



The basics of social insurance

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The basics of social insurance, June 20th, 2016

Speaker



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Magister Economics, German studies, history

- › 1995 to 1999 Activities in the personnel management and payroll accounting
- › 1999 to 2001 Introduction and implementation of partial retirement in a large company
- › seit 2002 Self-employed trainer, consultant, project manager with the emphases partial retirement, time accounts, occupational pensions, travel expenses

- › Numerous publications on the subject of flexible working hours and their implementation

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Abbreviations

CAL	Contribution Assessment Limit
AIL	Annual Income Limit
HI	Health Insurance
NC	Nursing Care
PI	Pension Insurance
UEI	Unemployment Insurance
CR HI	Contribution Health Insurance
AC HI	Additional Contribution Health Insurance
Tax Cl.	Tax Class



Judgement of health insurance



Private insurance and insurance freedom

Annual income limit

54,900 Euro (49,500 Euro*)
2015

56,250 Euro (50,850 Euro*)
2016

* = special annual income limit for employees, who were until December 31st 2002 on the top of the actual annual income limit.

Private insurance and insurance freedom

Annual income limit (AIL)

At December 31st 2015 legally insured, freely insured or unemployed:

General AIL (normal case)

Insurance free if AIL

- › 2015: 54,900 Euro and
- › 2016: expected 56,250 Euro

Staff was correctly privately insured on December 31st 2002 due to exceeding the annual income limit

Special AIL-Border

Insurance free if AIL

- › 2015: 49,500 Euro
- › 2016: 50,850 Euro

Decisive ist the

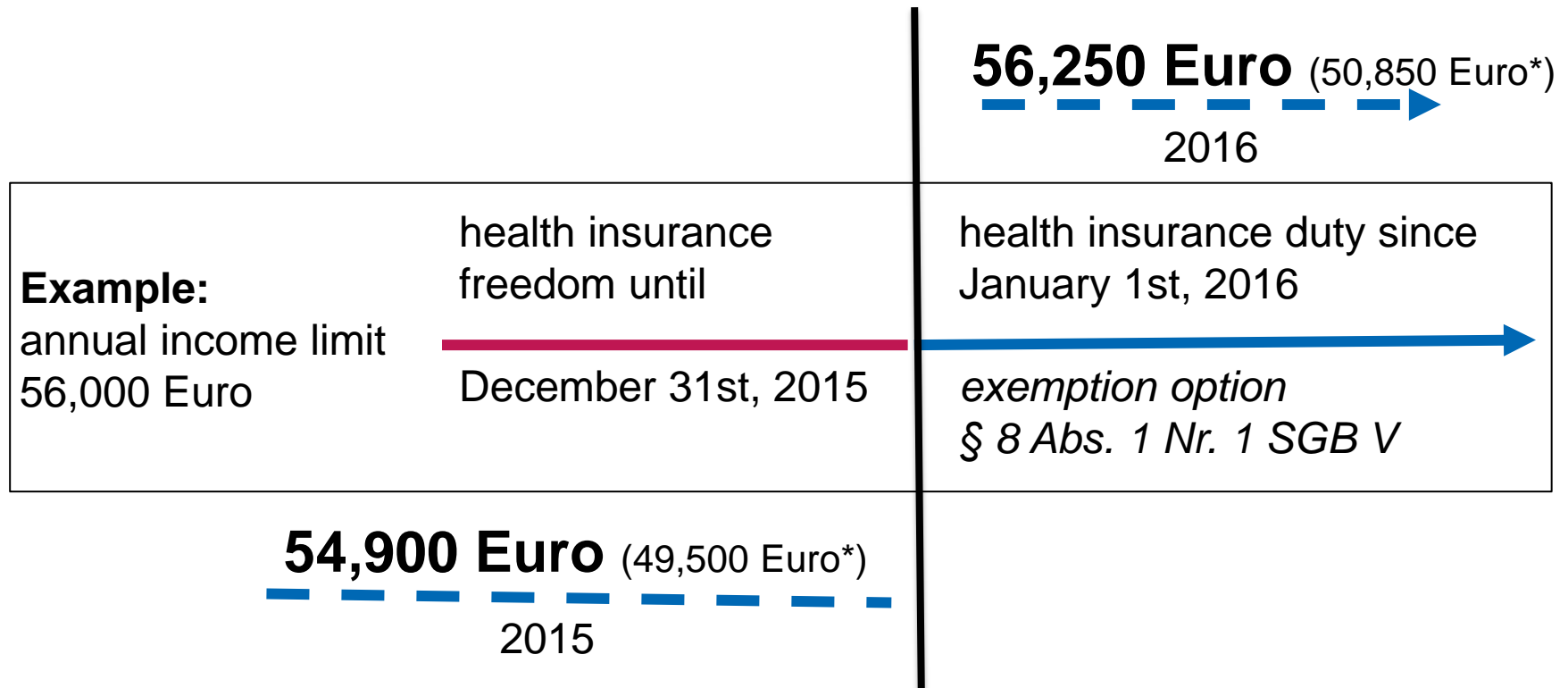
- › expected,
- › regular pay lump.

Sum payments, which are paid for reliably at least once per year, (appreciate) and are included.

Beware if wages permanently return.

Requirement health insurance duty / freedom

Annual income limit (AIL)



* = special AIL for employees who were already on December 31st, 2002 exempt from insurance and private insurance for exceeding the former AIL

Requirement health insurance duty / freedom

Review of compulsory insurance

At the commencement of employment

Decisive only if the regular pay of a year (twelve times monthly wage) expected the annual income limit exceed.

For each content change

The "new" wages are (twelve times new wage) extrapolated to an annual fee.

If the annual income limit is still not achieved or is now compulsory insurance in the statutory health insurance (if request for exemption).



Requirement health insurance duty / freedom

Review of compulsory insurance

The following principles apply:

Getting **out** of an existing legal obligation employees always come **first of the year**.

- › if the annual income limit has been exceeded in the past year
- › and is expected to exceed in the following year.

Into the compulsory insurance **within the year**

- › from the month during which due to reductions in wages the annual income limit is not reached.

