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Social security rights and obligations in the Union (registering as employer, registering employees, notifying the end of contract of an employee, paying social contributions, rights and obligations related to pensions)

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/102837995/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99154061000000
Leistungsbezeichnung I	Social security rights and obligations in the Union (registering as employer, registering employees, notifying the end of contract of an employee, paying social contributions, rights and obligations related to pensions)
Leistungsbezeichnung II	Social security rights and obligations in the EU
Typisierung	11 - SDG: Allgemeine Rechte und Pflichten
Quellredaktion	Bund

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Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt
Leistungsgruppierung	SDG allgemeine Rechte und Pflichten (154)
Verrichtungskennung	
SDG-Informationsbereich	Rechte und Pflichten im Bereich der sozialen Sicherheit in der Union (Registrierung als Arbeitgeber, Registrierung von Beschäftigten, Mitteilung über das Ende eines Vertrags eines Beschäftigten, Zahlung von Sozialbeiträgen, Rechte und Pflichten im Zusammenhang mit Renten)
Lagen Portalverbund	Personal finden (2030100), Personal einstellen (2030200), Mitarbeiterbezogene Meldepflichten (2030400), Beendigung von Arbeitsverhältnissen (2030800), Steuern und Abgaben für Mitarbeiter (2040100), Messen, Straßenfeste und Sonderveranstaltungen (2150100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	21.12.2022
Fachlich freigegeben durch	Federal Ministry of Labour and Social Affairs
Handlungsgrundlage	• [Social Security Code (reporting obligation)](https://www.gesetze-im-internet.de/sgb_4/_28a.html) • [Regulation on the collection and transmission of data for social security institutions](https://www.gesetze-im-internet.de/de_v/) • [Regulation on the calculation, payment, forwarding, settlement and auditing of the total social security contribution](https://www.gesetze-im-internet.de/beitr_vv/) • <https://www.gesetze-im-internet.de/beitr_vv/>
Teaser	This section provides information on social security rights and obligations in the EU.

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Volltext

****Social security****

Anyone working in Germany is in principle subject to German ****social security law****. Exceptions may apply to cross-border workers, for example if someone is only working temporarily in Germany but is employed in a different country, or if someone is carrying out their work in multiple countries.

****Registering as an employer****

In order to be able to participate in social security procedures, employers must have a ****company number**** (Betriebsnummer). You can apply for one via the company number service of the Federal Employment Agency (Bundesagentur für Arbeit).

The following are required for this purpose:

- information on the place of employment
- information on the sector
- details of the contact person.

****Registration procedure for social security****

Employers are required to register their employees for social security in accordance with section 28a of the German Social Code, Part Four [Sozialgesetzbuch Viertes Buch - SGB IV], regardless of the form of employment (fixed-term/permanent/marginal/temporary). Detailed provisions are set out in the German ****Data Collection and Transmission Regulation**** (DEÜV). Each employee will receive confirmation that they have been registered.

****Notification requirements****

Certain notifications must be submitted at regular intervals, and others as a result of specific events.

For example, ****notifications**** must be submitted:

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- when an employees contract begins
- when an employees contract ends
- if the payment of an employees salary is suspended
- if the health insurance provider has changed
- at the end of each calendar year in the form of a yearly notification.

These notifications must be sent to the relevant **collecting office**. These are the employees **health insurance provider** or, in the case of marginal employment, the **Mini-Jobs Central Agency** (Minijob-Zentrale) of the German pension fund Knappschaft-Bahn-See.

The notifications must be sent using **certified payroll accounting programs**, and all of the data transmitted must be secured and encrypted. Alternatively, it is also possible to use a certified notification assistant such as **sv.net**. This allows notifications and documentation to be sent securely online. Notifications can be issued either by the employer, or by a service provider working on their behalf. Further information about the notification procedure can be obtained from the health insurance providers or the Mini-Jobs Central Agency.

Deadline for registration

Notification of the start of a new employment relationship must be sent along with the employees first **payslip**. Such notification must be sent no later than 6 weeks after the start of the employment relationship.

Deadline for deregistration

Notification of the end of an employment relationship must be sent along with the employees next **payslip**. Such notification must be sent no later than 6 weeks after the end of the employment relationship.

