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By PwC Deutschland | 17 May 2026

Are voluntary payments made to internet bloggers income from self-employment?

The Berlin-Brandenburg Tax Court decided that maintaining an internet blog is an independent journalistic activity, and that the blogger's earnings from this activity are taxable as income from self-employment under Section 18 of the Income Tax Act. The case is currently pending before the Supreme Tax Court.

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Background

A news blogger received payments from readers of his blog over a period of several years and treated them as donations. However, the Berlin-Brandenburg Tax Court classified the payments as taxable income from a business. Due to the admission of the appeal, the Supreme Tax Court now must answer the following - up to date - questions in the foreseeable future:

Should voluntary payments made by readers of a blog- who are encouraged to support the blog through links to PayPal and bank transfer options - be classified as operating income or donations?

Are voluntary payments made by readers related to posts published on an internet blog? Is this viewed as participation in general economic commerce (a continuous, profit-oriented participation in the general market) and further also an exchange of services?

This is how the Berlin-Brandenburg Tax Court assessed the situation (in brief):

In running his blog, the plaintiff is engaged in a professional activity itemized in Section 18 (1) No. 1 Sentence 2 ITA (a “catalog profession”) or, at least, a similar profession. The freelance activities listed explicitly mention the professional activities of journalists and similar professions.

By maintaining his internet blog, the plaintiff meets the criteria established by the Supreme Tax Court for journalistic activity or, at the very least, a similar activity. The plaintiff publishes, almost daily, primarily his own posts of varying lengths in which he mostly writes about current political and social events, critically examines them, and takes a position. He thus uses the internet as a medium to reach the public.

The plaintiff’s activities are directed at the exchange of goods and services, and he further actively participates in the general economic market. The readers made the payments to compensate the plaintiff for published posts and/or to help finance the continued operation of the blog.

The voluntary payments are motivated by professional reasons: Whether payments should be classified as gifts or as business income is based on the economic context of the transaction. A legal claim for the payments is not required. In the opinion of the tax court, the fact that payments are referred to as “donations” on the website does not affect this conclusion. Such a claim does not exist by its very nature. Rather, the decisive factor is the reason for which the payments are made.

The Supreme Tax Court’s decision will certainly be groundbreaking, and those affected eagerly await its outcome.

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Source: Berlin-Brandenburg Tax Court, decision of 12 June 2025 14 K 14067/24. – **An appeal has been filed** and is currently pending before the Supreme Tax Court, case no. VIII R 18/25.

Keywords

business income