



Searching for a job

INTERNATIONAL PLACEMENT SERVICE (ZAV)

What:

The ZAV is part of the Federal Employment Agency and finds skilled workers for the international employment market. If you are still abroad, you can use the ZAV to look for vacancies that match your profile.

Where

www.zav.de (in German)

FEDERAL EMPLOYMENT AGENCY

What:

The Federal Employment Agency (Bundesagentur für Arbeit – BA) is the largest provider of labour market services in Germany with a office in every city nationwide. The main tasks are job and training placement, career counselling and providing benefits replacing employment income.

Where:

Agentur für Arbeit München (Federal Employment Agency),
Kapuzinerstraße 26,
80337 München,
T +49 (0)8004 555500 (Employees)

JOBBÖRSE

What:

Online job portal on the website of the Employment Agency. There you can search



for specific jobs.

Where:

www.jobboerse.arbeitsagentur.de (in German)

MAKE IT IN GERMANY

What:

“Make it in Germany” is the multilingual online portal for international skilled workers. It was implemented by the Federal Ministry of Economics and Energy. The online portal contains current job vacancies and information about the industries looking for skilled workers. It also introduces international skilled workers who already have successful careers in Germany.

Where:

www.make-it-in-germany.com (in German and English)

MIGRATION AND LABOR INFORMATION CENTER

What:

The Migration and Labor Information Center in Munich is an advisory project for migrants from southern Europe who are looking for work.

Where:

Migration and Labor Information Center,
Sonnenstr. 12a, 2. Ausgang, 1. OG,
80331 München,
T +49 (0)89 513999-29/-32



JOBS AND CAREERS IN MUNICH

What:

Job portal of the City of Munich

Where:

<http://www.muenchen.de/leben/job.html> (in German)

MUNICH EMPLOYMENT AND QUALIFICATION PROGRAMME (MBQ)

What:

The MBQ programme helps unemployed persons with a range of special tailored projects for certain target groups, for instance long-term unemployed persons, people with migration background, single parents, career re-entrants, refugees under 25, refugees over 25.

Where:

Landeshauptstadt München, Kommunale Beschäftigungspolitik und Qualifizierung
(City of Munich, Department of Labor and Economic Development)

Herzog-Wilhelm-Straße 15,
80331 München,

www.muenchen.de/mbq (in German)

AMIGA

What:

AMIGA project helps qualified migrants to enter the Munich labour market and find employment in keeping with their qualifications.

Where:

AMIGA, Tulbeckstraße 32, 80339 München,

T +49 (0) 89/51919873

E-mail: barboni@amiga-muenchen.de,



[https://www.muenchen.de/rathaus/Stadtverwaltung/Referat-fuer-Arbeit-und-Wirtsc
haft/Arbeitsmarktpolitik/Jugendliche/AMIGA.html](https://www.muenchen.de/rathaus/Stadtverwaltung/Referat-fuer-Arbeit-und-Wirtsc
haft/Arbeitsmarktpolitik/Jugendliche/AMIGA.html) (in German)

DO WORK YOU LOVE

What:

Coaching, Training, Education, networks for job seekers

Where:

www.do-work-you-love.com (in English)

CHAMBER OF TRADE MUNICH

What:

Information, networks, trainings and searching for apprenticeships.

Where:

Handwerkskammer für München und Oberbayern (Chamber of Trade Munich),
Max-Joseph-Straße 4,
80333 München,
T +4989 5119-0,
E-Mail: info@hwk-muenchen.de,
www.hwk-muenchen.de (in German)

OTHER JOB PORTALS ON THE INTERNET

What:

Portals for finding Job vacancies

Where:

(in German)

www.jobs-für-münchen.de



www.jobpilot.de

www.jobscout.de

www.jobware.de

www.jobworld.de

www.kimeta.de

www.monster.de

www.online-stellenmarkt.net

www.stellenanzeigen.de

www.stellenmarkt.de

www.stellen-online.de

www.stepstone.de



Apprenticeship

WHAT

Vocational training is undertaken for many professions within the framework of a dual system in Germany. This means that you learn through practical work in a company and learn the theory at a vocational school. The training lasts between two and three and a half years.

WHO

You need a minimum of a leaving certificate from the Hauptschule (vocational secondary school; 5-9th grade) to qualify for vocational training.

HOW

You can do vocational training in many companies, and almost all professional areas. Finding a place on a vocational training course is just like finding a job. You also have to write an application and in most cases you are paid some money during your vocational training in a company. Training is also available in professions you can learn more quickly, for instance childcare, caring for the elderly, catering or cosmetics.

The Career Information Centre (BIZ) at the Employment Agencies in Munich will provide you with information about the different professions in Germany, the work and the necessary qualifications. In addition, the employees at the Employment Agency will advise you and help you to look for a suitable training place or job. Also, you will find many advice on how to choose or apply for the right training in the “Training in Germany” guide. There is also information about funding programmes or how to improve your command of the German language whilst you are still in your home country:

<http://www.make-it-in-germany.com/en/for-qualified-professionals/training->



[learning/training/guide-to-vocational-training](#)

GOOD TO KNOW

After getting the certificate, you're qualified to work in that profession, or you can continue to study at university or university of applied sciences. If you hold a vocational qualification or a graduate degree, your documents can be reviewed to be recognised. The Federal Office for Migration and Refugees (BAMF) can help you with the recognition of your qualifications. (T +49 30 1815 1111).

WHERE

You can find information and free apprenticeships at several points in Munich:

- [Careers information centres \(BIZ\)](#) at the Employment Agencies (Agenturen fürArbeit): Agentur für Arbeit München, Kapuzinerstraße 26, 80337 München
- Chamber of Trade Munich: www.hwk-muenchen.de (in German)
- IHK Chamber of industries and commerce: <https://www.ihk-muenchen.de/de/> (in German)

Self-employment

WHAT

Self-employment is a form of gainful employment in which a person manages a business/company independently. It also includes all the liberal professions.

WHO

To become a self-employed person you have to:



-
- Be a citizenship of an EU/EEA Member State or Switzerland or have a [residence permit](#) which allows you to settle as self-employed.
 - Have your residence in Germany.
 - Be at least 18 years old.
 - Have a business license (Gewerbeberechtigung) that allows you to develop a commercial activity.
 - Have received a “certificate of suspension of deportation”, the so-called Duldung, and an express permission to be self-employed by the immigration authorities.
-

HOW

In the case of skilled trade activities, the Chamber of Skilled Trades (Handwerkskammer) must examine whether the skilled trade activity to be pursued must be entered on the ‘skilled trades register’ and whether the necessary requirements have been satisfied. The skilled trades register (Handwerksrolle) is a list of all owners of undertakings carrying out skilled trades for which registration is required who carry out their trade on a regular basis. Anyone who wishes to start up a business must register it with the Business Registration Office (Gewerbeamt) of the municipal or local authority where the business is to have its registered offices. Self-employed persons are exempt. They are not registered with the business registration office but with the Tax Office (Finanzamt). People setting up undertakings in Germany can obtain information and advice from Chambers of Industry and Commerce, Chambers of Skilled Trades, professional associations and financial institutions.

GOOD TO KNOW

As founder, you must visit various authorities, offices, institutions, etc., make registrations and fill out forms. In order to help you make these first steps easier, the official guide of the Federal Ministry for Economic Affairs and Energy gives you orientation aid (in German):

<http://www.bmwi-wegweiser.de/start/>



WHERE

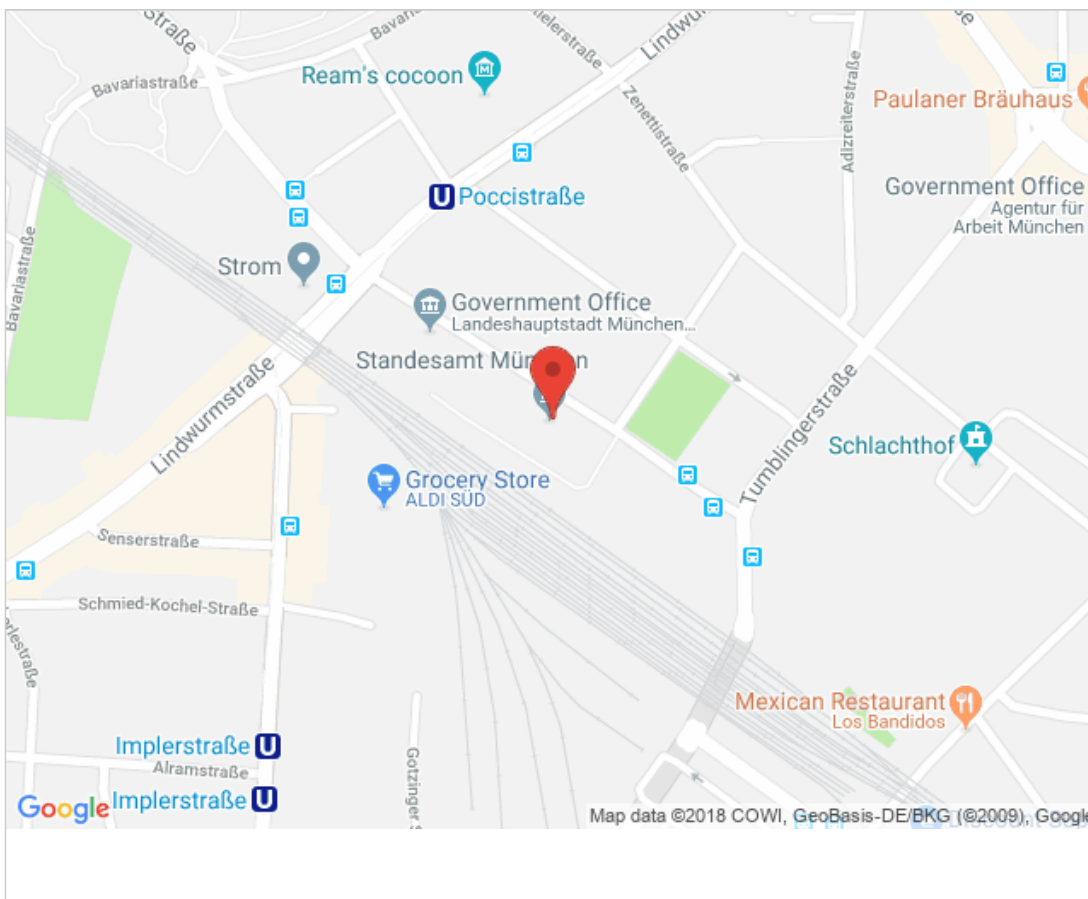
MÜNCHEN, DEUTSCHLAND

Gewerbebehörde (Business
Licensing Office)
Ruppertstraße 11
80337 München

T +49 (0) 89 233-96030

E
gewerbemeldung.kvr@muenchen.de

https://www.muenchen.de/rathaus/home_en/Department-of-Public-Order/Trade-Licensing-Office.html





ATTENTION

If you are self-employed, you must arrange to pay tax on your income yourself.



Employment for indefinite period of time

WHAT

In Germany, it's necessary that workers sign written employment contract with their employer. The contract should clearly state the conditions, rights, responsibilities and duties of the worker and the employer. When the contract is indefinite, the ending date of employment is not specified.

WHO

As citizens of the EU, Iceland, Liechtenstein, Norway or Switzerland you have unrestricted access to the German labour market. Third-country citizens can obtain a residence permit which allows access to labour market.

HOW

Once you have found a job you need several documents for your employer. As a worker employed by a German employer you are subject to German social insurance, including health insurance. Therefore you need to get a proof that you have this as well as a health insurance card from your health insurance company. Also, you need to receive a social security card, a social security number and a tax code.

If you have collected all important documents you will get a work contract. It is most unusual for a work contract to be delivered orally in Germany. This is why serious employers will always send you a written contract. Read the contract thoroughly from start to finish before signing it. You can ask the employer to give you the contract in advance to make sure you read it thoroughly. Once agreed, both the employer and worker should sign it. Job contract for indefinite period of time can be a full time or part time. A full-time job in Germany usually means 40 working hours per week. However there



can be agreements for fewer hours. You are considered a part-time employee if your weekly working time is shorter than that of a comparable full-time employee.

GOOD TO KNOW

Every work contract should contain the following information:

- Name and address: Yours and that of the company
- Date on which the contract starts
- Term of contract: Period of time for which the contract is valid.
- Duration of trial period: This is the period during which you or the company can terminate the contract relatively quickly.
- Place of work: If you are to work in different places, this should be stated in the contract.
- Job description
- Remuneration: Your gross salary. From this, certain amounts will be deducted for tax and social contributions. Any supplements or bonuses the company will pay you are stated here as well.
- Working hours (per week)
- Holiday (days per year)
- Notice period: Period of time to notify in advance of terminating the contract (valid for both, you and the company).
- Collective bargaining agreements and works agreements: often, in addition to the work contract, special regulations also apply. For example, in many branches of industry, employer associations and trades unions have reached collective bargaining agreements. Or special agreements of employers with their Employee Councils, which represent the interests of the employees.

ATTENTION

Your employer has to report your employment to the social-security authorities, in particular to your health insurance provider, with the first following payroll accounting, but no later than six weeks after the start of



the employment.



Flexible forms of work

FIXED-TERM CONTRACTS

What:

Job contracts with a defined date of the beginning and ending of employment. The fixed-term contracts can be part time or full time. The expiry date must always be set down in writing. If that is not done, the employment contract is deemed to be open-ended.

TRAINING CONTRACTS

What:

Before the vocational training starts, a written training contract is signed with the company at which the training is to be provided. This contract sets out the content and goals to be achieved in the training. Young people who require financial support during their training can apply for vocational training assistance (Berufsausbildungsbeihilfe) from the Employment Agency.

