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Notice concerning possible consequences of exemption from the compulsory pension scheme

General information

As of 1 January 2013, the full statutory pension insurance obligations also apply to employees who are engaged in minor employment ("Mini-jobs" that pay up to 450 EUR per month). The employer's contribution amounts to 3.9% (or 13.9% for minor employment in private households) of the employee's wages. It is calculated by taking the difference between the employer's total contribution (15% for minor employment in the commercial sector/ 5% for minor employment in private households) and the full pension insurance contribution in the amount of 18.9%. Please note that paying pension insurance contributions requires wages in the amount of at least 175 EUR per month.

Benefits of paying the full pension insurance contributions

The benefits of compulsory insurance for the employee derive from the time he or she accrued with compulsory contributions. This means that the employment period is given full consideration when calculating the various minimum insurance periods. For example, periods of compulsory insurance contributions are required for

- early retirement,
- claims to benefits relating to physical and occupational therapy,
- claims to interim payments during periods of therapy measures in the framework of the statutory pension scheme,
- justifying or defending pension claims on the basis of reduced earning capacity,
- claims to deferred compensation for a company pension scheme, and
- enrolling in a private government-subsidized pension plan (such as the Riemer pension plan) for employees and possibly even their spouses.

Furthermore, wages are not considered proportionately, but rather in full when calculating the pension amount.

Request for exemption from the compulsory pension scheme

If the employee does not wish to participate in the compulsory insurance scheme, the employer can grant him or her exemption. This option requires that the employee submit – if possible, by way of the form below – a request stating that he or she requests exemption from the compulsory pension insurance scheme. If the employee has more than one "Mini-job", the employee can only request exemption for all the jobs at once. The employee must inform all of his or her other employers (including future employers) for whom he or she is employed on a "Mini-job" basis of the request. Exemption from the compulsory insurance scheme is binding for the duration of employment; it cannot be revoked.

Exemption generally takes effect at the start of the calendar month in which the request was submitted to the employer, and not earlier than the employment start date. The employer must report the exemption request to the *Minijob-Zentrale* by the end of the next payroll period or within 6 weeks of receiving the request. If the deadline is missed, exemption cannot take effect until after the calendar month following the month in which the report was received by the *Minijob-Zentrale*.

Consequences of exemption from the compulsory pension scheme

Those persons engaged in minor employment who request exemption from the compulsory pension scheme thereby voluntarily waive their right to the above-mentioned benefits. As a result of exemption, only the employer pays his fixed contribution in the amount of 15% (or 5% for employment in private households) of the employee's wages. No employee contribution is deducted. The result is that the employee only accrues a proportionate number of months per year toward fulfilment of the qualifying period and that wages earned are also only considered proportionately in calculating the pension.

Important note: Before opting for exemption, employees are advised to seek an individual consultation regarding the legal consequences of exemption from the compulsory pension scheme by contacting the toll-free service hotline of the *Deutsche Rentenversicherung* at 0800 -10004800. If possible, please have your insurance number handy when making the call.

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Request for exemption from the compulsory pension scheme for minor employment under the terms of § 6 para 1b sixth book of the Social Security Code (SGB VI)

Employee:

Last name:
First name:

Pension insurance number:

I hereby request exemption from the compulsory pension scheme in the framework of my minor employment and relinquish the time that would otherwise be counted toward the qualifying period. I have read and understood the information contained in the "Notice concerning possible consequences of exemption from the compulsory pension scheme."

I am aware that any request for exemption will apply to all minor employment relationships and will remain binding for the duration of employment; exemption cannot be revoked. I undertake to inform any other employers for whom I work on a minor employment basis of my exemption request.

Location, Date

Employer:

Name:
Company number:
I received the exemption request on [date]:
Exemption shall take effect on [date]: .

Location, Date Employer's signature

Note to the employer:

In accordance with § 8 para 4a of the Contribution Procedure Ordinance (*Beitragsverfahrensverordnung*), the exemption request is to be placed in the documents relating to wages, not sent to the *Minijob-Zentrale*.

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Statement upon being hired for fixed-term employment

Last name:
 First name:
 Date of birth:

I confirm the following information to serve as the basis for my employment/ contract extension at the University of Bayreuth.

I have already been awarded a first degree:
 no yes on [date]:
 Start date of studies (general):
 Start date of study at the University of Bayreuth:

Previous employment as a student assistant (*studentische Hilfskraft*):

Please list employment history in chronological order starting with the beginning of your studies. Only include employment at a German institution of higher education, at a research institution, or privately employed for an instructor at an institution of higher education. Please provide the details of all such periods of employment in full, and if possible, provide evidence to document your employment history.

	Type of employment (e.g. student assistant)	from day	month	year	to day	month	year	Place of employment	Number of hours per week
1									
2									
3									
4									
5									
6									
7									

Any leave of absence taken while employed:

	Type of employment (e.g. student assistant)	from day	month	year	to day	month	year	Place of employment	Number of hours per week
1									
2									

I hereby confirm that I am aware the information I provided is to serve as the basis for my employment and that any false or incomplete statements will lead to the termination of my contract.

Date/ Signature