OÖ GKK
FORUM GESUNDHEIT

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

Employment with more than one employer

If an employee works for more than one employer, social security 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 **€ 68.040,00*** 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 **€ 415,72***.
- 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 13,65% for salaried employees and 14,20% 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	01.01.16 – 31.12.16
B	€ 200,00	€ 400,00	01.01.16 – 31.12.16
Total	€ 450,00	€ 900,00	

Assessment notice of contributions from 01.01.2016 until 31.12.2016

Contribution basis € 450,00 x 12 months + € 900,00 = € 6.300,00 x 13,65%	= € 859,95
Plus chamber of labour contribution € 450,00 x 12 months = € 5.400,00 x 0,50%	= € 27,00
Total assessment notice	**= € 886,95**

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	01.01.16 – 30.06.16
B	€ 2.000,00	Fully insured job	01.01.16 – 31.12.16

Assessment notice of contributions from 01.01.2016 until 30.06.2016

Contribution basis € 100,00 x 6 months = € 600,00 x 14,20%	= € 85,20
Plus chamber of labour contribution € 100,00 x 6 months = € 600,00 x 0,50%	= € 3,00
Total assessment notice	**= € 88,20**

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 2016 AND ARE SUBJECT TO ANNUAL ADJUSTMENT.**