450 EURO MINI JOBS/MARGINAL EMPLOYMENT

What:

A minijob is a minor occupation. That means that there are certain limits for earning and/or time. The wage threshold is 450 euros per month. You have the same rights as the other workers and also the nationwide minimum wage of at least 8.84€/ hour applies to you. You do not have to pay taxes and you can choose not to pay contributions towards the state pension, however you can supplement the employer's contribution with your own voluntary contributions. Employers bear the bulk of the taxes for 450-euro minijobs. These include flat-rate contributions to health and pension insurance and statutory accident insurance. You can get more details here:

https://www.minijob-zentrale.de/DE/00_home/node.html (in German)



CONTRACT FOR WORK AND SERVICE

What:

Contract in which you are hired per hours to do a specific job. The amount of hours per week and shifts are negotiated with the hiring company. The company doesn't have to pay insurance (except accident insurance) because you are considered self-employed.

STUDENT WORK

What:

As a student you can be freed from some social security contributions and thus save money, as long as the study has priority over the job. Under some conditions you are considered a so called working student.

- If, as a student, you have long term employment for which you do not earn more than 450€ per month, the so called mini-job rule applies: (see above). In this case the family insurance scheme through the parents continues.
- If your monthly income doesn't exceed 425€ per month you can also remain in the family insurance scheme. The health insurance company advises on the individual case.
- The student regulation applies only to students who do not work more than 20 hours a week during the lecture period.
- Usually, if you regularly earn more than 450 Euro per month in your job, you will need an income tax number and certain deductions will be made automatically from your salary. As a student however, you can get back your paid income tax with your tax return form as long as your work allowance is below the annual basic amount (2017: 8.820€).
- Working during term holidays ("lecture-free time"): Jobs taken on during the term holidays are subject to income tax but normally students get back the taxes they have paid at the end of the year via the income tax return. If the job is carried out only during lecture-free time students do not have to pay any additional health insurance contributions, even if they work more than 20 hours a week. During term holidays the



obligation to pay contributions towards the state pension may not be applicable, if the employment is limited to a maximum of 2 months or 50 working days per year. Sometimes students are offered work on a freelance basis. If you work self-employed you don't need an income tax card. In this case your employer or contractor will ask you to submit an invoice, or you agree on a contract for services.

The income you earn in this manner is not taxed for the time being self-employed, but at the end of the year you must declare the income to the tax authorities on your income tax return. International students who are not from the EU or EEA are not allowed to work self-employed.

SEASONAL WORKERS

What:

Workers who come to Germany to perform fixed term jobs in selected sectors (agriculture, tourism), usually at certain periods of the year. If you are coming to do seasonal work in Germany you need to apply for employment permit. To carry out seasonal work in Germany, you must obtain a visa to enter Germany. Once in Germany, you must obtain a residence permit allowing for seasonal work.

A bilateral agreement must have been concluded between the German Public Employment Service and employment agencies in your country of origin.

Seasonal work means work for a minimum of 30 hours per week (six hours a day) and for a maximum of six months per calendar year in the following areas:

- the agricultural sector
- hotel and restaurant business
- in fruit and vegetable processing
- in sawmills.

Seasonal work may also involve persons working in fairs for not more than nine months per calendar year. There are no restrictions for citizens of the EU



with respect to residence and work permits in Germany (freedom of residence inside the EU). However, you must apply for a residence permit for formal reasons. Seasonal workers are allowed to work for three months per year in agriculture, forestry, in the hotel and catering industry, in the vegetable and fruit industry and in sawmills.

Where:

Agentur für Arbeit München (Employment Agency), Kapuzinerstraße 26,
80337 München,
T +49 (0)8004 555500 (Employees),
T + 49 (0)8004 555520 (Employers)

Employment of EU/EEA citizens

WHAT:

EU/EEA citizens are entitled to look for a job, work and live in Germany without a work permit. They are also equal to German citizens in access to employment, working conditions and all other social and tax advantages. EU/EEA citizens can also have certain types of health and social security coverage transferred to the country of settlement.

WHO:

EU or EEA Member State citizens

HOW:

You can find a job using EU job portals like EURES. In EURES you can find job offers from all over Europe classified according to different categories (field of work, country, indefinite or fixed-term contract). It's also possible to register



and upload your CV to be available for employers across Europe.

GOOD TO KNOW:

General care nurses, pharmacists, physiotherapists, real estate agents and mountain guides can pursue their professions more freely in other EU countries due to the European Professional Card (EPC). The EPC is an electronic procedure which simplifies the recognition of your professional qualifications in another EU country, and also Germany. It aims to make easier the free movement of these mobile professions.

You can obtain more information here (in English):

europa.eu/youreurope/citizens/work/professional-qualifications/european-professional-card/index_en.htm

Types of residence/working permits

WHAT:

People from third countries are only permitted to work in Germany if their residence permit allows it. Residence permits which allow you to work in Germany are:

- Temporary residence permit for a long stay without intention of settlement for workers, highly-qualified persons, self-employed etc. (Aufenthaltsbewilligung)

- Blue Card
- Settlement permit
- Long-term residence permit (Daueraufenthalt – EU)



HOW:

- You can apply for appropriate permits at the Foreigners' Registration Office. Depending on your situation you may receive one of the following work permits:
- Permitted to engage in employment: You may work for an employer and/or become self-employed.
- Permitted to engage in employment, not permitted to become self-employed: You may work for an employer but may not become self-employed.
- Only permitted to engage in employment with a permit from the Foreigners' Registration Office: Apply for a work permit at the Foreigners' Registration Office if you have found a job. You may only start working once you have this. In certain cases you also need additional work permits (e.g. posted workers, seasonal workers, rotary work force). The company that hires you has to obtain a work permit (Beschäftigungsbewilligung) before you start working. There's also a special working permit (Arbeitserlaubnis) for people who would like to take a job in which you can't earn more than a stipulated amount that the government establishes every year (mini-job). You can find more information about residence permits in the section "Arrival and Stay". In case of posting or hiring out of workers, there are also specific permits that the company needs to obtain before the job starts. You can find information about work permits relating to temporary forms of mobility, such as posting of workers, hiring out of workers and seasonal work, in the section "Arrival and Stay" (1.3).

WHERE:

City of Munich, Department of Public Law and Order (Kreisverwaltungsreferat),
Hauptabteilung II Einwohnerwesen Ausländerangelegenheiten,
Ruppertstraße 19,
80337 München,
Phone: +49 (0)89 233-96010



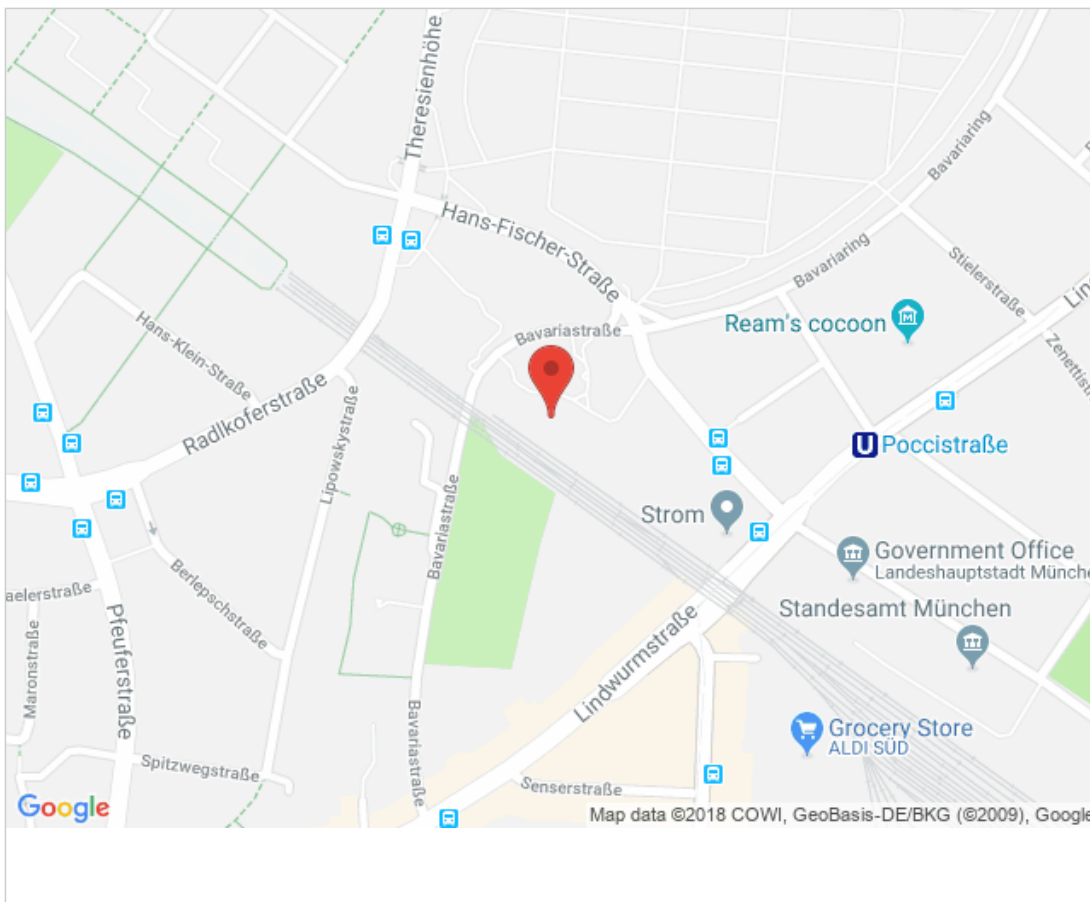
MÜNCHEN, DEUTSCHLAND

Kreisverwaltungsreferat der
Landeshauptstadt München (City of
Munich, Department of Public Law
and Order)

Hauptabteilung II Einwohnerwesen
Staatsangehörigkeit, Einbürgerung
Bavariastraße 7a
80336 München

T + 49 (0) 89 115

F + 49 (0) 89 233-24503





Work injuries compensation and support (occupational accident)

WHAT:

The occurrence of an (insured) occupational accident or illness is the prerequisite for the provision of services and compensation under the statutory occupational accident insurance scheme. These include accidents in the workplace and work-related illnesses. Work injuries have to be reported immediately to your employer.

WHEN:

Work injuries have to be reported immediately to your employer.

WHERE:

More help and information you'll find at the German Social Accident Insurance (Deutsche Gesetzliche Unfallversicherung):

Hotline: Tel.: +49 800 6050404 (freecall)

Email: info@dguv.de



Treatment of occupational accidents

WHAT:

What to do in case of work injury

GOOD TO KNOW:

You have to notify the employer immediately if there is:

- A work accident
 - Any event that almost leads to an work accident
 - Threat to your safety and health
 - Defect in the protective system
-

STEPS:

Step 1: Inform the manager or person responsible immediately

Step 2: Go to the nearest doctor (Durchgangsarzt). If you can't go on your own, call the emergency number (112)

Step 3: You need to have your health insurance card (E-Card) and an identification document with you.

Step 4: You have to inform the health insurance during the first 5 days, if the



work accident has incapacitated you to work for more than 3 days.

Old-age pensions

WHAT:

Insured person can claim an old-age pension. You must have reached a set age (the minimum age limit). Depending on the type of pension, certain other conditions may also have to be fulfilled. You can claim an old-age pension in full (full pension) or as a partial pension in the amount of one third, half or two thirds of the full pension entitlement. There are different types of old-age pension and the ages at which they can be claimed:

- the standard old-age pension (Regelaltersrente)
- the exceptionally long service pension
- Long-service pension
- Old-age pension for people with severe disabilities
- Old-age pension on account of unemployment or after partial retirement
- Old-age pension for women

WHERE:

Service telephone of the German Pension Insurance (Deutsche Rentenversicherung) 0800 1000 4800





Widow(er) pension

WHAT:

Widows or widowers or the surviving partner in a registered civil partnership can claim a minimum widow's pension if: The deceased person completed the general qualifying period; The surviving spouse or partner has not remarried or entered into a new registered civil partnership since the insured person's death.

WHERE:

Service telephone of the German Pension Insurance (Deutsche Rentenversicherung) 0800 1000 4800.



Orphan pension

WHAT:

With regard to orphan's pensions, the statutory pension insurance system distinguishes between 'half orphans' (those who have lost one parent) and 'full orphans' (who have lost both parents). There is an entitlement to a half-orphan's pension if the orphan still has one parent responsible for his or her upkeep and the deceased parent has completed the general qualifying period. The half-orphan's pension is ten percent of the deceased person's pension plus a supplement based on the total length of time for which pension contributions were paid by or in respect of the deceased.

WHERE:

Service telephone of the German Pension Insurance (Deutsche Rentenversicherung) 0800 1000 4800



Voluntary retirement insurance

WHAT:

If you are over 16 years old and are not liable to pay compulsory contributions, you are entitled to pay voluntary contributions if you permanently reside in Germany. This applies to all persons, irrespective of their nationality. Even if you reside abroad, as a German national you are entitled to pay voluntary contributions.

If you are a foreign national resident outside of Germany, you will only be allowed to pay voluntary insurance contributions provided that certain conditions are fulfilled. This entitlement in these cases depends on your nationality and the state in which you reside and you must have already paid a certain amount of contributions in Germany before.

WHERE:

Service telephone of the German Pension Insurance (Deutsche Rentenversicherung) 0800 1000 4800



Early retirement

WHAT:

Employees who are only able to work a few hours a day because of their health can apply for a reduced earning capacity pension.

WHERE:

Service telephone of the German Pension Insurance (Deutsche Rentenversicherung) 0800 1000 4800



Retirement pension for refugees

WHAT:

The German Statutory Pension Insurance only provides a pension when payed into the system for a while. At least 5 years.

WHERE:

Service telephone of the German Pension Insurance (Deutsche Rentenversicherung) 0800 1000 4800



Reduced earning capacity pensions

WHAT:

Employees who are only able to work a few hours a day because of their health can apply for a reduced earning capacity pension (Rente wegen verminderter Erwerbsfähigkeit).

This can be paid out as a full or partial pension and adds to or takes the place of the previous earnings.

WHERE:

Service telephone of the German Pension Insurance (Deutsche Rentenversicherung) 0800 1000 4800



Company pensions

WHAT:

Company pension plans have traditionally been something that employers provide on a voluntary basis. Under new rules in force since 2002, however, employees have a right to have part of their earnings paid into a company pension plan under a deferred compensation arrangement.