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****Immediate notification obligation****

For people working in the following sectors or industries, the notification of registration must take place ****as soon as they start employment**** :

- Construction
- Hotels and catering
- Passenger transport
- Freight, transportation and related logistics
- Fairgrounds
- Forestry
- Cleaning of buildings
- Companies involved in setting up and dismantling trade fairs and exhibitions
- Meat and meat processing
- Prostitution
- Security

Immediate notification obligation does not replace ****regular registration within the social security system****.

****Payment of contributions****

Contributions towards sickness, nursing care and unemployment insurance or pension schemes are calculated as a determined percentage of each employees pay. Taken together, they form the ****total social security contribution****. This comprises both the employer and employee contributions.

Contributions taken from employees' pay are only collected up to the amount of the relevant ****social security contribution assessment ceiling****. The assessment ceiling is determined each year in advance for the following calendar year.

The employer is required to calculate the amount of the contributions. The employer is responsible for deducting the ****employee contribution**** owed by the insured person from their wage or salary, and for transferring it along with the employer contribution to

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the relevant social security contribution collecting office. For those in marginal employment (mini-jobs), the employer pays a flat-rate contribution. The employer has exclusive liability for all contributions.

****Due payment date of contributions****

The total social security contribution is due on the third-to-last banking business day of the month in which the work being remunerated was carried out. Any outstanding balances are due with the next payment on the third-to-last banking business day of the following month.

****Contribution statement****

The employer must issue a ****contribution statement**** to the collecting office indicating the amount of the contributions due for the month in question by the fifth-to-last banking business day of that month. The contribution statement may also take the form of a fixed statement, which applies until a new contribution statement is issued.

****Documentation obligations****

Employers must hold ****payment records**** for each of their employees in accordance with section 28f of the German Social Code, Part Four. The specific details are set out in the German Contribution Procedures Regulation (Beitragsverfahrensverordnung, BVV). This documentation must be in German, and must be stored on German territory. It forms the basis for the regular ****company audits****.

Erforderliche Unterlagen

Voraussetzungen

Kosten

Verfahrensablauf

Bearbeitungsdauer

Frist

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weiterführende Informationen

- [Brochure - Auf den Punkt gebracht - Meldungen (Notifications in a nutshell)](https://www.deutsche-rentenversicherung.de/SharedDocs/Downloads/DE/Fachliteratur_Kommentare_Gesetzestexte/summa_summarum/e_paper_und_broschueren/broschueren/meldungen.html) (in German)
- [Brochure - Auf den Punkt gebracht - Beiträge (Contributions in a nutshell)](https://www.deutsche-rentenversicherung.de/SharedDocs/Downloads/DE/Fachliteratur_Kommentare_Gesetzestexte/summa_summarum/e_paper_und_broschueren/broschueren/beitraege.html;jsessionid=E9807C3323A75BBD55C25DD6A967B5A5.delivery1-9-replication) (in German)
- [Brochure - Auf den Punkt gebracht - Versicherung (Insurance in a nutshell)](https://www.deutsche-rentenversicherung.de/SharedDocs/Downloads/DE/Fachliteratur_Kommentare_Gesetzestexte/summa_summarum/e_paper_und_broschueren/broschueren/versicherung.html;jsessionid=12372B33A699E41719C0965B8318789F.delivery2-3-replication) (in German)
- [Information portal for employers](<https://www.informationsportal.de/>)(in German)
- [Section 28a of the German Social Code, Part Four [SGB IV]](https://www.gesetze-im-internet.de/sgb_4/_28a.html)(in German)
- [German Data Acquisition and Transmission Decree [DEÜV]](https://www.gesetze-im-internet.de/de_v/)(in German)
- [German Contribution Procedures Decree [BVV]](<https://www.gesetze-im-internet.de/beitrvv/>)(in German)

Hinweise

Rechtsbehelf

Kurztext

Ansprechpunkt

Zuständige Stelle

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Formulare	
Ursprungsportal	Social security rights and obligations in the Union (registering as employer, registering employees, notifying the end of contract of an employee, paying social contributions, rights and obligations related to pensions), Rechte und Pflichten im Bereich der sozialen Sicherheit in der Union (Registrierung als Arbeitgeber, Registrierung von Beschäftigten, Mitteilung über das Ende eines Vertrags eines Beschäftigten, Zahlung von Sozialbeiträgen, Rechte und Pflichten im Zusammenhang mit Renten)