

# Frequently asked questions - employment contract

## **How is the relationship between members, clients and the cooperative contractually regulated?**

An order form is completed for each order processed via Smart, which the customer and the member confirm on behalf of the cooperative. With the digital order, the cooperative is informed that an invoice is to be sent to the customer.

## **What does processing via Smart mean for my clients?**

The invoice is issued by Smart. The client pays the invoice amount to the cooperative's account. The cooperative ensures that your clients receive correct invoices. Please note that the cooperative is subject to VAT and therefore issues invoices with VAT.

## **Is Smart health insurance?**

No, Smart is not health insurance. However, access to social insurance is possible through employment with the cooperative. The statutory health insurance company can be chosen freely.

## **What happens if I don't have any orders?**

In order to fulfill your employment contract with Smart, you must complete the agreed order volume. This also includes submitting your planned orders on time and completing them on time. If you have difficulties meeting your obligations, you can always write to us: together we will find a solution that is acceptable for you, for the customer and for the cooperative.

## **I am already a Smart member in another Smart country. Can I transfer any remaining budget from the other Smart country to Germany?**

Yes, this is possible without additional fees.

## Can Smart do my tax return?

No, Smart does not offer tax advice. If jobs are processed via Smart as part of an employment contract, Smart automatically forwards the income tax to the tax office. If all orders are processed via Smart as part of an employment contract, it is therefore not mandatory to submit a tax return. However, we still recommend submitting an annual tax return in order to claim certain costs (e.g. via platforms such as Smartsteuer, Wundertax, etc.).

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