




Leave Scheme for Scaffolding Workers

Posted to Building Sites in Germany

 Information booklet for employers

The translation of this information brochure into English was carried out according to the best of the translator's knowledge and belief.

Legally binding are only the declared universally binding collective agreements for the scaffolder, which underlie the German information brochure.

We accept no liability for any mistakes which may occur in the translation.

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for Scaffolding Workers
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Please address your inquiries to:

Sozialkasse des Gerüstbaugewerbes
Postfach 51 25
65041 Wiesbaden
GERMANY

Contents

FOREWORD	7
PART I: THE LEAVE SCHEME	8
• Overview.....	8
A. FUNDAMENTALS OF THE LEAVE SCHEME OF THE SCAFFOLDING TRADE	10
A1. SPECIFIC FEATURE OF THE SCAFFOLDING TRADE	10
A2. WHAT IS SOKA GERÜSTBAU?	10
A3. LEGAL BASIS	11
• Law on Compulsory Working Conditions for Cross-border Posted Employees and Employees regularly Employed in Germany - Gesetz über zwingende Arbeitsbedingungen für grenzüberschreitend entsandte und für regelmäßig im Inland beschäftigte Arbeitnehmer und Arbeitnehmerinnen (Arbeitnehmer-Entsendegesetz – AEntG).....	11
• Federal Framework Agreement for the Scaffolding Industry Rahmentarifvertrag für das Gerüstbauer-Handwerk (RTV) Collective Agreement on the Social Fund Scheme in the Scaffolding Trade Tarifvertrag über das Sozialkassenverfahren im Gerüstbauer-Handwerk (VTV)	11
• Collective Agreement on the Regulation of the Minimum Wages in the Scaffolding Trade in the Federal Republic of Germany (Collective Agreement on Minimum Wages) Tarifvertrag zur Regelung eines Mindestlohnes im Gerüstbauer-Handwerk im Gebiet der Bundesrepublik Deutschland (TV Mindestlohn).....	11
A4. REQUIREMENTS FOR AN OBLIGATION OF PARTICIPATION IN THE LEAVE SCHEME.....	12
• Building Site in Germany.....	12
• Posting of Workers	12
• Independent Business Departments	12
• Contract Staffing / Loaning of Workers	12
• No Obligation to Participate if Participating in a similar Leave Scheme in the Posting State / Home Country	12
B. WORKERS' LEAVE ENTITLEMENTS	13
B1. CALCULATION OF THE LEAVE ENTITLEMENT FOR A CALENDAR YEAR.....	13
• Accumulation Principle	13
• Employment Days	13
• Calculation of the Leave Days using Leave Divisor 12.....	14
B2. WHEN CAN A WORKER TAKE LEAVE?	15
• During his Employment in the Scaffolding Trade in Germany	15
• Time of Leave.....	15
• Lapse of Leave	15
B3. WHAT LEAVE PAY DOES A WORKER GET FROM HIS EMPLOYER DURING HIS LEAVE PERIOD?	15
• Gross Wage as Basis	15
• Leave Pay at the Current Rate of 14.82 % of Gross Wage	16
• Payment by the Employer	16
• Time of payment to the worker.....	17
• Leave Pay for Workers not Enjoying their Leave Entitlement to the Full (Partial Leave)	17
• Several Partial Leaves Granted during a Calendar Year	17

B4. WHAT HAPPENS WITH REMAINING LEAVE NOT TAKEN AT THE END OF THE YEAR?	19
• Carry Forward to the Next Calendar Year.....	19
• Calculation of the Remaining Leave	19
• Remaining Leave Entitlement from the Past Year is to be Granted before Leave Entitlement of the Current Year.....	19
• Separate Leave Entitlements by Calendar Year	20
B5. WHAT HAPPENS WHEN A WORKER CHANGES TO ANOTHER EMPLOYER?	21
• Transfer of Leave Entitlements	21
• Communication of the End of an Employment Relationship by the Previous Employer	21
• Account Statement as Working Paper	21
B6. WORKER'S ACCOUNT STATEMENT	22
C. SERVICES OFFERED BY SOKA GERÜSTBAU	23
C1. EMPLOYER'S REIMBURSEMENT CLAIMS.....	23
• Leave Pay for Holiday during the Posting Period.....	23
• Limitation by Worker's Collectively Agreed Entitlement.....	23
• Payment in case of Contribution Coverage and Complete Monthly Reports.....	23
• No Setting Off by the Employer.....	23
• Possibility of Set Off	23
• Lapse and Time Limits	23
C2. PAY IN LIEU OF LEAVE FOR WORKERS	24
• Pay in lieu of Leave by SOKA GERÜSTBAU.....	24
• Worker's Application for Pay in lieu of Leave.....	24
• Pay in lieu of leave by the last Employer	25
• Provision of Reduction	25
• Obligation to Pay Social Insurance and Income Tax	25
C3. COMPENSATION PAID TO WORKERS FOR EXPIRED LEAVE ENTITLEMENTS.....	25
• Compensation Paid by SOKA GERÜSTBAU.....	25
• Worker's Application for Compensation	26
• Provision of Reduction	26
• Obligation to Pay Income Tax	27
C4. ENTITLEMENTS IN CASE OF DEATH OF A WORKER	27
D. EMPLOYER'S OBLIGATION TO PARTICIPATE.....	28
D1. REQUIRED INFORMATION AND DOCUMENTS	28
• Employer's and Workers' Basic Data.....	28
• Certificates relating to the Employer's Company	28
• Communication of Changes.....	28
• Report of Monthly Gross Wage and Leave Pay (Monthly Report) by the 15 th Day of the Following Month	28
D2. THE EMPLOYER'S SAFEGUARDING OF THE LEAVE ENTITLEMENTS OF THE WORKERS ..	29
• Payment of Monthly Contributions by the 15 th day of the Following Month	29
• No Deduction of Contributions from Wage.....	29
D3. CONSEQUENCES IN CASE OF DELAYED PAYMENT.....	29
• Interest on Arrears.....	29

- Litigation to Enforce Payment of Contributions 30
- Regulatory Offences..... 30
- Guarantor’s Liability..... 30

PART II: ELECTRONIC REPORTING SCHEME 31

PART III: INSTRUCTIONS FOR HANDLING THE LEAVE SCHEME PROCESS 33

- A. Instructions on Completing the Form "Master Data for posting workers to Germany" 33
- B. Forms for Workers 38
- C. Instructions concerning the Monthly Report..... 39
- D. Instructions: Completion of the Form "Application for posting pay in lieu of leave / application for compensation"..... 41

List of Country Codes..... 46

PART IV: STATUTORY REGISTRATION PROCEDURE..... 47

HOW TO CONTACT US? 49

Foreword

Dear sir or madam

Scaffolding companies officially established in countries other than Germany which post workers to Germany with the aim to realize building jobs share in the leave scheme of Sozialkasse des Gerüstbaugewerbes (SOKA GERÜSTBAU) in the same way as scaffolding companies officially established in Germany.

