

Payroll, End of Year Changes 2021/22

In a nutshell.

Check and take action now – deadline: 1 January 2022

Mini-jobs - new obligations for employers

From 1 January 2022, there will be new legal requirements in payroll accounting, affecting both existing and new mini-jobs:

- Tax identification number (tax ID)
- Type of health insurance company, and
- Name of health insurance company

Tax ID

From 1 January 2022, additional tax information will be required for all DEÜV payment notifications (e.g. DEÜV annual notifications) concerning personnel that are employed on a mini-job basis. For this reason, we require the tax identification number of all your mini-jobbers as soon as possible, but no later than by the payroll accounting date in December 2021.

Type of health insurance / name of health insurance company

In addition, a six-month pilot phase for the new electronic certificate of incapacity for work (eAU) will start in January 2022. With this new procedure, doctors will transmit the employee's certificate of incapacity for work (AU) directly to the relevant health insurance company. The payroll office can then retrieve the incapacity for work certificates directly and electronically from the health insurance company. A paper printout and manual submission of the AU will no longer be necessary. For this reason, we need the name of the statutory health insurance company of your mini-job employees.

Employer contribution towards deferred compensation for existing contracts

From 1 January 2022, the employer's contribution is obligatory for all contracts with deferred compensation agreements. The employer must pay a contribution of 15% where social security contributions are saved due to deferred compensation.

To enable us to correctly record the employer's contribution from the beginning of 2022, we require information about the employees for whom the employer's contribution is to be paid. We request that you contact the employee or the insurance company and provide us with the following information as soon as possible, but no later than the payroll accounting date in January 2022:

- Amount of the employer's compulsory contribution
- Amount of deferred compensation
- Amount transferred to the insurance company.

Non-cash benefits will increase from € 44 to € 50 as of 1 January 2022

The tax-free allowance for non-cash benefits will be increased to € 50 per month as of 1 January 2022.

Please inform us by the payroll accounting date in January 2022, whether you wish to increase the tax and social security allowance for your employees.

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