NOT TO FILL IN – ONLY FOR BETTER UNDERSTANDING

VORDRUCK DES LANDESAMTES FÜR BESOLDUNG UND VERSORGUNG BADEN- WÜRTTEMBERG
(Official form of Baden-Württemberg state office for salaries and pensions)

Social Security Declaration

Notes:
1. The following information is required to pay out your remuneration. Please see the attached data protection leaflet for information on the legal provisions on the basis of which your data are collected. If the information is voluntary, this will be marked in the form.
2. Please note the attached explanations which are referred to in the document by (*).

1. Personal details / Type of declaration

<table>
<thead>
<tr>
<th>Name</th>
<th>First name</th>
<th>Date of birth</th>
<th>Personnel number/ area of work</th>
</tr>
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<tbody>
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</tbody>
</table>

Address (street, post code, place of residence)

- □ First declaration (if your last employment with Land Baden-Württemberg ended at least 3 months ago)
  - Please answer all questions!

- □ Notice of change (if your last employment with Land Baden-Württemberg ended less than 3 months ago)
  - Have there been any changes to your first declaration or any subsequent notices of change, if relevant?
    - □ no; section 2.4 must nevertheless be filled in in any case
    - □ yes; changes to sections
      - Please fully answer the questions in the relevant sections!

2. Details regarding your social security

2.1 Details regarding your social security number

- Have you been allocated a (European) insurance number by the pension fund?
  - □ yes; my insurance number is:
  - □ No insurance number has been allocated to me to date.

2.2 Details regarding your health insurance fund

- □ I was last insured with the following statutory health insurance fund – this includes family insurance, if relevant
  - Name, place of health insurance fund
  - A membership confirmation
    - □ is attached
    - □ will be supplied without delay
  - □ I am currently insured as a foreign citizen under a scheme with a foreign country with the following statutory health insurance fund
  - Name, place of health insurance fund

- □ I am currently not insured under any statutory health insurance scheme.
  - Name, place of health insurance fund
  - Were contributions to pension and/or unemployment insurance paid over to a statutory health insurance fund (AOK, Ersatzkasse, etc.) during your last employment? You can see from your last social insurance payroll confirmation to which health insurance fund the contributions were paid over.
    - □ no
    - □ yes
  - Name, place of health insurance fund
2.3 Details regarding your private health insurance
- I am currently insured with a private insurance company. I attach a confirmation letter.
- I am entitled to receive a daily sickness allowance. I attach a confirmation letter.
- I am not entitled to receive a daily sickness allowance.

2.4 Details regarding your occupation/status
2.4.1* In addition to the employment now started, I am
- an employee (including marginal part-time employment – so-called “mini jobbers” and short term employment), a trainee
  - no
  - yes
  I have a job different from the ones just mentioned:

<table>
<thead>
<tr>
<th>No.</th>
<th>from - to</th>
<th>Type of legal relationship</th>
<th>Name and address of employer</th>
<th>Regular weekly working hours</th>
<th>Current monthly remuneration (gross)</th>
<th>Amount of expected one-off payment, e.g. holiday allowance, gratuity (gross)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
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</tr>
</tbody>
</table>

For the above jobs, the following insurance scheme applies:
Please state the one-digit contribution category key and the person category key; you can take this from your social insurance registration confirmation (e.g. “DEÜV-Meldung”).

<table>
<thead>
<tr>
<th>No</th>
<th>HI</th>
<th>PI</th>
<th>UI</th>
<th>CI</th>
<th>PKK</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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<td>2</td>
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</tbody>
</table>

- Self-employed/freelancer
  - no
  - yes, give details
  Number of hours per week: _____ hours.
  Remuneration per month: _____ euros.

- Civil servant
  Agency: Personnel number:

2.4.2 In addition to the employment now started, I am
- a school pupil
  I attach a current school confirmation letter.
- a college/university student
  I attach a current college/university confirmation letter.
  It is a / these are
  - first degree course which I have not yet completed
  - postgraduate or second degree course which requires a college/university exam for completion
    A confirmation letter is attached.
  - postgraduate or second degree course which does not require a college/university exam for completion
  - doctoral studies
  - part-time degree course (e.g. by distance learning)
- Military/national service
- Housewife/househusband
On maternity/paternity leave from to
registered with a job centre (Agentur für Arbeit)

☐ I am entitled to receive unemployment benefit (section 27 subsection 5 SGB III – social security code) Proof of my entitlement is attached.

