



State Revenue Service  
Republic of Latvia

Information material

## Completing the self-employed report



### Object of compulsory contributions for the self-employed and its determination

The self-employed person's income on which compulsory contributions are payable is determined as the difference between the income and expenses of the economic activity in a **given month**, i.e. compulsory contributions to state social insurance are payable on profits

### Object of compulsory contributions on which contributions of 31.07 % are payable


Self-employed persons whose income (profit) in a given month in 2026 reaches or exceeds €780 (the minimum wage in 2026) must pay compulsory contributions (*generally 31.07% for pension, maternity, sickness, disability, parental and health insurance*) on a freely chosen amount not less than €780.

### Object of compulsory contributions on which contributions of 10% are payable for pension insurance

In addition, you must pay a mandatory contribution of 10% of the difference between your actual income and the contribution object you choose.

If the self-employed person's monthly income (profit) **is less than €780**, mandatory pension contributions of 10% are payable on the actual income.

## Income from economic activities

<780 euro PER MONTH	>or = 780 euro PER MONTH
<b>Make compulsory contributions to pension insurance in the amount of 10% of your actual income.</b>	<b>Make compulsory contributions in the amount of 31.07% of at least €780.</b>   <b>Make contribution for pension insurance in the amount of 10% of the difference between actual business income and income on which contributions of 31.07% are made.</b>

**Compulsory quarterly state insurance contributions are payable if there is a profit in any month of the quarter. However, if you do not make a profit in any month of the quarter, you do not have to pay compulsory state social security contributions and you do not have to submit a self-employment report.**

## Example

**Kate's income (profit) is €200 in January, €120 in February and €190 in March. For the first quarter, Kate must submit a report by 17 April 2026, indicating the object of each month's pension contributions.**

January  
200 euro

February  
120 euro

March  
190 euro

The tax period A year

☒ Quarter 1 
 ☐ Quarter 2 
 ☐ Quarter 3 
 ☐ Quarter 4

Status of insured person\* PN - Pašnodarbinātais ▼

Indicators	Quarter month			Total
	1*	2*	3*	
Subject of mandatory State Social Insurance contributions ⓘ	0,00	0,00	0,00	0,00
Imputed mandatory State social insurance contributions	0,00	0,00	0,00	0,00
Object of mandatory State social insurance contributions for pension insurance, to which the mandatory contribution rate is applied 10% ⓘ	200,00	120,00	190,00	510,00
Calculated mandatory State social insurance contributions for pension insurance 10%	20,00	12,00	19,00	51,00
Calculated mandatory State Social Insurance contributions Total				51,00

## Example

**Dainis's income (profit) is €400 in January, €4,100 in February and €0 in March. For the first quarter, he must submit a report by 17 April, indicating the object of each month's contributions, where €3,320 is the difference between €4,100 and the minimum compulsory contribution of €780 (a freely chosen share of the profits, which cannot be less than the minimum wage). If no contribution object is resulted, write in 0.**

January  
400 euro < 780 euro

February (income exceeding 780 euro)  
CSSIC object 780 euro  
**31.07 % of**  
**780=242,35 euro**  
**(SSICC)**  
  
3320 euro =(4100-780)

March  
0 euro

The tax period A year

☒ Quarter 1 ☐ Quarter 2 ☐ Quarter 3 ☐ Quarter 4

Status of insured person\* PN - Pašnodarbinātais

Indicators	Quarter month			Total
	1*	2*	3*	
Subject of mandatory State Social Insurance contributions ⓘ	0,00	780,00	0,00	780,00
Imputed mandatory State social insurance contributions	0,00	242,35	0,00	242,35
Object of mandatory State social insurance contributions for pension insurance, to which the mandatory contribution rate is applied 10% ⓘ	400,00	3320,00	0,00	3720,00
Calculated mandatory State social insurance contributions for pension insurance 10%	40,00	332,00	0,00	372,00
Calculated mandatory State Social Insurance contributions Total				614,35

The self-employed person's report is due by the 17th of the month following the quarter.

Compulsory State Social Insurance Contributions for the quarter are payable by the 23rd of the month following the quarter, i.e.

- for the first quarter by 23 April,
- for the second quarter by 23 July,
- for the third quarter by 23 October,
- for the fourth quarter by 23 January of the following year.

Compulsory state social insurance contributions shall be paid into the single tax account LV33TREL1060000300000.

### **Single tax account**

**Beneficiary: State Budget (SRS), Registration No 90000010008**

**Beneficiary Institution: The Treasury, BIC code TRELLV22**

**Account No: LV33TREL1060000300000**

When logging in to the SRS EDS, the user must select the "Payments" section in their EDS profile. This provides the EDS user with all the information on the tax payments to be made, as well as the possibility to pay them online.

For more information on submitting a self-employed person's report, please visit [www.vid.gov.lv](http://www.vid.gov.lv) under section Taxes / Compulsory State Social Insurance Contributions / Information and Methodological Materials / Read more / Procedure for Compulsory State Social Insurance Contributions for Different Categories of Taxpayers / methodological material "[Compulsory State Social Insurance Contributions for Self-Employed Persons in 2026](#)".

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### **State Revenue Service**

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Feedback on the quality of the material or suggestions for any improvement will be gladly received in the "Correspondence with the SRS" section of the State Revenue Service electronic declaration system (EDS).