

**Disclaimer**

This document is a courtesy translation provided for your convenience. Please note that the original form must be opened and completed in the **German language**. Only the **German version** is legally binding.

**Personal details for**☐ **New hire**☐ **Re-employment**on 

Day		Month		Year	

☐ **Research assistant** ☐ **Student assistant**

Surname, first name (as stated on birth certificate for single persons, as stated in family register for married persons)

Street, house number, postcode, town

Telephone number (optional):

Email address (optional):

I already receive remuneration/pension payments from the ZBB under personnel number:

Place of employment

Place of employment

Date of birth

Gender

Day Month Year

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☐ male☐ female☐ Various☐ Not specified/undetermined

Place of birth

Nationality

Country of birth

☐ Germany☐**1. Tax information for retrieving electronic income tax deduction characteristics (ELStAM)**

Identification n

This is my main employer for tax purposes (tax bracket 1–5 possible).

If you have multiple jobs, you can only have one main employer at a time; tax class 6 will always be reported to your other employers.

Tax bracket

Number of child allowances:

Religious affiliation Church tax:

☐ This is a secondary employment relationship for tax purposes (always tax class 6).

Annual allowance for secondary employment § 39a (1) sentence 1 no. 7 EStG:

Euro

**2 Social**

1. Pension insurance number

2. I am a member of a statutory health insurance fund

☐ Yes, with

### 3. Social care insurance

For childless persons who have reached the age of 23, a total contribution rate of 4.2% applies to nursing care insurance (employee contribution 2.4%, = 1.8%, + 0.6% additional contribution).

**Parents are subject to different contribution rates for long-term care insurance depending on how many children they have.**

**For parents with one child (regardless of age) or several children who are all over 25 years of age**, a total contribution rate of 3.6% applies (employee contribution 1.8%).

Once parental status has been established for a child, it remains valid for life and means that no additional contributions are levied. Children who have died are also considered eligible.

Name of the child:

Date of birth:

☐ Biological child

☐ stepchild

☐ Foster child

☐ Adopted child

#### Proof of parenthood

Who is considered a parent and what proof must be provided?

[www.zbb.brandenburg.de](http://www.zbb.brandenburg.de)> Income> Remuneration> Information on proof of parental status

**For parents with several children who are all under the age of 25**, a contribution reduction of 0.25% is taken into account; this applies from the second to the fifth child. The reduction applies until the end of the month in which the respective child reaches or would have reached the age of 25, i.e. children who died before reaching the age of 25 are also eligible.

In order for the contribution reductions to be taken into account, children under the age of 25 must be registered with the contribution-paying agency, the ZBB.

#### Proof of parenthood

Please use the online application form to register your children.

Who is considered a parent and what proof and applications must be submitted?

[www.zbb.brandenburg.de](http://www.zbb.brandenburg.de)> References> Remuneration> Applications and forms/information/information on proof of parenthood

### 4. I am a member of a private health insurance fund

☐ Yes, with

### 5. I am covered by family insurance

☐ Yes, with

### 6. I am exempt from pension insurance

☐ Yes

➤ Please enclose the exemption notice from the German pension insurance scheme.

### 7. Students

☐ I am a student on a dual

☐ study programme

☐ part-time

☐ part-time

☐ I have completed my diploma or degree:

on

➤ Please enclose proof

☐ already available

☐ I am completing a second or postgraduate degree,

which will also be completed with a university examination.

➤ Please enclose your certificate of enrolment

☐ already available

☐ I am a doctoral student for the period

from

to

➤ Please enclose proof

☐ already available

#### Please note:

A current certificate of enrolment must be submitted at the beginning of each semester. You must also notify us if **you terminate** or **interrupt** your studies (e.g. semester break), **take up** another activity or **take** an examination (e.g. diploma, state examination).

8. Multiple employment (data collection in accordance with Section 28o SGB IV):

I am currently employed by other employers in other non-self-employed positions:

from/to	Hours/week	days/month	Remuneration/ month	Employer

9. Information on other employment relationships with other employers:

- in the last 12 months prior to this employment -

From/to	Hours/week	Days/month	Remuneration/ month	Employer

3. Bank

Bank

Germany

BIC

IBAN

D

E

Foreign

BIC

IBAN

The following documents are enclosed:

☐

Health insurance exemption certificate

☐

Pension insurance exemption certificate

☐

Current certificate of enrolment

☐

Diploma, exam, 1st state examination

I confirm that the information provided is complete and correct. I am aware that I am obliged to notify the ZBB immediately of any changes to the circumstances described above and that I must repay any payments received in excess as a result of failure to notify, late notification or incorrect notification.

