

SXA-info: Information and counseling for sex workers

- ⊙ Streetwork
- ⊙ *palaver*^{connected}: Come by, have a coffee, check out the info-point, surf the internet, get counseling, condoms/ contraceptive sponge/ lubricants.
- ⊙ Counseling on health care, sexually transmitted diseases and safer sex.
- ⊙ Information on social security, taxes, the Austrian law on residence, etc.
- ⊙ Counseling on personal matters of concern, on legal as well as social issues.
- ⊙ Workshops und course offers

Free of charge*voluntary*anonymous

The main function of the organization FRAUENSERVICE- WOMEN'S SERVICE are counseling and educational work for the interest of women and those interested in gender politics.

The *palaver*^{connected} is a meeting point for women and an information center on women- specific questions.

Various intercultural and sociopolitical events and educational offers are organized by and hosted in the Palaver. The internet café offers PCs, and web access for women and a staff member may assist you if needed.

We are cooperation partners of the initiative *Hunger auf Kunst und Kultur*- Hunger for Art and Culture; we offer the free of charge *Kulturpass*- Culture Pass for those eligible.

Social insurance programme- which insurance coverage is important?

The Austrian social insurance system includes the accident insurance, the health insurance, the pension insurance and the unemployment insurance.

For self employed "one- person- companies" in the field of sex work the social insurance programme covers accident-, health- and unemployment insurance only. The responsible pension insurance for self employed persons is the Austrian Social Insurance Authority for Business (SVA).

Health insurance coverage will help in the case of illness to avoid high costs for expensive treatment.

When is it necessary to have a health insurance?

If you live in Austria, no matter your status or type of residence permit you need to have a health insurance. There are different kinds of insurances and various insurance companies. You may get coverage from a private health insurance or be automatically covered by the social insurance programme through your employment.

Health insurance for self- employed persons in the framework of the social insurance programme

There are various types of insurances. As a sex worker, you are only allowed to work as self-employed. As a self employed "one person- company" you have to get insurance from the *Austrian Social Insurance Authority for Business (SVA)* regardless of the amount of your income. When registering you have to declare (estimate) whether or not your expected revenues will surpass a certain level – the insurance level. If you fail to register with the SVA, the tax authorities will forward your data to the SVA.

Insurance is mandatory if your revenues surpass the following levels:

I. in the case of no other gainful employment: 6.453,36 Euro*

II. in the case of other gainful employment: 4.188,12 Euro

This mandatory insurance amounts to 23,4% of your income. This sum is divided into 15,75% as your pension insurance premium and 7,65% as your health insurance contribution.

Das Projekt SXA-Info wird gefördert von:



(*all figures stated refer to the year 2009 and may vary with time!)

Attention: As „New self employed“ in sex work you are responsible yourself for registering with the SVA.

If you fail to do so, you may have to make payment in arrears and pay penalty fees the following year. The insurance, however, has no retroactive effect!

The main office of Austrian Social Insurance Authority for Business is located in Vienna with nine provincial branch offices in the 9 provincial capitals of Austria. The branch office for Styria is located in Körblergasse 115, 8010 Graz. Telephone: (+43 316) 60 04-0.

Health insurance for migrants

If you are an EU- member state citizen and living in Austria, and you are covered by a health insurance programme in your country of origin, the agreements between the member states are effective. This means that your insurance will cover costs for the services procured for you by the Austrian health care system. But pay attention! Your insurance will only cover the amount the treatment would have cost in your country of origin, and you will have to pay any balance!

Therefore, it is good to have health insurance in the framework of the social insurance for self employed persons. For those whose income is below the insurance limit, or in other words, who does not earn more than 6.400 € a year, there is the possibility of obtaining self- insurance with the SVA („Opting In“). In this case the health insurance premium amounts to 47,62 Euro monthly and an additional 7,65 Euro per month for the accident insurance.

If you are insured with the SVA, you have to pay 20% of the costs for every doctor`s visit yourself.

You can find detailed information on this topic at the [SVA- the Austrian Social Insurance Authority for Business](#) and the Styrian regional health insurance (StGKK).

Taxes

In Austria sex workers are considered „New Self- Employed“ and therefore have to pay taxes.

There are no special regulations for migrants. This obligation holds true independent of your registration as prostitute. If you earn more than 10,000 € a year, you are obliged to pay income tax. Earnings correspond to the simple calculation „revenues minus expenses“ or in other words the amount you earned after you deduct the expenses you had to be able to work (such as rent for the room, condoms, etc).

The 10.000€ limit applies if you worked self- employed only and did not take up any other employment. If your income derives from mixed employment (self- employed and employed) you *have to* make a tax declaration if your earnings exceed 730 € from self- employed work and joint earnings (from self-employed and employed occupation) of more than 10,900€ yearly.

Within the period of a month after you have started your occupation as a sex worker, you have to register with the tax office (initial registration). If your earnings are lower than the insurance limit, simply communicate this fact to the tax authorities.

As a self- employed person it is necessary to make an annual tax declaration (advisable also if you revenues are lower than the insurance limit!). Otherwise the tax office may estimate your earnings which may be too high. If your earnings exceed 30,000€ a year, you are additionally liable to tax on sales and have to register for value added tax -VAT (at 20%). However, you may exceed this limit once within a period of 3 years by a maximum of 15%.

When do I have to pay my taxes?

The tax declaration has to be filed by April 30 of the following year, and for those who use the online service by June 30 of the following year. If you are represented by a tax counselor, those deadlines are extended by one year. The taxes have to be paid four weeks after the tax notice has been delivered to you. This means that after you receive the tax notice, which tells you how much you have to pay in taxes you have four weeks to either pay money, appeal the notice, or ask for payment by installments.