SOKA GERÜSTBAU attempts to answer all questions of scaffolding companies and their workers concerning the leave scheme. It is in our interest to handle all matters between the scaffolding company and SOKA GERÜSTBAU in a speedy, non-bureaucratic and easy way.

This is the aim of this booklet which addresses primarily scaffolding companies established outside Germany. If after reading this booklet you have any doubts or further questions, please contact us. We will be glad to help you.

Sincerely yours,

The parties to the collective agreement

The Executive Committee of SOKA GERÜSTBAU

Wiesbaden, in November 2023

Part I: The Leave Scheme

Overview

Employers

Employers

Before starting any scaffolding activity in Germany, the employer submits his registration to SOKA GERÜSTBAU.

SOKA GERÜSTBAU

SOKA GERÜSTBAU sends the employer a company account number and an information booklet and any required forms for registration.

Employers

The employer fills in the employer's basic data forms and returns them to SOKA GERÜSTBAU as soon as possible. The employees are registered in the online service of SOKA GERÜSTBAU under www.sokageruest.de.

SOKA GERÜSTBAU

SOKA GERÜSTBAU registers all employer and employee data and expects your monthly report and the monthly payment of your contributions, in addition to information about any change of this data.

Employers

The employer submits his monthly report for each calendar month and pays the contribution to SOKA GERÜSTBAU latest by the 15th day of the next following month.

SOKA GERÜSTBAU

SOKA GERÜSTBAU enters the monthly report and the payment of the contributions and calculates the resulting leave entitlement of the employees.

Employers

An employer who grants leave to an employee during the posting period pays him the corresponding leave money and submits this leave information to SOKA GERÜSTBAU together with the monthly report.

SOKA GERÜSTBAU

SOKA GERÜSTBAU reimburses the leave pay to the employer provided his employees' account is in balance.

Employees

Pay in lieu of leave

Employee

If an employee terminates his activities in Germany and does not take up a new employment on a German building site within the next three months and is not unemployed, he can apply for pay in lieu of leave by sending his application to SOKA GERÜSTBAU. The form is available in several languages.

SOKA GERÜSTBAU

SOKA GERÜSTBAU disburses to the employee the pay in lieu of leave, financed by contributions. If the pay in lieu of leave is subject to social insurance, SOKA GERÜSTBAU deducts a lump amount from the total amount and transfers it either to the employer or to the competent authority. SOKA GERÜSTBAU is obliged to deduct a lump amount for the income tax as well as for the solidarity tax and transfer it to the tax office Finanzamt Wiesbaden.

Compensation of leave

Employee

If the employee's leave entitlement has lapsed he can apply for the compensation of leave by sending an application for compensation to SOKA GERÜSTBAU. The form is available in several languages.

SOKA GERÜSTBAU

SOKA GERÜSTBAU disburses to the employee to compensation of leave, financed by contributions. The employee has to pay taxes on the compensation. SOKA GERÜSTBAU is obliged to deduct a lump amount for the income tax as well as for the solidarity tax and transfer it to the tax office Finanzamt Wiesbaden.

A. Fundamentals of the Leave Scheme of the Scaffolding Trade

A1. Specific feature of the scaffolding trade

The scaffolding trade differs from industries with fixed locations. Due to the frequent change of building sites and the strong dependence on weather conditions, a regular recurring loss of working time is characteristic of the scaffolding trade. Therefore many employees in the scaffolding trade do not have all year round contracts with one specific scaffolding company. This aspect would entail disadvantages both for the employee as well as for the employer, also in terms of leave. For this reason there is a specific solution for the scaffolding trade.

For this reason, the employee can "accumulate" the leave entitlements while working for different scaffolding employers and take the full-accumulated leave from his current employer.

In order to avoid the existence of different leave schemes, i.e., the existence of "islands of foreign legislation" on German building sites, the German legislator declared the special leave scheme of the German scaffolding trade compulsory also for posted workers. This complies with the applicable European Directive on the Posting of Workers. Therefore, German as well as foreign employers in the scaffolding trade pay their contributions to SOKA GERÜSTBAU to fund employer and worker entitlements.

A2. What is SOKA GERÜSTBAU?

The collective pay funds in the scaffolding trade are handled by the Sozialkasse des Gerüstbaugewerbes (Social Fund for the Scaffolding Trade). This is an association with the status of a legal unit by right conferred by the state. Similar institutions and schemes exist, inter alia, in Belgium, Denmark, France, Italy, the Netherlands and Austria. Current information concerning these institutions and schemes can be found on the website www.soka-bau.de.

The Sozialkasse des Gerüstbaugewerbes (SOKA GERÜSTBAU) is a common scheme of the parties to the collective agreement of the scaffolding trade:

- Bundesverband Gerüstbau e.V.
Rösrather Straße 645
51107 Köln



- Industriegewerkschaft
Bauen-Agrar-Umwelt
Olof-Palme-Straße 19
60439 Frankfurt am Main



A3. Legal Basis

Law on Compulsory Working Conditions for Cross-border Posted Employees and Employees regularly Employed in Germany - Gesetz über zwingende Arbeitsbedingungen für grenzüberschreitend entsandte und für regelmäßig im Inland beschäftigte Arbeitnehmer und Arbeitnehmerinnen (Arbeitnehmer-Entsendegesetz – AEntG)

This law came into effect in Germany on 1 March 1996. An essential part of this law is the fact that the collective agreements on leave, the leave scheme and the minimum wages are also applied to employers with registered offices outside Germany whenever they post workers to Germany for work in the scaffolding trade. The current version of the law can be found on the homepage www.soka-bau.de.

