



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 2025 reaches or exceeds €740 (the minimum wage in 2025) must pay compulsory contributions (*generally 31.07% for pension, maternity, sickness, disability, parental and health insurance*) on a freely chosen amount not less than €740.

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 €740**, mandatory pension contributions of 10% are payable on the actual income.

Income from economic activities

<740 euro
PER MONTH

Make compulsory contributions to pension insurance in the amount of 10% of your actual income.

>or = 740 euro
PER MONTH

Make compulsory contributions in the amount of 31.07% of at least €740.



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.

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 2025, indicating the object of each month's pension contributions.

Indicators	Quarterly month			Total
	1	2	3	
Object of the compulsory state social insurance contributions	0.00	0.00	0.00	0.00
Calculated compulsory state social insurance contributions	0.00	0.00	0.00	0.00
Object of the compulsory state social insurance contributions for pension insurance subject to compulsory contribution rate of 10%	200.00	120.00	190.00	510.00
Calculated compulsory state social insurance contributions for pension insurance at 10%	20.00	12.00	19.00	51.00
Total calculated compulsory state social insurance contributions				51.00

Taxation period

Year 2025

Quarter 1

Quarter 2

Quarter 3

Quarter 4

Status of the insured person*

SE – Self-Employed

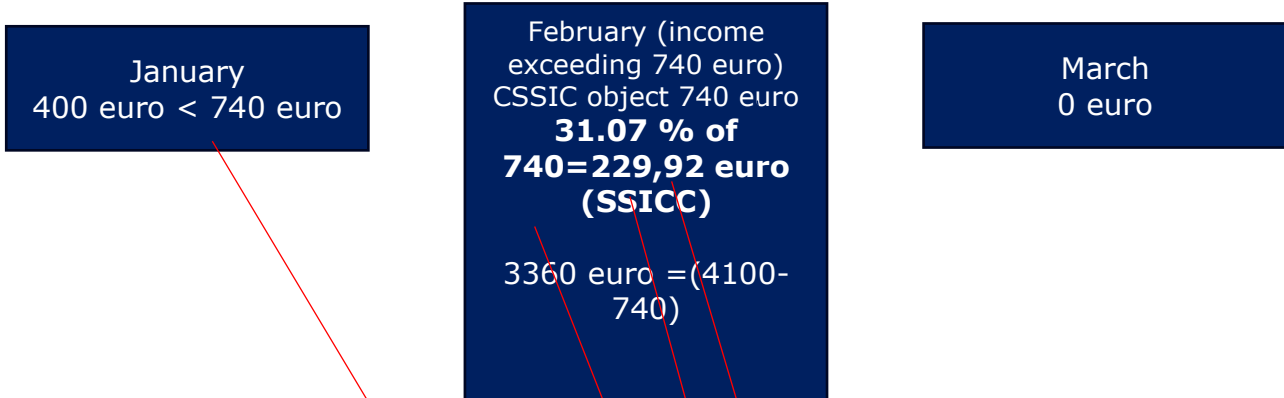
January
200 euro

February
120 euro

March
190 euro

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 €3,360 is the difference between €4,100 and the minimum compulsory contribution of €740 (a freely chosen share of the profits, which cannot be less than the minimum wage). If no contribution object is resulted, write in 0.



Taxation period Year 2025
 Status of the insured person* Quarter 1 SE – Self-Employed Quarter 2 Quarter 3 Quarter 4

Indicators	Quarterly month			Total
	1	2	3	
Object of the compulsory state social insurance contributions	0.00	740.00	0.00	740.00
Calculated compulsory state social insurance contributions	0.00	229.92	0.00	229.92
Object of the compulsory state social insurance contributions for pension insurance subject to compulsory contribution rate of 10%	400.00	3,360.00	0.00	3,760.00
Calculated compulsory state social insurance contributions for pension insurance at 10%	40.00	336.00	0.00	376.00
Total calculated compulsory state social insurance contributions				605.92

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 TREL LV22
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 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 2025](#)".

State Revenue Service

Date of preparation of the material: 04.04.2025.

Material last updated: 04.04.2025.

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).