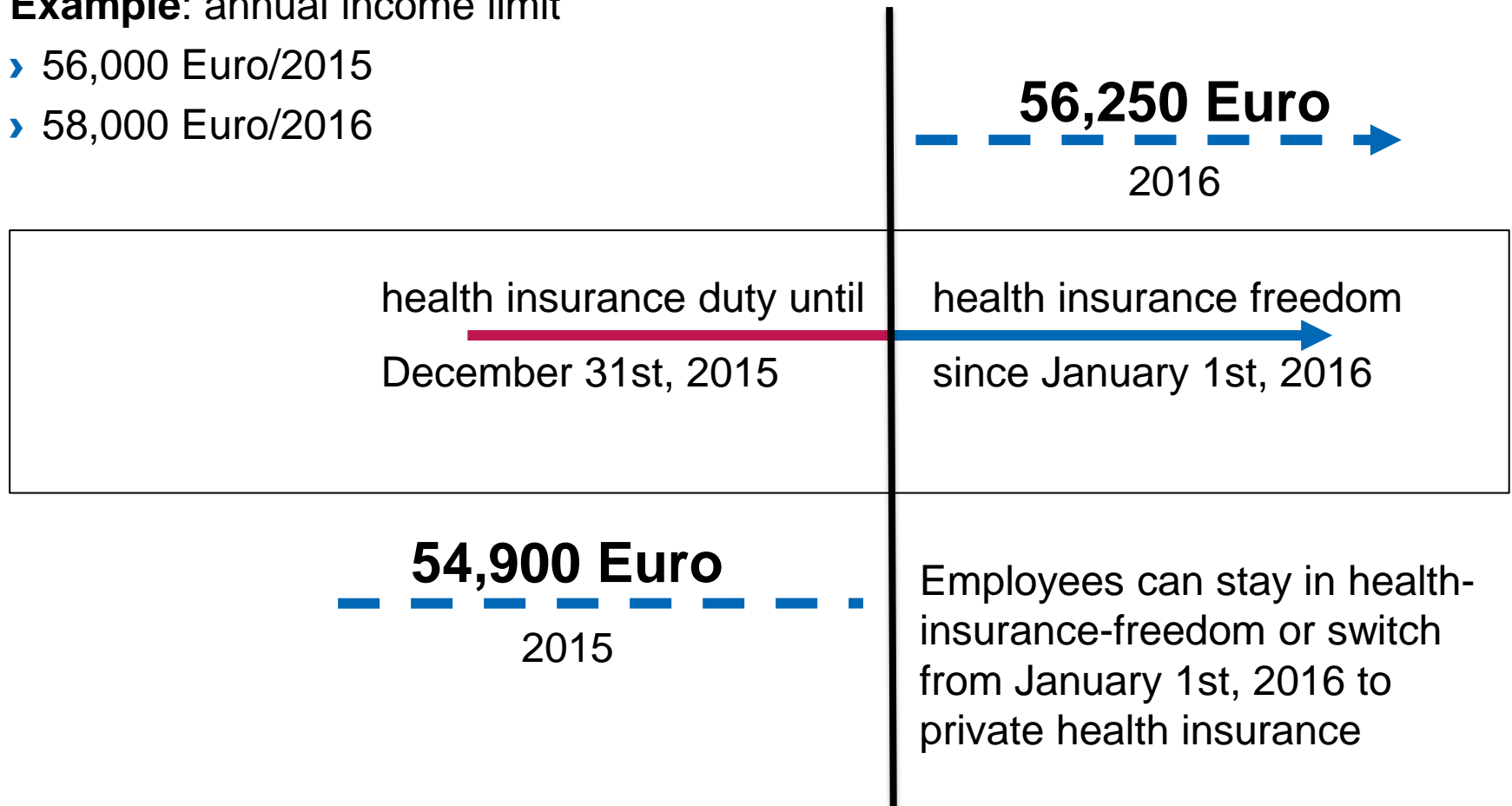
Basis of the judgment is not the actual salary but the "final" monthly amount twelve times plus potentially added time payments.



Private health insurance

Example: annual income limit

- › 56,000 Euro/2015
- › 58,000 Euro/2016



Contribution calculation and contribution payment



Overview contribution calculation

Income thresholds

Health and care insurance

- › **2015:** 49,500 Euro – per month 4,125 Euro
- › **2016:** 50,850 Euro – per month 4,237.50 Euro

Pension and unemployment insurance

- › **2015:** 72,600 Euro – per month 6,050 Euro
- › **2016:** 74,400 Euro – per month 6,200 Euro



Overview contribution calculation

Income thresholds new federal states

Health and care insurance

- › **2015:** 49,500 Euro – per month 4,125 Euro
- › **2016:** 50,850 Euro – per month 4,237.50 Euro

Pension and unemployment insurance

- › **2015:** 62,400 Euro – per month 5,200 Euro
- › **2016:** 64,800 Euro – per month 5,400 Euro



Overview contribution calculation

1. Contribution rates – (almost) unchanged

	2015	2016
pension insurance	18.7 percent	18.7 percent
unemployment insurance	3.0 percent	3.0 percent
nursing care		
potentially childless	2.35 percent	2.35 percent
surcharge	0.25 percent	0.25 percent
General health insurance		
general*	14.6 percent	14.6 percent
reduced*	14.0 percent	14.0 percent
average additional contribution rate	0.9 percent	1.1 percent
Insolvency fund allocations	0.15 percent	0.12 percent

*plus cash individual additional contribution rate –

<http://www.gkv-ag.de/beitragssatzdatei.gkvnet>



Overview contribution calculation

1. Contribution subsidy to voluntary health insurance

health insurance

- › **Maximum 309.34 Euro** (7.3 percent from 4,237.50 Euro) per month for employees with sick leave in
- › **Maximum 296.63 Euro** (7 percent from 4,237.50 Euro) per month for employees with no sick leave in

nursing care

- Nationwide more than
- › **49.79 Euro per month**
 - › 28.60 Euro per month (Saxony).

