www.caritas-kaernten.at/hilfe-einrichtungen/nothilfe/menschenhandel)

#### Lower Austria

**SOPHIE** - Education center for prostitutes

Oelweingasse 6-8, 1150 Wien

Tel.: 01 / 897 55 36

E-Mail: [sophie@volkshilfe-wien.at](mailto:sophie@volkshilfe-wien.at)

[www.sophie.or.at](http://www.sophie.or.at)

#### Upper Austria

**LENA** - Counselling center for people, who provide or have provided sexual services

Steingasse 25, 4020 Linz

Tel.: 0732 / 77 55 08-0

E-Mail: [lena@caritas-linz.at](mailto:lena@caritas-linz.at)

[www.lena.or.at](http://www.lena.or.at)

**MAIZ** - autonomous center from female migrants for female migrants

Hofberg 9, 4020 Linz

Tel.: 0732 / 77 60 70

E-Mail: [sexwork@maiz.at](mailto:sexwork@maiz.at)

[www.maiz.at](http://www.maiz.at)

## Salzburg

**PiA** - Information and counselling for female sexworkers

Griesgasse 3, 5020 Salzburg

Tel: 0664 / 254 44 45

E-Mail: [c.nagl@frau-und-arbeit.at](mailto:c.nagl@frau-und-arbeit.at)

[www.frau-und-arbeit.at/index.php/schwerpunkte/pia](http://www.frau-und-arbeit.at/index.php/schwerpunkte/pia)

## Styria

**SXA** - Information & counselling for female sexworkers and multipliers in Styria

Lendplatz 38, 8020 Graz

Tel.: 0316 / 71 60 22

E-Mail: [office@frauenservice.at](mailto:office@frauenservice.at)

[www.frauenservice.at/sxa-angebot](http://www.frauenservice.at/sxa-angebot)

## Tyrol

**iBUS** - counselling and support for sexworkers in Innsbruck

Schöpfstraße 19, 6020 Innsbruck

Tel.: 0660 / 475 73 45

E-Mail: [ibus@aep.at](mailto:ibus@aep.at)

[www.aep.at/beratungsstelle/ibus/](http://www.aep.at/beratungsstelle/ibus/)

## Vorarlberg

Here are no counselling centers available. Please turn to a counselling center in any other federal state.

## Vienna

**LEFÖ/TAMPEP** - Information, counselling and prevention of health issues for female migrants who work as a sexworker

Kettenbrückengasse 15/4, 1050 Wien

Tel.: 01 / 581 18 81 oder 0699 / 122 33 102

E-Mail: [tampep@lefoe.at](mailto:tampep@lefoe.at)

[www.lefoe.at](http://www.lefoe.at)

**SOPHIE** - Education center for prostitutes (counselling center for current and former female sexworkers)

Oelweingasse 6-8, 1150 Wien

Tel.: 01 / 897 55 36

E-Mail: [sophie@volkshilfe-wien.at](mailto:sophie@volkshilfe-wien.at)

[www.sophie.or.at](http://www.sophie.or.at)

**Counselling center for sexual health** - counselling and assistance for people who work in prostitution

Thomas-Klestil-Platz 8/1, 1030 Wien

Tel.: 01 / 4000 871 91, -877 49, -877 59, -877 88, -877 96

E-Mail: [sozialberatung-prostitution@ma15.wien.gv.at](mailto:sozialberatung-prostitution@ma15.wien.gv.at)

[www.wien.gv.at/gesundheit/einrichtungen/sexuelle-gesundheit/index.html](http://www.wien.gv.at/gesundheit/einrichtungen/sexuelle-gesundheit/index.html)

**Herzwerk** - diaconal institution for people in prostitution

Beheimgasse 1, 1170 Wien

Tel.: 0676 / 896 92 203 oder 0676 / 896 92 222

E-Mail: [herzwerk.wien@gmail.com](mailto:herzwerk.wien@gmail.com)

[www.herzwerk-wien.com](http://www.herzwerk-wien.com)

