Checklist*

for employees with low pay or employed for short periods

Please note:

This checklist is meant to be an *internal* work aid for companies so that they can make a correct legal assessment of a particular job with regard to the social insurance. You are legally obliged to provide the information required for this. Therefore, we request you to submit this checklist, filled up, to your employer. In the case of queries with regard to individual fields, please contact your employer. Fundamental questions with regard to low pay jobs are answered by the Mini-job centre.

1. Personal information

Surname, First name:

Address:

Telephone:

Tax identification number:

Bank: IBAN:

Pension scheme number:

If no pension scheme number can be provided:

Name at birth: Date of birth, place of birth:

Sex: ☐ Female ☐ Male ☐ Diverse Nationality:

2. Status at the beginning of employment

☐ School student **

☐ College student

☐ School graduate planning to undergo vocational training

☐ School graduate planning to study at a university/college***

☐ School graduate planning volunteer work****

☐ Unemployed, looking for work/vocational training****

☐ Volunteer worker***

☐ Trainee

☐ Civil servant

☐ Self employed

☐ Employee with a main employment that is liable to social insurance

☐ Employee on unpaid leave from his main employment

☐ Employee on parental leave from his main employment

☐ Person receiving full pension before reaching the regular pension age

☐ Person receiving full pension after reaching the regular pension age

☐ Old age beneficiary after reaching an age limit

☐ Other:

Information regarding an application as a person looking for work or vocational training:

Were you unemployed and registered with the Employment Agency as a person looking for work or vocational training at the beginning of your employment?

☐ Yes, at the Employment Agency in

☐ With receipt of benefits ☐ Without receipt of benefits

☐ No

* After calling up the document on the PC, it can be entered, saved and printed.

** Someone is considered a pupil for the duration of attending a school providing general education (in the German system: "*Hauptschule*", school types offering various courses of studies, "*Realschule*", "*Gymnasium*", integrated comprehensive schools, free anthroposophical schools, schools for children with special needs).

*** At the earliest point of time. Persons attending a college or vocational college are considered as regular students as well.

**** Voluntary work is e.g. the federal volunteer service, the voluntary military service, the voluntary social or ecological year.

*****Please fill up further information regarding the registration as a person looking for work or vocational training.

3. Information regarding statutory health insurance

I am insured by the statutory health insurance scheme.

☐ No (evidence of the existing private health insurance policy is attached)*

☐ Yes by (company name):

Type of insurance: ☐ Single insurance ☐ Family insurance

*Note for the employer: The evidence must be added to the remuneration documents.

4. Other jobs

a) For low pay employees:

There are presently one/several employee relationships with (one) other employer(s)

☐ No

☐ Yes. I am employed as follows:

Beginning of employment	Employer with address*	The other employment is/was
1.		☐ low pay ☐ with own portion for pension insurance (PI) ☐ without own portion for PI ☐ more pay than low pay
2.		☐ low pay ☐ with own portion for PI ☐ without own portion for PI ☐ more pay than low pay

* Voluntary declaration

Note: Low pay employment exists when the monthly salary does not exceed € 603 per month regularly. The employer of a low pay job must, under certain conditions, make lump-sum payments towards health and pension insurance or must make obligatory payments towards pension insurance together with the employee (see 5). The employee has the option to apply to the employer for release from the obligatory pension insurance contribution and so, to be freed from payment of his own portion of the pension insurance. In so far as, aside from a (main) employment that is paid more than low pay, only one low pay employment is entered into, then the (main) employment shall not be added to the low pay employment. In these cases, the low pay employment is free of payment for health insurance contributions and, depending upon the case, is free of payment for pension insurance or is obliged to pay for pension insurance or is released from the obligation to pay for pension insurance. Every other low pay employment is added to the main employment for the health, care and pension insurance and, according to the rules applicable for more than low pay employees, is liable to contribution for health, care and pension insurance. In the case of unemployment insurance, the not low pay (main) employment, which is liable to insurance contribution, and the low pay employments shall not be added together and so, the low pay employments shall generally remain free of insurance contributions.
In the case that there is no higher paid than low pay (main) employment, then through the addition of the gross remuneration from the already performed low pay employment(s) and the (new) low pay employments, which are affected by this form, is there an amount that regularly exceeds € 603 per month?

☐ No

☐ Yes

Note: If the addition of the gross remunerations do not exceed € 603, then the employee is freed from contributions to all the sectors of social security insurance, in so far as he takes advantage of his right to relief from the pension insurance.

b) For employees employed for short periods (short-term mini jobber):

In the current calendar year, I have already had a/several employments or was registered as unemployed or as one seeking vocational training (see Note).