Overview contribution calculation

1. Contribution subsidy to voluntary health insurance

health insurance

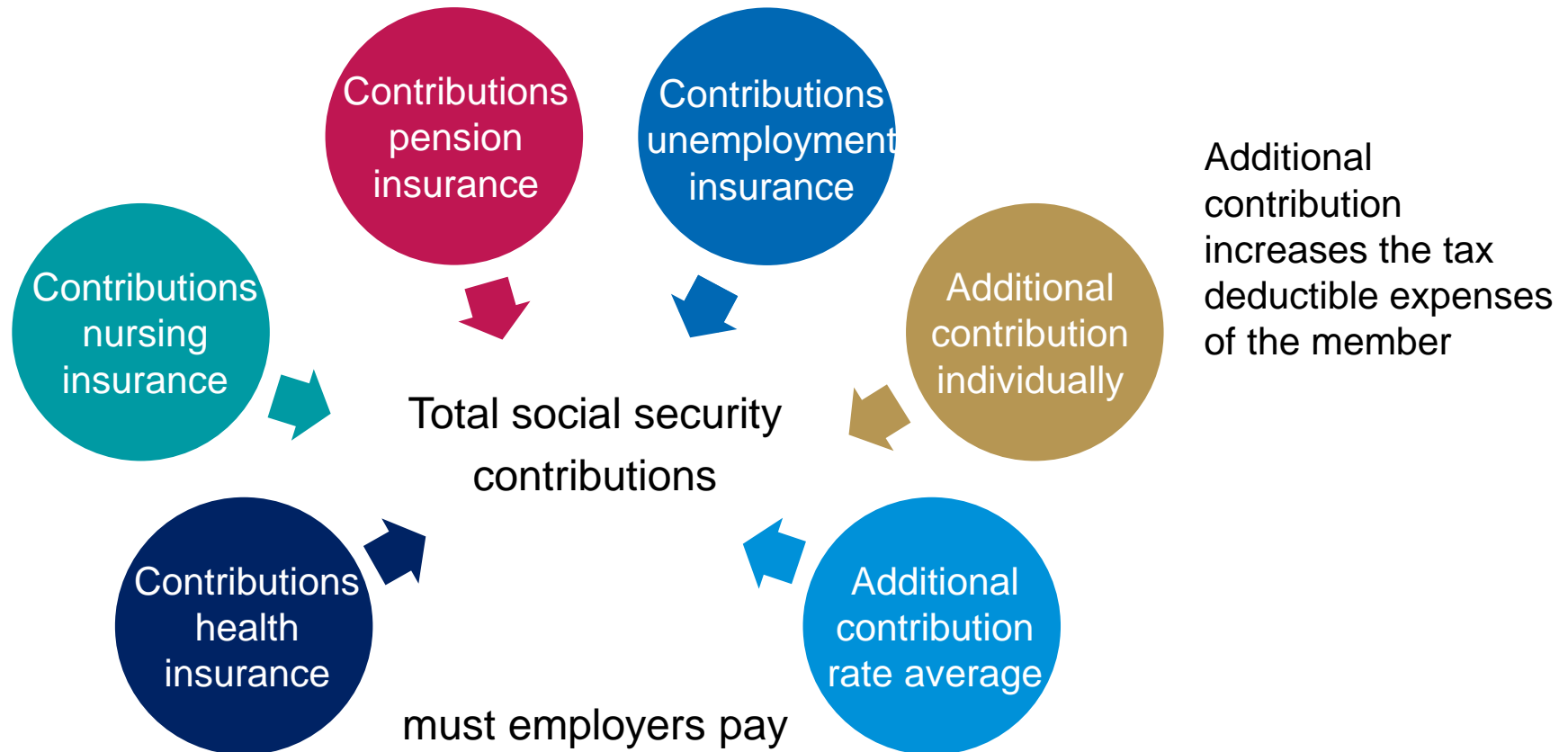
- › Half of the contract, maximum **309.34 Euro per month**
- › Half of the contract, maximum **296.63 Euro per month**

nursing care

- Half of the contract,
- › **49.79 Euro per month**
 - › 28.60 Euro per month (Saxony).

Overview contribution calculation

The additional contribution



It does not include : Allocations U1 + U2 / insolvency benefit contributions / contributions voluntary health insurance / artist social levy

Overview contribution calculation

Post group key

Contribution group insurance

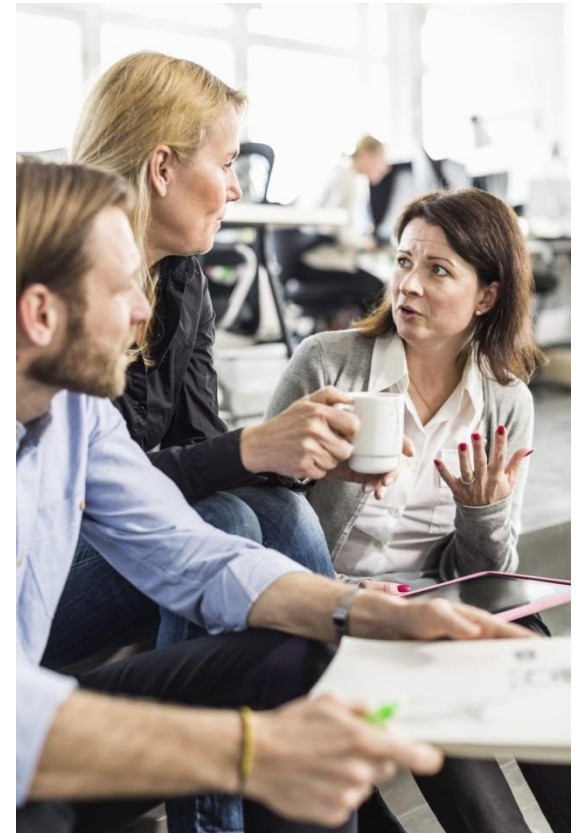
1st position	2nd position	3rd position	4th position
Health insurance	Pension insurance	Unemployment insurance	Nursing care



Overview contribution calculation

Group Key

- › 101 social insurance contributions featureless
- › 102 trainee
- › 103 partial retirement
- › 105 interns
- › 106 working students
- › ...
- › 109 minijob
- › 110 short term employment
- › ...



Practical examples: Payroll

1. example: Employee has earned less the CAL

legally compulsorily insured
in the health insurance

Information:

Salary 2,500 Euro
 HI TK
 CR HI 14.6 percent
 AC HI 1.0 percent
 Tax Cl. I, 0, 0

Stkl	PGRS	Kon- fession	BGRS				
			KV	RV	AV	PV	
I	101	EV	1	1	1	1	
LA	Bruttobezüge		St	SV	%-Zuschl.	Bruttobetrag	
1	Gehalt		L	L		2.500,00 €	
						Gesamtb.o	
						2.500,00 €	
Steuer Tage	Steuerbrutto	LSt	K-St	Solz		steuerliche Abzüge	
30	2.500,00 €	322,91 €		17,76 €		340,67 €	
SV Tage	KV/PV Brutto	RV/AV Brutto	KV/ ZB	PV	RV	AV	SV- Abzüge
30	2.500 €	2.500 €	182,50 € 25,00 €	29,38 €	233,75 €	37,50 €	508,13 €
						Abzüge gesamt	
						848,80 €	
						Netto	
						1.651,20 €	
						Nettobe- und Abzüge	
						EUR	
						1.651,20 €	

Practical examples: Payroll

2. example: Employee earns more than the CAL

legally voluntarily insured in the health insurance (**old** provinces)

Stkl	PGRS	Kon- fession	BGRS				
			KV	RV	AV	PV	
I	101	Ev	9	1	1	1	
LA	Bruttobezüge		St	SV	%-Zuschl.	Bruttobetrag	
1	Gehalt		L	L		6.500,00 €	
						Gesamtbrutto	
						6.500,00 €	
Steuer Tage	Steuerbrutto		LSt	K-St	Solz		steuerliche Abzüge
30	6.500,00 €		1.692,83 €		93,10 €		1.785,93 €
SV Tage	KV/PV Brutto	RV/AV Brutto	KV/ ZB	PV	RV	AV	SV- Abzüge
30	4.237,50 €	6.200,00 €			579,70 €	93,00 €	672,70 €
						Abzüge gesamt	
						2.458,63 €	
						Netto	
						4.041,37 €	
						Nettobe- und Abzüge	
						Abzug FKV 14,6 %	618,68 €
						Abzug ZB 1,0 %	42,38 €
						Zuschuss FKV 7,3 %	309,34 €
						Abzug PKV 2,35 %	99,58 €
						Zuschuss PKV 1,175 %	49,79 €
						EUR	3.639,86 €

Information:

Salary 6,500 Euro
 HI TK
 CR HI 14.6 percent
 AC HI 1.0 percent
 Tax Cl. I, 0, 0

Practical examples: Payroll

3. example: Employee earns more than the CAL

legally voluntarily insured in the health insurance (**new** provinces)

