

Landesamt für Finanzen

Bezügestelle Arbeitnehmer

Reference no.

**Determination of obligation to make
statutory pension insurance
contributions**

Supplement to Lohnkonto [record of salary] required by
(Section 8 (2) of BVV [regulation on statutory pension insurance
contributions])

The employer is obligated to categorise the employee according to statutory insurance law. The employee must give the employer the information required to do so (Section 28 (1) of SGB IV [German Social Security Code IV]). If the employee does not provide the employer with this information, provides incorrect information or does not provide the information in time, they are committing an offence punishable by fine (Section 111 (1)(4) of SGB IV).

1 Personal data

Name		First name	
Marital status	Date of birth	Place of birth	
Post code *	Town/city	Street and house number	
Rentenversicherungsnummer [social security number]	Phone	E-mail	

2 Information about statutory health insurance

I have statutory health insurance.

<input type="checkbox"/> No
<input type="checkbox"/> Yes, with (name of health insurance provider):

3 Status upon commencement of employment

<input type="checkbox"/> School pupil (Schulbescheinigung [certificate from school] enclosed)	
<input type="checkbox"/> Student (certificate of enrolment enclosed)	<input type="checkbox"/> Winter semester <input type="checkbox"/> Summer semester

For participants in co-operative degree programmes:	
<input type="checkbox"/> I am studying a co-operative degree programme	
Start of employment:	End of employment:
Employer (with address):	

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Have you completed the first State Examination in law?	<input type="checkbox"/> No	<input type="checkbox"/> Yes
Are you studying a doctoral degree?	<input type="checkbox"/> No	<input type="checkbox"/> Yes
During your employment, have you discontinued your studies without being de-registered?	<input type="checkbox"/> No	<input type="checkbox"/> Yes from to
Have you completed an undergraduate degree?	<input type="checkbox"/> No	<input type="checkbox"/> Yes Degree completed on:
If yes, have you started another undergraduate degree or postgraduate degree?	<input type="checkbox"/> No	<input type="checkbox"/> Yes
The purpose of these studies is further education and/or specialisation	<input type="checkbox"/> No	<input type="checkbox"/> Yes, since
<input type="checkbox"/> Registered as looking for employment with the Federal Employment Agency		

4 Additional employment

Are you carrying out any other forms of employment **in addition to** this employment?

<input type="checkbox"/> No
<input type="checkbox"/> Yes. I am carrying out the following additional forms of employment:

	Start/end of employment:	Employer with address	Monthly salary /working hours	The additional form of employment is
1			EUR	<input type="checkbox"/> a compulsory work placement
				<input type="checkbox"/> in order to complete my final thesis
			hours per week	<input type="checkbox"/> short-term ¹⁾
				<input type="checkbox"/> low-income ²⁾
2			EUR	<input type="checkbox"/> a compulsory work placement
				<input type="checkbox"/> in order to complete my final thesis
			hours per week	<input type="checkbox"/> short-term ¹⁾
				<input type="checkbox"/> low-income ²⁾
				<input type="checkbox"/> subject to statutory pension insurance contributions
				<input type="checkbox"/> subject to statutory pension insurance contributions

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Were you in paid employment during the last twelve months before this employment or have you arranged other forms of employment for the future?

No

Yes. I was/will be in the following employment:

	Start/end of employment:	Employer with address	Monthly salary /working hours	The additional form of employment is
1			EUR	<input type="checkbox"/> a compulsory work placement
				<input type="checkbox"/> in order to complete my final thesis
			hours per week	<input type="checkbox"/> short-term ¹⁾
				<input type="checkbox"/> low-income ²⁾
				<input type="checkbox"/> subject to statutory pension insurance contributions
2			EUR	<input type="checkbox"/> a compulsory work placement
				<input type="checkbox"/> in order to complete my final thesis
			hours per week	<input type="checkbox"/> short-term ¹⁾
				<input type="checkbox"/> low-income ²⁾
				<input type="checkbox"/> subject to statutory pension insurance contributions

¹ Employment is considered short-term if the employment is limited to three months or 70 working days within one calendar year or is limited by contract in advance and is not a main occupation.

² Employment is considered low-income if the monthly salary regularly does not exceed 450 euros.

5 Explanation of statutory pension insurance for low-income employment and employment in the Gleitzone

5.1 Low-income employment

The employee in low-income employment 2) may apply for exemption from the obligation to make statutory pension insurance contributions in the form of a written declaration submitted to their employer. The application for exemption can be found attached in an appendix. If an employee is made exempt, only the employer makes fixed contributions to the statutory pension insurance. Please note: This means that the employee is not fully entitled to pension insurance.

No, I do not wish to be made exempt from the obligation to make statutory pension insurance contributions.

The employment is low-income. The employer makes fixed contributions to the statutory pension insurance. The employee pays the difference to the complete amount of the statutory pension insurance contribution. The part of the statutory pension insurance contribution which is made by the employee is deducted from the salary by the employer.

Yes, I wish to apply for exemption from the obligation to make statutory pension insurance contributions. (Please note: The application is only valid if the application for exemption attached in appendix 2 is completed and signed.)

The employer pays fixed contributions. The employee makes no contributions. Once the employee has applied for exemption from the obligation to make statutory pension insurance contributions, this cannot be revoked.

