

**The purpose of this translated information sheet is to assist your comprehension. You MUST refer to the German version for current amounts (in euros).**

## Multiple employments

**If an employee is employed several times, the social insurance contributions must be paid for each job.**

**The following alternatives are possible:**

### Alternative 1: More than one fully insured job

- If you have more than one fully insured job at the same time, social security contributions will be deducted by your employers and paid to the district health insurance fund (*Gebietskrankenkasse*) up to the current monthly maximum contribution basis.
- If you exceed the annual maximum contribution base of **€69.720,00\*** you may apply for reimbursement of the overpaid pension, health and unemployment insurance contributions.

### Alternative 2: More than one minimal job

- You must pay health and pension insurance contributions if you have more than one minimal job at the same time (including those paid by household service cheque (*Dienstleistungsscheck*)) and your total monthly remuneration from all these jobs exceeds **€425,70\***.
- But there is no requirement to pay unemployment insurance contributions.

### Alternative 3: Minimal job(s) in addition to a fully insured job

- If you have more than one minimal job in addition to a fully insured job, you must pay health and pension insurance contributions but, for the minimal jobs, are not required to pay unemployment insurance contributions.

### Contribution rates:

- Health and pension insurance contributions are 14,12 % for salaried employees and 14,12 % for wage-earning employees,
- There is an additional chamber of labour contribution of 0,5%, which does not apply to special payments.

### Calculation of contributions:

#### Alternative 1: More than one fully insured job

- If you have more than one fully insured job at the same time, your employers calculate the amount of contributions.

*For the following two alternatives, social security contributions will be assessed by the district health insurance fund in the autumn of the following year*

### Alternative 2: More than one minimal job

- Health and pension insurance contributions will be calculated on the basis of your total remuneration: this consists of your current salary/wage and any special payments (extra holiday pay, Christmas allowance, bonuses, etc.).
- As a basic principle, calculation is made using the average method.
- If you would like an assessment notice showing actual monthly earnings, please provide the appropriate salary and wage documentation.

#### Example:

Two minimal jobs as salaried employee with entitlement to special payments:

| Employer | Average monthly earnings | Special payments | Period              |
|----------|--------------------------|------------------|---------------------|
| A        | € 250,00                 | € 500,00         | 01.01.17 – 31.12.17 |
| B        | € 200,00                 | € 400,00         | 01.01.17 – 31.12.17 |
| Total    | € 450,00                 | € 900,00         |                     |

Assessment notice of contributions from 01.01.2017 until 31.12.2017

|  |  |                   |
|--|--|-------------------|
| <b>Contribution basis</b>                  | € 450,00 x 12 months + € 900,00 = € 6.300,00 x 14,12 % | = € 889,56        |
| <b>Plus chamber of labour contribution</b> | € 450,00 x 12 months = € 5.400,00 x 0,50%              | = € 27,00         |
| <b>Total assessment notice</b>             |  | = <b>€ 916,56</b> |

No chamber of labour contribution is calculated on special payments.

#### Our recommendation:

Please contact us if you wish to make monthly contribution prepayments.

### Alternative 3: Minimal job(s) in addition to a fully insured job

- In this case your health and pension insurance contributions are assessed solely on the contribution bases of your minimal jobs.
- The contributions for the fully insured job are deducted by your employer.

#### Example:

A minimal job in addition to a fully insured job – as a wage-earning employee – without entitlement to special payments:

| Employer | Average monthly earnings |                   | Period              |
|----------|--------------------------|-------------------|---------------------|
| A        | € 100,00                 | Minimal job       | 01.01.17 – 30.06.17 |
| B        | € 2.000,00               | Fully insured job | 01.01.17 – 31.12.17 |

Assessment notice of contributions from 01.01.2017 until 30.06.2017

|  |   |                  |
|--|---|------------------|
| <b>Contribution basis</b>                  | € 100,00 x 6 months = € 600,00 x 14,12% | = € 84,72        |
| <b>Plus chamber of labour contribution</b> | € 100,00 x 6 months = € 600,00 x 0,50%  | = € 3,00         |
| <b>Total assessment notice</b>             |   | = <b>€ 87,72</b> |

## **Consequences of contribution payments**

- Health insurance:  
Obligatory insurance entitles you to health insurance benefits (hospitalisation, medical assistance, medicines, sickness benefit, maternity benefit, etc.)
- Pension insurance:  
The employment periods are regarded as contribution periods and the resulting income increases the pension assessment basis.

### **Information:**

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**\*ALL AMOUNTS SHOWN APPLY TO 2017 AND ARE SUBJECT TO ANNUAL ADJUSTMENT.**