Stkl	PGRS	Kon- fession	BGRS				
			KV	RV	AV	PV	
I	101	Ev	9	1	1	1	
LA	Bruttobezüge		St	SV	%-Zuschl.	Bruttobetrag	
1	Gehalt		L	L		6.500,00 €	
						Gesamtbrutto	
						6.500,00 €	
Steuer Tage	Steuerbrutto	LSt	K-St		Solz	steuerliche Abzüge	
30	6.500 €	1.713,00€			94,21€	1.807,21 €	
SV Tage	KV/PV Brutto	RV/AV Brutto	KV/ ZB	PV	RV	AV	SV- Abzüge
30	4.237,50 €	5.400,00€			504,90 €	81,00 €	585,90 €
						Abzüge gesamt	
						2.393,11 €	
						Netto	
						4.106,89 €	
						Nettobe- und Abzüge	
						Abzug FKV 14,6 %	-618,68 €
						Abzug ZB 1,0 %	-42,38 €
						Zuschuss FKV 7,3 %	+309,34 €
						Abzug PKV 2,35 %	-99,58 €
						Zuschuss PKV 1,175 %	+49,79 €
						EUR	3.705,38 €

Information:

Salary 6,500 Euro
 HI TK
 CR HI 14.6 percent
 AC HI 1.0 percent
 Tax Cl. I, 0, 0

Practical examples: Payroll

4. example: Employee earns above the CAL

private medical insurance
(old provinces)

Stkl	PGRS	Kon- fession	BGRS				
			KV	RV	AV	PV	
I	101	Ev	0	1	1	0	
LA	Bruttobezüge		St	SV	%-Zuschl.	Bruttobetrag	
1	Gehalt		L	L		6.500,00 €	
						Gesamtbrutto	
						6.500,00 €	
Steuer Tage	Steuerbrutto		LSt	K-St	Solz		steuerliche Abzüge
30	6.500,00 €		1.692,83 €		93,10 €		1.785,93 €
SV Tage	KV/PV Brutto	RV/AV Brutto	KV/ ZB	PV	RV	AV	SV- Abzüge
30		6.200,00 €			579,70 €	93,00 €	672,70 €
						Abzüge gesamt	
						2.458,63 €	
						Netto	
						4.041,37 €	
						Nettobe- und Abzüge	
						Zuschuss PKV +309,34 €	
						Zuschuss PPV +27,50 €	
						EUR	
						4.378,21 €	

Information:

Salary 6,500 Euro

HI Contrib. 750 Euro

CI Contrib. 55 Euro

Tax Cl. I, 0, 0

One time payments

Typical time payments

- › Christmas bonus
- › Holiday pay
- › Pensions compensation
- › Severance
- › Bonuses, premiums



Time payments – proportionate contribution assessment limit

- › Does not exceed the sum of the contributory current salary and the contributory. Once covering the contribution assessment limit (CAL) in the social insurance, no further special features must be observed. A pro-rata (annual) contribution ceiling is not to form in these cases.
- › If, however, exceeded by paying a one-off covering along with current remuneration contribution assessment limit in the social insurance, on a pro rata (annual) the income threshold shall be determined. This is the contributory earnings for the period (excluding the current one-time reference) to face. If the one-time reference is higher than the determined difference, the one-time reference only pays contributions in the amount of this difference.



Practical examples

1. example: SI-Air representation

An employee receives a monthly salary of 4,000 Euro. In July, he will receive a holiday allowance (one-off payment) in the amount of 2,000 Euro.

The income thresholds are in 2016:

HI; NC: federally:	50,850 Euro	per month	4,237.50 Euro
PI, UEI: new provinces:	64,800 Euro	per month	5,400 Euro
old provinces:	74,400 Euro	per month	6,200 Euro



Practical examples

1. example: SI-Air representation

Solution |

› Until the end of July sum up to 210 (7 x 30) SI-days.

› The income threshold is calculated as follows:

$$\text{HI, NC: } \frac{50,850 \text{ Euro} \times 210}{360} = 29,662.50 \text{ Euro}$$

$$\text{› PI, UEI: } \frac{74,400 \text{ Euro} \times 210}{360} = 43,400 \text{ Euro}$$

› Wages **excluding vacations pay** are by the end of July:

$$7 \times 4,000 \text{ Euro} = 28,000 \text{ Euro}$$

Result | Pay contributions, the difference between contribution assessment limit and salary, at most, the amount of holiday pay.

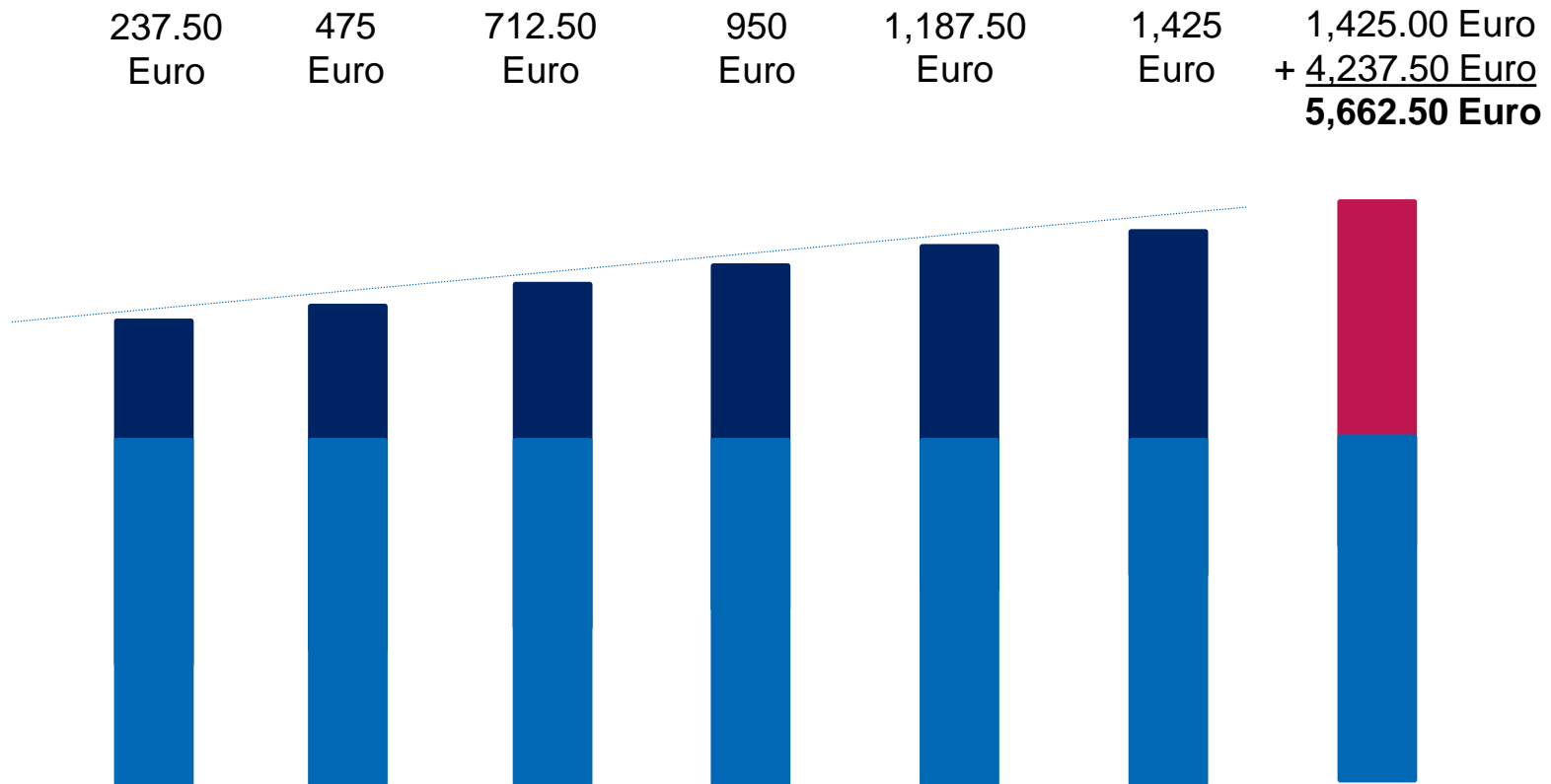
› KI, NI: the holiday pay 1662.50 Euro to pay contributions.

