Registration of spouses or registered partners and social tax

Self-employed persons registered in the commercial register can register their spouse or registered partner who participates in the business of the self-employed person in the employment register in the e-MTA, even if the spouse or the registered partner is not in the employment relationship with the self-employed person, and pay social tax for the spouse or the registered partner ensuring thus social insurance cover to the spouse or the registered partner (health and pension insurance). The self-employed person registers his or her spouse or registered partner in the e-MTA with the type of employment “Spouse or registered partner of self-employed person with the obligation of social tax”.

The status of a spouse is based on a registered marriage in force. Registreeritud elukaaslase käsitlemise aluseks on kooseluleping, mis on sõlmitud notariaalselt tõestatud vormis.

It is irrelevant what tasks the spouse performs. It is possible to perform both the tasks that are directly necessary to generate business income (e.g. herding animals) and those which are ancillary (e.g. the organisation of self-employed person's accounting). The right to register a spouse extends to all self-employed persons, regardless of the field of activity (except notaries, bailiffs, sworn translators).

Registering a self-employed person's spouse or registered partner to obtain insured status is a self-employed person's right, not an obligation. The law allows self-employed persons and their spouses or registered partners to decide themselves whether this is necessary or not. Registration of self-employed persons' spouses in the register or deleting them from the register is based on a self-employed person's decision to provide or terminate insurance cover for a spouse or a registered partner involved in the business. If a self-employed person registers his or her spouse or registered partner in the employment register, the self-employed person is **obliged** to pay social tax for the spouse or the registered partner.

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