HOW:

It is an agreement with your employer and yourself.

Unemployment/job seeking of third country citizens

WHAT:

You have lost your job.

WHO:

You are a third-country citizen and have a valid residence permit. Anyone who is over 15 years old and doesn't work or study is considered a job-seeker. Also, unemployment benefits generally require availability on the German labour market. As a third-country citizen that means that you need to have a work permit for Germany and your usual residence must be in the Federal Territory.



HOW:

You have to register in person with the Employment Agency responsible for your place of residence, providing a valid identification document and residence permit and your work permit as well as notice of your termination.

In accordance with the German Social Code book three (SGB III) there are two types of registration at the Employment Agency:

- Registration as seeking employment
Your registration as seeking employment is necessary to have the Employment Agency's support in finding a new job.
- Registration as unemployed
The registration as unemployed serves as an assurance of your financial entitlements and is an essential requirement to obtain unemployment benefit.

WHEN:

You have to register as seeking employment at the latest three months before finishing an employment relationship or at least within three days after knowledge of the end date. You must submit your registration as unemployed at the latest on the first day of unemployment (and at the earliest three months before).

GOOD TO KNOW:

Specific categories of third country citizens (e.g. students, au-pairs), can also apply for job seeking counselling if they haven't worked in Germany before. You have to consider if your residence permit allows you to work.



WHERE:

Federal Employment Agency:

<https://www.arbeitsagentur.de/en> (in English), also available in French and Arabic

MÜNCHEN, GERMANY

Agentur für Arbeit München (Local
Employment Agency for Munich)
Kapuzinerstraße 26
80337 München

T +49(0)8004 555500 (Employees),
+ 49 (0)8004 555520 (Employers)

<https://www3.arbeitsagentur.de/web/content/DE/dienststellen/rdby/muenchen/Agentur/index.htm>



ATTENTION:

Foreigners, who are neither employed nor self-employed, and their family members cannot receive any benefits for the first three months of their residence. Foreigners, whose right to residence is solely for the purpose of seeking employment and their family members, cannot claim any social benefits according after the first three months of their residence.



Unemployment support

WHAT:

Unemployment Benefits (Arbeitslosengeld)

WHO:

As a general rule, those unemployed in Germany are entitled to financial support only if they have previously had a job subject to social security contributions in Germany prior to registering themselves as unemployed and filing an application for unemployment benefits.

HOW:

If you have yet to find a job and need unemployment benefits, register with your local employment agency (Arbeitsagentur). The registration as unemployed serves as an assurance of your financial entitlements. It is an essential requirement to obtain unemployment benefit.

For getting benefit you have to fill out certain forms and need to have documents ready (your local adviser will assist you). Calculate enough time to get all these documents together. Unemployment benefit will be paid until you'll find a new job and only for one year. Also, you have to give record about your job search once you are registered as unemployed and get benefits.

WHEN:

It must be done at the latest on the first day of unemployment (at the earliest three months before) in person with the Employment Agency responsible for



your place of residence.

GOOD TO KNOW:

If you've been paying into an unemployment insurance scheme in the EU, the EEA, or Switzerland, you can transfer these entitlements to Germany. You will need to ask the competent employment agency in your host country for form PD U2. Please contact your local employment agency for further information on the portability of benefits from other countries.

WHERE:

Federal Employment Agency (in English, also in French available)

<https://www.arbeitsagentur.de/arbeitslos-arbeit-finden/so-beantragen-sie-arbeitslosengeld>

MÜNCHEN, GERMANY

Agentur für Arbeit München (Local
Employment Agency for Munich)
Kapuzinerstraße 26
80337 München

T +49(0)8004 555500 (Employees),
+ 49 (0)8004 555520 (Employers)

<https://www3.arbeitsagentur.de/web/content/DE/dienststellen/rdb/muenchen/Agentur/index.htm>





Unemployment/job seeking of EU citizens

WHAT:

If you are an EU/EEA citizen and your employment has been terminated, you can register at the relevant authority of the Federal Employment Agency to apply for financial assistance during unemployment and receive counselling in job seeking.

In accordance with the German Social Code book three (SGB III) there are two types of registration at the Employment Agency:

- Registration as seeking employment
Your registration as seeking employment is necessary to have the Employment Agency's support in finding a new job.
- Registration as unemployed
The registration as unemployed serves as an assurance of your financial entitlements and is an essential requirement to obtain unemployment benefit.

WHO:

Anyone who is over 15 years old and doesn't work or study is considered a job-seeker. Also, unemployment benefits generally require availability on the German labour market, which means that your usual residence must be in the Federal Territory.

HOW:

You have to register in person with the Employment Agency responsible for your place of residence, providing a valid identification document and your work permit as well as notice of your termination.



WHEN:

You have to register as seeking employment at the latest three months before finishing an employment relationship or at least within three days after knowledge of the end date. You must submit your registration as unemployed at the latest on the first day of unemployment (and at the earliest three months before).

GOOD TO KNOW:

If you haven't worked in Germany before but you are looking for a job, you can also register in order to receive the counselling in the job seeking.

WHERE:

Federal Employment Agency (in English, also available in French)

<https://www.arbeitsagentur.de/en>

MÜNCHEN, GERMANY

Agentur für Arbeit München (Local
Employment Agency for Munich)
Kapuzinerstraße 26
80337 München

T +49(0)8004 555500 (Employees),
+ 49 (0)8004 555520 (Employers)

<https://www3.arbeitsagentur.de/web/content/DE/dienststellen/rdby/muenchen/Agentur/index.htm>





Other unemployment support

BENEFITS DURING FURTHER TRAINING

What:

Education voucher; possibilities for the absorption of seminar expenses, travelling expenses, expenses for external accommodation and board, expenses for childcare; Services for livelihood

Where:

Agentur für Arbeit München (Local Employment Agency),
Kapuzinerstraße 26, 80337 München,
T +49 (0)8004 555500 (Employees)

INSOLVENCY PAYMENTS (INSOLVENZGELD)

What:

If an employer is insolvent and employees have received their wages or salaries only in part or not at all, the Employment Agency settles the outstanding payments to the employees concerned under certain circumstances in the form of insolvency payments. An entitlement to insolvency payments exists in case of insolvency for the past three months (period of insolvency payments) of the employment relationship.

Where:

Agentur für Arbeit München (Local Employment Agency),
Kapuzinerstraße 26, 80337 München,
T +49 (0)8004 555500



TRAINING ALLOWANCE (BERUFSAUSBILDUNGSBEIHILFE - BAB)

What:

Vocational training assistance (Berufsausbildungsbeihilfe – BAB) is granted during vocational training as well as for the duration of a work preparation scheme, including preparation for a subsequent acquisition of a lower secondary school-leaving certificate or a similar school-leaving certificate. Apprentices are entitled to vocational training assistance if they do not live with their parents during their vocational training.

Where:

Agentur für Arbeit München (Local Employment Agency),
Kapuzinerstraße 26, 80337 München,
T +49 (0)8004 555500

UNEMPLOYMENT BENEFIT II (ARBEITSLOSENGELD II) / SOCIAL BENEFIT (SOZIALGELD)

What:

All persons capable of work and eligible for benefits can receive unemployment benefit II (Alg II) from the age of 15 years until the legally stipulated age limit between 65 and 67 years. Persons not capable of work can receive social benefit. Alg II and social benefit are benefits to secure a livelihood. The team of the responsible jobcentre advises you in extra supports like reduced fees for public institutions or other benefits you are entitled to.

Where:

Jobcenter München.

Find your nearest jobcenter by using the research engine (only in German):

<http://www.muenchen.de/dienstleistungsfinder/muenchen/1060763/>



State's unemployment schemes

INTEGRATION THROUGH QUALIFICATION (IQ)

What:

The nationally advisory and information network by the name of “Integration through Qualification” (IQ) is in charge for the vocational integration of people with migration backgrounds in six regions of Germany.

Where:

Contact via website:

<http://www.netzwerk-iq.de/network-iq-start-page.html>

CYCLICAL SHORT-TIME WORKING ALLOWANCE

What:

Cyclical short-time working allowance (Kug) is granted when the regular customary weekly working hours are shortened temporarily in companies or departments due to economic reasons or an inevitable event.

Where:

Agentur für Arbeit München (Local Employment Agency),
Kapuzinerstraße 26, 80337 München,
T +49 (0)8004 555500 (Employees)

TRAINING ALLOWANCE (AUSBILDUNGSGELD)

What:

Training allowance is a benefit for securing a livelihood and is only provided by the Federal Employment Agency (Bundesagentur für Arbeit – BA) for



disabled persons.

More

here: <https://www3.arbeitsagentur.de/web/content/EN/Benefits/index.htm>

Where:

Agentur für Arbeit München (Local Employment Agency),
Kapuzinerstraße 26, 80337 München,
T +49 (0)8004 555500 (Employees)

TRANSITIONAL ALLOWANCE (ÜBERGANGSGELD)

What:

Transitional allowance is a compensation for reduced income within the framework of promotion of vocational integration of disabled persons in working life. If you are participating in an education measure within the framework of promotion of vocational integration of disabled persons in working life, you are under certain circumstances entitled to transitional allowance as compensation for reduced income. Your counsellor will evaluate whether the requirements are met in your specific case.

More here in

English: <https://www3.arbeitsagentur.de/web/content/EN/Benefits/index.htm>

Where:

Agentur für Arbeit München (Local Employment Agency),
Kapuzinerstraße 26, 80337 München,
T +49 (0)8004 555500 (Employees)

TRAINING ALLOWANCE FOR DISABLED PERSONS (BERUFSAUSBILDUNGSBEIHILFE FÜR BEHINDERTE MENSCHEN)

What:

Disabled persons are entitled to vocational training assistance when



participating in general vocational training measures. Your guidance counsellor can tell you if you are entitled to vocational training assistance (BAB) or training allowance (Ausbildungsgeld) during vocational training, the participation in a work preparation scheme, basic training or other measures leading to the participation in working life.

More here in

English: <https://www3.arbeitsagentur.de/web/content/EN/Benefits/index.htm>

Where:

Agentur für Arbeit München (Local Employment Agency),
Kapuzinerstraße 26, 80337 München,
T +49 (0)8004 555500 (Employees)

THE INTEGRATION OFFICE (INTEGRATIONSAMT)

What:

The Integration Office supports people with disabilities in their working life.

It is not always easy to know who is responsible for what. So that this does not place persons with disabilities at a disadvantage, the various agencies responsible for rehabilitation are required to work closely with each other. The agencies have also set up joint service centres in almost all urban and other districts. The joint service centres cover all agencies and provide information on responsibilities and on criteria for receiving benefits and services and administrative procedures, and help with making applications. The

establishment of joint service centres supports coordinated provision close to home and one-stop support for persons with disabilities or at risk of disability. The agencies are also required to clarify responsibilities within 14 days and to ensure that decisions are made quickly and unbureaucratically.

Where:

Find information in English here:



<https://www.integrationsaemter.de/Fluechtlinge/585c/index.html>

National Employment service's programmes and other State body programmes

EMPLOYMENT OFFICE AGENCY

What

Placement in the Employment Agencies is usually commenced with a systematic examination of the skills and employment options of the training candidate or job-seeker. Following this analysis of potential, an integration agreement is concluded setting out the objective of integration, the services required to achieve vocational integration, as well as the placement efforts to be provided by the Employment Agency. It additionally contains data on the training candidates' or job-seekers' own efforts. The integration agreement ought to be reviewed at regular intervals. Training candidates and job-seekers can obtain information from the Federal Employment Agency's online job pool (Jobbörse) concerning job openings, and can publish their own information as applicants, anonymously if they so wish.

Where

Agentur für Arbeit München (Local Employment Agency),
Kapuzinerstraße 26, 80337 München,
email: muenchen@arbeitsagentur.de

WORK IN MUNICH

What

City services for foreign professionals, information about work regulations, jobs, language classes and specific advice are offered by the departments of the City of Munich and the Foreigners Office. Find out more here:



https://www.muenchen.de/rathaus/wirtschaft_en/work-international.html

Where

Landeshauptstadt München, Hauptabteilung II Einwohnerwesen,
Ausländerangelegenheiten,
Service-Center für internationale Fachkräfte, (Service-Center for International
Professionals)
Ruppertstraße 19, 80337 München
email: migration.kvr@muenchen.de
https://www.muenchen.de/rathaus/home_en/Department-of-Public-Order/Foreigners-Office/International-professionals.html

VOCATIONAL INFORMATION CENTRE (BERUFSINFORMATIONSZENTRUM – BIZ)

What

Consultation and placement especially for people from other countries is provided by the Employment Agency. Find out here more:
<https://www.arbeitsagentur.de/en>. Or contact your nearest office.

Where

Agentur für Arbeit München (Local Employment Agency, Vocational
information centre),
Kapuzinerstraße 26, 80337 München,
email: muenchen.biz@arbeitsagentur.de
T +49 (0)800 4 5555 00

Overview of most important workers' rights according to national legislation

WORKING HOURS

What



The maximum working hours per week are restricted by law to an average of 48 hours (60 hours with time off in lieu to give 48 hours within a 6-month period).

You will normally work Monday to Friday. The law permits employment on any working day of the week (Monday to Saturday) as well as night and shift work. In many areas, such as in healthcare, catering and transport, work is also permitted on Sundays and public holidays.

HOLIDAY ENTITLEMENT

What

Anyone who works five days per week has a legal entitlement to a minimum of 20 days' holiday per year.

Juveniles who work a five-day week are legally entitled to longer holidays: a minimum of 25 days for the under-16s, a minimum of 23 days for the under-17s and a minimum of 21 days for the under-18s.

ILLNESS

What

If you are ill, your employer will pay your full salary for a period of six weeks. If you are ill for longer than six weeks and have statutory insurance, your health insurance fund will pay 70 percent of your wage. Different rules apply in the case of private health insurance funds. You should enquire with your health insurance fund directly.

It is important that you let your employer know immediately if you are ill. If you are ill for longer than three days, you must submit a certificate (sick note) from your doctor to your employer by no later than the fourth day. However, your employer is also entitled to request that you submit a doctor's certificate at an earlier stage.