› PI, UEI: holiday pay contributions in the amount of 2,000 Euro.



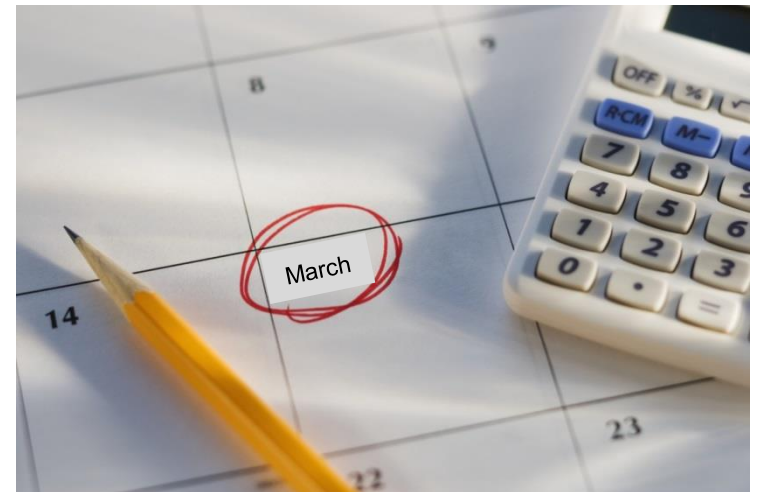
Practical examples

1. example: SI-Air representation



March clause

- › If a one-time reference, which will be paid in the months of January, February or March, is not completely in the health insurance contributions, the total one-time reference is assigned in all branches of the social insurance, the last billing month of the previous year.



March clause

- › Payment of one-off payments to March 31th (of the year),
- › monthly contribution assessment limit is exceeded by one-time reference,
- › and the pro contribution assessment limit is exceeded until the payment month,
- › and last year was a employment relationship with the same employer.

Then the one-time reference migrates from the previous year!

Whether there is yet SI-air for one-time reference from the period January 1st to March 31st is irrelevant.

Practical examples

2. example: March clause

An employee receives a monthly salary of 4,000 Euro. In March, he receives a bonus (one-off payment) of 2,000 Euro.

The income thresholds are in 2016:

HI, NC: federally: 50,850 Euro per month 4,237.50 Euro

PI, UEI: new provinces: 64,800 Euro per month 5,400 Euro

old provinces: 74,400 Euro per month 6,200 Euro



Practical examples

2. example: March clause

Solution |

- › Until the end of March through 90 (3 x 30) SI-days.
- › The income threshold is calculated as follows:

$$\text{HI, NC: } \frac{50,850 \text{ Euro} \times 90}{360} = 12,712.50 \text{ Euro}$$

$$\text{PI, UEI: } \frac{74,400 \text{ Euro} \times 90}{360} = 18,600 \text{ Euro}$$

Wages excluding bonus amount to the end of March:

$$3 \times 4,000 \text{ Euro} = 12,000 \text{ Euro}$$

Result | The difference between contribution assessment limit and salary is not enough for the HI / NC for the bonus, therefore attacking the March clause.

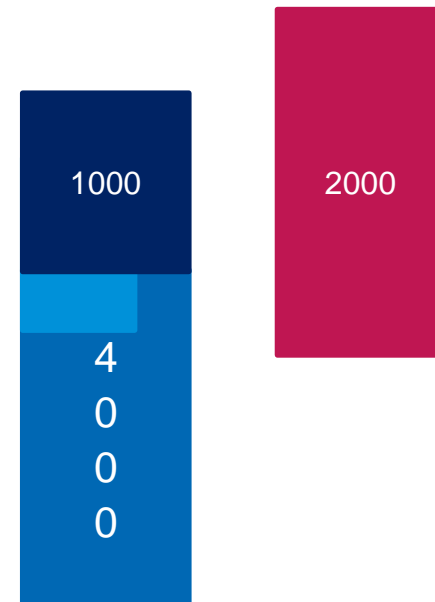
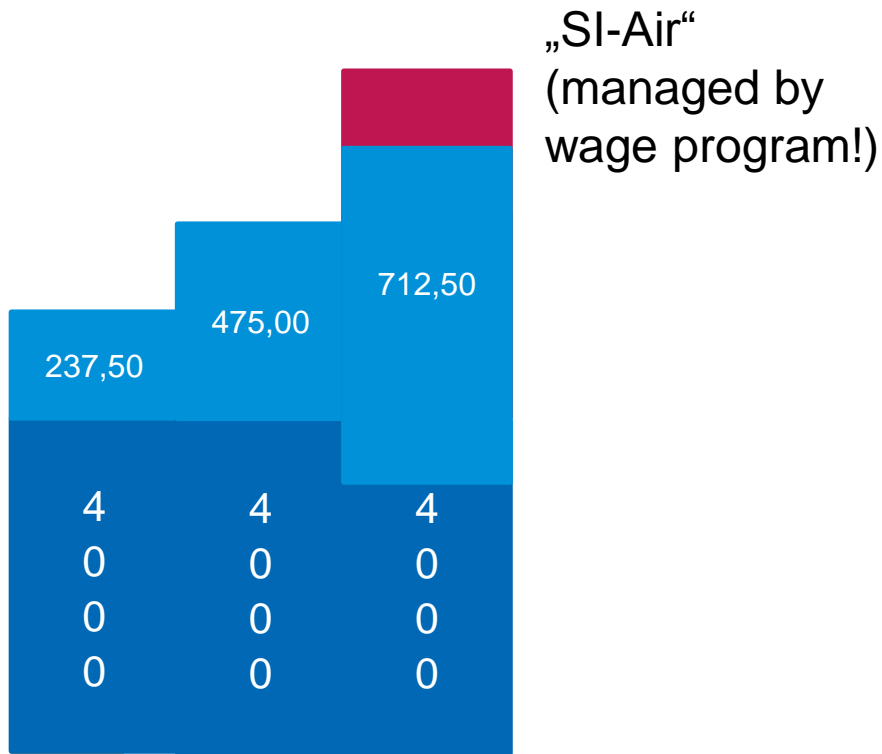
- › HI, NC: 712.50 Euro



Practical examples

2. example: March clause

As of December quarter



Concurrent employment Contributions

If exceeded income thresholds (contribution assessment limit):

- › Contributions are divided between employers in relation to the charges.
- › Month notification (notification reason "58")
- › If the paid employment exceeds the thresholds, income will be truncated to the contribution assessment limit.