Date

Handwritten signature required

Sign

**The personal data collected in this questionnaire will be processed in accordance with Section 29 of the Brandenburg Data Protection Act.**  
Your details are required in order to calculate and pay your remuneration in the correct amount.  
Please complete and sign this form and return it to the recruitment authority immediately. Otherwise, they will not be able to arrange for your remuneration to be paid.

### Short-term employment from 1 January 2015

Short-term employment is defined as employment that is limited from the outset to no more than three months or 70 working days in a calendar year. Short-term employment is generally exempt from social security contributions – contributions from the remuneration are generally not payable.

### Marginal employment

This generally refers to employment with regular remuneration of up to a maximum of £556 per month. There is no obligation to pay health, nursing care or unemployment insurance contributions.  
Employees who have a €556 mini-job are generally subject to insurance and full contribution obligations under the statutory pension insurance scheme. The employee's share of the pension insurance contribution amounts to 3.6% of their remuneration. It should be noted that the full pension insurance contribution must be paid on remuneration of at least €175

The employer pays flat-rate contributions for health insurance (13%) and, if applicable, pension insurance (15%) from the remuneration. If the remuneration regularly exceeds £556, insurance becomes compulsory from the day on which the limit is exceeded. For the previous period, the exemption from insurance remains in force. If the remuneration limit of €556 is exceeded due to a retroactive increase in remuneration, insurance becomes compulsory on the day on which the entitlement to the increased remuneration arises.

### Waiver of compulsory pension insurance

If compulsory pension insurance is not desired, employees can apply for exemption.

#### Application for exemption from compulsory pension insurance:

I hereby apply for exemption from compulsory pension insurance in connection with my marginal employment and thereby waive the acquisition of compulsory contribution periods.  
I am aware that the application for exemption applies to all low-paid employment I am currently engaged in and is binding for the duration of the employment; it cannot be withdrawn.  
I undertake to inform all other employers with whom I am engaged in marginal employment of this application for exemption.

Place, date

**Handwritten signature required**

Signature

**The exemption generally takes effect at the beginning of the calendar month in which it is received by the employer, at the earliest from the start of employment.**  
**The declaration must be submitted no later than two weeks after the start of employment.**

The personal data collected in this questionnaire will be processed in accordance with the General Data Protection Regulation (GDPR) and the Brandenburg Data Protection Act (BbgDSG), in particular Section 26 BbgDSG. Your details are required in order to calculate and pay your remuneration correctly.  
Please also note the information on data protection requirements in Articles 13 and 14 of the GDPR on the website of the Central Pay Office of the State of Brandenburg at [zbb.brandenburg.de](http://zbb.brandenburg.de) under the heading Service/Declaration on data protection.

**Declaration by the agency**  
**Information regarding the taxation of marginal employment**

**Notes**

**Options for the tax treatment of marginal employment**

Taxation must generally be carried out in accordance with the electronic income tax deduction characteristics. A flat rate may only be considered if it is agreed with the employee in their employment contract that the flat-rate income tax will be borne by the employee in the internal relationship (decree of the Federal Ministry of Finance dated 10 June 2003).

**Taxation according to electronic income tax characteristics (ELStAM)**

If taxation of marginal employment within the meaning of Section 8 (1) No. 1 of SGB IV is not carried out by means of a flat-rate tax, income tax must be levied on the remuneration in accordance with ELStAM. The amount of income tax deducted then depends on the income tax bracket. In income tax brackets I, II, III and IV, no income tax is payable on remuneration from marginal employment; the situation is different in income tax brackets V and VI.

**Uniform flat-rate tax of 2% (Section 40a (2) EStG)**

The employer may, without requiring the submission of an income tax card, pay income tax, including the solidarity surcharge and church tax, on remuneration from marginal employment within the meaning of Section 8(1)(1) of SGB IV (marginal employment) for which he pays contributions to the statutory pension insurance scheme at a rate of 15% pursuant to Section 168(1)(1b) of SGB VI (minimally insured employees) or pursuant to Section 172(3) of SGB VI (minimally exempt employees), at a uniform flat tax rate of 2% of the remuneration (uniform flat-rate tax, Section 40a (2) EStG).

