

Foundations Payroll Germany – 2 day Online Seminar

1 Introduction/tasks of payroll accounting

2 Legal basis - definition of terms

2.1 Employee/employer concept

2.2 Rights and obligations in the employment relationship

2.3 Fundamentals of labor law

2.3.1 Labor laws - employment contract

2.3.2 Minimum wage law

2.3.3 Company agreement - Collective bargaining agreement

2.4 Concept of remuneration / wages

2.4.1 Types of remuneration

2.4.2 Other remuneration - ongoing remuneration/one-off remuneration

3 Fundamentals of wage tax law

3.1 Legal foundations

3.2 Types of taxable income

3.3 Calculation of taxable income

3.4 Collection and reporting of income tax

3.5 The inflow principle

3.6 Liability for income tax

3.7 Annex taxes - solidarity surcharge and church tax

3.8 The income tax rate

3.9 Wage tax classes - EStAM

3.10. Calculation of income tax

3.11. Taxation of benefits in kind

3.12. Net wage agreement

3.13. Record-keeping obligations in payroll accounting

4 Basics of social insurance

4.1 Legal foundations

4.2 Liability in social insurance

4.3 Principle of origin - phantom wage

4.4 Branches of social insurance

4.5 Reporting - payment and transfer of contributions

4.6 Health fund and contribution rates

4.7 Right to choose a health insurance fund

4.8 Contribution assessment limits and calculation of contributions

4.9. Compulsory health insurance

4.9.1. Voluntary health insurance

4.9.2. Private health insurance

4.9.3. Annual earnings limit

4.10. Long-term care insurance

4.11. Pension insurance and occupational pension schemes

4.12. Pay-as-you-go social insurance schemes

4.13. Accident insurance