

Information about the A1 form and its use

If you are employed in two or more EU-member states, it needs to be clarified which social insurance system applies to you. To avoid paying social security contributions twice, you have to prove to the German LVB that you are paying social security contributions in another EU-country.

How can you do that?

(Please note that this is the usual process)

1. You have to request the form A1

→ Determining the country to issue the A1 means it will be decided in which country you will be subject to legislation, pay social security contributions and be eligible for benefits. As a result you will be exempt from paying social security contributions in other EU-countries.

2. The A1 form is then **submitted** to the „Landesamt für Besoldung und Versorgung Fellbach (LBV)“.
3. The LBV concludes an **agreement¹⁾ (Vereinbarung)** with you on the transfer of social security contributions to the social security body.

4. You contact your social security body that issued the A1.

You

- a) send a copy of the LBV agreement (Vereinbarung) to your social security body
- b) ask your social security body to send to the LBV all documents required for dealing with social security contributions in line with A1 (e.g. the corresponding employer and employee contribution rates)
- c) ask your social security body to issue a statement listing the sum total of social security contributions paid there

Why?

- For technical reasons, the LBV cannot make direct payments to social security bodies abroad
- The conditions for financial compensation for the social security contributions you have paid must be determined

5. The social security body from abroad

- a) sends to the LBV all information about the local social security rates. This way the LBV can deal with your salary in accordance with non-German law
- b) issues a statement listing the total amount of social security contributions paid in the A1-issuing country.

6. You

- a) pay the entire amount of due social security contributions to the social security body in the A1-issuing country
- b) inform the LBV about the entire amount of social security contributions paid (please submit the original statement and transfer vouchers, as copies or scans are not accepted as proof).

7. The LBV

- a) calculates the social security contributions for the German gross salary in line with the social security legislation of the A1-issuing country
- b) pays you back the social security employer rates applicable in the A1-issuing country

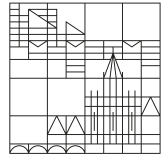
Example: You are employed in Germany and Italy with permanent residence in Italy. You contact your social security body in Italy, the INPS²⁾ and request A1. Decision: the country for applicable social security law is Italy. As a result your employment in Germany is exempt from social security contributions in Germany. Your German salary will be subject to Italian social security law.

Result:

- Your German salary is calculated in accordance with the social security law of the A1-issuing country.
 - The corresponding social security contributions have been paid into the social security system of the A1-issuing country.
 - You will not suffer any financial disadvantages.
- Your salary is calculated as if you were employed in the A1-issuing country, or the University of Konstanz as employer had a branch office outside of Germany.

1) Legal basis: EU Regulation No 883/04 as well as No 987/09

2) INPS = Istituto Nazionale della Previdenza Sociale



Process outline

Clarification

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1. Request A1

Who: Employee or Tax and Social Security Services (on request and if your permanent residence is in Germany)

2. Submit A1

to the Landesamt für Besoldung und Versorgung Fellbach (LBV)

Who: Employee or Tax and Social Security Services (on request request and if your permanent residence is in Germany)

3. Agreement

The LBV agrees with the employee on the transfer of social security contributions to the social security body abroad.

Who: employee

Steps

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4. Contact

the social security body abroad

Who: employee

a) Send **a copy** of the LBV **agreement** to the social security body abroad

Who: employee

b) **Request documents** required for social security contributions in line with A1.

Who: employee

c) **Request a statement** listing the total amount of social security contributions paid abroad

Who: employee

5. The social security body abroad **sends** the LBV all required **information**.

Who: social security body abroad

6. The employee **pays the total amount** of social security contributions to the social security body abroad and submits **the statement and transfer vouchers** to the LBV.

Who: employee

Conclusion

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The LBV

calculates the social security contributions for the German gross salary in line with non-German law and pays the employee back the social security employer rates applicable in the A1-issuing country.

Who: LBV

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