☐ No

☐ Yes:

Beginning and end of employment/registration as unemployed or seeking vocational training	Monthly remuneration	Actual days worked in this period	Employer with address* or the responsible employment agency
1.	☐ more than 603 Euro		
2.	☐ more than 603 Euro		

Note: A short-term employment – free of social insurance contributions for employee and employer – exists when the employment is limited to three months or 70 working days (15 weeks or 90 working days in agricultural businesses) in one calendar year or has been contractually limited, in ad-vance; unless the employment has been performed as a "profession" (see the explanations for this) and the remunera-tion exceeds 603 Euro per month. Several short-term employments in the current calendar year must be added together.

c) Employments or self-employed activities abroad:

An employment relationship exists abroad at present with another employer or through self-employment.
☐ No

☐ Yes. I am presently employed or I am presently carrying out the following activity abroad (the A1 Certificate is attached):

Beginning and end of the employment or activity	Employer with address* or place of activity
1.	
2.	

5. Release from the obligation to contribute to pension insurance or revocation of the release

The employee of a low pay job can apply for release or revocation of the release from the insurance obligation in the statutory pension insurance scheme through a written or electronic declaration to his employer. A sample of the release application and of the application for revocation of the release are attached. In the case of an application for release, only the employer pays the lump-sum contributions for pension insurance. Note: Through this, no full pension insurance is acquired.

☐ No, I do not want to be released from the insurance obligation in the pension insurance scheme.
The employer bears the lump-sum contributions towards pension insurance to the amount of 15%. The employee bears the difference to the full contribution amount in the pension insurance at a rate of 3.6%. The employee's contribution of the amount of the pension insurance is deducted by the employer from the remuneration and he forwards this along with his contributions to the Minijob-Zentrale.

☐ Yes, I apply for release from the insurance obligation in the pension insurance scheme. (Please fill up the attached release application). The employer pays the lump-sum contributions. The release applied for, from the obligation to pension insurance, can be reversed one time only, with effect for the future.

☐ I am receiving the full old age pension after reaching the regular age limit, or I am a receiver of care after reaching a particular age and am freed of paying contributions towards pension insurance. A release from the obligation to insurance for pension insurance is therefore not required.

☐ Yes, I am requesting that my exemption from my insurance obligation in the pension insurance scheme be revoked. (Please fill out the attached revocation application) The employer pays lump-sum contributions to the pension insurance program at a rate of 15%. The employee pays the difference to the full contribution rate for pension insurance, which is 3.6%. The employer deducts the employee's share of the pension insurance contribution from the employee's wages and forwards it, along with the employer's contributions, to the Minijob-Zentrale.

I declare that the above information is correct. I confirm that I shall immediately inform my employer of all changes, in particular, the taking up other employments.

Place, date

Signature (Employee)
(in the case of minors, signature of the legal guardian as well)

Explanations

Regarding the checklist for low pay or short term employees

General
The employer is obliged to register every employee with the collection office and to pay the contributions towards social insurance. Through that, he is obliged to evaluate the social insurance relationship of the respective employee. The employee, on his part, is obliged to provide the employer with the information required to carry out the registration process and the contribution payments and also to submit the requisite documents ((§ 28o of the SGB IV (Social Security Code, Book IV)). In the case that the employee should not provide this information, not correctly or at the right time or if he does not submit the required documents, not complete or not at the right time, he shall be committing a misdemeanour, which can be punished by a fine ((§ 111 Para. 1 No. 4 of SGB IV). In the case that the employer conducts an incorrect social insurance evaluation, he can face supplemental claims for social insurance contributions, under certain conditions.

In order to avoid such supplemental claims, the employer must make himself aware of the facts, so that he can make a correct classification of the employee. This checklist is meant for this purpose. It is a guideline to query the information that will allow the determination of the insurance obligation or the release of the obligation for insurance of the employee in the social insurance scheme. **While doing this, in individual cases, information with regard to other criteria can be required**. The checklist does not claim to be complete. In order that the information should be considered as documents (according to the Contribution Scheme Ordinance), the employee's information must be evidenced by corresponding proof (e.g. Certificate of enrolment) and confirmed by his signature. According to the Contribution Scheme Ordinance, the employer is obliged to file the information along with the remuneration documents.

This checklist does not replace the application by the low pay employee or the work contract between the employer and the low pay employee. The application is made through the report to the social insurance agency at the mini job centre of the Deutsche Rentenversicherung Knappschaft-Bahn-See. The checklist is only meant for internal use by the company or as proof for the company in the case of a check by the social insurance agency (audit of the company).