Formula:

$$\frac{\text{CAL x fee (possibly truncated to CAL)}}{\text{Rates of all occupations (possibly truncated to CAL)}}$$



Concurrent employment

Distribution income threshold

Message health insurance	Employer A gross 3,500 Euro	Employer B gross 1,500 Euro	Total
Health and nursing insurance	3,500 Euro	1,500 Euro	5,000 Euro
Pension and unemployment insurance	3,500 Euro	1,500 Euro	5,000 Euro

Division contribution assessment limit	Employer A gross 3.500 Euro	Employer B gross 1.500 Euro	Total
Health and nursing insurance	$\frac{4,237.50 \text{ Euro} \times 3,500 \text{ Euro}}{5,000 \text{ Euro}}$ = 2,966.25 Euro	$\frac{4,237.50 \text{ Euro} \times 1,500 \text{ Euro}}{5,000 \text{ Euro}}$ = 1,271.50 Euro	4,237.75 Euro

Temporary employees



Tax law changes

Extension of tax lump sum limits

Minijob	Short-term employment
„a little , but regularly“	„a lot, but only briefly “
Regular merit a maximum of 450 Euro, as a result 5400 Euro per year (§8 para.1 no.1 SGB IV)	Duration – in advance limited³ to not more than three months (70 working days)
Number of hours does not matter.	Period within a (calendar) years
Information and documents on working time and hours ¹	Status unprofessional
For unforeseeable reasons (E.g. loss event) may be up to a total of 2 months more than 450 Euro a year earned ² .	

¹ see: Minimis guidelines november 12th, 2014, page 99, point -F- paid documents

² page 65, B 3.1; ³ page 67, B 3.2

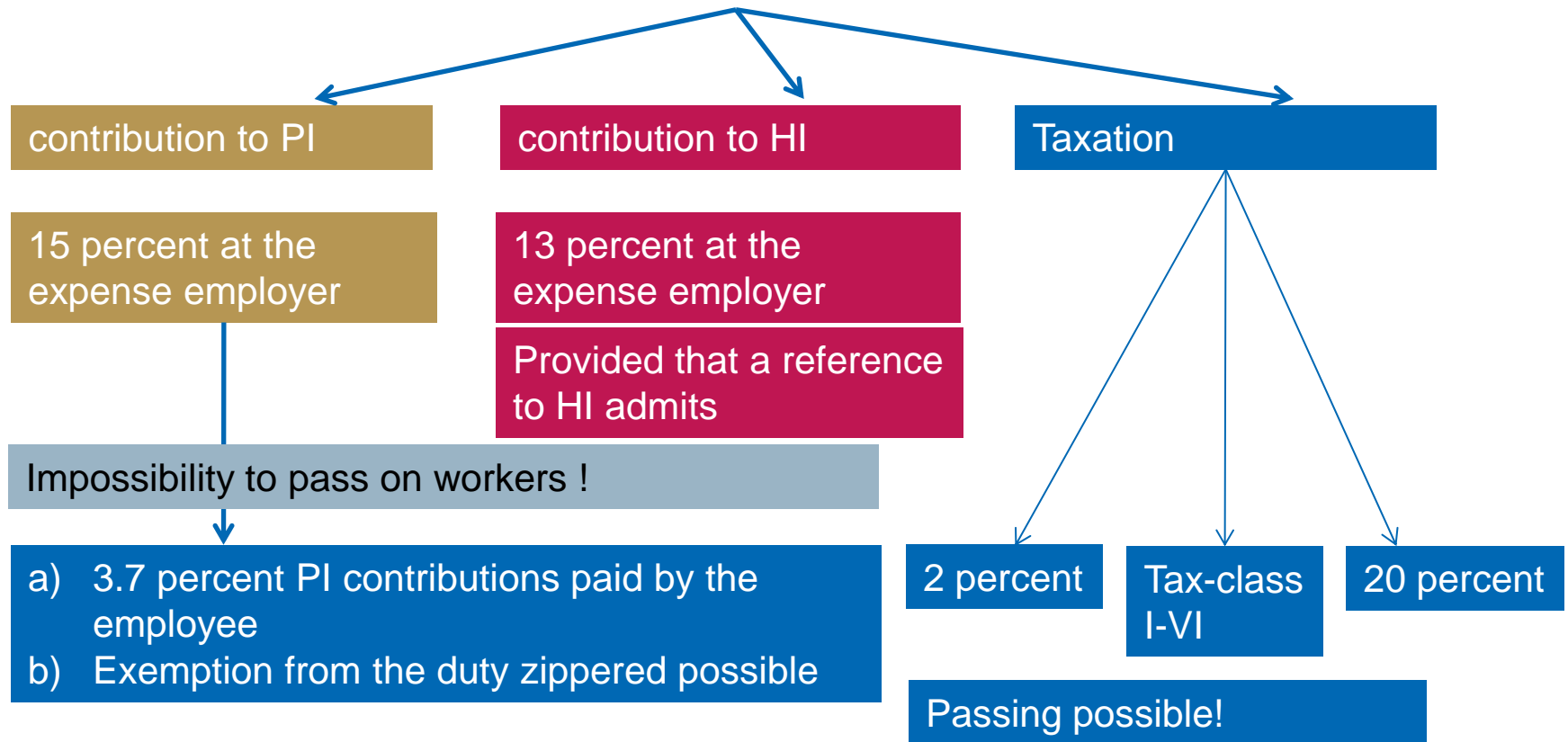
Tax law changes

Extension of tax lump sum limits

Mini-Job	Short term employment
„a little , but regular“	„a lot, but only briefly “
Minijob is limited to regularly 450 Euro per month.	Rule: in the SI no limit on the amount of remuneration.
SI: package SI-charges for the employer – with no possibility of passing on	No social security contributions
Tax: usually uniform flat tax in the amount of two percent – passing possible	Tax: a) Individual according ELStAM b) Packages with 25 percent – but only within the amount limits in § 40a EStG
PI-duty employee (also 3,7 percent) – possibility of exemption on request	

Short term and minor employment

Slightly remunerated – SI informations



Minijobreform

Impact on the settlement

Example: An employee is set fixed to January 1st, 2016, monthly wage 450 Euro, no holiday and christmas bonuses. He has been in the statutory health insurance (family insurance).