Federal Framework Agreement for the Scaffolding Industry Rahmentarifvertrag für das Gerüstbauer-Handwerk (RTV) Collective Agreement on the Social Fund Scheme in the Scaffolding Trade Tarifvertrag über das Sozialkassenverfahren im Gerüstbauer-Handwerk (VTV)

Article 1 of each of the collective agreements mentioned above establishes which companies are obliged to participate in the leave scheme. The respective collective agreements have been declared generally applicable by the federal Minister of Labour and Social Affairs. Due to that reason, they cover each and every employment relationship irrespective of whether or not the employer or the employee is a member of the parties to the collective agreement. Article 8 of the RTV describes and regulates the leave entitlements of the industrial employees (workers) whereas the handling of the leave scheme is regulated by the VTV. The current versions of these collective agreement norms can also be found on our website www.sokageruest.de/downloads.

Collective Agreement on the Regulation of the Minimum Wages in the Scaffolding Trade in the Federal Republic of Germany (Collective Agreement on Minimum Wages) Tarifvertrag zur Regelung eines Mindestlohnes im Gerüstbauer-Handwerk im Gebiet der Bundesrepublik Deutschland (TV Mindestlohn)

Apart from the legislation on leave entitlements, posting companies are also bound to the Collective Agreement on Minimum Wages in the territory of the Federal Republic of Germany. This Agreement stipulates that scaffolding companies must not pay less than the minimum wage to the employees posted in Germany.

The minimum wage is

- From 1 October 2022 to 30 September 2023 - 12.85 EUR,
- From 1 October 2023 to 30 September 2024 - 13.60 EUR,
- From 1 October 2024 to 30 September 2025 - 13.95 EUR

for each hour worked.

The applicable minimum wage can be found in the collective agreements www.sokageruest.de/entsendebetriebe/englisch/. The minimum wage has to be paid at the latest by the 15th day of the calendar month following the month in which it was earned.

A4. Requirements for an Obligation of Participation in the Leave Scheme

Companies complying with the following requirements are obliged to participate in the leave scheme of the German scaffolding trade:

Building Site in Germany

A company officially established in a foreign country accepted a contract in Germany and performs the respective scaffolding tasks in Germany and on its own responsibility.

Posting of Workers

The company is posting industrial employees (workers) to carry out scaffolding work on the site for a limited period of time. A person who cleans offices or carries out clearing or maintenance work on the building site is also considered a worker. This also includes part-time workers.

A person assigned with the supervision of the building site and not predominantly physically involved in scaffolding activities is not considered a worker. The same applies to employees who realize planning, administrative or office jobs. These employees are not obliged to participate in the leave scheme of the German scaffolding trade.

Independent Business Departments

According to RTV, an independent business department is also considered a company.

Contract Staffing / Loaning of Workers

If a company (lender) lends one or more workers to a scaffolding company (borrower) which in turn posts these workers in Germany, the lender is obliged to participate in the leave scheme of the scaffolding trade for his lent employees (see Article 8 cl. 3 AEntG).

No Obligation to Participate if Participating in a similar Leave Scheme in the Posting State / Home Country

If a company is already paying contributions into a leave scheme comparable to the leave scheme of SOKA GERÜSTBAU in the country from which the workers are posted and if these contributions are also paid during the posting period, the leave fund can provide SOKA GERÜSTBAU with proof and state that the contributions are paid during the workers' activities in Germany. In these cases SOKA GERÜSTBAU can grant exemption from the obligation of participation in the German leave scheme. A double summons to pay contributions is thus excluded. Current information concerning these institutions and schemes can be found on the website www.soka-bau.de.

B. Workers' Leave Entitlements

B1. Calculation of the Leave Entitlement for a Calendar Year

Accumulation Principle

Each worker is entitled to 30 working days of leave during a calendar year (= leave year). Saturday is not a working day.

The worker is only entitled to the number of leave days he accumulated up to the present during his activity in scaffolding in Germany. This also includes employment periods with scaffolding companies officially established in Germany, i.e., not only to employment periods with employers posting workers.

In order to calculate the number of leave days due to a worker at a given time, the number of the employment days needs to be calculated at first.

Employment Days

Basically, all calendar days of a year during which an employment relationship with a scaffolding company exists are considered employment days. This includes Saturdays, Sundays and public holidays. For the purpose of the leave entitlement, the employment relationship ends when the worker finishes his scaffolding activities in Germany.

The following days are not considered employment days,

- all days on which the worker worked on building sites outside Germany for a scaffolding company officially established outside Germany,
- all days the worker was absent from work without valid reason (days without wage payment),
- all days for which the worker was granted unpaid leave only if more than 14 calendar days. If a worker takes unpaid leave of 4 weeks. His employment period is reduced by 28 days (4 weeks × 7 calendar days).

The employment days are to be calculated separately for each calendar year.

To facilitate the calculation of employment days, a full month counts as 30 employment days. Calendar months must not be confused with employment months, for the first month of employment starts with the first day of the employment relationship on a building site in Germany. In case of not obtaining a complete employment month on the date of leave calculation, the number of employment days of the last started employment month shall be counted.

Example 1:

A worker starts work on a building site in Germany on May 20 and continues on that site until December 31 of the same calendar year. During that period he was absent without reason for 5 working days and enjoyed 21 days of unpaid leave. How many employment days does he have to his credit?

From May 20 to May 31	=	12 employment days
From June 1 to December 31 = 7 months		
7 × 30 calendar days	=	210 employment days
<hr/>		
Total	=	222 employment days
Less days of absence		5 employment days
Less unpaid leave		21 employment days
<hr/>		
Total	=	196 employment days

The worker has 196 employment days to his credit.

The number of leave days acquired throughout a calendar year is calculated on the basis of the employment days.

Calculation of the Leave Days using Leave Divisor 12

After every 12 employment days the worker is entitled to one day of leave (= leave divisor 12).

To calculate the leave day entitlement, the employment days are divided into the leave divisor 12. Fractions of a leave day are to be rounded down to a full leave day during the current calendar year.

Equation to calculate leave days:

$$\frac{\text{Total employment days}}{\text{Leave divisor 12}} = \text{Leave days}$$

Example 2:

A worker has worked on a building site in Germany since April 1. He wants to take leave from October 21 on. What is his maximum entitlement of leave days?