If you are ill, you do not have to tell your employer what is wrong with you. This information is subject to medical confidentiality, and for this reason is also not mentioned on the certificate that your doctor will provide for submission to your employer.



PROTECTION AGAINST UNFAIR DISMISSAL

What

The German Protection Against Unfair Dismissal Act (Kündigungsschutzgesetz), which provides protection against dismissal which is not justified in social terms, applies to companies with more than ten employees.

Special protection against dismissal is enjoyed for example by works council members, by pregnant women and by mothers who are in employment (for up to four months after the birth of their child), by employees who are taking parental leave and by persons with severe disabilities.

The longer you work for a company, the longer your statutory period of notice if your employer wishes to terminate your employment. However, periods of notice may also be stipulated in a wage agreement that applies to your job.

MATERNITY PROTECTION

What

From the beginning of pregnancy until four months after giving birth:

- the employer is not allowed to give notice to the employee;
- type of work allowed is restricted;
- work is not allowed at certain times;
- working isn't allowed six weeks before giving birth;
- working isn't allowed eight weeks after giving birth;
- breastfeeding mothers are entitled to special breastfeeding breaks of at least half-an-hour twice a day or one hour once a day.

PARENTAL LEAVE

What

You can take elternzeit (parental leave) until your child is three years old – so the third birthday is the first day of work. You decide when you would like to take elternzeit. The employer doesn't have to agree. During elternzeit you have a 'sleeping contract'. This means that your contract still exists but you



don't have to work and your employer doesn't have to pay. In other words, the two main duties – to work and to pay – both 'sleep', so you don't receive money from your employer. Both parties must, however, observe the other's rights and duties. That means that both have to be loyal to each other – for instance, the employee may not work for other employers or as a freelancer without asking the employer; otherwise, your employer has the right to fire you.

It is legally possible to work part-time during elternzeit.

You do not have to take all the three years at once. If you wish you can take just a few days (which doesn't make much sense although possible). After all, your employer will want to plan. German law requires that an employee make a decision for a period of two years.

GENERAL ANTI-DISCRIMINATION ACT

What

In cases of discrimination due to race or ethnic origin, gender, religion or convictions, disability, age or sexual identity.

Where

Whoever believes that they are being discriminated against or harassed for reasons of race or ethnic origin, gender, religion or convictions, disability, age or sexual identity can contact the

Anti-discrimination Office (Antidiskriminierungsstelle des Bundes),

Glinkastraße 24, 10117 Berlin,

T 00 49 3018 555-1855,

Service: 00 49 3018 555-1865, (Mo – Fr 9-12, 13-15),

email: beratung@ads.bund.de

List of violation of occupational safety and health law and workers rights



VIOLATION OF OCCUPATIONAL SAFETY AND HEALTH LAW AND WORKERS RIGHTS

What

The most common workers laws must be fulfilled. If this is not the case it is violation of rights and you therefore should claim counselling and assistance.

– Working hours: The collective agreement usually prescribes a working week of between 37 and 40 hours. Germans, however, actually work an average of almost 41 hours a week.

– Wages and salaries: A standard minimum wage applies in Germany of EUR 8.50 per hour (2017). Every employee is entitled to receive this pay at the least. There are, however, currently exceptions in a few industries. Many have their own higher minimum wages, the building trade, for example. Otherwise, wages are negotiated in collective bargaining between trade unions and employers' associations. If there is no collective wage agreement in your industry, you must negotiate your pay with the employer yourself.

– Holiday: Every employee in Germany is entitled to paid annual holiday. The statutory minimum holiday entitlement each year is currently (2017) 20 days (for a regular five-day week) or 24 days (for a six-day week).

– Social security: As an employee in Germany, you are a member of the national social security system. It comprises statutory health, nursing, accident, pension and unemployment insurance. As soon as you are registered as an insured person, you will be assigned a so-called social insurance number. Inform your employer of this and keep a safe record of it at home.

– You have the right to have a written contract. If you are not handed a contract of employment, this should give you reason for suspicion – enquire at the trade association or your employment agency. The contract of employment regulates both your rights and obligations and those of the employer. The most important provisions are the description of your work tasks and your remuneration, the duration of the probationary period, working hours and your workplace, your pay and the agreed fringe benefits as well as break-time and holiday regulations. The contract of employment often makes reference to a current collective agreement that the sectoral employers' association has concluded with the respective trade union, which you can have a look at if you wish (ask your employer or works council about this).

– Health, safety, and hygiene in the workplace

– Protective measures relating to working and employment conditions for



pregnant women, women who have recently given birth, children, and young people,
– Equal treatment of men and women and other anti-discrimination provisions.

Where

There are different public institutions in charge for violation of worker's rights:

– Gewerbeaufsichtsamt, Regierung von Oberbayern,
Heßstraße 130, 80797 München,

T +49 (89) 2176 – 1, Fax: +49 (89) 2176 – 3102, email: leitergaa@reg-ob.bayern.de

– Customs (Enquiries in English),

T +49 351 44834-530, Fax: +49 351 44834-590, E-mail:
enquiries.english@zoll.de

– Trade unions: for instance DGB München (in German):
www.muenchen.dgb.de.

– Or get legal advice from a lawyer or an accountant.

Regulated professions

WHAT

“Regulated” means that the profession cannot be practised without a state approval procedure or without recognition of your professional qualification.

WHO

In Germany, regulated professions include those in the health and education sectors (e.g. doctor, nurse or teacher). In addition, special regulations apply in some professions if you are self-employed (as a baker or hairdresser, for



example). For this reason, an overview of professions in which the employment of third-country nationals in Germany is basically possible has been developed (so-called Whitelist).

HOW

In the recognition procedure, the relevant competent authority will check whether your foreign professional or vocational qualification is equivalent to a German qualification. The equivalence check takes place on the basis of stipulated formal criteria such as content and duration of training. Any relevant occupational experience you may have is also taken into account. You must be able to show that you have completed a professional or vocational qualification which was not obtained in Germany. You must also intend to work in Germany. It is not necessary to hold German citizenship or a residence permit for Germany in order to obtain recognition of your professional or vocational qualification. There is also no need for you to be resident in Germany at the time when you apply. You may submit your application before entering the country from abroad. Prior to initiating a recognition procedure, you should, however, clarify whether you are entitled to migrate to Germany in order to work here.

WHERE

You can find out on the Internet at www.anererkennung-in-deutschland.de or from the Federal Office's telephone hotline on +49 30 1815-1111 (charged at standard German tariffs for landlines) as to whether your profession is regulated in Germany, which laws apply to the regulation and which office you must contact to have your qualifications checked.

Or contact the Employment Agency:

For general enquiries: Phone number +49 (0)228 / 713-2000 press key 1 in the voice menu, Monday – Thursday from 08:00 a.m. – 04:30 p.m., Friday from 08:00 a.m. – 02:30 p.m.



Or contact the local counselling offices which you will find here:

<https://www.erkennung-in-deutschland.de/html/en/1720.php> (in English)

Legal forms of business enterprise

SOLE PROPRIETORSHIP (EINZELUNTERNEHMEN)

What

If you open a business alone, either as a business person or as a freelancer, this automatically means sole proprietorship. It is easy to establish a sole proprietorship. This is carried out when business people register their commercial activity with the Trade Office freelancers apply to the Tax Office for a tax number. As a sole proprietor you are fully liable with all your assets, including your private assets. You are required to register your company in the Commercial Register [Handelsregister]. By registering in the Commercial Register, you assume all the rights and obligations of a merchant. For more details regarding this matter, please contact the Chamber of Industry and Commerce. Small businesses with simple and limited business structures as well as freelancers who are members of the liberal professions are not registered in the Commercial Register.

Where

Trade Office [Gewerbeamt],
Landeshauptstadt München, Kreisverwaltungsreferat (KVR), Hauptabteilung I,
Sicherheit und Ordnung. Gewerbe, Gewerbeangelegenheiten,
Gewerbemeldungen (Department of Public Order)
Ruppertstraße 19, 80337 München,
T +49 89 233-96030

LIMITED LIABILITY COMPANY (GMBH) OR A PROVISIONAL



COMPANY WITH LIMITED LIABILITY (UNTERNEHMERGESELLSCHAFT (HAFTUNGSBESCHRÄNKT) UG)

What

A GmbH or UG company is established by at least one shareholder. The UG company is subject to the law that governs limited liability companies. The articles of association for both the GmbH and the UG company must be notarised. The notary forwards the articles of association to the Commercial Register. The minimum capital requirement for the GmbH is €25,000 (2017); the minimum initial contribution for the UG is €1 at the time of its establishment (2017). The UG company is then required to appropriate 25 percent of its profits to a statutory reserve until the required minimum capital of €25,000 has been generated (2017). The UG company can then be converted to a GmbH company.

Where

Trade Office [Gewerbeamt],
Landeshauptstadt München, Kreisverwaltungsreferat (KVR), Hauptabteilung I,
Sicherheit und Ordnung. Gewerbe, Gewerbeangelegenheiten,
Gewerbemeldungen (Department of Public Order)
Ruppertstraße 19, 80337 München,
T 00 49 89 233-96030

CIVIL LAW PARTNERSHIP (GBR)

What

If you are joining forces with one or more partners, you will automatically form a civil law partnership (Gesellschaft bürgerlichen Rechts) (GbR or civil-code company). A civil law partnership can be established both by business people and by freelancers. There are no special formalities that apply to this kind of company. A written agreement is, however, recommended and there is no minimum capital requirement. All of the partners are liable with their private assets for all of the company's debts (e.g. tax debts). Special rules can be agreed to in the articles of association (internal relationship).

Where



Trade Office [Gewerbeamt],
Landeshauptstadt München, Kreisverwaltungsreferat (KVR), Hauptabteilung I,
Sicherheit und Ordnung. Gewerbe, Gewerbeangelegenheiten,
Gewerbemeldungen (Department of Public Order)
Ruppertstraße 19, 80337 München,
T 00 49 89 233-96030



Plan your business

GOOD TO KNOW

Special tailored information for founders with all types of (migration) background in English you can find here:

<http://www.wir-gruenden-in-deutschland.de/en/precise-information/>

STEPS

Step 1

The decision: Are you the entrepreneur type?

Try to answer these test questions:

Is self-employment really the right path for you?

Are you qualified for the job?

Do you have experience in the sector?

Do you have commercial skills?

Do you have your family's backing?

Will you be able to handle the burdens of the launch phase and later?

Step 2

Get advice and further training: There is a lot of support for start-up founders in Germany. Information is available at public advisory offices, information centres, chambers of commerce or universities – and in all of these places, experts will provide you with relevant information and practical tips for setting up your own business. Even if you have set up a business already, you may choose to expand your knowledge in a further training course.

Step 3

Write a business plan: A business concept should be structured as follows (examples can be found on the webpage of the Chamber of Industry and Commerce in the internet):

- Table of content



-
- Personal qualifications, professional career
 - Main emphasis of the planned business
 - Market potential
 - Competition situation
 - Description of the start-up preparations up to now
 - Legal structure, location and presumed number of employees
 - Expected start-up phase and development of the business in the first three years
 - Cost budget, sales revenue planning comprising of turnover and profit and loss forecast,
 - liquidity plan, capital requirement plan.

Step 4

The financial plan: Calculate how much start capital you will need. Calculate your earnings. Identify all possible sources of finance.

Step 5

Start up your business: Take care of all the necessary formalities: Consider the requirements of public authorities, chambers, professional associations, etc. Find out about the special pre-conditions and certificates, official permits or licences that are needed for certain projects. Remember your tax obligations. Remember to make provisions for company risks. Continue to seek advice even after your company is up and running.



Business incubators

BUSINESS INCUBATORS

What

A business incubator is an organization designed to accelerate the growth and success of entrepreneurial companies, giving them different kind of support in long term. Incubators give funds, support, trainings, networks and resources.

Where

DvH Ventures, Hanse Ventures, hub:raum, Main incubator, Project A Ventures.

More here (in English, in German):

<http://en.munich-startup.de/service/incubators-and-accelerators/>

ACCELERATORS

What

An accelerator is an organization designed to push the growth and success of entrepreneurial companies, giving them different kind of support in a more short term. Accelerators give little funds, support, trainings, networks and resources.

Where

The most known ones (2017):

Allianz Digital Accelerator, Axel Springer Plug&Play Accelerator, Berlin Hardware Accelerator, German Accelerator, Microsoft Ventures Accelerator Berlin, ProSiebenSat.1 Accelerator, SpinLab – The HHL Accelerator, Startupbootcamp Berlin, Wayra! München, YOU IS NOW Accelerator



Setting up a private limited company/unlimited company

WHAT

A Private limited company (Gesellschaft mit beschränkter Haftung (GmbH)) / Business company with limited liability (haftungsbeschränkte Unternehmersgesellschaft) is a type of legal entity with a competent director in which the owners aren't personal liable for the company debt's.

STEPS

STEP 1: You can contact the [MEB Founding House](#) in Munich. The MEB is a first contact point for all those who plan to set up their own business. They support you in taking the first steps towards self-employment.

STEP 2: Check company's name at the local chamber of industry and commerce

Agency: Chamber of Industry & Commerce

STEP 3: Notarize the Articles of Association and Memorandum of Association

Agency: Public Notary

STEP 4: Deposit minimum capital into a bank. Agency: Bank

STEP 5: File the Articles of Association through the notary public at the local Commercial Register. Agency: Notary Public and Commercial Register. Notary Public must submit to the Commercial Register by electronic form:

- application to the commercial register executed by the managing director(s) with the signatures certified by a notary public
- the notarized articles of association
- the deed of appointment of the directors, if not included in the incorporation deed
- a list of the company's shareholders
- the assurance by the managing director(s) that the statutory minimum paid-in capital has been paid in to the free disposition of the management; included in application

Pursuant to the applicable registration laws, the Commercial Register must



decide on the company's registration without undue delay. The Commercial Register publishes the registration on a central electronic platform (www.handelsregister.de) and notifies the local Chamber of Industry and Commerce of the new company.