Solution:

- › Regular work for pecuniary: 450 Euro
- › This is a minor employment ago.

Accounting:	Employer	Employee	Contribution
Monthly wage		450 Euro	
Contribution HI: 13 percent	58.50 Euro		58.50 Euro
Contribution PI: 18.7 percent	67.50 Euro	-16.65 Euro	84.15 Euro
Flat tax 2 percent	9.00 Euro		9.00 Euro
Totals:	135.00 Euro	433.35 Euro	151.66 Euro

- › Contribution rate: 18.7 percent (employer: 15 percent, employee: 3.7 percent)
- › People group 109, contributory group: 6/1/0/0

Minijobreform

Exemption from compulsory pension insurance

- › Workers hand employer written application for exemption.
- › Employer registers application for exemption:
 - › in mechanized reporting procedures (§ 5 para. 12 DEÜV),
 - › practical: through registration with the „right“ group contribution or fax,
 - › in future releases basic 33/13.
- › Minijobcentral: can disagree if necessary.
- › Exemption application: part of payment documents
 - › Receipt date



Practical examples

1. example: Minijob with pension insurance

- › No limitation of the hourly rate
- › Packages duties for the employer (HI 13 percent / PI 15 percent)
- › Only PI-contribution portion for workers
- › Message to the Mini-Job-Center
- › Group key: 109
- › Post group key: 6 1 0 0

Stkl	PGRS	Kon- fession	BGRS				
			KV	RV	AV	PV	
I	109		6	1	0	0	
LA	Bruttobezüge		St	SV	%-Zuschl.	Bruttobetrag	
1	Aushilfslohn MJ		P	L		450,00 €	
						Gesamtbrutto	
						450,00 €	
Steuer Tage	Steuerbrutto	LSt	K-St	Solz		steuerliche Abzüge	
30							
SV Tage	KV/PV Brutto	RV/AV Brutto	KV	PV	RV	AV	SV- Abzüge
30		450,00 €			16,65 €		16,65 €
						Abzüge gesamt	
						16,65 €	
						Netto	
						433,35 €	
						Nettobe- und Abzüge	
						EUR	
						433,35 €	

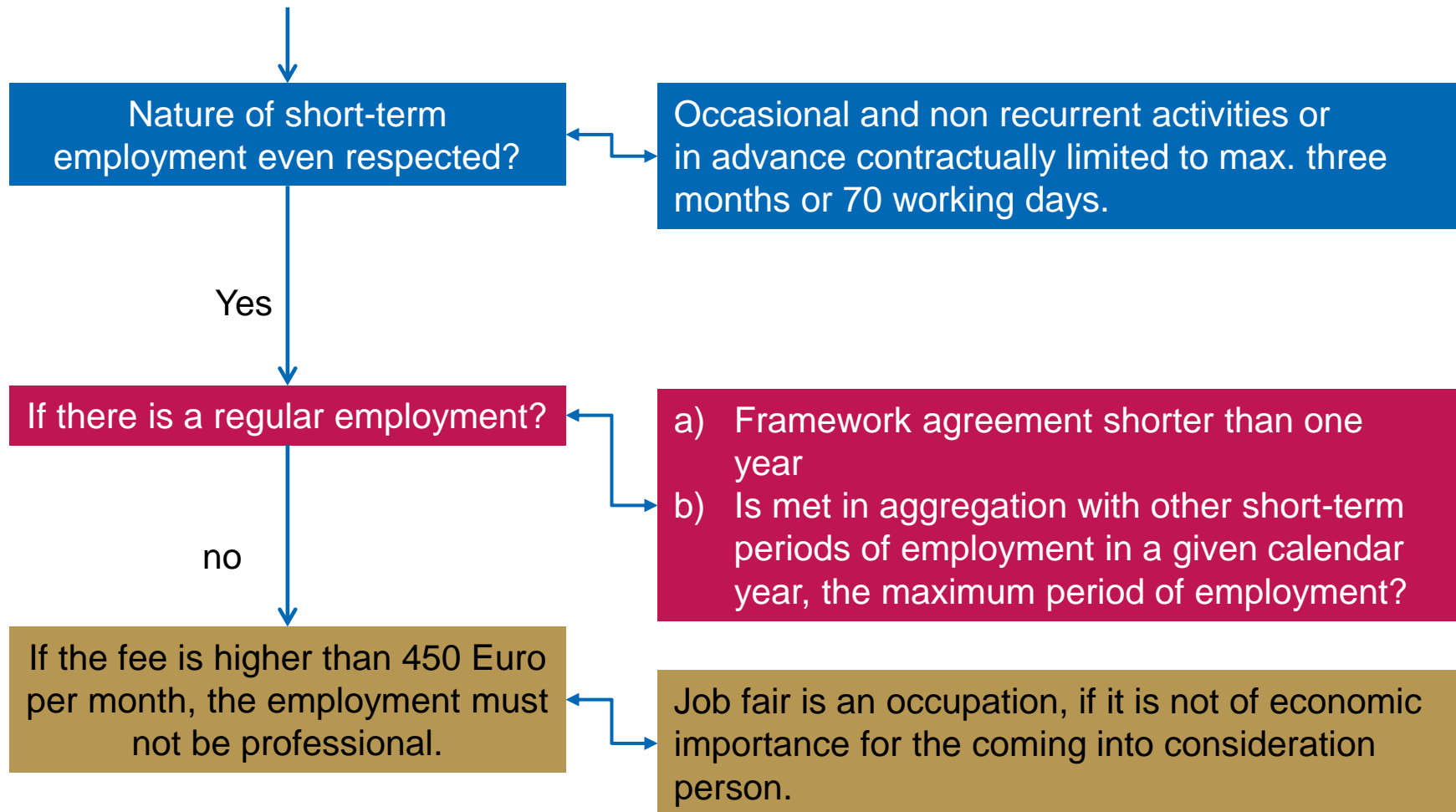
Practical examples

2. example: Minijob without pension insurance

- › No limitation of the hourly rate
- › Packages duties for the employer (HI 13 percent/ PI 15 percent)
- › Message to the minijob centre
- › Group key: 109
- › Post group key: 6 5 0 0

Stkl	PGRS	Kon- fession	BGRS				
			KV	RV	AV	PV	
I	109		6	5	0	0	
LA	Bruttobezüge		St	SV	%-Zuschl.	Bruttobetrag	
1	Aushilfslohn MJ		P	P		450,00 €	
						Gesamtbrutto	
						450,00 €	
Steuer Tage	Steuerbrutto	LSt	K-St	Solz	steuerliche Abzüge		
30							
SV Tage	KV/PV Brutto	RV/AV Brutto	KV	PV	RV	AV	SV- Abzüge
30		450,00 €					
						Abzüge gesamt	
						Netto	
						450,00 €	
						Nettobe- und Abzüge	
						EUR	
						450,00 €	

