

Contributions as of 1. January 2020

| Contribution rates ¹⁾ | |
|---|---------|
| Health insurance (SHI) | 14.60 % |
| - Reduced contribution rate | 14.00 % |
| - TK-specific additional contribution rate | 0.70 % |
| - Average additional contribution rate | 1.10 % |
| Long-term care insurance | 3.05 % |
| - Suppl. contribution for childless people | 0.25 % |
| Unemployment insurance | 2.40 % |
| 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)) | 2.00 % |
| - 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"] | | 0.7547 |
| 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 | 717.19 | 142.97 | 154.69 |
| - without entitlement to sick pay (e. g. employed pensioners) | 689.06 | 142.97 | 154.69 |
| Maximum employer contribution supplement to privately insured employees | 367.97 | 71.48 | 71.48 |
| Entitlement insurance | 48.73 | 9.71 | 10.51 |

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) | 4,687.50 | 56,250.00 |
| - Pension and unemployment insurance (old German States inc. West Berlin) | 6,900.00 | 82,800.00 |
| - Pension and unemployment insurance (new German States inc. East Berlin) | 6,450.00 | 77,400.00 |
| Social security income threshold | | |
| - general | 5,212.50 | 62,550.00 |
| - specific | 4,687.50 | 56,250.00 |
| Low income sector from | 450.01 | |
| Low income sector till | 1,300.00 | |
| De minimis threshold | 450.00 | |
| Employer's sole liability to pay contributions for apprentices/trainees | 325.00 | |
| Reference value | 3,185.00 | |
| - Reference value east | 3,010.00 | |
| Allowance for pension payments (SHI only) | 159.25 | |

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 are for people in marginal employment have to be paid to the Minijob-Zentrale [mini-job centre] only.