



Outline to Payroll in Germany

This webinar focuses on the major payroll rules in Germany and includes discussion of the following topics:

- Registration of new employees including European Economic Area (EEA) citizens from other countries
- Starter process
- Leaver process
- German payroll vocabulary needed to read a payslip
- Make up to gross pay
- Special rules for shift pay (tax/social insurance free)
- Benefits in kind valorisation
- Company car and bicycle benefit valuation
- Tax-free expenses
- Job tickets for employees
- Tax calculation
- Tax classes
- Tax cards
- ELStAM electronic reporting to Tax Authority
- Online calculator for performing gross to net
- Church taxes
- Solidarity surcharge
- Lump sum wage/church tax
- Monthly reporting and remittance
- Annual reporting
- Social insurance – contribution statement
- Health insurance
- Nursing care insurance
- Pension insurance
- Unemployment insurance
- Accident insurance
- DEUEV electronic reporting
- Insurance company set up
- Rates
- Social insurance number
- Company pension schemes – 5 different types
- Insolvency cover
- Employment of disabled people – employer penalty charge
- Wages garnishments
- Expatriate employees in Germany
- Relevant employment law
- Sickness, maternity, and paternity leave and pay
- Annual leave

- Mini jobbers
- Minimum wage and collective bargaining agreements
- Remuneration Transparency Act
- Relevant websites

Program is subject to change

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