

Contributions as of 1. January 2019

Contribution rates ¹⁾	
Health insurance (SHI)	14.60 %
- Reduced contribution rate	14.00 %
- TK-specific additional contribution rate	0.70 %
- Average additional contribution rate	0.90 %
Long-term care insurance	3.05 %
- Suppl. contribution for childless people	0.25 %
Unemployment insurance	2.50 %
Pension insurance	18.60 %
Flat-rate contribution for people in marginal employment in pension insurance	
- Health insurance	13.00 %
- Pension insurance	15.00 %

Reimbursement rates/employer identification number of TK		
U1 (Inability to work)		
- Reimbursement rate	70 % (standard))	1.90 %
- Reimbursement rate	80 % (on request)	3.10 %
- Reimbursement rate	50 % (on request)	1.30 %
U2 (Maternity)		
- Rate	100 %	0.47 %
Insolvency payment contributions		0.06 %
Faktor „F“ [factor "F"]		0.7566
Employer identification number of TK		15027365

contributions to health and long-term care insurance (monthly, given in euro)	SHI	Long-term care insurance	
		with child	without child
Voluntarily insured employees (after exceeding the social security ceiling)			
- including entitlement to sick pack	694.24	138.39	149.74
- without entitlement to sick pay (e. g. employed pensioners)	667.01	138.39	149.74
Maximum employer contribution supplement to privately insured employees	351.66	69.20	69.20
Entitlement insurance	47.66	9.50	10.28

For the Calculation and payment of contributions please refer to www.firmenkunden.tk.de, search code 2030146.
Unfortunately, that information is currently only available in German.

Thresholds (figures given in euro)	monthly	annually
Social security contribution assessment ceiling (figures given in euro)		
- Health and long-term care insurance (at national level)	4,537.50	54,450.00
- Pension and unemployment insurance (old German States inc. West Berlin)	6,700.00	80,400.00
- Pension and unemployment insurance (new German States inc. East Berlin)	6,150.00	73,800.00
Social security income threshold		
- general	5,062.50	60,750.00
- specific	4,537.50	54,450.00
De minimis threshold	450.00	
Employer's sole liability to pay contributions for apprentices/trainees	325.00	
Reference value	3,115.00	
- Reference value east	2,870.00	

1) Additional information:

- Employer and employee pay the half to the additional contribution rate (e.g. health insurance: 7.3 % or 7.0 %)
- Employer and employee pay the half to the specific additional contribution rate individually levied by the health insurance funds. The average additional contribution rate applies to certain groups of people (firmenkunden.tk.de, search code 2031552 for more information. We regret, but this is currently only available in German.)
- Employees born after 31 December 1939 over the age of 23 without children pay an additional contribution of 0.25 % to long-term care insurance.
- The flat-rate contributions for people in marginal employment have to be paid to the Minijob-Zentrale [mini-job centre] only.