

Hinweis: Diese Übersetzung dient als Hilfe zum Verständnis der Inhalte der deutschen Vorlage, es ist kein offizielles Dokument.  
Please note that the English translation is for the purpose of information only. Please complete and sign the German version only.

## Übersetzungshilfe für A732 LfF Stand 07/2019

**Please note that the English translation is for the purpose of information only. ONLY the German version of this document is legally binding. Please complete and sign the German version.**

State Finance Office

Please select /  [town] Office,  [town] Branch

Employee Payroll Office

Reference number:  
(Please quote)

### Determination whether there is an obligation to make statutory pension insurance contributions for student employees

Supplement to record of salary (*Lohnkonto*) required by section 8 (2) of the Beitragsverfahrensverordnung (procedural regulations on social security contributions – BVV)

**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

Surname		Given name	
Civil status	Date of birth	Place of birth	
Post code	Town/city	Street, number	
Social security number ( <i>Rentenversicherungsnummer</i> )		Employer (place of employment)	

#### 2 Details of employment

Status upon commencement of employment			
<input type="checkbox"/> Attending school (please provide a certificate of attendance from the school)	<input type="checkbox"/> is enclosed	<input type="checkbox"/> will be submitted soon	
<input type="checkbox"/> Studying (please provide certificate of enrolment)	<input type="checkbox"/> is enclosed	<input type="checkbox"/> will be submitted soon	
Do you expect to complete your final examination achievement and end your studies during your current employment?	<input type="checkbox"/> No <input type="checkbox"/> yes	If so, please <b>submit</b> the document from the examinations office informing you of the examination decision, or that you can collect your certificate, <b>immediately upon receipt</b> .	
Will this employment be carried out after you have completed the first State Examination in law?	<input type="checkbox"/> No <input type="checkbox"/> yes	from	
Will you be studying for a doctoral degree in addition to this employment?	<input type="checkbox"/> No <input type="checkbox"/> yes		
During your employment, have you interrupted your studies without being de-registered?	<input type="checkbox"/> No <input type="checkbox"/> yes	from	to
Did you complete a first higher education degree before commencing this employment?	<input type="checkbox"/> No <input type="checkbox"/> yes	The cumulative final grade was communicated by the examinations office in writing on: [date]	

Hinweis: Diese Übersetzung dient als Hilfe zum Verständnis der Inhalte der deutschen Vorlage, es ist kein offizielles Dokument.  
Please note that the English translation is for the purpose of information only. Please complete and sign the German version only.

If yes, have you started another degree programme?	<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	<input type="checkbox"/> My degree programme is a co-operative degree programme. Start of employment: End of employment: Employer (with address):
Are you registered as seeking employment with the <i>Bundesagentur für Arbeit</i> (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 submit letter of exemption)	
Type of employment:	

### 3 Information on health insurance

I have <b>statutory</b> health insurance. <input type="checkbox"/> no <input type="checkbox"/> yes, with the following status:		
<input type="checkbox"/> compulsory insurance based on a main employment ( <i>Pflichtversicherung</i> )	<input type="checkbox"/> voluntary insurance ( <i>freiwillige Versicherung</i> )	<input type="checkbox"/> family insurance ( <i>Familienversicherung</i> )
I do <b>not</b> 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 Details of other employment

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

- No  
 Yes, I am also employed as follows:

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

(Please list any further employment relationships on a separate sheet.)

Hinweis: Diese Übersetzung dient als Hilfe zum Verständnis der Inhalte der deutschen Vorlage, es ist kein offizielles Dokument.  
Please note that the English translation is for the purpose of information only. Please complete and sign the German version only.

Were you in paid employment during the last twelve months before this employment or have you arranged other employment (also with other 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 employment is
		EUR hours per week	<input type="checkbox"/> a compulsory work placement <input type="checkbox"/> in order to complete my final thesis <input type="checkbox"/> short-term <sup>1</sup> <input type="checkbox"/> low-income <sup>2</sup> <input type="checkbox"/> subject to compulsory pension insurance
		EUR hours per week	<input type="checkbox"/> a compulsory work placement <input type="checkbox"/> in order to complete my final thesis <input type="checkbox"/> short-term <sup>1</sup> <input type="checkbox"/> low-income <sup>2</sup> <input type="checkbox"/> subject to compulsory pension insurance
		EUR hours per week	<input type="checkbox"/> a compulsory work placement <input type="checkbox"/> in order to complete my final thesis <input type="checkbox"/> short-term <sup>1</sup> <input type="checkbox"/> low-income <sup>2</sup> <input type="checkbox"/> subject to compulsory pension insurance

(Please list any further employment relationships on a separate sheet.)