STEP 6: Notify the local Office of Business and Standards of the establishment of the company. Agency: Local Trade Department (Gewerbeamt)

STEP 7: Register with the Professional Association of the relevant trade. Agency: Professional Association (Berufsgenossenschaft)

STEP 8: Notify the local Labour Office of the establishment of the company. Agency: Local Labour Office

STEP 9: Register employees for health and social insurance. Agency: Social Security Office

STEP 10: Mail out the documentation to the Tax Office. Agency: Local Tax Office

WHERE

During the process you will be in contact with:

Chamber of Industry & Commerce, Bank, notary public, Commercial Register, Local Trade Department, Professional Association, Local Labour Office, Social Security Office



Self-employed business/individual entrepreneurs

WHAT

If you open a business alone, either as a business person or as a freelancer, this automatically means sole proprietorship.

GOOD TO KNOW

Small businesses with simple and limited business structures as well as freelancers who are members of the liberal professions are not registered in the Commercial Register.

STEPS

STEP 1: Business people register their commercial activity with the Trade Office. Freelancers apply to the Tax Office for a tax number.

STEP 2: You are required to register your company in the Commercial Register (Handelsregister). By registering in the Commercial Register, you assume all the rights and obligations of a merchant.

WHERE

During the process you will be in contact with:
Trade Office, Tax Office



Obtaining digital certificates for business (German ID-card)

WHAT

The eID function integrated in the ID card's chip can be used to identify yourself on the Internet and at vending machines reliably and securely. The New German National Identity Card's function is also a reliable way to verify the identity of your Internet business partner.

WHO

The ID card is issued to German nationals.

GOOD TO KNOW

The ID card costs fees depending on the validity. You can find them here: (in English, in German):

http://www.personalausweisportal.de/EN/Citizens/German_ID_Card/Fees-Validity/Fees-Validity_node.html;jsessionid=A67CAC12C40708F548AA5F9DDBB6A26E6.2_cid350

STEPS

Step 1: You have to get to the nearest Bürgerbüro (local government services office) and ask for it.

STEP 2: The following documents are necessary for the application:

- valid identity document (an old ID card, if available, otherwise a passport, child identity card or child passport);



- for young people under 16 the application must be submitted by a parent or guardian and, as a rule, requires the consent of the other parent or guardian;
- current passport photograph;

It may also be necessary to present a birth certificate/certificate of parentage, for example if

- you never had an ID card or passport before or
- if data of your ID card do not match the data in the population register.

Step 3: You will be informed about the possible uses of the eID function when applying for the ID card.

STEP 4: You need your ID card with the eID function switched on.

STEP 5: You need your personal 6-digit PIN – you can find more information on your PIN here: (In English, in German):

http://www.personalausweisportal.de/EN/Citizens/Electronic-Identification/all-you-need/PIN-PUK/PIN-PUK_node.html

STEP 6: You need a suitable card reader – you can find more information on card readers here: (in English, in German):

http://www.personalausweisportal.de/EN/Citizens/Electronic-Identification/all-you-need/Card-Readers/Card-readers_node.html

STEP 7: You need then software establishing a secure connection between the ID card and the computer, e.g. AusweisApp2 – you can find more information on software here: (in English, in German):

http://www.personalausweisportal.de/EN/Citizens/Electronic-Identification/all-you-need/Software/Software_node.html

WHERE

You can apply for the ID card at the identity card authority of your local government services office. At www.behordenfinder.de you will find the responsibilities of offices and authorities at your place of residence.



Setting up a social enterprise

WHAT

A social business is a per profit business company created to address a social problem and whose profits are reinvested in the business itself to keep creating a social impact. There is no special legal framework presently to categorize and regulate social businesses. Thus, the most common legal forms of social enterprise are:

- Association (Verein)
- GmbH
- Individual entrepreneur
- Limited partnership (OG or KG)

Each legal form has different requirements and procedures.

WHERE

You can contact the the [MEB Founding House](#). The MEB is a first contact point for all those who plan to set up their own business. They support you in taking the first steps towards self-employment.

Or get consulting at the Social Entrepreneurship Academy, Heißstraße 89, D-80797 Munich, info@seakademie.de, (in English, German):

www.seakademie.de



Trade licence (business registration)

WHAT

Any person operating a business, trade or any other commercial venture has to register at the Business Licensing Office.

GOOD TO KNOW

For some types of business you need more than just a registration. A permit or license is required for

- Bookkeeping and other financial services
- Security
- Real estate
- Auctioneers
- Pawn shops
- Hotels and restaurants

Please contact the Point of Single Contact (PSC) to verify whether your business requires a license:

City of Munich – Department of Labor and Economic Development

>> Contact for corporate customers – Point of Single Contact (PSC),

Herzog-Wilhelm-Straße 15, 80331 München, Phone: +49 89 233-22070

Craftsmen must abide by specific regulations. They need a craftsman's card when registering their business. It is issued by the local chamber of crafts (Handwerkskammer) following entry in the craftsmen's register.

STEPS

STEP 1: You need to register in person with the following documents:



-
- completed registration form (see download below)
 - valid identification card or passport
 - copy of your Commercial Register entry (if your company is listed)
 - in the case of a limited liability company that is in the process of being founded:
 - a copy of the notarized article of agreement and a power of attorney issued by the founder

STEP 2: To EU-citizens a business registration certificate will be issued immediately.

Fee: 47- 50 Euros (2017)

WHERE

Landeshauptstadt München, Kreisverwaltungsreferat (KVR), Hauptabteilung I,
Sicherheit und Ordnung. Gewerbe, Gewerbeangelegenheiten,
Gewerbemeldungen, (Trade Office)
Ruppertstraße 19, 80337 München,
T+49 89 233-96030, e-mail: gewerbemeldung.kvr@muenchen.de



Applying for a specialised statuses

WHAT

People who work on a self-employed basis in one of the liberal professions, agriculture or forestry are not classed as business people.

WHERE

If you are not certain whether your activity is one of the liberal professions [Freie Berufe], contact the Institute on Liberal Professions [Institut für Freie Berufe] or the Tax Office. Some professions require membership in their respective chambers. Also, a number of liberal professions have to observe special rules of their profession.

To find out if the qualifications which you acquired in your home country meet with these requirements, please go to: Recognition in Germany (in English, in German): <https://www.anererkennung-in-deutschland.de/html/en/>

ATTENTION

Craftsmen must abide by specific regulations. They need a craftsman's card when registering their business. It is issued by the local chamber of crafts (Handwerkskammer) following entry in the craftsmen's register.

In Munich: Handwerkskammer für München und Oberbayern (Chamber of skilled crafts),

Max-Joseph-Straße 4, 80333 München,

T +49 89 5119-0, Fax 089 5119-295, info@hwk-muenchen.de



Obtaining digital certificates for citizens (German ID-card)

WHAT

The eID function (eID = electronic identity) is used to identify yourself and your counterpart on the Internet and at vending machines securely and unequivocally.

WHO

The ID card is issued to German nationals. Children and young people under 16 can get an ID card without the eID function.

STEPS

Step 1: You have get to the nearest Bürgerbüro and ask for it.

Step2: The following documents are necessary for the application:

- valid identity document (an old ID card, if available, otherwise a passport, child identity card or child passport);
- for young people under 16 the application must be submitted by a parent or guardian and, as a rule, requires the consent of the other parent or guardian;
- current passport photograph;

It may also be necessary to present a birth certificate/certificate of parentage, for example if

- you never had an ID card or passport before or
- if data of your ID card do not match the data in the population register.

Step 3: The German National ID card is ready to be used for electronic signatures. To this end, a signature certificate can be purchased from a provider and loaded onto the ID card. You can find an overview of the providers of signature certificates on the website of the Federal Network Agency.



Step 4: The web application sign-me for the first time offers the download of signature certificates and the online signature with the ID card. To use the electronic signature with the ID card, you need a contactless deluxe reader.

WHERE

You can apply for the ID card at the identity card authority of your local government services office. At www.behordenfinder.de (in German), you will find the responsibilities of offices and authorities at your place of residence.

Change of company's registration data

WHAT

You need to re-register when you

- change the address of your business (relocating within a city)
- engage in a different business activity
- widen your range of services or products (which are not yet covered by your initial registration)

HOW

You need to re-register when you

- change the address of your business (relocating within a city)
- engage in a different business activity
- widen your range of services or products (which are not yet covered by your initial registration).

WHERE



MÜNCHEN, DEUTSCHLAND

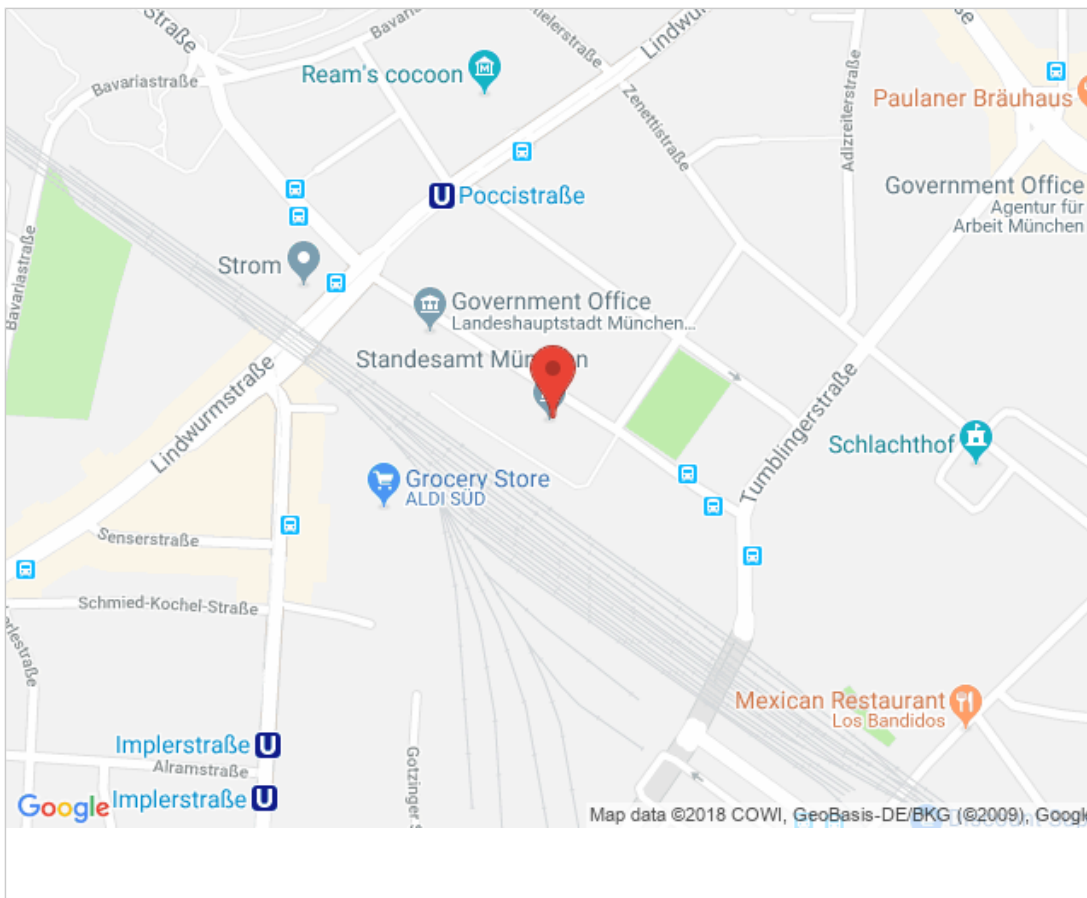
Gewerbebehörde (Business
Licensing Office)
Ruppertstraße 11
80337 München

T +49 (0) 89 233-96030

E

gewerbemeldung.kvr@muenchen.de

https://www.muenchen.de/rathaus/home_en/Department-of-Public-Order/Trade-Licensing-Office.html





Public Procurement (Öffentliche Vergabe)

WHAT

All public entities (local or state governments, public institutions) are also economic actors in their own right. They are among the biggest employers and they spend an average 13% – 17% of their Gross Domestic Product (GDP) on goods, services, infrastructure, education and health. According to estimates, about half of this is spent at the local level, making them interesting business partners. To participate in local procurement, businesses have to know about public procurement processes which have to be observed.

WHO

Any company who fulfills the requirements specified by the respective institution.

HOW

All public procurement contracts which exceed €30.000 are published locally, all contracts exceeding € 200.000 are published on an EU level. Business which are interested in bidding on public procurement contracts can register as potential bidders. Or they can apply for a specific bid.

Current bids for public procurement by the City of Munich are published (mostly in German) online:

<https://www.muenchen.de/rathaus/Stadtinfos/Ausschreibungen.html>

In order to apply, certain formalities have to be observed, e.g.:

- Filling out the forms and providing all required information
- Signing the application form
- Observing the application deadline and required delivery (postal or electronic, closed envelope)



GOOD TO KNOW

You can find information and help here:

<https://www.ihk-muenchen.de/de/Service/Recht-und-Steuern/Auftragsberatungszentrum-Bayern-e.V./> (in German).

WHERE

Each federal (Bundesland) has its own announcements.