## B. Other addresses in Vienna

**Registration office of the police in Vienna**

Landespolizeidirektion Wien

Deutschmeisterplatz 3, 1010 Wien

Tel.: 01 / 313 10 211 80

**Center for sexual health - performance of the obligatory health check-ups**

Thomas-Klestil-Platz 8/1

Eingang Schnirchgasse 14, stairway 1, 1030 Wien

Tel.: 01 / 4000 -877 68 oder -877 69

[www.wien.gv.at/gesundheit/einrichtungen/sexuelle-gesundheit/index.html](http://www.wien.gv.at/gesundheit/einrichtungen/sexuelle-gesundheit/index.html)

**Medical department of the authority concerning sexual health and prostitution - execution of the check-up-card and confirmation of the check-up**

Thomas-Klestil-Platz 8/1, 2<sup>nd</sup> floor, 1030 Wien

Tel.: 01 / 4000 -877 65

E-Mail: [gesundheit@ma15.wien.gv.at](mailto:gesundheit@ma15.wien.gv.at)

[www.wien.gv.at/gesundheit/einrichtungen/sexuelle-gesundheit/index.html](http://www.wien.gv.at/gesundheit/einrichtungen/sexuelle-gesundheit/index.html)

**C. Austrian Social Insurance Company for Business (SVA)**

**Insurance company – regional office Burgenlan**

Osterwiese 2, 7000 Eisenstadt

Tel.: 05 / 08 08 -2023

E-Mail: [vs.bgld@svagw.at](mailto:vs.bgld@svagw.at)

**Insurance company – regional office Carinthi**

Bahnhofstraße 67, 9020 Klagenfurt am Wörthersee

Tel.: 05 / 08 08 -2026

E-Mail: [vs.ktn@svagw.at](mailto:vs.ktn@svagw.at)

**Insurance company – regional office Lower Austria**

Hartmannngasse 2b, 1051 Wien

Tel.: 05 / 08 08 -2022

E-Mail: [vs.noe@svagw.at](mailto:vs.noe@svagw.at)

**Insurance company – regional office Upper Austria**

Mozartstraße 41, 4010 Linz

Tel.: 05 / 08 08 -2024

E-Mail: vs.ooe@svagw.at

**Insurance company – regional office Salzburg**

Auerspergstraße 24, 5020 Salzburg

Tel.: 05 / 08 08 -2027

E-Mail: vs.sbg@svagw.at

**Insurance company – regional office Styri**

Körblergasse 115, 8010 Graz

Tel.: 05 / 08 08 -2025

E-Mail: vs.stmk@svagw.at

**Insurance company – regional office Tyrol**

Klara-Pölt-Weg 1, 6020 Innsbruck

Tel.: 05 / 08 08 -2028

E-Mail: vs.t@svagw.at

**Insurance company – regional office Vorarlberg**

Schloßgraben 14, 6800 Feldkirch

Tel.: 05 / 08 08 -2029

E-Mail: vs.vbg@svagw.at

**Insurance company – regional office Vienna**

Wiedner Hauptstraße 84-86, 1051 Wien

Tel.: 05 / 08 08 -2021

E-Mail: vs.w@svagw.at

**D. Tax offices**

**Addresses of the tax offices can be found**

<https://service.bmf.gv.at/service/anwend/behoerden/>

## **Emergency numbers**

**Women's help line** - nationwide available in case you are victim of violence: crisis intervention and re-assignment to counselling centers in Austria, 24 hours, anonymous, for free  
Tel.: 0800 / 222 555  
[www.frauenhelpline.at](http://www.frauenhelpline.at)

**Women's emergency number Vienna** - nationwide available in case you are victim of violence: crisis intervention and counselling in Vienna, 24 hours, anonymous, for free  
Tel.: 01 / 71 71 9  
[www.wien.gv.at/menschen/frauen/beratung/frauennotruf/](http://www.wien.gv.at/menschen/frauen/beratung/frauennotruf/)

**LEFÖ/IBF** - Center for intervention in case you are a victim of women's' trafficking  
Help and emergency housing for victims of women's trafficking  
Tel.: 01 / 796 92 98  
E-Mail: [ibf@lefoe.at](mailto:ibf@lefoe.at)  
[www.lefoe.at](http://www.lefoe.at)

**24hours – Helpline in case of human trafficking (police)**  
Tel.: 01 / 248 36 - 985 383  
E-Mail: [menschenhandel@bmi.gv.at](mailto:menschenhandel@bmi.gv.at)

Police 133  
Ambulance 144  
Fire brigade 122