☐ Pension recipient under civil servants regulations

Agency: Personnel number:

☐ Pensioner

A copy of the pension notice – without annex – is attached.

2.5 * Fill in this section only, if the employment you just commenced with Land Baden-Württemberg is short-term within the meaning of section 8 subsection 1 No. 2 SGB IV, i. e.

- is limited to a maximum term of two months or
- is limited to a maximum term of 50 working days – if you do not work at least five days per week –

During the calendar year prior to commencing my present employment, I was employed and/or was self-employed:

☐ no

☐ yes

<table>
<thead>
<tr>
<th>Period from - to</th>
<th>Regular weekly working hours</th>
<th>Average monthly remuneration and/or income from self-employment</th>
</tr>
</thead>
</table>

I intend to take up additional employment in the course of the calendar year:

☐ no

☐ Yes, from – to 

Employer

During the following periods, I received benefits under the 3rd social security code – SGB III (3. Sozialgesetzbuch - SGB III) from the job centre and/or was a registered job seeker or was available to the job centre for work:

from to

from to

I attach the relevant proof (e. g. pay slips or confirmation from the job centre).

2.6 * Only complete this section if your earnings are below the minimum pensionable threshold in accordance with Article 8 (1) (1) of the German Social Security Code (SGB IV)

☐ I opt to be exempt from the statutory pension scheme. This shall only apply to employment commencing on or after 01.01.2013 or employment where the salary has increased to over EUR 400 since 01.01.2013. I acknowledge section 3 in the explanations and will apply for exemption using proforma LBV 45201.

☐ I opt to waive the right to exemption from the statutory pension scheme. This shall only apply to employment existing as of 31.12.2012. I acknowledge section 4 in the explanations and will declare my waiver using proforma LBV 45202.
### 2.7 Fill in this section only, if you were or if you are insured with a private insurance company

Were you exempt from compulsory health insurance on **31/12/2002** because your annual income from work exceeded the threshold and did you have *your own* health insurance with a private health insurance company? However, this may not merely be a private *additional* insurance.

- [ ] no
- [ ] yes, I attach the relevant proof.

### 2.8* Fill in this section only, if you were born after 31/12/1939 and are at least 23 years old.

- [ ] I attach proof of parenthood (birth certificate of the child).
- [ ] I am not a parent.

### 2.9 Fill in this section only, if you just left school

After the end of my current employment, I intend to

- [ ] have a steady job (permanent job or professional training)
- [ ] continue to go to school, take up degree studies or serve in the military/national service

### 2.10 Fill in this section only, if you receive or have applied for a pension under the statutory pension scheme

- [ ] I already receive a pension
  - I attach a copy of my official pension notification – without enclosures.
- [ ] I applied for a pension
  - I will attach a copy of my official pension notification immediately following receipt.

### 2.11* Fill in this section only, if you receive a pension under civil servants regulations or principles or if your entitlement to receive such pension for the employment in question has been approved

- [ ] I receive a civil servant’s pension

  Payment office:

  Personnel number: _______________________

  I attach a copy of the approval letter.
- [ ] My entitlement to receive such pension has been approved

  I attach a copy of the approval letter.

### 2.12 Fill in this section only, if in case of illness you are entitled to receive continued payments and assistance or medical care under civil servants regulations

- [ ] Yes, I attach the relevant proof.

### 2.13 Fill in this section only, if you have been exempt from statutory insurance upon your own application

- [ ] On my application I was exempt from statutory insurance in the following sector
  - [ ] Health insurance
  - [ ] Long-term care insurance
  - [ ] Pension insurance

  I attach a copy of the official exemption certificate.
2.14* Fill in this section only, if you are a member of an insurance or pension fund of your occupational group

☐ I have already been exempted from statutory pension insurance membership
  ☐ I attach a copy of the exemption certificate
  ☐ I attach a copy of the occupational pension fund
  ☐ I will apply for an exemption
  ☐ I attach a copy of the exemption certificate following its receipt
  ☐ I attach the relevant proof by the occupational pension fund

2.15 Fill in this section only, if you are not a national of a EU member state

Does your current employment serve your occupational training or further training under a development aid programme and is this supported by the relevant funding resources?

☐ no
☐ yes, I attach the relevant confirmation by the funding body, institution or organisation

Declaration
I am aware that the details provided by me may influence the amount of my remuneration. I confirm that the above information is both accurate and complete.
I am also aware that I am obliged to immediately notify any changes in the above circumstances to the Landesamt für Besoldung und Versorgung and that I will have to pay any social security contributions that were not paid because of any incomplete information or failure to provide information.