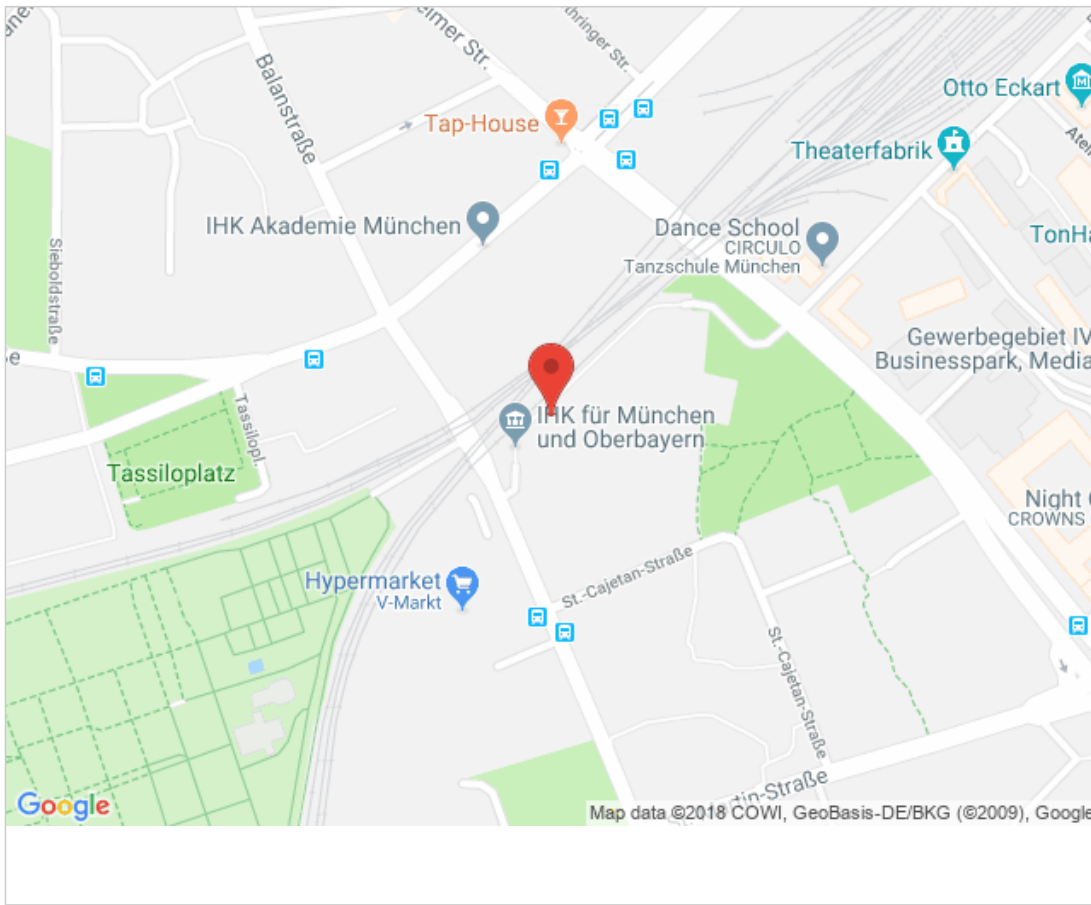
MÜNCHEN, GERMANY

Auftragsberatungszentrum Bayern
e.V. (support for public procurement)
Balanstraße 55-59
81541 München

T +49 89/ 5116-3171 / -3176

E info@abz-bayern.de

<https://www.ihk-muenchen.de/de/Service/Recht-und-Steuern/Auftragsberatungszentrum-Bayern-e.V./>





Taxes

VAT (UMSATZSTEUER)

What

VAT (Umsatzsteuer) is payable when you sell goods or services. The standard rate is 19% and a reduced rate of 7% is applicable, for instance, to professions in the arts and the media. You are required to bill your customers VAT and to state this separately in your invoices. You should take note of the information that is required in your invoices. You are then required to pay the VAT which you receive from your customers to the Tax Office as part of your VAT return (Umsatzsteuer-Voranmeldung).

INPUT TAX (VORSTEUER)

What

You pay input tax on (almost) all company-related purchases. You should ensure that this tax is stated separately on the invoices which you pay. Invoices do not use the term input tax (Vorsteuer), but VAT (Umsatzsteuer)] You can then deduct this input tax (Vorsteuer) from the VAT (Umsatzsteuer) which you pay to the Tax Office as part of your VAT return (Umsatzsteuer-Voranmeldung).

INCOME TAX (EINKOMMENSSTEUER)

What

Anyone who generates or receives income is required to pay income tax (Einkommensteuer).

The income tax rate depends on the personal profit that you generate with your company (less all of your operating expenses). In the first year of your self-employment, the Tax Office will estimate your profit on the basis of the information you provide. The Tax Office will then determine a certain sum



which you will have to pay as quarterly advance payments. If your income is higher than initially expected, you will have to pay tax arrears the following year. If you have to pay both tax arrears and income tax pre-payments at the same time, you may find yourself in some financial difficulty. You should hence contact your tax advisor to find out whether you can expect tax arrears and how much this will be so that you can put aside money to cover this.

TRADE TAX (UMSATZSTEUER)

What

You will be required to pay trade tax every quarter to your municipality. Once a year, you or your tax advisor, respectively, will be required to issue a trade tax return and to send this to the Tax Office.

CORPORATION TAX (KÖRPERSCHAFTSSTEUER)

What

Corporation tax (Körperschaftsteuer) is payable solely for the profit generated by corporations (Kapitalgesellschaften) (GmbH, AG). You will be required to pay corporation tax every quarter in advance to the Tax Office (Finanzamt) responsible for your company.

SMALL ENTREPRENEUR REGULATION

What

There are a number of rules designed to make business easier for small entrepreneurs (2017).

If you fulfill both of the following preconditions, you will not be required to pay VAT to the Tax Office:

- your turnover including payable tax did not exceed €17,500 in the previous calendar year and
- your turnover plus payable tax is not expected to exceed €50,000 in the current year.

At the time you establish your business, you should realistically estimate the



total turnover you expect to generate. In the year of establishment, the expected total turnover for the current calendar year, including VAT, may not exceed €17,500.



Social security and insurance of employees

WHAT

An employer has to pay contributions to the German social insurance fund.

GOOD TO KNOW

Please contact the [Point of Single Contact \(PSC\)](#) to get support for all questions:

City of Munich – Department of Labor and Economic Development

>> Contact for corporate customers – Point of Single Contact (PSC),

Herzog-Wilhelm-Straße 15, 80331 München,

T +49 89 233-22070

E psc@muenchen.de

STEPS

STEP 1: Register at the Employment Agency: If you employ people in regular jobs, in so-called 450-euro jobs or as trainees, you will need a company number. You can apply for this 8-digit number at the company number service at the Federal Employment Agency. This number is used to register and de-register employees and to settle contributions to the health, pension and unemployment insurance schemes.

STEP 2: Registering at Occupational Accident Insurance Fund

[Berufsgenossenschaft]

The Occupational Accident Insurance Fund (BG) is the statutory accident insurance fund. Anyone who starts up a company should contact the relevant occupational accident insurance fund [Berufsgenossenschaft] to find out if they need to take out insurance with this fund. Entrepreneurs who do not employ staff are not always required to contribute to this fund. Voluntary



insurance with the occupational accident insurance fund can, however, make sense because this will protect you against the consequences of work accidents and occupational diseases. You can find a list of occupational accident insurance funds at: German Social Accident Insurance.

STEP 3: Registering your employees at the Social Insurance Fund: The registration is operated via the health insurance fund of your employees. You need a copy of the social insurance card and need to contact the respective health insurance fund.

WHERE

Occupational Accident Insurance Fund [Berufsgenossenschaft], respective health insurance funds



Health and work safety

WHAT

Employers have a responsibility to ensure that their company has a functioning occupational safety and health system. The employer's obligation to conduct risk assessments constitutes the central pillar of occupational safety and health in enterprises.

WHO

Employers

HOW

There is a wide range of practical guides available to help employers with these tasks. Sources include the Federal Institute for Occupational Safety and Health (BAuA), the occupational safety and health authorities of the individual states and the statutory occupational accident insurance funds, as well as numerous commercial providers (search term: "risk assessment").

The main obligations are:

- Avoiding accidents and injuries as well as work related sickness
 - Development of risk assessments plans and health policy strategies
 - Protection of certain groups like youth, pregnant women etc.
-

WHERE

Find the respective supervisory authorities here: (in German):

www.gewerbeaufsicht.bayern.de/kontakt/index.htm





Court enforced payment (Vollstreckung von Gerichtsentscheidungen)

WHAT

Court enforced payment is a situation when the power of the State is used to execute claims and demands. It can be to recover monetary claims or to make sure that certain activities are carried out or refrained.

HOW

To get a court enforced payment, you have to give in an application form at the district court. In the application there will be a statement of the situation, your personal data, data of the person against you file the report and any documents that can support to prove your situation. After giving in the form, the court will evaluate and take a decision and execute an order of enforced payment.

WHERE

Find your responsible state court by entering your postal code here:

<https://www.justiz.bayern.de/gerichte-und-behoerden/gerichtssuche/> (in German)

Check-list of documents needed to employ a person, including relevant notification duties



WORK CONTRACT (ARBEITSVERTRAG)

What

The employment contract is a document signed by the employer and the worker that states the conditions, rights, duties and responsibilities of a job position. Every work contract should contain the following information:

- Name and address: company and employer,
- Date on which the contract starts,
- Term of contract: Period of time for which the contract is valid.
- Duration of trial period,
- Place of work,
- Job description,
- Remuneration,
- Working hours (per week),
- Holiday (days per year),
- Notice period: Period of time to notify in advance the terminating the contract (valid for both, you and the company),
- Collective bargaining agreements and works agreements.

Where

Contact the respective chamber of commerce and industries (Industrie- und Handelskammer):

<https://www.ihk.de/#ihk-finder> (in German mostly)

TAX IDENTIFICATION NUMBER OF EMPLOYEE

What

Registering and operating for the income tax (ELStAM) at the Federal Tax office

Where

[https://www.elster.de/elsterweb/infoseite/elstam_\(arbeitgeber\)](https://www.elster.de/elsterweb/infoseite/elstam_(arbeitgeber)) (in German)



SOCIAL INSURANCE CARD

What

You need a copy of the employee's social insurance card.

DRIVING LICENCE

What

In case the job requires you need the employee's driving licence

RESIDENCE PERMIT

What

In case the job requires you need the employee's driving licence.

HEALTH INSURANCE

What

You will need a proof in which health insurance your employee is insured.

FURTHER INFORMATION OF EMPLOYEE

What

Further you need to know: bank account, certificate of disabled status (if applies), tax income bracket, children (if applies), denomination, if you hire students you'll need students identity card



Legal duties and conditions

REGISTRATION AT HEALTH INSURANCE OF YOUR EMPLOYEEE

What

With the first salary or at least in six weeks the employer has to register his employer at the health insurance. In some branches the employee has to be registered before starting with work.

Where

Information on how to register you will find at Pension insurance [Rentenversicherung].

www.deutsche-rentenversicherung.de

REGISTERING AT OCCUPATIONAL ACCIDENT INSURANCE FUND [BERUFGENOSSENSCHAFT]

What

Registering at Occupational Accident Insurance Fund [Berufsgenossenschaft] is needed once a year.

Where

Information you will find here: www.dguv.de (in German)

REGISTERING AT THE EMPLOYMENT AGENCY

What

If you employ people in regular jobs, in so-called 450-euro jobs or as trainees, you will need a company number. You can apply for this 8-digit number at the company number service at the Federal Employment Agency. This number is used to register and de-register employees and to settle contributions to the health, pension and unemployment insurance schemes.



Where

Employment Agency (Arbeitsagentur)
T 0049 800 / 0800 4 5555 20,
email: betriebsnummernservice@arbeitsagentur.de

REGISTERING YOUR EMPLOYEES AT THE SOCIAL INSURANCE FUND AND PAYING CONTRIBUTIONS

What

The registration is operated via the health insurance fund of your employees. You need a copy of the social insurance card and need to contact the respective health insurance fund.

Where

The respective health insurance fund of the employee.



Termination of labour contract

WHAT

There are different possibilities:

- Termination of the employment due to a limited contract (e.g. labour contract for 6 months),
- Termination of the employment due to the worker resignation,
- Termination of the employment due to the company decision.

Anyway, there are much more things have to be taken into account. Contact the chamber of commerce and industries (Industrie- und Handelskammer) or a lawyer.

WHERE

Contact the respective chamber of commerce and industries:

<https://www.ihk.de/#ihk-finder> (in German mostly)

De-registration of business

WHAT

If you no longer operate your business you need to cancel your business registration certificate. If you sell your business, the new owner must apply for a new business registration certificate. Business registration certificates are not transferable to new business owners.



STEPS

STEP 1: Please download, complete and submit the de-registration form from the (local) Trade Licensing Office

STEP 2: Pay a fee of 25 Euros (in Munich)

WHERE

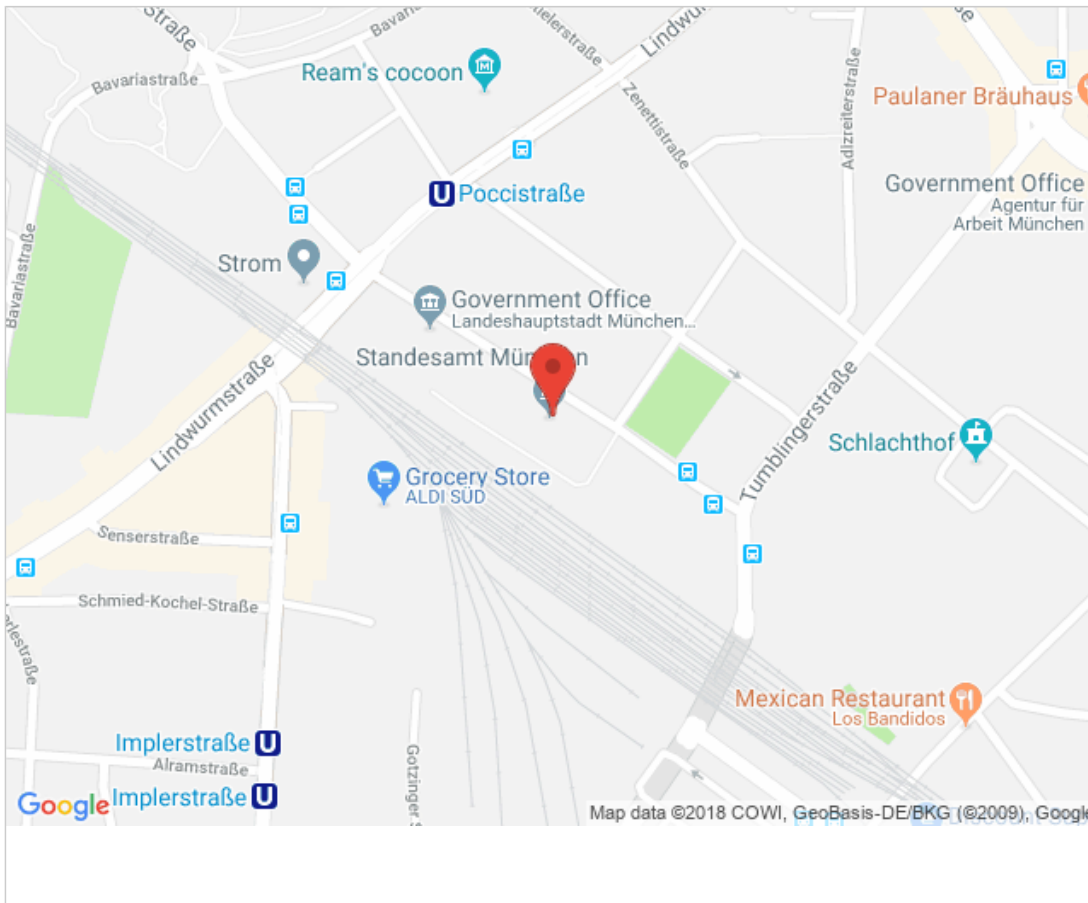
MÜNCHEN, DEUTSCHLAND

Gewerbebehörde (Business
Licensing Office)
Ruppertstraße 11
80337 München

T +49 (0) 89 233-96030

E
gewerbemeldung.kvr@muenchen.de

https://www.muenchen.de/rathaus/home_en/Department-of-Public-Order/Trade-Licensing-Office.html





Closing down a limited company

WHAT

Closing down a company is a complicated task. Get help and advice at the chamber of commerce and industries.