This uniform flat-rate tax includes income tax, the solidarity surcharge and church tax. The uniform flat-rate tax rate of 2% also applies if the employee does not belong to a religious community entitled to levy church tax. The employer is entitled to pass on the flat-rate income tax of 2% of the employee's remuneration to the employee in the internal employment relationship. The Federal Social Insurance Fund is always responsible for collecting the flat-rate tax of 2% of the remuneration.

**Agreement with the employee in the employment contract regarding the tax treatment of marginal employment**

Please tick the appropriate box ☒

- ☐ It has been agreed in the employment contract with the employee that income tax will be deducted from the remuneration in accordance with ELStAM.
- ☐ It has been agreed in the employment contract with the employee that income tax, including the solidarity surcharge and church tax, will be deducted from remuneration from marginal employment at a uniform flat rate of 2% of the remuneration. The flat-rate tax must be deducted from the remuneration, i.e. it must be paid by the employee.

Calculation

and  
Factually correct

**Handwritten signature(s) required**

Signature(s)

## Information sheet on the possible consequences of exemption from compulsory pension insurance

### General

Employees who are in marginal employment (mini-jobs) are generally subject to insurance and full contributions to the statutory pension insurance scheme. The employee's share of the pension insurance contribution amounts to 3.6 percent of their remuneration. It should be noted that the full pension insurance contribution must be paid on remuneration of at least £175.

Example of employment from 1 January 2015	
Monthly remuneration	EUR
Minimum remuneration	175
Minimum contribution to pension insurance 175.00 EUR x 18.6%	EUR
Employer contribution 150.00 EUR x 15%	EUR
Employee contribution Difference to minimum contribution	10.05

### Advantages of paying the full pension insurance contribution

The advantages of compulsory insurance for employees arise from the acquisition of compulsory contribution periods in the pension insurance scheme. This means that the period of employment is taken into account in full for the fulfilment of the various waiting periods (minimum insurance periods). Compulsory contribution periods are, for example, a prerequisite for

- early retirement,
- entitlement to rehabilitation benefits (both in the medical field and in working life),
- entitlement to transitional allowance during rehabilitation measures under the statutory pension insurance scheme,
- the establishment or maintenance of entitlement to a pension due to reduced earning capacity,
- entitlement to deferred remuneration for a company pension scheme and
- fulfilment of the eligibility requirements for private pension provision with state subsidies (e.g. the so-called Riester pension) for the employee and, where applicable, even for their spouse.

In addition, the remuneration is taken into account in full, rather than on a pro rata basis, when calculating the pension.

### Application for exemption from compulsory pension insurance

If the insurance obligation is not desired, employees can be exempted from it. To do so, they must notify their employer in writing – preferably using the enclosed form – that they wish to be exempted from the pension insurance obligation. If employees have several low-paid jobs, the application for exemption can only be made for all low-paid jobs held at the same time. Employees must inform all other employers, including future employers, with whom they are in low-paid employment of the application for exemption. The exemption from compulsory insurance is binding for the duration of the employment(s) and cannot be revoked. The exemption generally takes effect at the beginning of the calendar month in which it is received by the employer, at the earliest from the start of employment. The prerequisite is that the employer notifies the Minijob-Zentrale of the exemption by the next payroll accounting date, at the latest within 6 weeks of receiving the exemption application. Otherwise, the exemption only begins after the end of the calendar month following the calendar month in which the notification was received by the Minijob-Zentrale.

### Consequences of exemption from pension insurance

Low-paid employees who apply for exemption from compulsory pension insurance voluntarily waive the above-mentioned benefits. As a result of the exemption, only the employer pays the flat-rate contribution of 15 percent of the employee's remuneration. Employees are not required to pay any contribution themselves. As a result, employees only accrue months towards the various waiting periods on a pro rata basis, and the remuneration earned is also only taken into account on a pro rata basis when calculating the pension.

### Note

Before employees decide to opt out of compulsory pension insurance, it is recommended that they seek individual advice on the pension implications of the exemption from an information and advice centre of the German Pension Insurance Fund. The German Pension Insurance Fund's service hotline can be reached free of charge on 0800 10004800. Please have your pension insurance number ready when you call.

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