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5.2 Employment in the Gleitzone

Employees who are subject to statutory insurance contributions who carry out a form of employment which is in the Gleitzone (monthly salary between 450.01 euros and 850.00 euros) have the option to pay the full employee contribution rather than a reduced contribution (Section 163 (10)(6) SGB VI [German Social Security Code VI]). By choosing to pay full contributions, you can avoid the consequence of a reduced statutory pension.

I wish to make reduced pension insurance contributions.

The employment is a standard form of employment in the Gleitzone. The employer pays the full amount of their part of the statutory pension contribution; the employee pays a reduced contribution.

I wish to pay full pension insurance contributions.

Both the employer and the employee pay the full amount of their part of the statutory pension contribution.

If you have any questions, please contact the Landesamt für Finanzen.

I confirm that the information given is correct. I commit to informing the Landesamt für Finanzen of all changes immediately, in particular if

- **I take up or end another form of employment**
- **my status as a student/non-student changes**
- **I complete my degree or discontinue my studies (e.g. through de-registration)**

I consent to details which are important for statutory insurance being exchanged with additional employers in the case that I am in more than one form of employment. This is intended to ensure that the statutory insurance contributions are paid correctly.

Date

Signature of employee

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Information sheet on the potential consequences of exemption from the obligation to make statutory pension insurance contributions

General information

As of 1 January 2013, employees who are in low-income employment (450 euro job) are subject to full statutory pension insurance contributions. The part of the statutory pension insurance contribution which is to be paid by the employee is calculated as the difference between the fixed contribution made by the employer and the full statutory pension insurance contribution. It should be noted that the full statutory pension insurance contribution is to be paid for a monthly pay of 175 euros and over.

Benefits of paying the full statutory pension insurance contribution

The benefits of paying the full statutory pension insurance contribution are due to the accumulation of compulsory contribution periods. This means that the entire period of employment is considered when determining whether various waiting periods (minimum periods of insurance) have been completed. Compulsory insurance periods are required, for example

- to begin receiving your pension early
- to qualify for contributions towards rehabilitation (both medical and occupational)
- to qualify for transitional allowance for statutory pension insurance rehabilitation measures
- to acquire and retain the right to a pension due to reduction in earning capacity
- to qualify for conversion of earnings into contributions for an occupational pension scheme
- to fulfil the requirements for a private pension scheme with government funding (e.g. the Riester-Rente scheme) for the employee and, in some cases, their spouse

In addition, the full salary, rather than a part of it, will be taken into account when calculating the pension.

Application for exemption from the obligation to make statutory pension insurance contributions

If the employee does not wish to make statutory pension insurance contributions, they may be made exempt by their employer. In order to do so, the employee must inform the employer in writing that they wish to be made exempt from the obligation to make statutory pension insurance contributions using the attached form (appendix 2). If the employee carries out several forms of low-income employment, the application for exemption may only be submitted for all forms of employment which they carry out at the same time. The employee is obligated to inform all other – including future – employers for whom they carry out a form of low-income employment of the application for exemption. Exemption from the obligation to make statutory pension insurance contributions is binding for the duration of all of the forms employment; it cannot be revoked.

As a rule, exemption takes effect at the start of the calendar month in which the application is received by the employer or at the beginning of the period of employment at the earliest. This applies when the employer notifies the Minijob-Zentrale [low-income employment office] of the receipt of the application for exemption before the next salary payment or within 6 weeks at the latest. If this is not the case, exemption takes effect after the end of the calendar month which follows the calendar month in which the Minijob-Zentrale was notified.

Consequences of exemption from the obligation to make statutory pension insurance contributions

Employees in low-income employment who apply for exemption from the obligation to make make statutory pension insurance contributions voluntarily forgo the benefits stated above. Due to the exemption, only the employer pays the fixed contribution based on the salary. The employee does not make their part of the contribution. The consequence of this is that the months of employment only partially count towards completion of various waiting periods and only part of the salary earned is considered in the calculation of the pension.

Please note: Before an employee decides to apply for exemption from the obligation to make make statutory pension insurance contributions, it is recommended that they seek individual consultation regarding the effects of exemption at one of Deutsche Rentenversicherung's information and advice centres. Deutsche Rentenversicherung's telephone information service is free of charge on +49 800 10004800. Please have your Rentenversicherungsnummer [social security number] ready when you call the service.

An das
Landesamt für Finanzen
Dienststelle
Bezügestelle Arbeitnehmer

Application for exemption from the obligation to make statutory pension insurance contributions for employees in low-income employment in accordance with Section 6 (1b) SGB VI [German Social Security Code VI]

Employee

Name	First name	Bezügestelle reference
Rentenversicherungsnummer [social security number]		Date of birth

I hereby apply for exemption from the obligation to make statutory pension insurance contributions over the course of my low-income employment and thereby forgo the accumulation of compulsory insurance periods. I have read and understand the information on Appendix 1 (Information sheet on the potential consequences of exemption from the obligation to make statutory pension insurance contributions).

I am aware that the application for exemption applies to all forms of low-income employment which I am carrying out at the same time, that it is binding for the duration of the employment and it cannot be revoked. I commit to informing all other employers for whom I carry out a form of low-income employment about this application for exemption.

Place, date

Signature of employee

Employer:

I received the application for exemption on . The exemption takes effect on

Place, date

Signature of employer

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