WHERE

Contact the respective chamber of commerce and industries:

<https://www.ihk.de/#ihk-finder> (in German mostly)



Closing down an unlimited business

WHAT

Closing down a company is a complicated task. Get help and advice at the chamber of commerce and industries.

WHERE

Contact the respective chamber of commerce and industries:

<https://www.ihk.de/#ihk-finder> (in German mostly)



Closing down a self-employed status

WHAT

Inform your local Tax Office and de-register. And case it is necessary de-register your business at the (local) Trade Licensing Office

WHERE

MÜNCHEN, DEUTSCHLAND

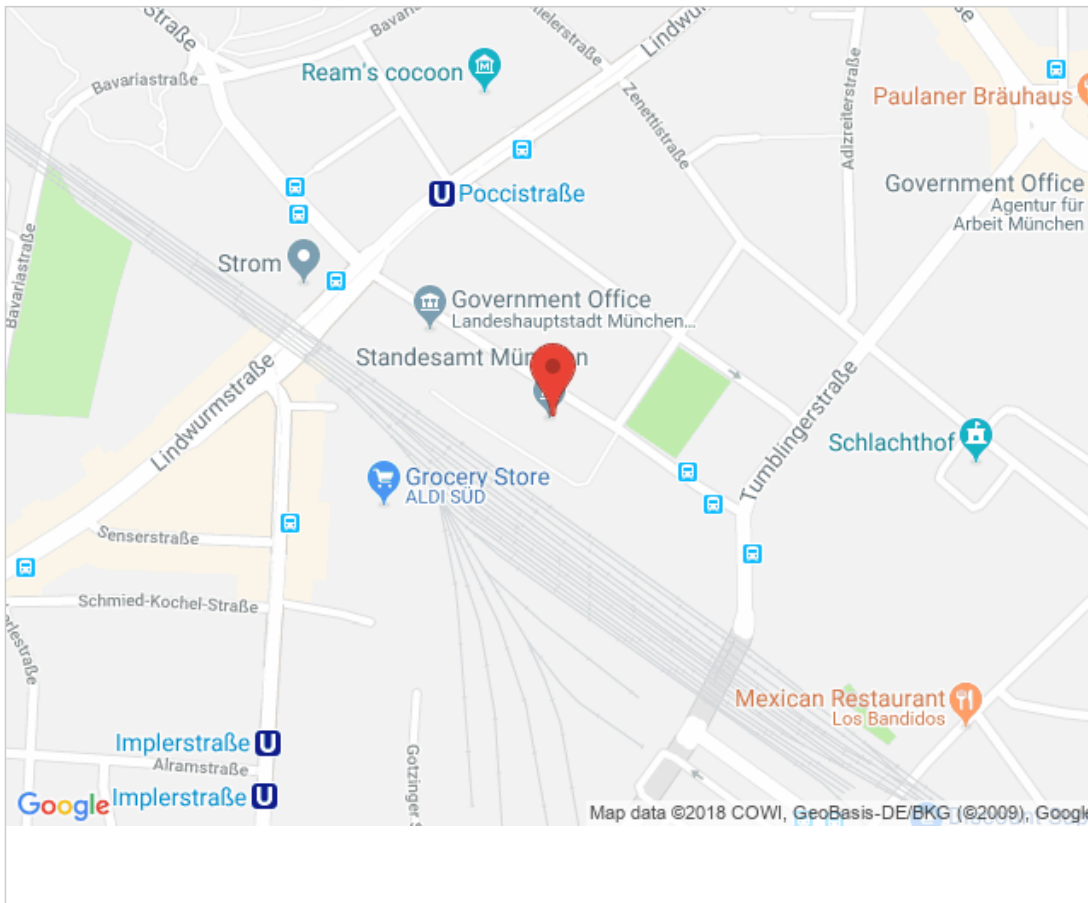
Gewerbebehörde (Business
Licensing Office)
Ruppertstraße 11
80337 München

T +49 (0) 89 233-96030

E

gewerbemeldung.kvr@muenchen.de

https://www.muenchen.de/rathaus/home_en/Department-of-Public-Order/Trade-Licensing-Office.html





Going bankruptcy

WHAT

Going bankruptcy is a complicated case. Get help and advice at the chamber of commerce and industries or contact a lawyer.

WHERE

Contact the respective chamber of commerce and industries:

<https://www.ihk.de/#ihk-finder> (in German mostly)



Selling a company

WHAT

Selling your company has a lot of advantages and disadvantages. Get help and advice at the chamber of commerce and industries. Or contact a lawyer.

GOOD TO KNOW

The Federal Ministry of Economics and Energy has created a website where you can find or sell companies:

www.nexxt-change.org (in German)

WHERE

Contact the respective chamber of commerce and industries:

<https://www.ihk.de/#ihk-finder> (in German mostly)

Registering for a tax number

TAX IDENTIFICATION NUMBER

What

All individuals receive an 11-digit identification number to ensure their unique identification within the tax system. The number will not change if you move home or marry. It will remain with you for the whole of your life. It does not contain any information about you or the tax office responsible for your tax affairs.



The tax office will send you the tax ID automatically to your registered German address within three weeks after you've done your Bürgerbüro registration.

Please be aware that identification numbers are also allocated to children. This is necessary because liability for tax can begin at birth.

Where

At your nearest department of public order.

TAX NUMBER

What

Each employee or self-employed person gets a tax number of the local Tax Office.

If you are employed by a company, your employer will automatically deduct the income tax from your gross wage/salary in the form of wage tax (Lohnsteuer) and transfer it to the local tax office on your behalf. Here you get the tax number automatically. Otherwise apply at the local tax office.

Where

At your local tax office (Finanzamt)

<https://www.finanzamt.bayern.de/> (in German)

TAX NUMBER FOR BUSINESS

What

You will get your tax number for business by registering your company/business at the Trade office.

Where

Business Licensing Office (Gewerbeamt)
Ruppertstraße 19



80337 München

T +49 89 233 96030

E gewerbemeldung.kvr@muenchen.de

https://www.muenchen.de/rathaus/home_en/Department-of-Public-Order/Trade-Licensing-Office.html

Most common taxes

VAT (UMSATZSTEUER)

What

VAT (Umsatzsteuer) is payable when you sell goods or services. The standard rate is 19% and a reduced rate of 7% is applicable, for instance, to professions in the arts and the media. You are required to bill your customers VAT and to state this separately in your invoices. You should take note of the information that is required in your invoices. You are then required to pay the VAT which you receive from your customers to the Tax Office as part of your VAT return (Umsatzsteuer-Voranmeldung).

INPUT TAX (VORSTEUER)

What

You pay input tax on (almost) all company-related purchases. You should ensure that this tax is stated separately on the invoices which you pay. [Note: Invoices do not use the term input tax (Vorsteuer), but VAT (Umsatzsteuer) You can then deduct this input tax (Vorsteuer) from the VAT (Umsatzsteuer) which you pay to the Tax Office as part of your VAT return (Umsatzsteuer-Voranmeldung).



INCOME TAX (EINKOMMENSSTEUER)

What

Anyone who generates or receives income is required to pay income tax (Einkommensteuer).

The income tax rate depends on the personal profit that you generate with your company (less all of your operating expenses). In the first year of your self-employment, the Tax Office will estimate your profit on the basis of the information you provide. The Tax Office will then determine a certain sum which you will have to pay as quarterly advance payments. If your income is higher than initially expected, you will have to pay tax arrears the following year. If you have to pay both tax arrears and income tax pre-payments at the same time, you may find yourself in some financial difficulty. You should hence contact your tax advisor to find out whether you can expect tax arrears and how much this will be so that you can put aside money to cover this.

TRADE TAX (GEWERBESTEUER)

What

You will be required to pay trade tax every quarter to your municipality. Once a year, you or your tax advisor, respectively, will be required to issue a trade tax return and to send this to the Tax Office.

CORPORATION TAX (KÖRPERSCHAFTSSTEUER)

What

Corporation tax (Körperschaftsteuer) is payable solely for the profit generated by corporations (Kapitalgesellschaften) (GmbH, AG). You will be required to pay corporation tax every quarter in advance to the Tax Office (Finanzamt) responsible for your company.



SMALL ENTREPRENEUR REGULATION

What

There are a number of rules designed to make business easier for small entrepreneurs (2017).

If you fulfil both of the following preconditions, you will not be required to pay VAT to the Tax Office:

- your turnover including payable tax did not exceed €17,500 in the previous calendar year and
- your turnover plus payable tax is not expected to exceed €50,000 in the current year.

At the time you establish your business, you should realistically estimate the total turnover you expect to generate. In the year of establishment, the expected total turnover for the current calendar year, including VAT, may not exceed €17,500.

Avoiding double taxation

WHAT

Double taxation occurs when two different countries take tax from the same entity, for the same period and for the same type of tax.

WHO

For example there is a risk that your income may be taxed twice if two countries have the right to tax your income because, for instance:

- You live in one EU country but work in another (cross-border commuter)
- You are posted abroad for a short assignment
- You are living and looking for work abroad and have transferred unemployment benefits from your home country
- You have retired to one country and receive a pension from another



HOW

In these situations, while you will always be subject to the tax rules of your country of residence, you may also have to pay taxes in the other country. Germany has double tax agreements. These agreements usually spare you from double taxation:

- under many bilateral tax agreements, the amount of tax you paid in the country where you work will be offset against the tax you owe in your country of residence
- in other cases, the income earned in the country where you work might be taxable only in that country and exempt from tax in your country of residence

In order to claim relief from double taxation you may need to prove where you are resident and that you have already paid taxes on your income. Check with the tax authorities what proof and which documents you need to submit.

GOOD TO KNOW

You should note that the tax rates in the two countries involved will most likely be different. If the tax rate in the country where you work is higher, that is the final rate you will pay – even if the tax paid in that country is offset against the tax due in your country of residence, or if your country of residence exempts you from any further tax.

WHERE

Find your local Tax Office: <https://www.finanzamt.bayern.de/> (in German)



Country agreements on double taxation

WHAT

Germany has treaties for the avoidance of double taxation.

HOW

Check the double tax agreement between your host country and the country where you are tax-resident.

WHERE

You will find a list of all treaties at the Federal Ministry of Finance.

More here:

http://www.bundesfinanzministerium.de/Web/DE/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/staatenbezogene_info.html
(in German)

List of support services and projects regarding employment

FEDERAL EMPLOYMENT AGENCY

What

The Federal Employment Agency (Bundesagentur für Arbeit – BA) is the largest provider of labour market services in Germany with an office in every city nationwide. The main tasks are job and training placement, career counselling and providing benefits replacing employment income.



Where

Agentur für Arbeit München (Local Employment Agency),
Kapuzinerstraße 26, 80337 München,
T +49 (0)800 4 5555 00 (Employees),
<https://www.arbeitsagentur.de/en> (in English, Arabic, French)

JOB CENTER MUNICH

What

The team of the responsible jobcentre advises you in extra supports like reduced fees for public institutions or other benefits you are entitled to.

Where

Find your nearest job center in Munich: <http://muenchen-jobcenter.de/>

ACTIVE MIGRANTS IN THE LOCAL LABOUR MARKET (AMIGA)

What

AMIGA project helps qualified migrants to enter the Munich labour market and find employment in keeping with their qualifications.

Where

AMIGA office,
Edmund-Rumper-Straße 13, 80939 München,
T +49 89 51919873
E barboni@amiga-muenchen.de
www.muenchen.de/rathaus/home_en/Department-of-Labor-and-Economic-Development/labormarket-policy/AMIGA/project-information.html

SERVICE-CENTER FOR INTERNATIONAL PROFESSIONALS

What

The service center advises and informs qualified professionals and executive



staff from abroad on visas, entry and work.

Where

Service Center for international professionals

Ruppertstraße 19

80337 München

E migration.kvr@muenchen.de

https://www.muenchen.de/rathaus/home_en/Department-of-Public-Order/Foreigners-Office/International-professionals.html

HWK CHAMBER OF SKILLED CRAFTS IN MUNICH AND UPPER BAVARIA

What

Offers services on individual company counselling, training and further education as well as a broad range of advisory.