If you are liable to pay tax on sales, you have to pay the VAT to the tax office on a quarterly basis and in advance.

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Do I also have to pay taxes, if I work in a brothel?

If you work in a brothel or in a bar then you are either employed (eg. as bartender or dancer) and therefore not self-employed, or you can work there as a self-employed person. As self-employed person you need to pay taxes and any payments you have to make to the owner of the bar/brothel for rent of the room, etc. you can deduct as expenses on your tax return. In this case it is advisable to have receipts for your expenses.

What do I need for a tax declaration?

You need a tax payer's ID from the tax office, if possible receipts for your income and expenses or a list of your income/ expenses as well as receipts for any "extraordinary expenses" you may have had (life-, accident-, health insurance, renovation loans, contributions to a church). In any case you should contact a tax advisor. If you are looking for a tax advisor, the staff members of the SXA- Info are happy to help you to find one and get in contact.

What is tax- deductible?

In principle you can deduct on your tax return any essential needed to carry out a particular occupation or in other words anything which "serves the purpose of achieving revenues." This would include condoms. When self-employed you are insured at the SVA- the Austrian Social Insurance Authority for Business. The insurance payments may also be deducted on your tax return.

Is the tax office allowed to examine my income?

The tax office can examine your income at any time. Our advice is to keep a calendar or some kind of a list in which you enter your income (for instance 1.14.2010 daily income of Euro xxx) and also your expenses broken down in categories (such as telephone, rent, materials, etc.). Keeping records is important because it will enable you to argue against a possible (and too high) estimate of your income by the tax office.

What happens, if I can't provide any records of my income?

If there are no records of your income, the tax office may estimate the amount of your revenues. Those estimates are usually made "according to the experiences of daily life" which means a wide scope for discretion for the tax office and relatively few possibilities to counteract those estimates.

Mandatory weekly medical checks

There are several laws which regulate prostitution in Austria. The law on AIDS and sexual diseases requires sex workers to have weekly mandatory medical checks. You, therefore, have to undergo a weekly gynecological medical check and be tested for AIDS at least every three months. In addition to the weekly checks you should still have your "normal" gynecological examination once a year, in order to also have the cervical smear test done. If you can't get a medical control card, if you are looking for a doctor or if you have any questions, our counselors are happy to help you.

Laws on prostitution

Is prostitution allowed in Austria?

Prostitution is principally allowed in Austria. According to a ruling of the Austrian Supreme Court (OGH), however, prostitution "offends common decency." This ruling has far reaching effects. If your client refuses to pay for the service, you may not sue him. According to the decision of the Supreme Court of the year 1989 the relation and therefore the contract between a sex worker and her client offends against good manners. Therefore, you as self-employed sex workers are not allowed to sue for the debt of the agreed sum if your customer fails to pay you. All the same we would advise you to turn to a counseling center for legal counseling. Prostitution is the responsibility of the Austrian provinces, which means that each province has its respective law on prostitution. From experience we know that the reviews of laws are not handled equally strict.

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Where is it illegal to engage in prostitution?

The Austrian province of Vorarlberg has the strictest law on prostitution: Prostitution is allowed in authorized brothels only, whereby a brothel in Vorarlberg has yet to be authorized. In the provinces Carinthia, Tirol, Salzburg and Upper Austria prostitution is allowed in brothels and illegal outside of brothels. In Vienna, Lower Austria and Burgenland the "initiation of prostitution" and prostitution itself are allowed at certain times, also at certain public places and under certain circumstances also in apartments (house calls). In Styria prostitution in certain public places is allowed only if a community explicitly permits it.

Which restrictions are there for sex work on the streets?

In Vienna, Lower Austria, Styria and Burgenland prostitution is illegal in certain places:
In train stations, sports stadiums, bus or tram stops, buildings which are dedicated to religious purposes, day care centers, schools, school boarding houses, youth centers, play grounds, nursing homes and sanatoriums. In Vienna grave yards are stated, too. In Burgenland, Lower Austria and Styria the ban extends to barracks, public buildings and sports centers. Prostitution is also illegal in the close vicinity (150 – 200 yards) to those places. In addition communities may declare additional areas to no-go zones. Finally sex work on the streets is allowed at certain times only.

Which penalties are there?

As a prostitute you are subjected to mandatory police registration and weekly medical checks. If you work without a health certificate, you risk getting a fine. If you work at places or times forbidden for prostitution, you may also be punished with a fine. If you do not hold a residence permit, you risk getting a residence prohibition and may even be deported. The severity of the penalty may vary from province to province.

What are my rights if I am arrested by the police?

You don't have to say anything which may incriminate you. This means you have the right to remain silent. You have the right to be informed of the reasons for the suspicions against you. If you don't understand what you are asked to sign, or if you don't agree with the contents, you may refuse to sign. You have the right to an interpreter who will translate everything for you in your mother tongue. If you don't trust the interpreter for any reason, you may object and dismiss him/ her.
It is your right to bring a lawyer to your police interrogation or to ask for one while being interrogated. If you don't have an ID with you, the police who stop you may take you to the next police station in order to confirm your personal data. You can not be detained by the police for any longer than 48 hours, unless there is a court order. Until convicted under the Austrian law you are presumed innocent.

Specific situation of migrant sex workers

For women who are not Austrian but wish to work in Austria, there are many rules and regulations which have to be respected and followed. Of high importance is your legal status, whether you come from a EU- member state or from a Third World country and which kind of residence status you have. The respective laws are complicated and subject to frequent change. We, therefore, recommend that you get information and legal advice in a counseling center. The staff members of SXA- Info will be happy to assist you!