Short term employment



Short term employment

Case group	
Unemployed persons ☹️	Professionally, not short term
Parental leave ☹️	Professionally, not short term
Voluntary military service 😊	Not professionally, short term
Federal voluntary service 😊	Not professionally, short term
During unpaid leave ☹️	Professionally, not short term
Student during school time 😊	Not professionally, short term
Graduated students before studying at university 😊	Not professionally, short term
Graduated students before practicum studies at university ☹️	Professionally, not short term
Graduated students before federal voluntary service ☹️	Professionally, not short term
Graduated students before vocational training ☹️	Professionally, not short term

Practical examples

2. example: Short term employment

- › No contributions to social insurance
- › Message to the Minijob centre
- › Group key: 110
- › Post group key: 0 0 0 0

Stkl	PGRS	Kon- fession	BGRS				
			KV	RV	AV	PV	
I	110		0	0	0	0	
LA	Bruttobezüge		St	SV	%-Zuschl.	Bruttobetrag	
1	Aushilfslohn KB		L	L		1.950,00 €	
						Gesamtbrutto	
Steuer Tage	Steuerbrutto	LSt	K-St	Solz	steuerliche Abzüge		
30	1.950,00 €	200,25 €		11,01 €	211,26 €		
SV Tage	KV/PV Brutto	RV/AV Brutto	KV	PV	RV	AV	SV- Abzüge
							-
						Abzüge gesamt	
						211,26 €	
						Netto	
						1.738,74 €	
						Nettobe- und Abzüge	
						EUR	
						1.738,74 €	

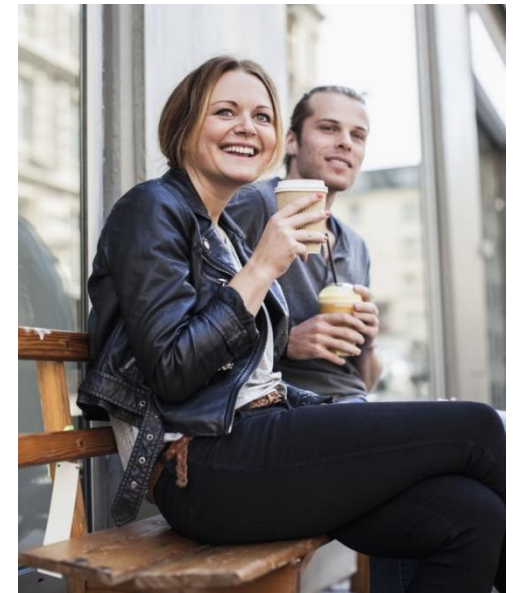
Specific features with employed students of school and university, trainees, pensioners



Particularities of student workers

Duale students

- › Duale students are the same as trainees:
group key 102, post group key 1/1/1/1.
- › Trainees means: no minijob, but low income limit (325 Euro),
then group key 121.
- › Employer pays the total amount of social insurance.



Particularities of student workers

Student workers

- › First check, if minijob or short term employment is possible.
- › Second Check: Working student
- › **Conditions „Working student“**
(§ 6 Abs. 1 Nr. 3 SGB V, § 27 Abs. 4 Nr. 2 SGB III):
 1. Matriculation
 2. Semester: Max. 20 hours per week
 3. Vacation: More than 20 hours per week possible



Particularities of student workers

Mandatory internship

- › Mandatory internship – after a study regulation/examination (personnel file),
- › which are incorporated in the higher education and are regulated and controlled by the university.

Interim placement:

- › Regardless of the amount of pay – free in all parts of social insurance.
- › Family health insurance or health insurance for students.

- › All other mandatory internships are fully subject to social insurance.

Alumni:

- › The mandatory internship of alumni is fully subject to social insurance.



Employment of pensioners – at present

Full pension for age

Health insurance:

Insurance
but reduced contribution rate.

Pension insurance:

Insurance prepaid
but employers' share is payable.

Unemployment insurance:

Pension irrelevant
but insurance dates from reaching the standard
retirement age.
Employer's share is payable.

Care insurance: Nothing special

Part old-age pension

1/3 of full pension
1/2 of full pension
2/3 of full pension

No social security impact, full SI
obligation
Post group key: 1111

Post group key before full pension:
3/3/1/1
Post group key with full pension:
3/3/2/1

Continuation of payments



Continuation of payments

Based on the work disability certificate (WDC) to the employees' entitlement results:

- › Continued pay in accordance with the legal requirements up to six weeks (EFZG, §3), if applicable collective agreement.
- › In advanced persistent disease (from seven WDC) on payment of sickness benefits by the health insurance (SGB V, §44).
- › When the continuous duration of the WDC is more than six weeks,
or
- › the contract physician about the existence of other cases of continuation of payments (for example, because of pre-existing conditions or eligible WDC during the first four weeks of the employment relationship) becomes aware in any of these following WDC-certificate the box "from seventh WDC-week or other sickness benefits case" with a cross.



Continuation of payments

Innovations of the work disability certificate:

Freigabe 21.05.2015

Krankenkasse bzw. Kostenträger

Name, Vorname des Versicherten geb. am

Kostenträgerkennung Versicherten-Nr. 

 Arzt-Nr. Datum

Arbeitsunfall, Arbeitsunfallfolgen, Berufskrankheit dem Durchgangsarzt zugewiesen

arbeitsunfähig seit

voraussichtlich arbeitsunfähig bis einschließlich oder letzter Tag der Arbeitsunfähigkeit

festgestellt am

Arbeitsunfähigkeitsbescheinigung 1

Erstbescheinigung

Folgebescheinigung

Verbindliches Muster

Vertragsarztstempel / Unterschrift des Arztes

Muster 1b (1.2016)

Ausfertigung zur Vorlage beim Arbeitgeber

Freigabe 21.05.2015

Krankenkasse bzw. Kostenträger

Name, Vorname des Versicherten geb. am

Kostenträgerkennung Versicherten-Nr. Status

Betriebsstätten-Nr. Arzt-Nr. Datum

Arbeitsunfall, Arbeitsunfallfolgen, Berufskrankheit dem Durchgangsarzt zugewiesen

arbeitsunfähig seit

voraussichtlich arbeitsunfähig bis einschließlich oder letzter Tag der Arbeitsunfähigkeit

festgestellt am

Arbeitsunfähigkeitsbescheinigung 1

Erstbescheinigung

Folgebescheinigung

Verbindliches Muster

Vertragsarztstempel / Unterschrift des Arztes

Ausfertigung zur Vorlage bei der Krankenkasse

AU-begründende Diagnose(n) (ICD-10)

ICD-10 - Code ICD-10 - Code ICD-10 - Code

ICD-10 - Code ICD-10 - Code ICD-10 - Code

sonstiger Unfall, Unfallfolgen Versorgungsleiden (z.B. BVG)

Es wird die Einleitung folgender besonderer Maßnahmen für erforderlich gehalten

Leistungen zur medizinischen Rehabilitation stufenweise Wiedereingliederung

Sonstige

Im Krankengeldfall ab 7. AU-Woche oder sonstiger Krankengeldfall Endbescheinigung

Muster 1a (1.2016)

Thank you for your attention!

If you have any questions, please feel free to ask.