Date, signature

Landesamt für Besoldung und Versorgung Baden-Württemberg
70730 Fellbach
Notes:

Regarding sections 2.4.1, 2.5 and 2.6

Marginal short-term employment under section 8 SGB IV

1. Wording of the Code

In accordance with Article 8 of the German Social Security Code (SGB IV) – in the version applicable from 01.04.2003 – earnings below the minimum pensionable threshold shall exist if

1) earnings have not regularly exceeded EUR 400 a month since 01.04.2003 or EUR 450 since 01.01.2013 (earnings below minimum pensionable threshold)

2) employment during a calendar year is limited to a maximum of 2 months or 50 working days from start to finish according to its specific nature or is contractually limited in advance, unless the employment is exercised professionally and remuneration for this exceeds the threshold indicated in 1) (short-term employment)

2. Scope

According to court judgments by the Federal Social Court, a job is carried on as a profession, if the employee earns his or her living mostly or to such extent by doing this job that his or her financial position depends to a large extent on the job carried on. Therefore, the job must make up a significant part of the relevant person’s financial position taking into account his or her entire income and assets.

On the other hand, according to court judgments by the Federal Social Court, a job is not considered short-term, if the number of 50 working days is not exceeded within one calendar year if worked within a permanent job or an employment relationship that is regularly recurring.

If there are several marginal short-term jobs according to section 1 no. 1) or section 1 no. 2), these must be added together. If in addition to employment that is not marginal short-term employment (main employment), only one marginal short-term job is carried on, then these are not added together.

If, however, several marginal short-term jobs are carried on in addition to non-marginal main employment that is subject to statutory insurance, the marginal short-term job that was taken up first is not subject to statutory insurance. The remaining marginal short-term jobs must be added to the non-marginal employment provided that such employment is subject to statutory insurance.

If the relevant person carries out the work as a self-employed person rather than an employee, the above provisions apply accordingly. This does not apply to unemployment insurance.

3. Exemption from statutory pension scheme

With effect from 1 January 2013, employees earning below the minimum pensionable threshold (EUR 450 mini job) shall essentially be subject to statutory insurance and fully liable for contributions to the statutory pension scheme. The share of national insurance contributions for which the employee is responsible is 3.9% of earnings (or 13.9 % in the case of jobs in private households generating earnings below the minimum pensionable threshold). This is the result of the difference between the flat rate amount paid by the employer (15% in the case of jobs in the commercial field generating earnings below the minimum pensionable threshold) or 5% in the case of employment in private households) and the full national insurance contribution of 18.9%. Please note that the full national insurance contribution is payable on earnings of at least EUR 175.

Advantages of paying full national insurance contribution

The advantages of statutory insurance for employees result from the acquisition of statutory contribution periods. This means that periods of employment are taken into full consideration in terms of satisfying the various qualifying periods (minimum insurance periods). Compulsory contribution periods shall be a pre-requisite, for example, for

• early starting date of pension payments,
• entitlement to rehabilitation benefits (both medical and in work life),
• entitlement to interim payments in the event of rehabilitation measures under the statutory pension scheme
• justification for or continuation of entitlement to a pension on account of a reduction in earning capacity,
• entitlement to deferred compensation from company pension scheme and
• fulfilment of entry requirements for a private state-aided pension scheme (for example, government subsidised private pension (Riester-Rente)) for the employee and even for spouses where appropriate.
Moreover, earnings shall be taken into account not only on a pro rata basis, but in full when calculating pensions.

Application for exemption from statutory pension scheme
If statutory insurance is not wanted, an employee can be made exempt from this. Employees must notify the LBV in writing using pro forma 45201 that they wish to be made exempt from the statutory pension scheme. If an employee has several jobs with earnings below the minimum pensionable threshold, only a single application can be made for exemption for all low income jobs. Employees shall inform all other employers, including future employers, from which earnings below the minimum pensionable threshold are received, of their application for exemption. Exemption from the statutory pension scheme shall be binding for the duration of the respective employment and may not be cancelled. Exemption shall become effective essentially from the start of the calendar month of receipt by the employer, at the earliest from commencement of employment. The pre-requisite is that the employer reports the exemption to the Minijob-Zentrale before the next payment calculation, but no later than 6 weeks after the employer has received an application for exemption. Otherwise, exemption shall commence at the end of the calendar month following the calendar month during which notification is received by the Minijob-Zentrale.

