



HEI-TRAIN. HEI Transformation for
Entrepreneurship and AI-Driven Innovation



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D2.3 IFS Pilot Course Report “Freelance school”





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Entrepreneurship

- Constitution of Ukraine, Article 42
- Commercial Code, Article 42
- Law of Ukraine “On State
Registration of Legal Entities,
Individual Entrepreneurs and Public
Organizations”, Article 3



Full civil legal capacity

State registration

- Independence
- Initiative
- Systematic approach
- Risk-taking
- With the aim of making
a profit



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Registration of an individual

entrepreneur

1. Choose the KVED code – the classifier of economic activities.
2. Submit two applications to the Unified State Register (via Diia or an Administrative Service Center TsNAP) – one for the registration of an individual entrepreneur and one for the selection of the preferred taxation system.
3. Obtain an extract from the Unified State Register of Individual Entrepreneurs on registration of an individual entrepreneur.
4. Submit an application to the Tax Service to be included in the Unified Register of Single Tax Payers (EP) and obtain a certificate of the chosen taxation system.





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TAXES, CONTRIBUTIONS, FEES FOR INDIVIDUAL ENTITIES:

1. PERSONAL INCOME TAX OR SINGLE TAX

(DEPENDING ON THE GROUP)

2. SINGLE SOCIAL CONTRIBUTION

3. MILITARY FEE





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1. TAXATION SYSTEM

GENERAL TAXATION SYSTEM



pays taxes on net income (i.e. the difference between revenue and documented expenses,

Article 177.4 of the Tax Code of Ukraine):

- personal income tax – 18% of income
 - military tax – 5% of income
- EUV from income (additional payment possible)



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2. TAXATION SYSTEM

SIMPLIFIED TAXATION SYSTEM



- 1st group:** Single tax up to 10% of the subsistence minimum for able-bodied persons as of 01.01.2025 (from 3028.00 = 302.80 UAH) + contribution (10% of minimum wage = 800 UAH)
- 2nd group:** Single tax up to 20% of the minimum wage as of 01.01.2025 (from 8000 UAH, max. 1760 UAH – set locally) + contribution (10% of minimum wage = 800 UAH)
- 3rd group:** Single tax of 3% of income plus VAT* or 5% of income + contribution (1% of income)



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FOR INDIVIDUAL ENTREPRENEURS OF GROUP 1

Entrepreneurs who do not employ hired workers and are engaged exclusively in retail trade from markets and/or provide household services to the population (Article 291.7 of the Tax Code of Ukraine):

- Single tax: 302.80 UAH (10% of the subsistence minimum – 3028 UAH)
- Military tax: 800 UAH (10% of the minimum wage – 8000 UAH)
- Minimum Unified Social Contribution: 1760 UAH (22% of the minimum wage)

Total amount of taxes: 2862.80 UAH



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FOR INDIVIDUAL ENTREPRENEURS OF GROUP

Entrepreneurs engaged in business activities involving the provision of services (including household services),
paying the single tax, and/or working with the population, engaged in manufacturing and/or selling goods,
operating in the restaurant industry (Article 291.4 of the Tax Code of Ukraine), and employing up to 10 employees

- Single tax: 1600 UAH
- Military tax: 800 UAH (10% of the minimum wage – 8000 UAH)
- Minimum Unified Social Contribution: 1760 UAH (22% of the minimum wage)

Total amount of taxes: 4160 UAH



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FOR INDIVIDUAL ENTREPRENEURS OF GROUP 3

Types of activities and use of hired labor – no restrictions:

- Single tax: 3% with VAT
5% without VAT
- Military tax: 1% of income
- Minimum Unified Social Contribution (USC): 1760 UAH (22% of the minimum wage)

Total tax amount depends on income



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According to subparagraph 293.4 of Article 293 of the Tax Code of Ukraine, a single tax rate of 15% is established for single tax payers of groups one to three (individual entrepreneurs) in the following cases:

1. On the amount exceeding the income limit specified in subparagraphs 1, 2, and 3 of paragraph 291.4 of Article 291 of the Tax Code;
2. On income received from activities not listed in the register of single tax payers;
3. On income received from activities that are not eligible for the simplified taxation system under paragraph 291 of the Tax Code.



