

Key Social Insurance Values and Tax Dates for 2020

All data in EUR and monthly, except where otherwise specified.

| Type of Contribution | Old Federal States | New Federal States |
|--|--|--|
| Income threshold for compulsory insurance in the statutory health insurance scheme | | |
| A) General, annual* | 62,550.00 | 62,550.00 |
| B) For those with private health insurance on 31.12.2002 due to breaching the 2002 threshold ** | 56,250.00 | 56,250.00 |
| Contribution assessment ceiling (Beitragsbemessungsgrenze) | | |
| Statutory Pension Insurance and Unemployment Insurance monthly | 6,900.00 | 6,450.00 |
| annual | 82,800.00 | 77,400.00 |
| Health Insurance and Long-term care Insurance monthly | 4,687.50 | 4,687.50 |
| annual | 56,250.00 | 56,250.00 |
| Contribution Rates | | |
| Statutory Pension Insurance (of which employer and employee pay ½ each) | 18.6 % | 18.6 % |
| Unemployment Insurance (of which employer and employee pay ½ each) | 2.4 % | 2.4 % |
| Health Insurance + supplementary contribution set by individual health insurers (of which employer and employee pay ½ each) | 14.6 % | 14.6 % |
| Average supplementary contribution | 1.1 % | 1.1 % |
| Long-term Care Insurance for people with children (of which employer and employee pay ½ each)*** | 3.05 % | 3.05 % |
| for childless people | 3.30 % | 3.30 % |
| Max. employer-paid subsidy voluntary statutory health insurance | 342.19 + half of the individual supplementary contribution | 342.19 + half of the individual supplementary contribution |
| Max. employer-paid subsidy for private health insurance**** | 367.97 | 367.97 |
| Max. employer-paid subsidy long-term care insurance (apart from Saxony) | 71.48 | 71.48 |
| long-term care insurance (only Saxony) | | 48.05 |
| Reference values for statutory pension insurance/ unemployment insurance monthly | 3,185.00 | 3,010.00 |
| annual | 38,220.00 | 36,120.00 |

* Section 6(6) of Volume V of the German Social Security Code

** Section 6(7) of Volume V of the German Social Security Code

*** For employees, in addition, there could potentially be a surcharge on the contribution for those who are childless (0.25%) that they would have to bear alone and for which they would receive no subsidy. In Saxony the contribution costs are borne differently: employer 1.025 % and employee 2.025 % (potentially plus 0.25 % surcharge on the contribution for the childless).

**** the average supplementary contribution of 0.9 % is included in this contribution

Mini Jobs

| Type of Contribution | Amount |
|---|----------------------|
| Contributions for low-wage employees (mini jobs) | |
| Employer's flat-rate contribution | |
| Health insurance | 13 % |
| Statutory pension insurance | 15 % |
| Flat-rate tax (including church tax and the solidarity surcharge) | 2 % |
| Remuneration threshold for marginal jobs (Mini Jobs) | 450.00 |
| Minimum basis for assessment of statutory pension insurance for marginal employees | 175.00 |
| Minimum contribution/month (175 € x 18,6 %) | 32.55 |
| Sliding scale (until 06.2019) | 450.01 bis 850.00 |
| Transition range (from 01.07.2019) | 450.01 bis 1,300.00 |
| Low earners threshold for trainees (social security contributions are borne by employers alone) | 325.00 |
| Maximum contribution for direct insurance schemes annually 8 % of the tax-exempt contribution assessment ceiling for pension insurance thereof max. exempt from social security charge | 6,624.00 3,312.00 |
| Minimum payment amount for the obligation to make contributions for pension benefits in health insurance and long-term care insurance schemes | 159.25 |
| Allocation to statutory insolvency insurance | 0.06 % |
| Allocation to social security contributions for artists | 4.2 % |

Reference values for benefits in kind in 2020

Meal allowance in EUR

Employees and adult family members

| | Breakfast | Lunch | Dinner | Meals overall |
|---------|-----------|--------|--------|---------------|
| monthly | 54.00 | 102.00 | 102.00 | 258.00 |
| daily | 1.80 | 3.40 | 3.40 | 8.60 |

Accommodation allowance in EUR

| | |
|-------------------------|-------------|
| (monthly) | 235.00 |
| per calendar day | 7.83 |

Due Dates for Social Security

| Month | Filing date for the contribution statement | Payment due date |
|---------------|--|------------------|
| January 2020 | 27.01.2020 | 29.01.2020 |
| February 2020 | 24.02.2020 | 26.02.2020 |
| March 2020 | 25.03.2020 | 27.03.2020 |