From April 1 to September 30	=	6 months × calendar days	=	180 employment days
From October 1 to October 20			=	20 employment days

$$\frac{200 \text{ employment days}}{12} = 16,67 \text{ leave days}$$

Since within any given calendar year the number of leave days is always rounded off to the next round figure, the worker is entitled to 16 leave days which he can claim as early as October 21. Leave days are also considered days of employment.

B2. When can a Worker Take Leave?

During his Employment in the Scaffolding Trade in Germany

The leave entitlement acquired in Germany can be taken by a worker during his employment period in Germany.

If the worker's posting period in Germany ends, he can claim his leave entitlement which he has acquired in Germany and not yet used up during a later posting. The employer who subsequently posts the worker to Germany is obliged to grant these leave days. If the worker is not posted to Germany anymore he can apply to SOKA GERÜSTBAU for pay in lieu of his leave entitlements (see C2.).

Time of Leave

A worker who is entitled at least to one day of leave can take the leave if the employer agrees. Considering the worker's wish and the requirements of the company, the employer fixes the time of leave.

Lapse of Leave

Leave entitlements against the employer lapse at the end of the year that follows the year in which the entitlement arose.

Leave entitlements generated in 2023, for example, expire as soon as the year 2024 ends. Hence, the employer must grant the worker the leave accumulated in the employment year 2023 by December 31, 2024 at the latest.

After that date the worker has lost any claim to leave days and leave payment against his employer. Once the worker's leave entitlement has lapsed he cannot apply for the pay in lieu of leave from SOKA GERÜSTBAU. However, the worker has the possibility to turn to SOKA GERÜSTBAU and apply for a compensation of leave for the lapsed entitlement (see C3.).

B3. What Leave Pay does a Worker get from his Employer during his Leave Period?

Leave is paid recreational time. Hence the worker is entitled to leave pay for his leave days.

Gross Wage as Basis

A worker's entitlement to leave pay is based on the gross wage the worker earns in Germany. To calculate the amount of leave pay, the employer has to calculate first the gross wage the worker has earned.

The money due to a worker from his employer as compensation for his work is considered the gross wage. The gross wage is usually fixed in the employment contract in conjunction with legal provisions of the country from which the worker is posted. Nevertheless, employers have to pay

at least minimum wages for scaffolding work realized in Germany. If due to the legislation in the country from which a worker is posted a worker's wage entitlement is higher than the German minimum wage the higher wage must be paid.

For workers who are not subject to the German income tax law, the calculation of the leave pay is based on the wage, including non-cash benefits, forming the gross wage according to the German income tax law.

For workers who are subject to the German income tax law, the leave pay is calculated on the basis of the amount of the gross wage earning recorded on the income tax card or employment tax statement. According to German tax law, non-cash benefits which are not lump-taxed according to Article 40 of the German Law on Income Tax - Einkommensteuergesetz (EStG) - as well as all gross earnings subject to lump taxation pursuant to Articles 40a, 40b and 52 cl. 40 of the German EStG are part of the gross wage, except for workers' contributions to the collectively bargained supplementary pensions, and the fees for group accident insurance. Boarding and lodging, if granted for free by the employer, are considered non-cash benefits. If boarding and lodging are granted by the employer at a reduced price, the difference between the reduced price and the fair market value is considered part of the gross wage.

Granted leave pay and pay in lieu of leave are also parts of the gross wage.

The collectively agreed 13th monthly pay as well as any similar payment by the company (e.g., Christmas bonus, special annual bonus), and any compensation paid at the end of the employment relationship is not part of the gross wage.

Leave Pay at the Current Rate of 14.82 % of Gross Wage

Leave pay has been established as a percentage of gross wage. Currently the percentage is 14.82 % of the gross wage.

The percentage consists of the pure leave pay of 11.4 % of the gross pay which replaces the work pay during the leave period and the extra leave bonus of 3.42 % of the gross wage (= 30 % of the pure leave pay).

Equation to calculate leave pay:

Pure leave pay	11.40 %
+ additional leave bonus (30 %)	<u>3.42 %</u>
Leave pay	14.82 %

of the gross wage amount = leave pay

The total gross wage includes any leave payments, which therefore have to be included in the total amount of the gross pay.

Payment by the Employer

If the employer grants leave to a worker during his posting period in Germany, he is obliged to pay the leave pay directly to the worker.

Time of payment to the worker

The employer is obliged to pay the leave pay at the same time when the regular wage is due. These payments shall be realized latest by the 15th day of the month following the month for which wage payment was due.

Leave Pay for Workers not Enjoying their Leave Entitlement to the Full (Partial Leave)

If a worker takes only part of the accumulated leave (leave entitlement), the employer has to grant him an appropriate daily rate for each leave day taken. If a worker takes several leave days the daily rate is to be multiplied by the number of days granted:

Equation to calculate leave pay for partial leave:

$$\frac{\text{Leave entitlement}}{\text{Leave days}} = \text{Daily rate}$$

$$\text{Daily rate} \times \text{leave days granted} = \text{leave pay}$$

Example 3:

A worker has accumulated 8 days of leave and a leave entitlement of 1,200.00 EUR during the calendar year 2023. Now he wants to take 2 days of leave. What is his leave pay entitlement for this partial leave?

$$\frac{1,200.00 \text{ EUR}}{8} = 150.00 \text{ EUR}$$

$$150.00 \text{ EUR} \times 2 = 300.00 \text{ EUR}$$

The employer has to pay the worker 300.00 EUR leave pay for 2 days of leave.

Several Partial Leaves Granted during a Calendar Year

As employment continues, the amount of the gross wages earned as well as the number of employment days increase. Consequently, this leads to an increase in the worker's total entitlement to leave days and leave pay for the current calendar year.

At first, any leave already granted has to be deducted from the total entitlement. The result is the remaining entitlement for the current calendar year.

If the worker does not take the full remaining leave entitlement, that means, if he takes another partial leave, a new daily rate has to be calculated for the remaining entitlement. The new daily rate has to be multiplied by the new number of leave days granted.