Where

Handwerkskammer für München und Oberbayern,

Max-Joseph-Straße 4, 80333 München,

T +49 89 5119-0

E info@hwk-muenchen.de

www.hwk-muenchen.de (in German)

IHK CHAMBER OF INDUSTRIES AND COMMERCE

What

Information, networks, trainings and searching for apprenticeships. The IHK offers an information sheet (in English) about all issues regarding employment for third-country citizens including residence, laws and taxes. You can download this here:

<https://www.ihk-muenchen.de/ihk/documents/Recht-Steuern/Ausl%C3%A4nderrecht/infosheet-employment-of-third-country-nationals.pdf>



Where

IHK für München und Oberbayern,
Balanstraße 55-59, 81541 München
T +49 89 5116-1218
<https://www.ihk-muenchen.de/de/> (in German)

JIBB YOUNG PEOPLE IN WORK AND EDUCATION

What

The JiBB – young people in work and education – is a central point of contact, which competently advises and accompanies young people (under the age of 25) in all questions concerning education, occupation and study.

Where

JiBB Young people in work and education
Kapuzinerstraße 30, 80337 München
<http://www.jibb-muenchen.de/> (in German)

FEDERATION OF GERMAN TRADE UNIONS (DGB) - FAIR MOBILITY

What

The advisory bodies of the DGB project “Faire Mobilität” offer free advice to employees from other countries working in Germany, provide information about rights on the labour market in several languages and work closely with DGB unions.

Where

Beratungsstelle Faire Mobilität (service center Fair Mobility)
c/o DGB Bayern (Trade Union Bavaria)
Haus C 5.15, Schwanthalerstraße 64,
80336 München
T +49 89 51399018
E muenchen@faire-mobilitaet.de
<http://www.faire-mobilitaet.de/beratungsstellen/++co++73e6a5a4-f53c-11e1-a9>



[ef-00188b4dc422](#) (in German)



List of online support services and employment

INTERNATIONAL PLACEMENT SERVICE (ZAV)

What

The ZAV is part of the Federal Employment Agency and finds skilled workers for the international employment market. If you are still abroad, you can use the ZAV to look for vacancies that match your profile.

Where

www.zav.de (in English, French, German)

JOBBÖRSE (JOB BOARD)

What

Online job portal on the website of the Employment Agency. There you can search for specific jobs. The English version started to be online but not complete yet. So are the other languages (Spanish, French, Turkish, Russian, Italian)

Where

www.jobboerse.arbeitsagentur.de (From landing page you can switch languages)

MAKE IT IN GERMANY

What

“Make it in Germany” is the multilingual (12 languages) online portal for international skilled workers. It was implemented by the Federal Ministry of Economics and Energy. The online portal contains current job vacancies and



information about the industries looking for skilled workers. It also introduces international skilled workers who already have successful careers in Germany.

Where

www.make-it-in-germany.com

FRESH START IN GERMANY

What

This is where asylum seekers can find out all they need to know about asylum procedure, labour-market access, recognition of qualifications and assistance in Germany. The portal is provided by the Federal Ministry of Labour and Social Affairs. Leaflets and brochures in 13 languages (December 2017).

Where

<http://www.bmas.de/EN/Our-Topics/Fresh-start-in-germany/fresh-start-in-germany.html>

JOB BOARD BY THE CITY OF MUNICH

What

Jobs in Munich

Where

<http://www.muenchen.de/leben/job.html> (in German)

THE JOB OF MY LIFE

What

Since 2013, this special programme supports young persons from Europe in finding an in-house vocational training position and brings them together with project providers and companies in Germany.



Where

<https://www.thejobofmylife.de/en/home.html>

PATENMODELL (COACHING PROGRAMME)

What

The project “Arbeit durch Management – Patenmodell” gives counselling, advising and coaching for job searching for youth, unemployed people from all nationalities.

Where

www.patenmodell.de (in German)

FIBS FRAUEN IN BERUF UND SCHULE (WOMEN IN JOB AND TRAININGS)

What

Training and counselling for female migrants

Where

www.initiativgruppe.de (in German)

INTEGRATION QUALIFICATION NETWORK (IQ NETZWERK)

What

Network for integration through qualification, recognition of qualification, migrant entrepreneurship

Where

<http://www.netzwerk-iq.de/network-iq-start-page.html> (in English)



CENTRE FOR JOB AND FAMILIES

What

Training and counselling for mothers and fathers

Where

www.zentrum-beruf-familie.de (in German)



List of support services and projects regarding business

MUNICH'S BUSINESS STARTUP OFFICE (MEB)

What

Munich's Business Startup Office (MEB), a joint initiative of the Chamber of Commerce and Industry for Munich and Upper Bavaria and the City of Munich, is a first contact point for all those who plan to set up their own business as a main source of income or side-line enterprise. This excludes handicrafts and foreign companies planning to expand their business to Germany.

Where

Munich's Business Startup Office (MEB)

c/o IHK für München und Oberbayern

Balanstraße 55 – 59, floor -1, room -1.058, 81541 München

T 00 49 89 5116-1759

E meb@muenchen.ihk.de ,

(in English, in German): <https://www.gruenden-in-muenchen.de/en/>

IHK CHAMBER OF INDUSTRIES AND COMMERCE

What

The IHK offers a variety of services and information for (potential) founders in Munich. You can find basic information on the process of founding a business, about the business plan as well as video tutorials. Furthermore you will be offered counselling and coaching as well as start-up support. Find more relevant information for founders in Munich in the business guide, published by the Bavarian Chambers of Commerce and Industry and download it here: <https://www.gruenden-in-muenchen.de/wp-content/uploads/2015/09/BIHKeng2015.pdf>

Where



Balanstraße 55-59, 81541 München,
T 00 49 89 5116-0,
E info@muenchen.ihk.de,
<https://www.ihk-muenchen.de/de/Gr%C3%BCnder.html> (in German)

HWK CHAMBER OF SKILLED CRAFTS IN MUNICH AND UPPER BAVARIA

What

The HWK offers broad information and counselling service on the topic of founding a handicraft business in Germany. You will find Start-up advice and counselling, seminars for founders and a lot of leaflets and brochures to download.

Where

Max-Joseph-Straße 4, 80333 München
T 00 49 89 5119-0
E gruenderagentur@hwk-muenchen.de
www.hwk-muenchen.de > Existenzgründung (in German)

IMPACT HUB MUNICH

What

The Impact HUB Munich is part of the global Impact HUB Network. It enables small businesses, start-ups and freelancers to work and network on a shared, creative office space. It follows the concept of co-working, which means the simultaneous work of different companies in a common place.

Where

Gotzinger Straße 8, 81371 München,
T 00 49 89 72 99 73 47
E munich@impacthub.net
<http://munich.impacthub.net/> (mostly in German)



MIGRATION HUB NETWORK

What

MHN is one point of contact to learn more about the topic of migration, inclusion and migrant entrepreneurship. They provide one-of-a-kind guidance for your organisation, research institute or news outlet, or coordinate exchange programmes with your city or municipality.

Where

<http://migrationhub.network/>

PROJECT "GUIDE"

What

The initiative guide is a project which supports (migrant) women who wish to start up a business. Here you can find various offers, including counselling, seminars and workshops, working groups for different relevant topics or networking meetings.

Where

Project guide

c/o GründerRegio M e.V.

Westendstraße 123, 80339 München

T 00 49 89 / 30 76 25 05

E willkommen@guide-muenchen.de

www.guide-muenchen.de (in German)

MUNICH EMPLOYMENT AND QUALIFICATION PROGRAMME (MBQ)

What

The MBQ programme helps unemployed persons with a range of special tailored projects for certain target groups, for instance long-term unemployed persons, people with migration background, single parents, career re-



entrants, refugees under 25, refugees over 25.

Where

City of Munich, Department of Labor and Economic Development
Herzog-Wilhelm-Straße 15, 80331 München,
www.muenchen.de/mbq (in German)

REDI SCHOOL

What

The non-profit organization Riechert co-founded with Ferdi Van Heerden aims to provide refugees with programs to gain tech skills and access to a network that'll get them job-*ready*. Pilot Project started in Munich 2017.

Where

<https://www.redi-school.org/>

MINDSPACE

What

Co-working space in Hamburg, Munich and Berlin.

Where

<https://www.mindspace.me/de/> (in German, English, Polish)

STARTING BUSINESS IN BAVARIA

What

A guide for all business sectors, information, support programmes, financing and contacts in Bavaria for all stages of starting business.

Where



<https://www.gruenderland.bayern/en/> (in English, German)

STARTUP CENTERS IN MUNICH

What

Munich has a whole raft of start-up centers for new and young companies that choose to set up shop here. They provide suitable infrastructure, relevant advice and focused support, creating an attractive environment to help entrepreneurs, ideas and innovations get the start they need.

Where

Location map:

https://www.muenchen.de/rathaus/wirtschaft_en/business-development/startup-centers.html



List of online support services and projects regarding business

MAKE IT IN GERMANY

What

“Make it in Germany” is the multilingual (12 languages in December 2017) online portal for international skilled workers. It was implemented by the Federal Ministry of Economics and Energy. The online portal contains current job vacancies and information about the industries looking for skilled workers. You can also find information on how to become self-employed, what you should bring along, and where to get support.

Where

<http://www.make-it-in-germany.com/de/fuer-fachkraefte/arbeiten/existenzgruendung>

INTEGRATION THROUGH QUALIFICATION NETWORK (IQ)

What

Network for integration through qualification, recognition of qualification, migrant entrepreneurship.

Where

<http://www.netzwerk-iq.de/network-iq-start-page.html> (in English)

ONLINE TRAINING FOR STARTING BUSINESS

What

Training for getting started with your business in Munich



Where

<https://www.gruenden-in-muenchen.de/en/information/> (in English, in German).

INFORMATION FOR STARTING BUSINESS

What

The Federal Ministry of Economics and Energy has English language help for those who want to be self-employed in Germany.

Where

www.existenzgruender.de (in German, English, Italian, Russian, Turkish)

CHAMBERS OF COMMERCE AND INDUSTRY (INDUSTRIE- UND HANDELSKAMMER, IHK)

What

You can get advice about setting up a business from one of the dozens of Chambers of Commerce and Industry (Industrie- und Handelskammer, IHK) that are located throughout the country. This organization also represents 120 German bi-national Chambers of Commerce and Industry abroad.

Where

www.ihk.de (in German)

CHAMBER OF CRAFTSMANSHIP (HANDWERKSKAMMER)

What

Craftsmen should consult the local Handwerkskammer, Chamber of Craftsmanship.

Where

www.zdh.de



FEDERAL MINISTRY OF ECONOMICS AND ENERGY

What

Information about economics and sectors, figures and facts

Where

www.bmwi.de (in English, German, French)

WOMEN ENTREPRENEURS (EXISTENZGRÜNDERINNEN)

What

The Federal Ministry of Economics and Energy has English language help for women who want to be self-employed.

Where

www.existenzgruenderinnen.de

NEXXT CHANGE

What

The Federal Ministry of Economics and Energy has created a website where you can find or sell companies.

Where

www.nexxt-change.org (in German)

ONE CONTACT POINT FOR BUSINESS (EUGO NETWORK) IN GERMANY

What

Searching the nearest respective contact point for your business.

Where



www.dienstleisten-leicht-gemacht.de (in English, German)

START UP EUROPE

What

European network for social and ecological entrepreneurs

Where

www.startupeuropeclub.eu

YOUR EUROPE

What

To start a new company or expand your business in another EU country you need to know the rules that apply and the relevant national contact point to set up a company in that specific country. On the website you'll find the right place to start-up in different EU countries.

Where

http://europa.eu/youreurope/business/start-grow/start-ups/index_de.htm#

THE WORLD BANK

What

The World Bank offers information and data on doing business, select the country you wish to plan your business.

Where

<http://www.doingbusiness.org/data/exploreeconomies/germany/starting-a-business>





List of support services and projects regarding taxes

TAX INFORMATION CENTRE OF THE FEDERAL CENTRAL TAX OFFICE

What

The Tax Information Centre (SIC) is the Federal Central Tax Office's (Bundeszentralamt für Steuern, short BZSt) central information service. The SIC provides help for both individuals and companies. Furthermore, it meets the growing need for information on the background and enforcement of fiscal regulations. It also provides information on the existing administrative services available. The SIC was established as the first point of contact with the Federal Central Tax Office to provide information and advice to domestic and foreign individuals.

It offers information about fiscal responsibilities, general tax-related information and services within the Federal Central Tax Office's scope of duties, and a central point of contact for foreign investors.

Where

Bundeszentralamt für Steuern, Hauptsitz Bonn-Beuel, Referat St II 6,
An der Kuppe 1, 53225 Bonn,

T +49 228 406 – 1200; Mondays – Fridays 8:00 a.m. – 4:00 p.m. (except on federal holidays)

E allgemein@steuerliches-info-center.de

www.steuerliches-info-center.de (in German)

TAX OFFICE MUNICH - SERVICE CENTRE

What

The Service Centre is the central point of contact for citizens who visit the financial office in person without prior appointment. The Service assists you with the issuance of general tax information, the acceptance of tax



declarations, the processing of wage tax reduction applications and you can get official forms and information material.

Where

Tax Service Center

Deroystraße 6,

80335 München

T +49 89 12520

<http://www.finanzamt.bayern.de/Muenchen/Kontakt/Servicezentrum/default.php?f=Muenchen&c=n&d=x&t=x> (in German)



List of online support services and projects regarding taxes

FEDERAL MINISTRY OF ECONOMICS AND ENERGY

What

Federal Ministry of Economics and Energy gives an overview of tax issues.

Where

<http://www.existenzgruender.de/EN/Die-ersten-Schritte/Beratung-Information/inhalt.html> (in English)

MUNICH'S BUSINESS START-UP OFFICE

What

video tutorial on tax issues

Where

<https://www.gruenden-in-muenchen.de/en/information/tutorials/#tutorial-9>

THE WORLD BANK

What

The World Bank gives entrepreneurs a detailed summary of the taxes and mandatory contributions that a medium-size company must pay or withhold in a given year, as well as administrative burden in paying taxes and complying with postfiling procedures.

Where

<http://www.doingbusiness.org/data/exploreeconomies/germany/paying-taxes>



STARTING BUSINESS IN BAVARIA (GRÜNDERLAND BAYERN)

What

A Guide for start-ups and investors in Bavaria.

Where

<https://www.gruenderland.bayern/> (in English, German)