Regarding 1.
In the report to the social insurance agency, the employer must specify the pension insurance number of the employee. If no pension insurance number can be given, the information regarding the birth name, birth date and place, the sex and the nationality of the employee are required.

Regarding 2.
The criteria listed under Point 2 are relevant for the social insurance evaluation of the employee:
1. School students are fundamentally free of insurance in the unemployment insurance scheme (§ 27 Para. 4 Pg. 1 No. 1 of SGB III).
2. In the case of university and college students, there are special features in health, care and unemployment insurance (6 Para. 1 No. 3 of SGB V, § 27 Para. 4 Pg. 1 No. 1 of SGB III).
3. Self-employed and public servants are to be treated as persons without a main employment where insurance is obligatory according to the social insurance scheme.
4. In the case of a short term employment, the employer must check if it is a professional employment if the remuneration exceeds 603 €. In this case, for the checking of specific groups of persons or cases, there are the following principles for checking the professional employment:

Professional employment is basically not present in the case of short term employment,
which is done along with a (main) employment (this includes persons who are serving in a voluntary social or ecological year, voluntary federal military service or voluntary military service).

Professional employment is basically to be assumed in the case of short term employment
- Between leaving school or graduating from college or university and beginning working life
- For unemployed persons looking for vocational training or work and who are registered with the employment agency
- Between the school leaving examination and voluntary service or voluntary military service (also in the case that study at a university is planned for later)
- During existing parental leave while having a main job

Professional employment is also present when the employment to be assessed together with the periods of employment prior to the employment, or the periods of the report to the employment agency of looking for work or vocational training, exceeds the limit of three months or 70 working days (15 weeks or 90 working days in agricultural businesses) in the current calendar year.

For **professional activity** also see: Minimis provisions of the umbrella organisations of the social insurance agency and the aid to decision making for checking for professional activity at www.minijob-zentrale.de.

Regarding 3.
For a low pay employee, lump sum payments towards health insurance are only to be paid when the employee is statutorily health insured for health insurance (obligatory, family or voluntary insurance). If private health insurance exists, the employee must provide corresponding proof for this. The employer must include the evidence of private health insurance in the remuneration documents.

Regarding 4.
The obligation of an employee to provide the employer with all the required information includes, in particular, the information with regard to simultaneous other employment and prior employment with other employers. If the Deutsche Rentenversicherung Knappschaft-Bahn-See or another pension insurance company should determine, at a later date, that a necessary addition of the low pay employment with another (prior) employment was present, then this shall become applicable from the date of the knowledge of this fact by the Deutsche Rentenversicherung Knappschaft-Bahn-See or any other pension insurance company (§ 8 Para. 2 Pg. 3 of SGB IV). From the 1st of April 2003, contributions towards social insurance in the case of necessary additions shall not be demanded retrospectively any more, as a rule. An exception to this rule is however applicable according to § 8 Para. 2 Pg. 4 of SGB IV, in the case that the employer has neglected, wilfully or as a result of gross negligence, to get the facts of the matter.

On the one hand, the checklist serves to help the employer to determine other employments and the corresponding social security insurance evaluation of the employee. On the other hand, it can retrospectively be an indication of whether the employer has acted in a manner that is wilful or a result of gross negligence. If, for example, the incorrect social security evaluation is based on the fact that the employee has hidden another employment and has answered “No” in the form to the question of other employment, then it can be assumed that the employer cannot be accused of having acted wilfully or with gross negligence.

In so far as the employee has answered that no other employment or self-employed employment activity has been entered into a member state of the EU, the European Economic Area or in Switzerland, the European legal rules of the (EWG) Directive No. 883/2004 are to be followed. According to these, it must be determined if the German laws or the laws of the foreign state are to be applied for the employments in Germany or abroad. This can have the consequence that, for the employment carried out in Germany, contributions may have to be paid towards the social insurance of a foreign member state of the EU, the European Economic Area or Switzerland.

In the case that there is presently no A1 certificate as proof for the laws to be applied, clarification shall have to be obtained. The contact for persons residing in Germany is the umbrella organisation of the statutory health insurance companies, the Deutsche Verbindungsstelle Krankenversicherung - Ausland in Bonn. If the affected person resides outside of Germany, the process for the determination of the applicable laws is to be initiated by the competent authority of the country of residence.

Regarding 5.
Effect of the release and of revocation of the release
The low pay employee can apply for release from the obligation of pension insurance ((§ 6 Para. 1b of SGB VI). The application must be made in writing to the employer. An application for release must be given the date that it has been received by the employer. The application must not be forwarded to the mini job centre but shall remain along with the remuneration documents with the employer.

