Fill-in help: Information on income situation

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Information on income situation

Persons in the household

- Hint: This refers to the number of people with whom you lived in a household in the year in question, e.g. with your partner and/or child(ren), but not, for example, flatmates in a shared flat.
- Please note: This refers to the situation in the year in question, not the current situation.

Married

- Indicate whether you were **married** in the year in question.
- If you were married, an additional question will appear asking whether you were **assessed for tax purposes as a married couple**.

Children in the household

- Only appears if the number of persons in the household is greater than 1.
- Indicate whether **children lived in your household** in the corresponding year, how many and at what age (years).
- If the child or children are looked after on a shared custody basis with the other parent, tick the box marked ‘Shared custody’. Each child will then be counted as 50 %.

If you do not know how to correctly represent your household situation in the form, please contact the Atelierbüro in time before submitting your application.

Self-disclosure

As freelance income fluctuates seasonally, we always consider the annual income from the previous year. If you have any questions about filling in the self-disclosure form, please contact the Atelierbüro before submitting it (ideally after saving the draft).

General notes on the form

- Please state all amounts in €. Other currencies must be converted into euros accordingly (at the current exchange rate).
- Please enter only whole numbers in the form, without decimal points and without separators for the thousands digits.

Basic income support (Grundsicherung)

- If you received Basic Income Support (Grundsicherung) for 12 months in the year in question, tick this option. You do not need to complete the rest of the form.
- If you only received citizen's allowance for part of the year in question, please do not tick this option and complete the rest of the form.

Sum of all income (gross): Your total **income** from the calendar year indicated (excluding the income of other household members).

- Your total income from work sales, fee and work contracts, wage and salary income, capital gains, scholarships, prize money, ALG I, ALG II (Grundsicherung), social benefits, pension, allowances, income from rent, inheritance, private support, monetary gifts, savings used up this year, other income.
- ATTENTION: This is often not the same amount as in your income tax return, because the tax office only records taxable income. Note the different forms of income listed above!
- Hint: You can usually easily see all income from your bank statements. (Unless you often work with cash income - this of course also counts as your income and must be added up). The inflow principle applies: This means all income that was transferred to your account or received in cash in the period from 1 January to 31 December of the year in question.

Taxes paid: all **taxes** that you have transferred to the tax office in the corresponding year

- Add up all types of tax (e.g. income tax + VAT) that you paid to the tax office during the relevant year (1 January to 31 December) (outflow principle).
- Hint: You can also easily take this information from your bank statements.
- If you were married and were assessed jointly for tax purposes, enter 50 % of the income tax paid jointly. Deduct the remaining half when calculating the other person's net income in your marriage.

Total business expenses: all expenses you had for art in the respective year (only your **professional costs for the activity as a freelance fine artist**, no private costs, costs arising from other professional activities or costs of your other household members / no tax allowances or other tax-reducing costs such as pension expenses).

- If your expenses do not exceed € 10,000, simply enter the sum of the expenses in the field.
- If your expenses exceed € 10,000, create a list of cost units by creating collective items under meaningful terms:
    - No individual invoices, but collective items such as studio costs, material costs, advertising costs (flyers, catalogues etc.), transport costs, travel costs (to exhibitions etc.), costs for professional insurances (e.g. professional liability), telecommunication costs (professional share), ...
        - Do NOT simply take over the items from the EÜR for the tax office: These are often not meaningful.

        - "External services" (= “Fremdleistungen”) from the EÜR are very general: Please list meaningful groups of services (e.g. assistance services / external production of XY / frame construction etc.).
        - Please also specify purchases according to GWG or AfA individually and only if the purchase was paid for in the relevant period (01 January to 31 December of the year queried) - but then in the full amount of the costs.
    - You can claim costs for the Künstlersozialkasse (KSK) as professional costs, but not other health, pension or long-term care insurance or private pension costs / insurance.
    - Enter each collective item with the corresponding amount.
- You can save the form once to check it (at the end of the form; do not tick the box for the declaration of completeness and correctness). The form then totals all items and, if necessary, draws your attention to it if there is a discrepancy with the total stated under "Total business expenses". You can then correct this, if necessary, before submitting the form.

Net annual income of other household members

- Appears only if the number of persons in the household is greater than 1.
- Enter the income of the other household members here (net income of your legal spouse and/or child benefit).

Total household income (net):

- Your net income for the year is automatically calculated from the information provided: *Sum of all income (gross)* minus *taxes paid* minus *total business expenses* = your net annual income (without the income of other household members) → If your household consists of more than one person, the *net income of the other household members* (including child benefit, child supplement, support advance, see above) is now added to your personal net income. → The result is your *net annual household income*.

Your subsidy path

- Depending on your total household income, you will be assigned to subsidy category I or II (= “Förderschiene I” or “Förderschiene II”). The subsidy categories differ in the amount of the artist's rent to be paid. The subsidy category and rent amount assigned after the application or regular review (for artists who already rent a subsidised studio) is generally valid for the following two years from the conclusion of the rental contract, but at least for one year (in the case of an application for a special review).
- Special review: If your current income situation has changed significantly compared to the previous year, you can also apply for a special review. Please inform the Atelierbüro by e-mail in January of each year of your wish to be reviewed outside the regular cycle. The special reviews take place in the spring of each year.