

# TK Contributions as of 1 January 2020

## Contribution rates:

<b>Health insurance</b>	14.60 % <sup>1</sup>
General contribution rate	
Reduced contribution rate	14.00 % <sup>1</sup>
TK-specific supplementary contribution rate	0.70 % <sup>2</sup>
<b>Long-term care insurance</b>	3.05 %
The supplementary contribution for members without children (does not apply to members who have not yet attained the age of 23 or who have been born before 1940)	0.25 %
<b>Pension insurance</b>	18.60 %
<b>Unemployment insurance</b>	2.40 %

## Social security contribution assessment ceilings:

(The ceiling subject to contributions.)

<b>Health and long-term care insurance</b>	<b>at national level</b>	
per month	4.687,50 EUR	
per year	56.250,00 EUR	
<b>Pension and unemployment insurance</b>	<b>western states of Germany (inc. West Berlin)</b>	<b>eastern states of Germany (inc. East Berlin)</b>
per month	6.500,00 EUR	6.450,00 EUR
per year	82.800,00 EUR	77.400,00 EUR

(The place of employment is relevant.)

## Other amounts:

	<b>at national level</b>
<b>(Annual) limit for social security threshold in health insurance</b>	62.550 EUR
(The ceiling subject to compulsory health insurance cover.)	
<b>Monthly contributions for students subject to compulsory insurance</b>	81.25 EUR
to health insurance (including the TK-specific additional contribution of 5,8454 EUR)	
to long-term care insurance	22.69 (24.55 <sup>3</sup> ) EUR

## Contributions for voluntary insured employees (after exceeding the social security ceiling)

The monthly contributions are calculated as a percentage of the social security contribution assessment ceiling (4.687,50 EUR).

	health insurance		long-term care insurance	
	Amount/EUR	Contribution rate	Amount/EUR	Contribution rate
Entitlement to sick pay				
yes	684.38	14,60 %	142.97 or 154.69 <sup>3</sup>	3.05 % or 3.30 % <sup>3</sup>
Contribution paid by employer	342.19		71.48	
no	656.25	14,00 %	142.97 or 154.69 <sup>3</sup>	3.05 % or 3.30 % <sup>3</sup>
Contribution paid by employer	328.13		71.48	
TK-specific additional contribution rate	32.81	0.70 %		
Contribution paid by employer	16.41	0.35%		

<sup>1</sup> Employee and employer each pay half of the general or reduced contribution rate (7,30 per cent or 7,00 per cent). In the case of retirees subject to compulsory insurance both retiree and pension insurance institution each pay half of the general contribution rate.

<sup>2</sup> Employee and employer as well as retiree and pension insurance institution each pay half of the TK-specific additional contribution rate (0.35 per cent).

<sup>3</sup> including a supplementary contribution for members without children does not apply to members who have not yet attained the age of 23 or who have been born before 1940)