The employer shall report the application data regarding the application for release from the pension insurance obligation to the mini job centre within the framework of a Data Collection and Transmission Act process. In so far as the mini job centre does not repudiate the release application within one month, the release shall fundamentally be effective from the beginning of the calendar month of the receipt by the employer, at the earliest at the beginning of the employment. The precondition is that the employer reports the release application to the mini job centre before the next remuneration payment, at latest within six weeks after receipt of the release application by him. Otherwise, the release shall begin only after the expiry of the calendar month which follows the calendar month of the receipt of the report at the mini job centre.

The application for release from the pension insurance obligation can be revoked one time, with effect for the future. If the employee has several low pay employments simultaneously, which in spite of being added together, do not exceed 603 €, then the employee can only request release from the pension insurance obligation for all of them at the same time. The release applied for with one employer is then also applicable for the other low pay jobs. The employee must inform the employers, for whom he is working simultaneously, of the release application.

Old age pension receivers who are receiving pension after reaching the regular pensioning age and care receivers who have reached a particular age (e.g. retired civil servants) are released from pension insurance and need not have them-selves released from the pension insurance obligation.

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Starting July 1, 2026, an employee with low pay may apply for a one-time revocation of the exemption from the pension insurance obligaion (§ 6 Para. 6 SGB VI). The application must be submitted to the employer in writing or electronically. The employer must date the application for revocation with the date of receipt. The application is not to be forwarded to the Minijob- entrale but remains in the employer's remuneration documents.

The employer reports the information regarding the revocation of the exemption from the pension insurance obligation to the Minijob- entrale as part of the DEUEV notification procedure. Unless the Minijob- entrale objects to the exemption application within one month, revocation of the exemption generally takes effect at the beginning of the calendar month following the month in which the application was filed. It applies only to the future. Retroactive revocation is not possible.

The application to revoke exemption from the pension insurance obligation is binding for the entire duration of employment and cannot be withdrawn. If an employee holds several part-time jobs simultaneously that, when combined, do not exceed €603, the employee may only apply for a general revocation of the exemption from the pension insurance obligation. The revocation of the exemption requested from one employer also applies to the employee's other low pay jobs. The employee must inform the employers with whom he or she is simultaneously employed of the application for revocation of the exemption.

Transitional law

If a low pay employment entered into before the 1st of January 2013 is carried out simultaneously with a low pay job after the 31st of December 2012, then due to the different judgements with regard to insurance, the information by the mini job centre at www.minijob-zentrale.de is to be followed.

Annex

Information sheet regarding the possible consequences of a release from the pension insurance obligation

General

From the 1st of January 2013, employees, who carry out low pay jobs, are subject to the obligation of insurance and the full contribution in the statutory pension insurance scheme. The portion that is to be contributed by the employer is currently 3.6% (or 13.6% for low pay employees in private households) of the remuneration. This is a consequence of the difference between the lump-sum of the employer (15% for low pay employees in the trade sector/or 5% for the same in private households) and the full contribution to the pension insurance, which is 18.6%. It must be noted that the full pension insurance contribution to be paid by the employer towards pension insurance is for a remuneration of a minimum of 175 Euro. This is as long as the employee is not subject to the pension insurance obligation due to other reasons (e.g. receiver of unemployment compensation I, child-rearing, non-commercial care).

Advantages of full contribution payment towards pension insurance

The advantages of the pension insurance obligation for the employee are from the acquiring of obligatory contribution periods for the pension insurance. This means that the employment period of employment is considered to the fullest extent for the fulfilment of the various waiting periods (minimum insurance periods). Obligatory contribution periods are, for example, preconditions for:

- An earlier beginning of the pension
  Rights to services for rehabilitation (also in the medical area as well as in working life)
- Right to interim payments in the case of rehabilitation measures in the statutory pension insurance scheme
- The justification or preservation of the right to a pension due to a reduction in earning capacity
- The right to conversion of remuneration for a company pension
- The fulfilment of access preconditions for private old age care with state subvention (for example, the so-called Riester pension) for the employee and possibly even for the spouse.

Aside from those, the remuneration is not only considered proportionally, but to the full amount, in the calculation of the pension.