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Exempt from paying the USC:

- Individuals receiving an old-age or service pension;
- Persons who have reached the retirement age established by Article 26 of the Law of Ukraine "On Mandatory State Pension Insurance for individual entrepreneurs with disabilities;
- Individuals who have a primary place of employment or have signed a GIG-contract with a Diia C resident, provided the employer pays USC on at least the minimum wage;
- Persons who are both individual entrepreneurs and self-employed (USC is paid only once).

Additionally, individual entrepreneurs under the general taxation system may continue not to pay USC if they have no income, as provided for in Article 7 of the Law on USC.



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Cash Register (CR)



All business entities operating in settlements with a population of over 5,000 are required to use payment terminals starting from January 1, 2024.

Exceptions include:

- Group I individual entrepreneurs engaged in trade;
- Entrepreneurs conducting trade via vending machines, mobile or outdoor trade;
- Sellers of self-grown or self-raised products.

This requirement also **does not apply** to entrepreneurs operating in communities located in combat zones or in temporarily occupied territories.





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Violation of the procedure for conducting business activities—



164 CUoAO

Carrying out business activity without state registration as a business entity, or without submitting a notification of the commencement of business activity (if such notification is mandatory under the law), or without obtaining a license for a type of economic activity subject to licensing under the law...

shall entail the imposition of a fine ranging from one thousand to two thousand non-taxable minimum wages of citizens, with or without confiscation of manufactured products, means of production, raw materials, and other property received as a result of the commission of this administrative offense.

If repeated within a year — the fine is doubled.



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GROUP WORK

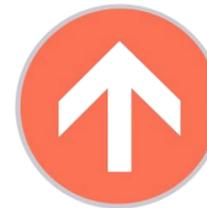
**Choose a type of activity,
calculate taxes and fees according
to the selected group and taxation system**



Labour Code of Ukraine

Working time

Employment
contract



Remuneration

Paid leave

Home-based
work

Remote work

Grounds for
termination of
the
employment
contract

Law of Ukraine "On the Organization of Labor Relations
under Martial Law"

Employment procedure:



- Review of documents provided by the prospective employee
- Receiving a job application from the future employee
- Signing of the employment contract, undergoing safety briefing, and introduction to the workplace
- Issuance of an order/statement on employment
- Notification of the State Tax Service authority about the employment
- Signing of a material liability agreement
- Completion of the employee's personal record card
- Entry in the employment record book and in the Employment Record Book



Employment Contract	Civil Law Contract
Labour Code of Ukraine	Civil Code of Ukraine
The employee undertakes to perform work according to their qualifications and comply with internal labor regulations	The contractor undertakes to perform specific work (or provide a service) at their own risk, and the customer agrees to accept and pay for the result (pay service)
An application is submitted and an order of employment is issued	The parties sign a written agreement (the worker provides a passport and tax ID certificate).
A record is made in the employment record book	No record is made in the employment record book
The contract specifies the job title, salary, and start date	The contract specifies the subject (item or service), price, and term



Employment Contract	Civil Law Contract
The subject of the contract is the process of performing work	The subject of the contract is the final result of work or service
Type of payment — salary	Type of payment — remuneration
Payment amount — not less than the minimum wage	Remuneration amount — defined in the contract and not linked to minimum wage
Payment frequency — at least twice a month	Payment terms are specified in the contract
Social guarantees are provided — payment for periods of incapacity for work, unemployment benefits, and paid leave.	Social guarantees apply only if the contractor independently makes contributions to social funds
Paid annual leave, business trip expenses, etc. are granted	No labor guarantees provided



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When you provide free consultations





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Calculation of the minimum wage

in 2025:

monthly = 8000.00 UAH, hourly = 48.00 UAH.





