

Annual net income (EUR)	Starter			Established self-employed person
	1st year	2nd year	3rd year	
≤ 13,010.66	EUR 666.80	EUR 683.06	EUR 699.32	EUR 699.32
13,010.66 – 56,182.45	20.50%	21%	21.50%	21.50%
56,182.45 – 82,795.16	14.16%			
> 82,795.16	0%			