Equation to calculate leave pay for several partial leaves:

$$\frac{\text{Remaining leave entitlement}}{\text{Remaining leave days}} = \text{Daily rate}$$

$$\text{Daily rate} \times \text{Granted leave days} = \text{leave pay}$$

Example 3 (ctd.):

The worker has already received 2 days of leave and a leave pay of 300.00 EUR of his leave entitlement for the calendar year 2023. In the meantime he has spent a total of 130 employment days working on German building sites during that calendar year. Furthermore, he earned a total gross wage of 11,425.00 EUR (including leave pay). Now he wants to take another 6 days of leave. How much leave pay does the employer owe the worker for 6 days of leave?

- a) First of all, the total leave pay entitlement accumulated throughout the current calendar year has to be calculated once again on the basis of the reported total gross wage.

$$14.82 \% \text{ of } 11,425.00 \text{ EUR} = 1,693.19 \text{ EUR}$$

The amount of leave pay entitlement acquired by the worker during the whole calendar year is 1,693.19 EUR.

The worker already received 300.00 EUR of that leave pay entitlement.

$$1,693.19 \text{ EUR} - 300.00 \text{ EUR} = 1,393.19 \text{ EUR}$$

Hence, the amount of remaining leave pay entitlement for that year is 1,393.19 EUR.

- b) The number of leave days accumulated for that year has to be calculated again, too

$$\frac{130}{12} = 10.83 / \text{rounded down to } 10$$

The worker is entitled to a total of 10 leave days for the calendar year 2023. These 10 leave days must be reduced by 2 days he has already taken.

$$10 - 2 = 8$$

The worker's leave day entitlement remaining for the calendar year 2016 is 8 leave days.

- c) As the worker does not want to take all remaining days at once, he is asking for partial leave again, which requires the calculation of the leave pay by means of a daily rate. The new daily rate is multiplied by the number of leave days now granted to the worker.

$$\frac{1,393.19 \text{ EUR}}{8} = 174.15 \text{ EUR}$$

$$174.15 \text{ EUR} \times 6 = 1,044.90 \text{ EUR}$$

The employer pays the worker leave pay of 1,044.90 EUR for 6 leave days granted newly in 2023.

B4. What Happens with Remaining Leave Not Taken at the End of the Year?

Carry Forward to the Next Calendar Year

At the end of a calendar year the leave days that have not been granted have to be calculated and transferred to the following calendar year. Fractions of leave days amounting at least to half a day have to be rounded up to a whole leave day. Remaining leave can be granted until the end of the following year. Any leave not taken by that time cannot be carried forward.

Calculation of the Remaining Leave

- Determine the employment days accumulated in Germany during the past calendar year.
- Divide the employment days into the leave divisor 12 in order to calculate the total leave day entitlement of the past calendar year.
- Round fractions of leave days amounting at least to a half leave day up to a whole leave day.
- Deduct the leave days already taken during the past calendar year from the accumulated leave days.
- The sum of that operation constitutes the number of remaining leave days. These remaining leave days have to be transferred to the following calendar year so that the worker can use them for his leave during the new calendar year.

Example 4:

During a calendar year a worker worked on a scaffolding site in Germany from April 1 to December 31. During that year he was granted 16 days of leave by his employer. He continues working on building sites in Germany after December 31. What is his leave entitlement that must be transferred into the next calendar year?

From April 1 to December 31 = 9 months

9 × 30 calendar days = 270 employment days

$$\frac{270}{12} = 22.5$$

Days of leave acquired 22.5 rounded up to 23 days
deducting 16

Remaining days of leave 7

The worker's remaining leave entitlement is 7 days. These days are transferred to the next calendar year and have to be taken by December 31 of that following calendar year.

Remaining Leave Entitlement from the Past Year is to be Granted before Leave Entitlement of the Current Year

If the worker continues working on building sites in Germany during the next year, he gains new leave entitlements. Before granting the worker leave during the new calendar year, the employer has to check whether the worker has remaining leave entitlements from the past year that have been transferred. In order to avoid the expiry of the leave entitlements of the previous year (see B2.) the remaining leave entitlements of the past year have to be granted before the leave entitlements of the current year.

Example 5:

A worker transferred 8 leave days from year 2022 to 2023. Furthermore, he is entitled to remaining leave pay from year 2022 (amount of 1,200.00 EUR).

Now, in 2023, he wants to take 6 another leave days.

What is his leave pay entitlement from the remaining leave?

As the worker does not want to take the whole leave but just a part of the remaining entitlement, the leave pay has to be calculated on the basis of daily rates.

$$\frac{1,200.00 \text{ EUR}}{8} = 150.00 \text{ EUR}$$

$$150.00 \text{ EUR} \times 6 = 900.00 \text{ EUR}$$

The worker obtains the amount of 900.00 EUR leave pay for 6 days of leave.

Separate Leave Entitlements by Calendar Year

In order to avoid the expiry of leave entitlements of the previous year, the remaining leave entitlement of the previous year has to be granted before the leave entitlements of the current year are granted. Due to that fact, the statements issued by SOKA GERÜSTBAU show leave entitlements listed separately by calendar years.

In case a worker wants to take more leave than he has left from the past year, the employer has to grant him the full remaining leave entitlement from the past year and calculate a part of the leave entitlement from the current calendar year. This is also done on the basis of the daily rate (see example 3). After that, the entitlements resulting for the two years are added together. The employer is obliged to pay the leave pays in a single amount.

Example 6:

A worker transferred 8 days of remaining leave and an amount of 1,200.00 EUR remaining leave pay entitlement from 2022 to 2023. In year 2023 he has already worked on building sites in Germany for 65 employment days and gained a gross wage of 5,000.00 EUR. Now, in year 2023, he wants to take 10 days of leave.

a) Leave remaining from year 2022

As the number of remaining leave days (8) is lower than the number of leave days the worker wants to take in total (10), the employer has to grant the full leave entitlement remaining from year 2022. As for that, there is no need to calculate a daily rate for this part of the leave pay.

b) Annual leave for the current year 2023

At first, the accumulated leave pay entitlement for 2023 has to be calculated on the basis of the total gross wage for the year 2023.

Furthermore, the number of leave days the worker has accumulated meanwhile during calendar year 2023 has to be calculated.

$$\frac{65}{12} = 5,42 / \text{rounded down to } 5$$

Consequently, the worker is entitled to 5 days of leave for the current calendar year 2023.