Application for release from the obligation of pension insurance

If the obligation to insurance is not wanted, the employee can have himself released from it. In order to do so, he must inform his employer, in writing and, if possible, through the attached form that he wants to be released from the insurance obligation in pension insurance. If the employee is carrying out several low pay jobs, then the application for release may only be made for all the simultaneous low pay jobs being carried out. The employee is required to inform all the other – also future – employers, with whom he is carrying out low pay jobs, of the release application. The release from the insurance obligation is binding as a rule for the duration of the job(s), but can be revoked one time with effect for the future. This is done by submitting the “Application for release from the pension insurance obligation in the case of low pay jobs according to § 6 Para. 1b of the Sozialgesetzbuch Sechstes Buch (SGB VI) (Social Security Code, Book VI)” to the employer. Revocation cannot be applied retroactively.

The release shall take effect from the beginning of the calendar month of its receipt by the employer, earliest from the beginning of the employment. The precondition is that the employer reports the release application to the mini job centre by the next remuneration settlement, latest within 6 weeks after the receipt of the release application by him. Otherwise, the release shall begin only after the end of the calendar month, which follows the calendar month of the receipt of the report at the mini job centre.

Consequences of the release from the pension insurance obligation

Low pay employees, who apply for release from the pension insurance obligation, voluntarily forgo the advantages given above. Through the release, only the employer pays the lump sum contribution of 15% (or 5% in the case of employees in private households) of the remuneration. The payment of one’s own portion by the employee is not applicable in this case. The consequence of this is that the employee only acquires proportional months for the fulfilment of the various waiting periods and the remuneration received is also only considered proportionally in the calculation of the pension.

Note: Before an employee decides on release from the pension insurance obligation, obtaining individual advice is recommended with regard to the effect on the pension rights that the release will have. This advice can be had at an information and advice centre of the German Pension Insurance. The telephone of the German Pension Insurance can be reached, free of cost, at 0800 10004800. Please keep your insurance number of the pension insurance readily available, if possible.

Annex

Application for release from the pension insurance obligation in the case of low pay jobs according to § 6 Para. 1b of the Sozialgesetzbuch Sechstes Buch (SGB VI) (Social Security Code, Sixth volume)

Employee:

Surname: _____

First name: _____

Pension insurance number: | | | | | | | | | | | | |

I herewith apply for release from the insurance obligation in pension insurance within the framework of my low pay job and forgo, through this, the acquisition of obligatory contribution periods. I have read and understood the comments given in the “Information sheet regarding the possible consequences of a release from the pension insurance obligation”.

I am aware that the application for the release is applicable to all the simultaneously worked low pay jobs that I carry out and that it is binding as a rule for the duration of the jobs. I hereby declare that I shall inform all the other employers, with whom I work in low pay jobs of this release application.

_____ _____

(Place, date) (Signature of the employee)
(for minors, signature of the legal guardian as well)

Employer:

Name: _____

Company registration number: | | | | | | | | |

The release application was received by me on | | | | | | | | | .
d d m m y y y y

The release is effective from | | | | | | | | | .
d d m m y y y y

_____ _____

(Place, date) (Signature of the employer)

Note for the employer:
The release application is to be placed along with the remuneration documents according to § 8 PARA. 2 NO. 4a of the Beitragsverfahrensverordnung (BVV) (Contribution Scheme Ordinance).

Annex

Application for revocation of the release from the pension insurance obligation in the case of low pay jobs according to § 6 Para. 1b of the Sozialgesetzbuch Sechstes Buch (SGB VI) (Social Security Code, Sixth volume)

Employee:

Surname: _____

First name: _____

Pension insurance number: | | | | | | | | | | | | |

I hereby apply to have the exemption from the pension insurance obligation revoked in connection with my low pay employment. This application to revoke the exemption is binding for the duration of the employment. The exemption is deemed revoked if the collecting agency responsible under § 28i Para. 5 SGB IV does not object to the employee's application for revocation within one month of receiving the employer's notification according to § 28a SGB IV.

I am aware that the one-time revocation of the exemption from the pension insurance obligation only takes effect at the beginning of the calendar month following the month in which I submit my application, applies to all my simultaneous part-time jobs with low pay, and is binding for the duration of such employment; it cannot be revoked. I agree to inform all other employers for whom I am engaged in low pay employment of this revocation of the exemption from the pension insurance obligation.

_____ _____

(Place, date) (Signature of the employee)
(for minors, signature of the legal guardian as well)

Employer:

Name: _____

Company registration number: | | | | | | | | |

The revocation of release application was received by me on | | | | | | | | | . (d d m m y y y y)

The revocation of release is effective from | | | | | | | | | . (d d m m y y y y)

_____ _____

(Place, date) (Signature of the employer)

Note for the employer:

The release application is to be placed along with the remuneration documents according to § 8 PARA. 2 NO. 4a of the Beitragsverfahrensverordnung (BVV) (Contribution Scheme Ordinance).