

Test scheme for quasi-self-employment

Annex 1

Self-employment is defined by free design of the performance, self-determined working time, own labour force availability, autonomy of decision and own entrepreneurial risk.

In order to proof that no employment subject to social insurance contributions pursuant to section 7 para. 1 German Social Code IV exists, the following questions shall be answered carefully.

- 1.) I have at least one employee or apprentice with a monthly salary of more than EUR 400.00 (except family members) yes no
- 2.) I do not work for the University of Göttingen on a regular basis and do not draw the majority of my income (up to 5/6) from the University of Göttingen, but from other employers. yes no
- 3.) **Local freedom:** I do not perform the service in the premises of the University of Göttingen and without its equipment. yes no
- 4.) **Time flexibility:** I have no regular working or attendance time. yes no
- 5.) In the scope of this contract, I do not perform any activity, which the University of Göttingen has regularly performed by its own employees. yes no
- 6.) **Functional/technical freedom:** I do not underlie instructions of the University of Göttingen, the department or the institution as to the performance (manner and method) of my activity. yes no
- 7.) **Organisational freedom:** I am not affiliated to the labour organisation of the University of Göttingen. yes no
- 8.) My activity indicates typical characteristics of entrepreneurial behaviour, such as own entrepreneurial risk, use of own capital resources. yes no
- 9.) In the scope of this contract, I do not perform any activity, which is in its outward appearance equivalent to the activity, which I perform or have performed for the University of Göttingen in the scope of an employment. yes no
- 10.) I reported the self-employed activity to the Finance Authority and will also report the income from this self-employed activity to the Finance Authority. yes no
- 11.) I am obligated to transfer business tax and/or VAT and will account for it separately on my bill. yes no

Please note that self-employment is assumed, when answering three premises with „no“. If a social insurance carrier ascertains a quasi-self-employment, the obligation to subsequent payment of taxes and social insurance contributions must be expected.