For the two days by which the leave applied for (10) exceeds the remaining days (8) from year 2022, the leave pay has to be calculated on the basis of a daily rate as the worker is taking only part of his leave entitlement for the year 2023 (2 of 5 days of leave acquired).

B5. What Happens when a Worker Changes to another Employer?

Transfer of Leave Entitlements

If a worker changes to another scaffolding company working in Germany, he is given the right to enjoy the accumulated leave entitlements with his new employing scaffolding company. This is also possible for workers changing to a German scaffolding company. The fact that the worker can transfer his leave entitlements within Germany whether the proprietor of a scaffolding company has his registered office in Germany or in another country is a particular advantage.

Communication of the End of an Employment Relationship by the Previous Employer

In order to enable a worker to assert his leave entitlements accumulated at a new employer, the previous employer is obliged to communicate the end of the employment relationship to SOKA GERÜSTBAU, indicating the employer ID as well as the worker ID.

Account Statement as Working Paper

On the Online-Service for employers and employees, SOKA GERÜSTBAU provides an overview of the worker's leave entitlements (worker's account statement).

B6. Worker's Account Statement

At the end of each calendar year the employer receives a worker's account statement from SOKA GERÜSTBAU for every worker. The account statement contains important details about the worker's activities in Germany (duration of the employment, employment days, gross wages, acquired leave days and leave pay entitlements as well as leave entitlements granted). The entitlements that have not been taken are also listed in the statement.

If the employer makes a mistake in his reports and in consequence of that the account statement is incorrect or incomplete, the worker can request the employer to correct the information within two months after he received the account statement. If, even though demanded, the employer does not correct the information, the worker has the right to sue the employer, including in German courts, to enforce correction.

C. Services Offered by SOKA GERÜSTBAU

C1. Employer's Reimbursement Claims

Leave Pay for Holiday during the Posting Period

If an employer grants leave days to a worker during his posting as scaffolder in Germany, the employer is obliged to pay the leave pay to the worker directly as explained in B3. SOKA GERÜSTBAU reimburses the leave pay to the employer, plus a lump rate of 35 % for social expenses.

Limitation by Worker's Collectively Agreed Entitlement

If an employer grants a worker more leave than his entitlement according to the collective agreements, this is a voluntary payment and in excess of what is agreed in the collective agreements. The exceeding amount cannot be reimbursed.

Payment in case of Contribution Coverage and Complete Monthly Reports

SOKA GERÜSTBAU reimburses leave pays to all employers whose contribution accounts are balanced and who submitted all reports and other information as required

No Setting Off by the Employer

The employer is not allowed to set off reimbursement claims against contributions in arrears by himself.

Possibility of Set Off

SOKA GERÜSTBAU has the possibility to credit the amount to be reimbursed to the account of the employer. This presupposes the following:

- All reports due must have been submitted,
- The employer must permit SOKA GERÜSTBAU the direct debit of all contributions due under the leave scheme,
- The contribution account is not in arrears when the monthly report is submitted,
- and there are no doubts as to the legitimacy of the amounts the employer wants to have reimbursed.

Lapse and Time Limits

Any right to claim the reimbursement of leave pay expires, in principle, when the reimbursement is not claimed from SOKA GERÜSTBAU by 31 December of the year following the year in which the claim originated.

In case an employment relationship ends or if a worker is no longer covered by the RTV (e.g., after the posting period) even if the employment relationship persists, the right to claim reimbursement of leave pay is limited to the 15th day of the second month following the end of posting or termination.

Example 8:

As his posting period ends, a worker leaves Germany on 25 August 2023. The employer has the right to claim reimbursement of leave pays paid to that worker during August 2023 or earlier, at the latest by 15 October 2023. Any claims coming in after that will be rejected by SOKA GERÜSTBAU, in principle.

In case a company has to participate retroactively in the fund scheme, the period for reimbursement of claims is limited to two years. The limit begins at the end of the year in which SOKA GERÜSTBAU informed the employer of his obligation to pay contributions.

C2. Pay in lieu of Leave for Workers

Pay in lieu of Leave by SOKA GERÜSTBAU

If a worker finishes his work on building sites in Germany and is not unemployed afterwards, SOKA GERÜSTBAU disburses him a pay in lieu of leave which he can apply for three months after his last working day. In these cases SOKA GERÜSTBAU assumes that the worker will not return to Germany for some time, which means that the leave entitlements accumulated do not have to be reserved for further employment in Germany.

Example 9:

A worker was posted by his employer to building sites in Germany until June 30. After that, he returned to stay in his home country. The worker is entitled to receive pay in lieu of leave from SOKA GERÜSTBAU on or after October 1.

Worker's Application for Pay in lieu of Leave

The worker must apply for the pay in lieu of leave. If a worker did not apply for the pay and works as an industrial scaffolder on a building site in Germany again, he regains his total leave entitlement acquired before (leave and leave pay).

Application forms can be found in Part III of this booklet and on our homepage www.sokageruest.de/entsendebetriebe/englisch/ (available in different languages).

In case the employee has no application form at his command he should note that his application must contain the following information:

- Worker ID
- First name and surname
- Date of birth
- Current address
- Current bank account details
- Date of the last day of activity in the scaffolding segment in Germany

- German tax identification number
- Reason for pay in lieu of leave

The application has to be signed by the worker in his own hand.

Pay in lieu of leave by the last Employer

A worker can claim pay in lieu of leave from the last employer (for whom the worker worked as scaffolder) in the following cases, for example,

- when the employer receives old-age or disability pension, or
- the worker changes into a blue-collar or a training job.

In these cases the worker receives the pay in lieu of leave immediately after the end of his employment as worker. The reasons for pay in lieu of leave have to be proved with suitable evidence (e.g., by the notice of the amount of pension, employment contract).

Provision of Reduction

If the employer did not pay the total amount of the leave fund contributions to SOKA GERÜSTBAU, the pay in lieu of leave is reduced accordingly.

Obligation to Pay Social Insurance and Income Tax

If the pay in lieu of leave is subject to social security, SOKA GERÜSTBAU deducts a lump sum from the amount which varies from country to country and transfers it to the employer. If the social security contribution to pay for the worker is higher than the lump amount deducted, the worker has to reimburse the difference to the employer. If the social security contribution to pay is less than the lump sum deducted, the employer has to pay the difference to the worker retroactively.

