

# Key Social Insurance Values and Tax Dates for 2022

All data in EUR and monthly, except where otherwise specified.

Type of Contribution	Old Federal States	New Federal States
<b>Income threshold for compulsory insurance in the statutory health insurance scheme</b>		
A) General, annual*	64,350.00	64,350.00
B) For those with private health insurance on 31.12.2002 due to breaching the 2002 threshold **	58,050.00	58,050.00
<b>Contribution assessment ceiling (Beitragsbemessungsgrenze)</b>		
Statutory Pension Insurance and Unemployment Insurance monthly	7,050.00	6,750.00
annual	84,600.00	81,000.00
Health Insurance and Long-term care Insurance monthly	4,837.50	4,837.50
annual	58,050.00	58,050.00
<b>Contribution Rates</b>		
<b>Statutory Pension Insurance</b> (of which employer and employee pay ½ each)	18.6 %	18.6 %
<b>Unemployment Insurance</b> (of which employer and employee pay ½ each)	2.4 %	2.4 %
<b>Health Insurance + supplementary contribution set by individual health insurers</b> (of which employer and employee pay ½ each)	14.6 %	14.6 %
<b>Average supplementary contribution</b>	1.3 %	1.3 %
<b>Long-term Care Insurance for people with children</b> (of which employer and employee pay ½ each)***	3.05 %	3.05 %
<b>for childless people</b>	3.40 %	3.40 %
<b>Max. employer-paid subsidy voluntary statutory health insurance</b>	382,17 + half of the individual supplementary contribution	382,17 + half of the individual supplementary contribution
<b>Max. employer-paid subsidy for private health insurance****</b>	384.58	384.58
<b>Max. employer-paid subsidy long-term care insurance</b> (apart from Saxony)	73.77	73.77
<b>long-term care insurance</b> (only Saxony)		49.58
<b>Reference values for statutory pension insurance/ unemployment insurance</b>		
monthly	3,290.00	3,150.00
annual	39,480.00	37,800.00

\* Section 6(6) of Volume V of the German Social Security Code

\*\* Section 6(7) of Volume V of the German Social Security Code

\*\*\* For employees, in addition, there could potentially be a surcharge on the contribution for those who are childless (0.25%) that they would have to bear alone and for which they would receive no subsidy. In Saxony the contribution costs are borne differently: employer 1.025 % and employee 2.025 % (potentially plus 0.25 % surcharge on the contribution for the childless).

\*\*\*\* the average supplementary contribution of 1.3 % is included in this contribution

## Mini Jobs

Type of Contribution	Amount
<b>Contributions for low-wage employees (mini jobs)</b>	
Employer's flat-rate contribution	
Health insurance	13 %
Statutory pension insurance	15 %
Flat-rate tax (including church tax and the solidarity surcharge)	2 %
<b>Remuneration threshold for marginal jobs (Mini Jobs)</b>	450.00
<b>Minimum basis for assessment of statutory pension insurance for marginal employees</b>	175.00
Minimum contribution/month (175 € x 18.6 %)	32.55
<b>Sliding scale (until 06.2019)</b>	450.01 bis 850.00
<b>Transition range (from 01.07.2019)</b>	450.01 bis 1,300.00
<b>Low earners threshold for trainees</b> (social security contributions are borne by employers alone)	325.00
<b>Maximum contribution for direct insurance schemes</b> annually 8 % of the tax-exempt contribution assessment ceiling for pension insurance thereof max. exempt from social security charge	6,768.00
<b>Minimum payment amount for the obligation to make contributions for pension benefits in health insurance and long-term care insurance schemes</b>	3,384.00
<b>Allocation to statutory insolvency insurance</b>	164.50
<b>Allocation to social security contributions for artists</b>	0.09 %
	4.2 %

## Reference values for benefits in kind in 2022

### Meal allowance in EUR

Employees and adult family members

	Breakfast	Lunch	Dinner	Meals overall
monthly	56.00	107.00	107.00	270.00
daily	1.87	3.57	3.57	9.00

### Accommodation allowance in EUR

(monthly)	241.00
per calendar day	8.03

## Due Dates for Social Security

Month	Filing date for the contribution statement	Payment due date
January 2022	25.01.2022	27.01.2022
February 2022	22.02.2022	24.02.2022
March 2022	25.03.2022	29.03.2022