

State Finance Office
Please select
Payroll office employee

Reference:
(please provide)

Determination of obligation to make statutory pension insurance contributions for students in employment

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

Please note:

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 280 (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) No. 4 of SGB IV).

1 Personal details

Last name		First name	
Marital status	Date of birth	Place of birth	
Post code	Town/city	Street, number	
Rentenversicherungsnummer (social security number)	Employer (place of employment)		

2 Details of employment

Status upon commencement of employment	
<input type="checkbox"/> School pupil (proof of attendance at school must be submitted)	<input type="checkbox"/> is enclosed <input type="checkbox"/> will be submitted soon
<input type="checkbox"/> Student (certificate of enrolment must be submitted)	<input type="checkbox"/> is enclosed <input type="checkbox"/> will be submitted soon
Do you expect to take your final examinations and complete your degree whilst in this current employment?	<input type="checkbox"/> no <input type="checkbox"/> yes If yes, a certificate from the Examinations Office informing the examinee of the results of the examination or stating that the degree certificate can now be collected must be submitted without delay .
Have you completed the first State Examination in law?	<input type="checkbox"/> no <input type="checkbox"/> yes from
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 until

Did you complete an undergraduate degree before commencing this employment?	<input type="checkbox"/> no <input type="checkbox"/> yes, the Examinations Office provided written confirmation of examination results on:	
If yes, have you started another undergraduate degree or postgraduate degree?	<input type="checkbox"/> no <input type="checkbox"/> yes	
Is the purpose of these studies further education and/or specialisation?	<input type="checkbox"/> no <input type="checkbox"/> yes	
For co-operative degree programmes: Type of degree programme	I am studying a co-operative degree programme Start of employment: End of employment: Employer (with address):	
Registered as unemployed with the Federal Employment Agency	<input type="checkbox"/> no	<input type="checkbox"/> yes
<input type="checkbox"/> Other (e.g. self-employed as main occupation; if you are exempt from the obligation to make statutory pension insurance contributions, please provide letter of exemption)		
Type of employment		

3 Information on statutory health insurance

I have statutory health insurance. <input type="checkbox"/> no <input type="checkbox"/> yes, with the following status:		
<input type="checkbox"/> Obligatory membership based on a main employment	<input type="checkbox"/> Voluntary membership [freiwillige Versicherung]	<input type="checkbox"/> Family insurance
I do not have statutory health insurance and have the following health insurance status:		
<input type="checkbox"/> No health insurance	<input type="checkbox"/> private health insurance	
Name and address of statutory or private health insurance provider:		

4 Information on other employment

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

- No
- Yes, I am also in the following employment

Employer with address	Start/end of employment:	Monthly salary/working hours	The additional form of employment is
		EUR hours per week	<input type="checkbox"/> An obligatory placement <input type="checkbox"/> Required for final thesis <input type="checkbox"/> Short-term ¹ <input type="checkbox"/> Low-income ² <input type="checkbox"/> Subject only to compulsory pension insurance

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(Please use an additional sheet of paper if necessary)

Were you in paid employment during the last twelve months before this employment or have you arranged other employment (also with employers) for the future?

- No
- Yes, I was/will be in the following employment:

Employer with address	Start/end of employment:	Monthly salary/working hours	The additional form of employment is
		EUR hours per week	<input type="checkbox"/> An obligatory placement <input type="checkbox"/> Required for final thesis <input type="checkbox"/> Short-term ¹ <input type="checkbox"/> Low-income ² <input type="checkbox"/> Subject only to compulsory pension insurance
		EUR hours per week	<input type="checkbox"/> An obligatory placement <input type="checkbox"/> Required for final thesis <input type="checkbox"/> Short-term ¹ <input type="checkbox"/> Low-income ² <input type="checkbox"/> Subject only to compulsory pension insurance
		EUR hours per week	<input type="checkbox"/> An obligatory placement <input type="checkbox"/> Required for final thesis <input type="checkbox"/> Short-term ¹ <input type="checkbox"/> Low-income ² <input type="checkbox"/> Subject only to compulsory pension insurance

(Please use an additional sheet of paper if necessary)

¹Employment 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.

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

5 Declaration on pension insurance for 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 as Appendix 2. If an employee is made exempt, only the employer makes fixed contributions to the statutory pension insurance. Note: 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 and will pay my own contributions to statutory pension insurance.

(The employer makes fixed contributions to the statutory pension insurance for employees in low-income employment. Unless an application for exemption is submitted, 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.)

(If an application for exemption is validly submitted, only the employer pays fixed contributions to the statutory pension insurance in the case of low-income employment. 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.)

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

I confirm that the information given is correct. I commit to informing the State Finance Office (Landesamt für Finanzen) immediately of all changes that may influence my obligation to make statutory pension insurance contributions (or lack thereof), in particular if

- I take up or end another 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 have more than one job. This is intended to ensure that the statutory insurance contributions are paid correctly.

Information on data protection pursuant to Section 13 and 14 General Data Protection Regulation (GDPR)

The office responsible for processing this data is the State Finance Office. Address: Landesamt für Finanzen, - Zentralabteilung -, Rosenbachpalais, Residenzplatz 3, 97070 Würzburg (phone: 09314504-6770, E-mail: datenschutzanfrage@lff.bayern.de).

Data is collected in order to be able to determine the remuneration you are due, arrange for payment and settle accounts in accordance with contractual and statutory provisions. It is also necessary in order for the Free State of Bavaria to be able to meet its obligations as an employer in view of legal provisions governing income tax, social insurance contributions and supplementary contributions.

The legal basis for the processing of data is Section 6 (1) Sentence 1 (b) and (c) of the GDPR, Section 9 (2) b of the GDPR, Section 88 (1) of the GDPR, and Section 611 of the German Civil Code (BGB).

Further information on the processing of your data and the rights concerning the processing can be found online at <http://www.lff.bayern.de/ds-info>.

Alternatively, you can also request information from the contact details given above. Our official Data Protection Officer can be reached at: Landesamt für Finanzen – Datenschutzbeauftragter – Rosenbachpalais, Residenzplatz 3, 97070 Würzburg, Telephone: 0931 4504-6767; e-mail: datenschutzbeauftragter@lff.bayern.de.

Phone:

Email:

Date

Signature of employee

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 obliged 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 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 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.

Landesamt für Finanzen

Please select

Bezügestelle Arbeitnehmer

Reference:
(please provide)

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**

Last name	First name	
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 and that it is binding for the duration of the employment; 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 _____
takes effect on _____

. The exemption

Place, date

Signature of employer

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