In addition to that, SOKA GERÜSTBAU is obliged to deduct a lump amount for the payment of the income tax and the solidarity tax and transfer it to the tax office Finanzamt Wiesbaden. Together with the payment every worker will receive an employment tax statement from SOKA GERÜSTBAU showing the deducted income tax. If the posted workers were not obliged to pay wage tax in Germany – e.g., due to a valid tax treaty – they can apply for the devolution of these taxes by the tax office Finanzamt Wiesbaden.

C3. Compensation Paid to Workers for Expired Leave Entitlements

Compensation Paid by SOKA GERÜSTBAU

Leave entitlements and entitlements to pay in lieu of leave expire at the end of the calendar year following the year in which the entitlements were generated.

Example 10:

The leave days, leave pays and pays in lieu of leave accumulated in calendar year 2022 expire on 31 December 2023.

Nevertheless, SOKA GERÜSTBAU pays compensation to the workers for the lapsed leave entitlements that they have not received as pay in lieu of leave before.

Monetary compensation can be claimed by the worker only in the second calendar year after which the leave entitlement originated. It cannot be claimed earlier or later. An application sent in too early must therefore possibly be repeated at a later point in time.

Example 10 (ctd.):

A compensation for expired leave entitlements from calendar year 2022 can be claimed from SOKA GERÜSTBAU only during calendar year 2024. The time limit for the application starts on 1 January 2024 and ends on 31 December 2024.

Worker's Application for Compensation

Application forms can be found in Part III of this information booklet and on our homepage www.sokageruest.de/entsendebetriebe/englisch/ (available in different languages).

In case the worker has no application form at his command he should note that his application must contain the following information:

- Worker ID
- First name and surname
- Date of birth
- Current address
- Current bank account details
- German tax identification number

The application has to be signed by the worker in his own hand. In order to keep the time limits, postal running and delivery times, especially concerning cross-border services, should be taken into account

Provision of Reduction

If the employer did not pay the total amount of the due contributions, SOKA GERÜSTBAU has to reduce the compensation of leave accordingly.

SOKA GERÜSTBAU endeavours to collect outstanding contributions of the employer.

If an employer pays the due contributions to SOKA GERÜSTBAU retroactively, the employer has the possibility to apply for and receive the amount from SOKA GERÜSTBAU to which he is still entitled up to four calendar years after the leave entitlement has lapsed.

Obligation to Pay Income Tax

SOKA GERÜSTBAU is obliged to deduct a lump amount for the payment of the income tax as well as solidarity tax and transfer it to the tax office Finanzamt Wiesbaden. Together with the payment every worker will receive an employment tax statement from SOKA GERÜSTBAU showing the deducted income tax. If the posted workers were not obliged to pay wage tax in Germany – e.g., due to a valid tax treaty – they can apply for the devolution of these taxes by the tax office Finanzamt Wiesbaden

C4. Entitlements in case of Death of a Worker

If a worker dies, his leave pay entitlements, entitlements to pay in lieu of leave or monetary compensation are assigned to his heirs. Claims of leave pay entitlements also have to be directed against SOKA GERÜSTBAU.

The following information is needed from the heirs:

- Surname and first name of the deceased
- Worker ID
- Address of the person applying (e.g., heir)
- Current bank account (e.g., of the heir)
- German tax identification number

In addition to that, SOKA GERÜSTBAU needs a copy of the death certificate and the certificate of inheritance or any suitable document to prove the heredity.

If the deceased leaves multiple heirs (community of joint heirs), the community of joint heirs is asked to authorise one person – in a written form – to receive the payment of the leave entitlement. The authorization must be enclosed with the application for payment.

D. Employer's Obligation to Participate

D1. Required Information and Documents

Employer's and Workers' Basic Data

Employers are obliged to complete the form "Master Data for posting workers to Germany" and to send it to SOKA GERÜSTBAU. Explanations and instructions of how to fill in this and other forms can be found in Part III of this booklet. In addition, the posted workers' basic data must be sent through the online application at www.sokageruest.de. See Part II for details.

Certificates relating to the Employer's Company

SOKA GERÜSTBAU needs certificates confirming that the employer is registered at the place of business outside Germany (entry in the commercial register, business permission, certificate of the craft register or similar certificates). If the company is registered in Germany as well, copies of the relevant certificates (in German translation if possible) must also be sent.

Communication of Changes

SOKA GERÜSTBAU has to be informed in writing and without delay about any change relating to the employer's and workers' basic data.

Report of Monthly Gross Wage and Leave Pay (Monthly Report) by the 15th Day of the Following Month

The employer reports the monthly gross wages for all workers using the electronic reporting scheme. The paid wages, which must comply at least with the minimum wages established on the basis of the current collective wage agreement, must be reported.

If the employer pays leave money for leave days granted during the posting period, SOKA GERÜSTBAU has to be informed of the gross leave money paid as well as of the leave days granted for the corresponding accounting month in addition to the other data required for the monthly report. The monthly report for each calendar month must reach SOKA GERÜSTBAU by the 15th day of the following month at the latest.

Please indicate the six-digit company account number and the country code (abbreviation of the country in which the company has its registered office) in all communication. A list of country codes can be found at the end of Part III of this information booklet. If you report processes or operations related to specific workers, please indicate the worker ID as well. The indication of this data contributes to a quicker processing of your purposes.

Each employer is obliged to realize his reporting obligations to SOKA GERÜSTBAU accessing and using the online service (electronic reporting scheme). On application, employers can be excluded from this obligation if it can be proven that this would be economically or personally unacceptable to them.

D2. The Employer's Safeguarding of the Leave Entitlements of the Workers

Payment of Monthly Contributions by the 15th day of the Following Month

The remittance of the monthly contribution must be registered on the account of SOKA GERÜSTBAU by the 15th day of the following month. Since January 2022 the contribution rate is determined to 19.6 % of the monthly gross wages of all workers posted in Germany.

The gross wage for which contributions are payable is the same gross wage as the one taken as the basis for the calculation of the worker's leave entitlements (see B3.).

Please pay your contributions exclusively to the following bank account of Sozialkasse des Gerüstbaugewerbes

**Commerzbank Wiesbaden,
IBAN: DE57 5104 0038 0512 7618 00,
BIC/SWIFT: COBADEFFXXX.**

The employer has to bear possible bank fees that may be charged. Therefore the fees have to be remitted in addition to the fund contributions. This applies to bank fees charged in Germany as well as to bank fees charged in any other country.

