

Key Social Insurance Values and Tax Dates for 2023

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

Type of Contribution	Old Federal States	New Federal States
Income threshold for compulsory insurance in the statutory health insurance scheme		
A) General, annual*	66,000.00	66,000.00
B) For those with private health insurance on 31.12.2002 due to breaching the 2002 threshold **	59,850.00	59,850.00
Contribution assessment ceiling (Beitragsbemessungsgrenze)		
Statutory Pension Insurance and Unemployment Insurance monthly	7,300.00	7,100.00
annual	87,600.00	85,200.00
Health Insurance and Long-term care Insurance monthly	4,987.50	4,987.50
annual	59,850.00	59,850.00
Contribution Rates		
Statutory Pension Insurance (of which employer and employee pay ½ each)	18.6 %	18.6 %
Unemployment Insurance (of which employer and employee pay ½ each)	2.64 %	2.6 %
Health Insurance + supplementary contribution set by individual health insurers (of which employer and employee pay ½ each)	14.6 %	14.6 %
Average supplementary contribution	1.6 %	1.6 %
Long-term Care Insurance for people with children (of which employer and employee pay ½ each)***	3.05 %	3.05 %
for childless people	3.40 %	3.40 %
Max. employer-paid subsidy voluntary statutory health insurance	382,17 + half of the individual supplementary contribution	382,17 + half of the individual supplementary contribution
Max. employer-paid subsidy for private health insurance****	403.99	403.99
Max. employer-paid subsidy long-term care insurance (apart from Saxony)	76.06	76.06
long-term care insurance (only Saxony)		51.12
Reference values for statutory pension insurance/ unemployment insurance		
monthly	3,395.00	3,290.00
annual	40,740.00	39,480.00

* 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 1.6 % is included in this contribution

Mini Jobs

Type of Contribution	Amount
Contributions for low-wage employees (mini jobs)	
Employer's flat-rate contribution	
Health insurance	13 %
Statutory pension insurance	15 %
Flat-rate tax (including church tax and the solidarity surcharge)	2 %
Remuneration threshold for marginal jobs (Mini Jobs)	520.00
Minimum basis for assessment of statutory pension insurance for marginal employees	175.00
Minimum contribution/month (175 € x 18.6 %)	32.55
Sliding scale (1.7.2019 - 30.9.2022)	450.01 – 1,300.00
Sliding scale (1.10.2022 - 31.12.2022)	520.01 – 1,600.00
Sliding scale (from 1.01.2023)	520.01 – 2,000.00
Low earners threshold for trainees (social security contributions are borne by employers alone)	325.00
Maximum contribution for direct insurance schemes annually 8 % of the tax-exempt contribution assessment ceiling for pension insurance thereof max. exempt from social security charge	7,008.00
Minimum payment amount for the obligation to make contributions for pension benefits in health insurance and long-term care insurance schemes	3,504.00
Allocation to statutory insolvency insurance	169.75
Allocation to social security contributions for artists	0.06 %
	5.0 %

Reference values for benefits in kind in 2023

Meal allowance in EUR

Employees and adult family members

	Breakfast	Lunch	Dinner	Meals overall
monthly	60.00	114.00	114.00	288.00
daily	2.00	3.80	3.80	9.60

Accommodation allowance in EUR

(monthly)	265.00
per calendar day	8.83

Due Dates for Social Security

Month	Filing date for the contribution statement	Payment due date
January 2023	25.01.2023	27.01.2023
February 2023	22.02.2023	24.02.2023
March 2023	27.03.2023	29.03.2023