Consequences of exemption from statutory pension scheme
Employees with earnings below the minimum pensionable threshold, who apply for exemption from the statutory pension scheme, shall voluntarily waive the above advantages. Exemption means that employers only pay the flat rate amount of 15% of earnings (or 5% in the case of employment in private households). Payment of an employee’s own share shall not apply here. This means that employees will only acquire months in order to meet the various qualifying periods on a pro rata basis and also that the earnings received will only be taken into account on a proportional basis when calculating pension.

Note:
We recommend that employees consult a Deutsche Rentenversicherung office for individual advice and information on the impact of exemption on pension rights before deciding to apply for exemption from the statutory pension scheme. Calls can be made to the Deutsche Rentenversicherung help line free of charge (0800 10004800). If possible, please have your national insurance number to hand when calling.

4. Waiver of statutory pension scheme exemption
Employees with earnings below the minimum pensionable threshold on or after 31 December 2012 shall be exempt from insurance under the statutory pension scheme as long as their monthly earnings do not exceed the limit of EUR 400. They may, like employees with earnings below the minimum pensionable threshold after 1 January 2013, be subject to the statutory insurance scheme, if they waive exemption. In this case, the share of statutory pension scheme contributions for which the employee is responsible shall be 3.9 % of earnings (or 13.9 % in the case of jobs in private households generating earnings below the minimum pensionable threshold). Payment of an employee’s own share shall not apply here. This means that employees will only acquire months in order to meet the various qualifying periods on a pro rata basis and also that the earnings received will only be taken into account on a proportional basis when calculating pension.

Explanation of waiver of exemption from statutory pension scheme
If employees with earnings below the minimum pensionable threshold wish to acquire the same entitlements as employees who are liable for statutory insurance contributions, the respective employees must declare their waiver of exemption from the statutory pension scheme to the LBV in writing using proforma 45202. If an employee has several jobs with earnings below the minimum pensionable threshold, only a single application can be made for exemption for all low income jobs. Employees shall inform all other employers, including future employers, from which earnings below the minimum pensionable threshold are received, of their application for exemption. Exemption from the statutory pension scheme shall be binding for the duration of the respective employment and may not be cancelled. The declaration of waiver shall become effective at the earliest on the day after receipt of the declaration by the employer unless the employee requires a later date.

Advantages of paying full statutory pension scheme contributions
See explanation of advantages given in 3).

Individual advice from pension scheme provider
We recommend that employees consult a Deutsche Rentenversicherung office for individual advice and information on the impact of exemption on pension rights before deciding to apply for exemption from the statutory pension scheme. Calls can be made to the Deutsche Rentenversicherung help line free of charge (0800 10004800).
Regarding section 2.8

The Kinder-Berücksichtigungsgesetz – KIBG (an act that provides how the raising of children is to be taken into account for contributions to the statutory long-term care insurance) increases the contributions to the statutory long-term insurance for childless members who were born after 31/12/1939 and who are at least 23 years old, by 0.25 percentage points as of 01/01/2005 (surcharge for childless persons).

The surcharge does not have to be paid, if the fact that the member is a parent is proven vis-à-vis the employer e.g. by providing copies of a birth certificate, adoption certificate or if the relevant entity knows from other sources that the person is a parent.

In addition to the biological or adoptive parents, step parents and foster parents may also be considered parents.

If proof is provided within three months of the commencement of the job or after the birth of the child, the proof is deemed provided as of the beginning of the commencement of employment or the birth of the child. Otherwise, the proof is deemed effective as of the beginning of the month following the month in which proof was furnished.

Regarding section 2.11

Pension benefits under civil servants regulations or principles are for example old-age pensions or similar payments from the Bund, a Land, a local council or an association of local councils or any other body, trust or institution under public law.

Regarding section 2.14

For persons who due to a statutory obligation are members of an insurance institution under public law set up specifically for a certain occupational group, there is an option to be exempt from the statutory pension insurance upon application.

Following the ruling of the Supreme Social Insurance Tribunal (Bundessozialgericht), a new application for exemption must be made to the Deutsche Rentenversicherung on each change of employment. Applications must be made in accordance with deadlines and in compliance with the three-month period according to Article 6 (4) of the German Social Security Code (SGB IV), failing this, exemptions may only develop legal effect from application irrespective of whether or not the actual pre-requisites for exemption were already present.