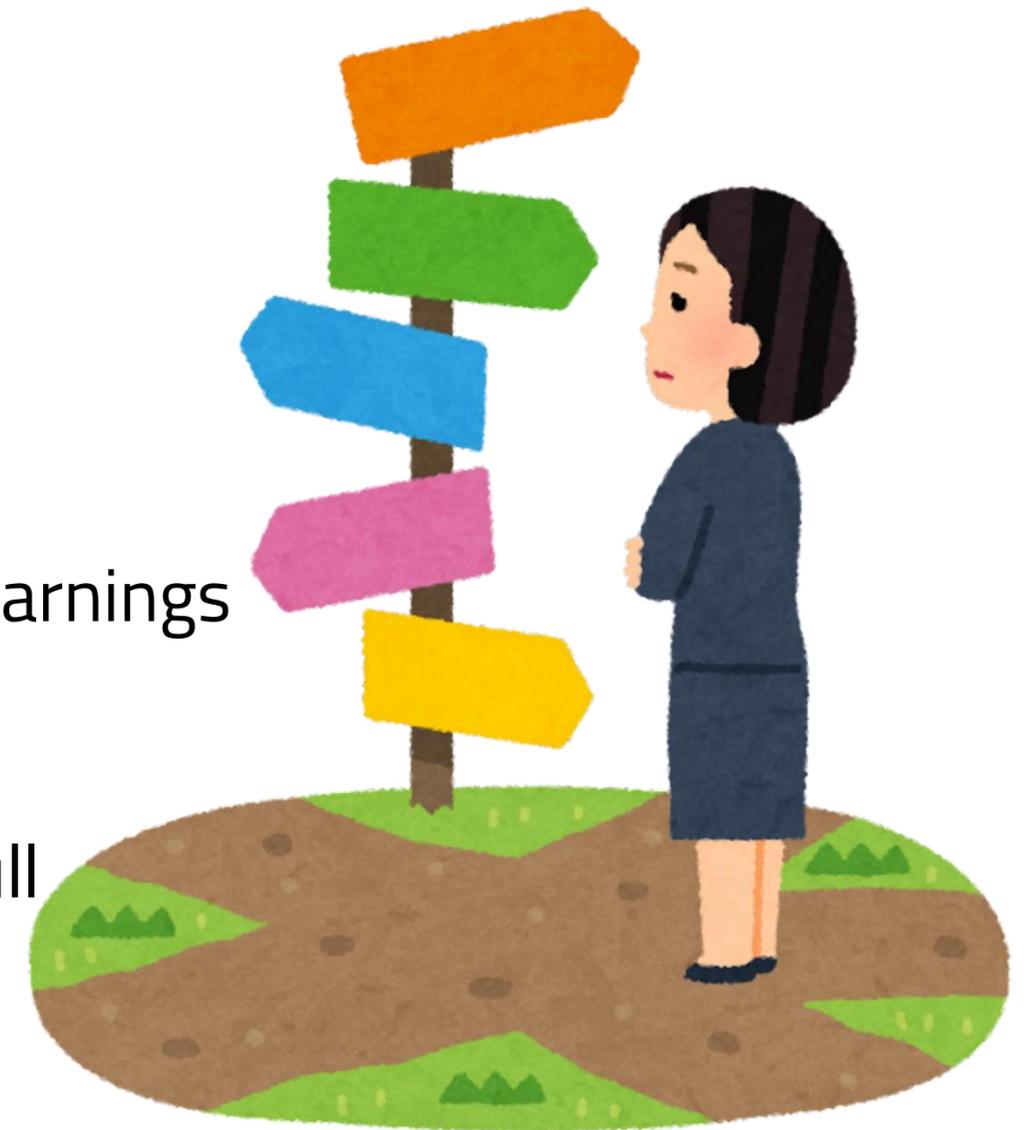
How to try freelancing?

- 1. Find your first client**
- 2. Gain freelance experience**
- 3. Understand if it's right for me**



ACTION PLAN:

1. Learn from someone who has already walked this path
2. Present yourself and your business professionally
3. Laptop and internet (or other equipment) + first clients / first earnings
4. A line of clients and a noticeable freelance income
5. Reach an income that replaces your salary and prepare for a full transition to freelancing



Business model



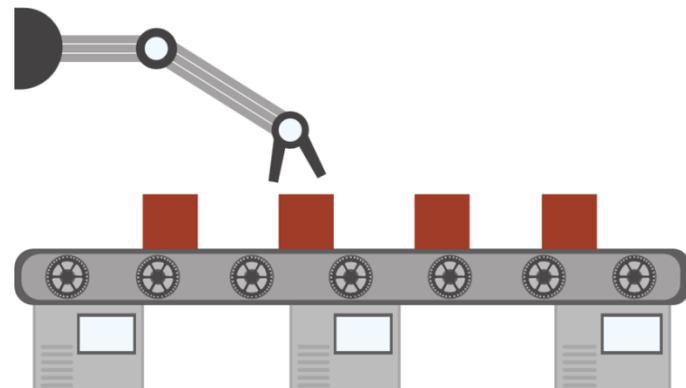
**Freelance accountant (individual
entrepreneur)**

**Work independently
Work as a individual
entrepreneur**

Owner of an accounting business (legal entity)

