

Instructions for filling out the income certificate

The current remuneration **of the named person** must be entered, including overtime pay, bonuses (e.g. overtime bonuses, night bonuses, triggers) and allowances as well as the value of benefits in kind (e.g. example monthly ticket for local public transport). In the case of short-time work, the target remuneration is also to be paid without the loss of work.

Note: One-off payments (e.g. 13th monthly salary, Christmas bonus, additional holiday bonus) are available under Item 7. If the gross remuneration is between EUR 520.01 and EUR 2,000.00, the regulation of the transition area .

Overview of remuneration components

The following overview lists remuneration components that can only be allocated to gross or net remuneration or which must be certified separately. All remuneration components not listed here are included as both gross and as net remuneration .

Remuneration is a component of gross remuneration:

- Pension expenses in the form of deferred compensation in accordance with the Act for the Improvement of Occupational Pensions (e.g. pension insurance, pension fund, pension fund), not own contributions
- Employer subsidies to the VBL
- Trip
- Capital-forming benefits

Remuneration is part of the net remuneration:

- Early retirement benefits

The following achievements must be certified separately:

- Employer subsidies for health/long-term care insurance for voluntarily insured persons
- Employer subsidies for life insurance
- Reimbursement of travel expenses
- Free accommodation
- Child benefit
- Short-time work allowance
- Benefits for additional meal expenses
- Seasonal short-time work allowance
- Subsidy for sick pay
- Maternity allowance allowance

Re 2.: Information on the employment relationship

Point 2.4 – Note on the indication of actual weekly working hours

If the amount of the actual weekly working time is subject to fluctuations within a month, the which is calculated from the actual monthly working hours.

Re 5.: Information on current remuneration

Income that is not paid in the month in which the employment was carried out as agreed (e.g. example in the following month) must be entered under point 5.

The following wage components are not to be certified: work clothes, official accommodation, kindergarten place and the Motor vehicle leasing for private use.

Point 5.1 – Information on gross remuneration according to SGB II

In addition to taxable remuneration, tax-exempt wage components must also be certified. At earnings that lie within the transitional area are **not** the reduced contributory amount, but the actual gross remuneration.

Point 5.2 – Note on capital-forming benefits

Only the employer's share of the capital-forming benefits must be stated here.

Point 5.3 – Information on social security obligations

The employee's social security obligation must be assessed. This means that for the Example: in the case of low-paid employment (up to 520.00 euros per month), a social security obligation for the employee, there is usually only pension insurance (exception: e.g. trainees). If there is a social security obligation, in addition to the gross salary, the salary subject to social security contributions remuneration. It should be noted that this may differ from the gross remuneration. This applies in particular to employment with a gross salary of between EUR 520.01 and EUR 2,000.00 (so-called transition area).

Point 5.4 – Information on deductions

The additional contribution to statutory health insurance pursuant to Section 242 of the Fifth Book of the Code of Social Law is part of the Deductions.

Point 5.6 – Information on net remuneration

Only those benefits are to be certified that are actually available to the employee. However, these do not necessarily have to be only cash benefits. Certain benefits in kind must also be certified. Too Benefits in kind generally constitute income that must be certified. Some benefits, such as capital-forming benefits, which may not be included in net remuneration, but must be certified with the gross salary.

Point 5.9 – Note on gross hourly wages

The gross hourly wage including all statutory deductions must be stated here.

Re 6.: Other ongoing services / Re 3.: Field for additional information

Some benefits are not classified as gross or net remuneration. They must be separately certified become. If, for example, seasonal short-time work allowance is received, this must be entered under 6 (Other ongoing benefits).

If, for example, free accommodation is provided, this must be done under 3 in the "Field for additional information". note.

Re 7: One-off payments and additional payments

When calculating benefits under Book II of the Social Code, it is crucial when income from employment (so-called inflow principle). Therefore, back payments of remuneration for previous accounting periods for which payments have already been made (e.g. by retroactive tariff increases, subsequent calculations of surcharges) and to indicate them separately in the month in which the payment is made.

Income that is not paid in the month in which the employment was carried out as agreed (e.g. example in the following month, see certificate point 5.1), must be entered under point 5.