<sup>1</sup> Employment is considered short-term if the employment is limited to three months or 70 working days within one calendar year due to the nature of the work, or by contract in advance and is not a main occupation.

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

## 5 Declaration on statutory pension insurance for low-income employment

Employees in low-income employment<sup>2</sup> may apply for exemption from the obligation to make statutory pension insurance contributions in the form of a written declaration submitted to their employer. See appendix 2 for the application form. If an employee is exempted, only the employer makes fixed contributions to the statutory pension insurance. Please note: This means that the employee does not acquire the full pension entitlement.

- No, I do not wish to be exempted from the obligation to make statutory pension insurance contributions. I will pay my share of the statutory pension insurance contributions.

(In the case of low-income employment, the employer makes fixed contributions to the statutory pension insurance. Employees, if they are not exempted, pay the difference to make up the full amount of the statutory pension insurance contribution. The part of the statutory pension insurance contribution which is paid 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 form for exemption in appendix 2 is completed and signed!)

(If the application for exemption is granted, only the employer makes fixed contributions to the statutory pension insurance for a 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* (State Finance Office).

Hinweis: Diese Übersetzung dient als Hilfe zum Verständnis der Inhalte der deutschen Vorlage, es ist kein offizielles Dokument.  
Please note that the English translation is for the purpose of information only. Please complete and sign the German version only.

**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,
- there is a change to my status as a student or
- I complete my degree or discontinue my studies (e.g. through de-registration).

**I consent to the exchange of details which are important for statutory insurance with additional employers if 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 articles 13 and 14 of the General Data Protection Regulation (GDPR)**

The office responsible for processing this data (controller as defined in the GDPR) is the State Finance Office. Address: *Landesamt für Finanzen, - Zentralabteilung -*, Rosenbachpalais, Residenzplatz 3, 97070 Würzburg (phone: 0931 4504-6770, e-mail: [datenschutzanfrage@lff.bayern.de](mailto: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 and (supplementary) social security contributions.

The legal basis for the processing of data is article 6 (1) sentence 1 points (b) and (c) of the GDPR, article 9 (2) point (b) of the GDPR, article 88 (1) of the GDPR, and section 611 of the German Civil Code (BGB).

Further information on data processing and rights concerning data processing is available online at <http://www.lff.bayern.de/ds-info>.

Alternatively, you can also request the 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](mailto:datenschutzbeauftragter@lff.bayern.de)).

Telephone number: \_\_\_\_\_

E-mail: \_\_\_\_\_

\_\_\_\_\_  
Date

\_\_\_\_\_  
Employee's signature

Hinweis: Diese Übersetzung dient als Hilfe zum Verständnis der Inhalte der deutschen Vorlage, es ist kein offizielles Dokument.  
Please note that the English translation is for the purpose of information only. Please complete and sign the German version only.

Appendix 1

## 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 mini-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 to be paid is based on an assumed minimum monthly pay of 175 euros.

### Benefits of paying the full statutory pension insurance contribution

The benefits of paying the full statutory pension insurance contribution stem from the accumulation of compulsory contribution periods. This means that the entire period of employment is counted towards the completion of the various waiting periods (minimum periods of insurance). Such 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 (*Übergangsgeld*) 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, or
- to fulfil the requirements for private pension schemes 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 only 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 exempted. In order to do so, the employee must inform the employer in writing that they wish to be exempted from the obligation to make statutory pension insurance contributions using the enclosed form (appendix 2). If the employee has several low-income employment relationships, the application for exemption may only be submitted for all employment relationships which they carry out at the same time. The employee is obliged to inform all other – including future – employers for whom they carry out 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 this/those employment relationship(s); 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 requires that 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 the 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.

Hinweis: Diese Übersetzung dient als Hilfe zum Verständnis der Inhalte der deutschen Vorlage, es ist kein offizielles Dokument.  
Please note that the English translation is for the purpose of information only. Please complete and sign the German version only.

Appendix 2

State Finance Office  
Please select /  Office,  Branch  
Employee Payroll Office

reference number:  
(Please quote)

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

**Employee:**

Surname	Given name	
Social security number (Rentenversicherungsnummer)		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 in 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 low-income employment relationships which I am carrying out at the same time and that it is binding for the duration of those employment relationships; it cannot be revoked. I commit to informing all other employers with whom I have a low-income employment relationship about this application for exemption.

\_\_\_\_\_  
Place, date

\_\_\_\_\_  
Employee's signature

**Employer:**

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

\_\_\_\_\_  
Place, date

\_\_\_\_\_  
Employer's signature

Print