**Hire employees and grow your company
Operate as a limited liability company
(LLC)**

Product line



EP E PG AP DP



1.	Consultation	Entry point	EP
2.	Individual entrepreneurship registration, tax reporting	Empowerment	E
3.	Individual entrepreneurship support	Profit generator	PG
4.	Grant application	Additional product	AP
5.	Educational project	Dream product	DP

INCOME FROM FREELANCING DEPENDS ON:

- the number and quality of your clients
 - the time you spend on each of them
 - the hourly rate you set
- &
- on your confidence and ambition
 - on how clearly you realize the value of your work
 - and how you emphasize your contribution to the client's business





Using AI in business

Direction	Tools
<p>1. A quality prompt formulating</p> <ul style="list-style-type: none">• Creating advertising announcements• Writing product/service descriptions for websites or social media• Generating slogans and content for marketing campaigns	<ul style="list-style-type: none">▪ Grok: Chatbot from xAI, known for its "rebellious" approach and real-time data access via platform X (Twitter)▪ Google Gemini: A model combining text, image, video, and audio comprehension capabilities — ideal for creating complex marketing content▪ ChatGPT: A universal tool for generating texts, helping create prompts for various business needs▪ Claude: Developed by Anthropic, this tool stands out for its ability to handle large volumes of text, making it convenient for crafting detailed descriptions or articles



Using AI in business

Direction	Tools
<p>2. Personal AI Assistant</p> <ul style="list-style-type: none">▪ Creating a chatbot for answering frequently asked questions (FAQ)▪ Personalized sales prompts▪ Assistant for drafting commercial offers and client responses	<ul style="list-style-type: none">▪ Gem-bot: The name of a custom AI bot that can be built on the basis of Google Gemini, tailored to the specific needs of a business▪ GPTs: A special feature in ChatGPT that allows you to create customized versions of GPT to perform specific tasks▪ Grok (projects): Can be used to create specialized bots that receive real-time information, such as for processing news or trends



Using AI in business

Direction	Tools
<p>3. Learning / Research Space</p> <ul style="list-style-type: none">▪ Competitor and market analysis▪ Identifying new trends in the business sphere▪ Generating ideas for new products/services▪ Rapid preparation of overviews or reports	<ul style="list-style-type: none">▪ Perplexity: An AI tool that provides answers with source references, making it ideal for research work▪ NotebookLM: A tool by Google that helps summarize and analyze documents, create notes, and organize information



Using AI in business

Direction	Tools
<p>4. Company Website</p> <ul style="list-style-type: none">▪ Generating website structure▪ Writing texts for the homepage, "About Us" page, and product/service descriptions▪ Creating a landing page for an advertising campaign▪ Improving SEO (keywords, meta descriptions)	<ul style="list-style-type: none">▪ Readdy: An AI website builder that helps create a site based on a text description▪ Bolt: A tool that automates the creation of web pages▪ Lovable: A platform that helps quickly design and launch simple websites



Using AI in business

Direction	Tools
<p>5. Automating Processes</p> <ul style="list-style-type: none">▪ Automating responses to common customer inquiries (Customer Support Automation)▪ Automating social media posts and email campaigns▪ Automating routine document tasks (e.g. data entry or generation of standard reports)▪ Automating order processing and notifications	<ul style="list-style-type: none">▪ Zapier: A powerful integration tool that connects various apps and automates routine tasks without coding▪ Make: A platform similar to Zapier that helps build more complex automation workflows▪ Tidio: A chatbot and tool for automating customer support



Case: AI Assistant for a **Light Industry Warehouse**

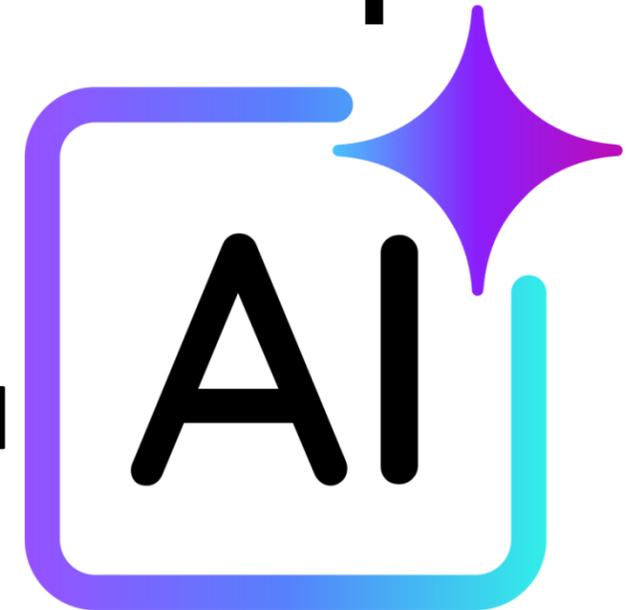
Project Description

An AI agent was developed for automated order tracking and sorting, which reduced processing time by 40% and decreased errors.

Client Feedback

“Automation helped us process orders faster and avoid mistakes.”

Example 1





Case: **Logistics Automation**

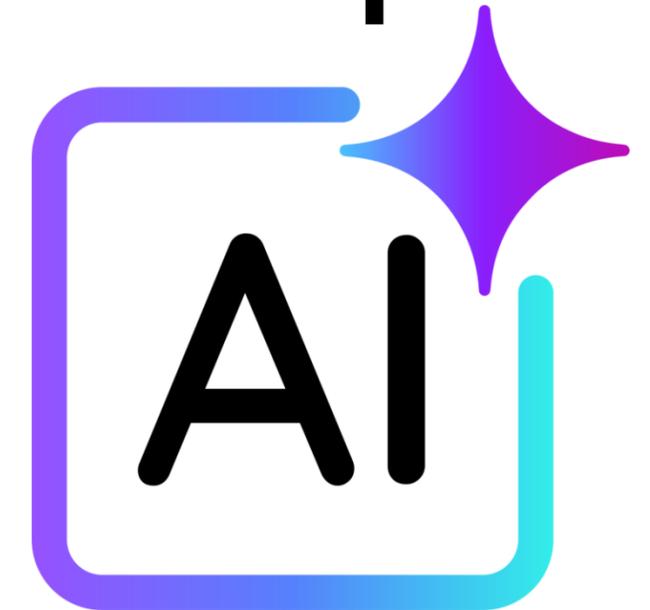
Project Description:

An AI agent was implemented to track **350 orders daily** and alert about potential delays, optimizing the overall process.

Client Feedback:

“The AI agent replaced the work of two employees and improved forecast accuracy.”

Example 2





Case: [Lead Qualification](#)

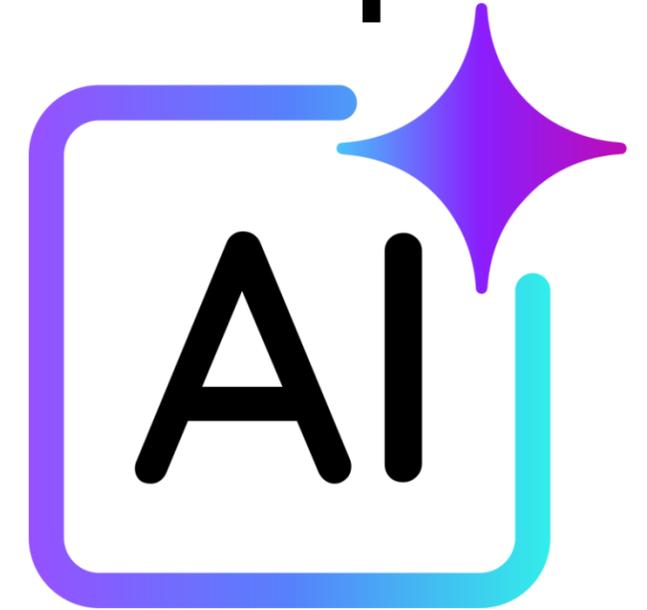
Project Description:

We created an AI assistant for instant lead qualification and call booking, increasing conversion by **32%**.

Client Feedback:

“Our sales now run 24/7 thanks to AI, without any additional costs.”

Example 3





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GROUP WORK

**Payroll and contract-based
remuneration calculations**





Tips:

Treat freelancing as a business and have a growth strategy:

- Create a financial plan to **triple your income within a year** and implement it step by step
- Increase your earnings through **core, additional, and one-time services**
- Always stay focused on the main goal of your business — **profit**

To have more – you need to want more

and clearly define your “more” in numbers.

Keep your focus on your financial plan — this allows you not only to repeat results month after month and year after year,

but to **constantly grow and multiply your income.**



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**THANK YOU FOR YOUR
ATTENTION!**

Freelance school

Day 3