In order to keep the bank fees as low as possible when making payments from non-EU countries, instruct your bank to credit the account of SOKA GERÜSTBAU with the full amount using the SWIFT payment method (SWIFT code/BIC: COBADEFFXXX). Specify the appropriate payment method by entering OUR in field 71A for SWIFT payments.

Always enter your company account number in the purpose field of the remittance form.

No Deduction of Contributions from Wage

The employer is obliged to pay the leave fund scheme contributions in addition to the wages. The contributions must not be withheld or deducted from the worker's pay.

D3. Consequences in case of Delayed Payment

Interest on Arrears

If an employer delays the payment of his monthly contributions, he will be charged interest on arrears at 0.5% of the contributions for every month of delay (= 6 % per year).

If you decide to balance the account at a later point in time, interest on arrears to pay is calculated on the basis of the total amount not paid in time.

SOKA GERÜSTBAU is not obligated to issue reminders as the exact date of payment of the contribution (15th day of the following month) is set by the calendar. Hence, the employer's payment is delayed if it is registered by the 16th day of the following month.

Litigation to Enforce Payment of Contributions

SOKA GERÜSTBAU can take legal action against employers whose payments are in default. According to Article 15 AEntG and Article 22 VTV, the labour court Arbeitsgericht Wiesbaden holds exclusive jurisdiction for litigations between employers and SOKA GERÜSTBAU.

Regulatory Offences

SOKA GERÜSTBAU informs the customs authority if an employer is in default of payment of his contributions. According to Article 23 clause 1 No. 1 AEntG, an employer that does not pay the due contributions in time is committing a regulatory offence. Regulatory offences such as this one are subject to a fine up to 500,000.00 EUR. In addition to that, employers in default with payments to SOKA GERÜSTBAU can be excluded from the award of public contracts in Germany.

Guarantor's Liability

When an employer fails to make payment of all or part of his contributions to SOKA GERÜSTBAU, SOKA GERÜSTBAU will enforce such payment pursuant to Article 14 AEntG either from the failing employer's client or from any of his further clients.

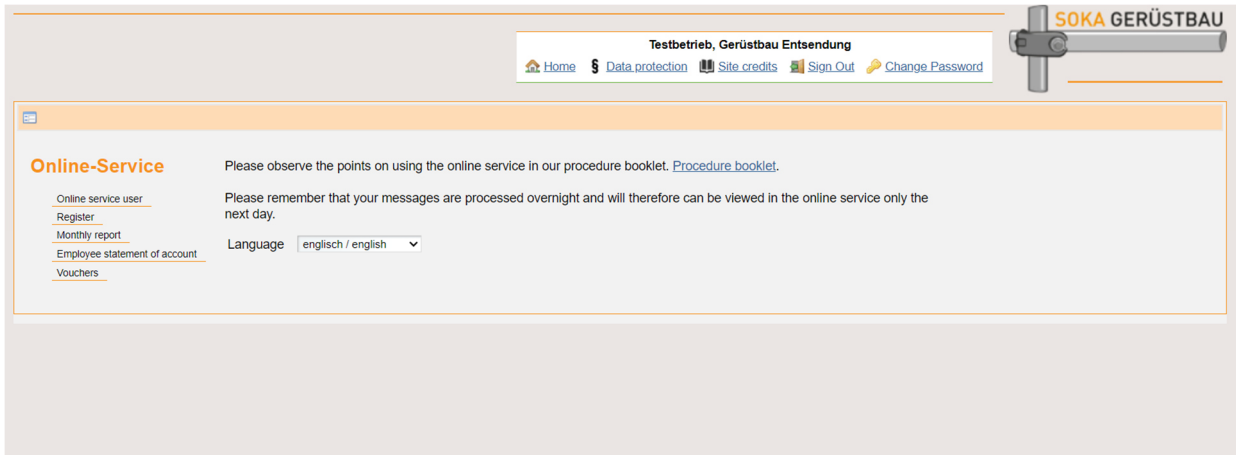
In such cases, the employer's clients are then entitled to take recourse to the principal debtor – the employer.

SOKA GERÜSTBAU offers companies the possibility to obtain information regularly about whether the respective subcontractor properly participates in the leave scheme. For this, the subcontractor authorises the client using the form which can be found on the website www.sokageruest.de/entsendebetriebe/englisch/, to obtain from SOKA GERÜSTBAU a monthly certificate of credibility, including information on the specifically deployed workers.

Part II: Electronic Reporting Scheme

In principle, every employer is obliged to realize his reporting obligations to SOKA GERÜSTBAU by using the configured online service (electronic reporting scheme).

With the multilingual internet application you can submit your monthly reports to SOKA GERÜSTBAU easily, clearly and securely as well as enter corrections if necessary.



To participate in our online system you basically only need a customary computer meeting the state of the art with access to the internet.

A form with which you can register your participation in the online service is available at our website www.sokageruest.de/entsendebetriebe/englisch/. As soon as your registration has been received by SOKA GERÜSTBAU, we will send you an e-mail with your personal access data and instructions of how to proceed.

Sozialkasse des Gerüstbaugewerbes

Or by fax to
+49 611 7339-100

Sozialkasse des Gerüstbaugewerbes
- Online-Service -
Postfach 51 25
65041 Wiesbaden
DEUTSCHLAND

Application for participation in the reporting scheme by internet dialogue (online service)

Company account number: Country code:

Firm name: _____

Person to contact: _____

The contact is authorized to register/deregister further employees of the company as user of the online service.

E-mail-address: _____

Street: _____ Number: _____

City/town: _____ Postcode: _____

Telephone number: _____ Fax number: _____

From report month/year: _____

Used pay programm: DATEV BRZ Others

We apply for granting/changing access to the data transfer functionality by internet dialogue and request that the access data is sent to us. The conditions for participating in the reporting scheme by internet dialogue are available at www.sokageruest.de/downlads. We have read and accepted these conditions.

If you authorize a tax consultant/payroll office to use the online service for you, please complete the following fields in addition:

Name of the office: _____

Person to contact: _____

E-mail-address: _____

Street: _____ Number: _____

City/town: _____ Postcode: _____

Telephone number: _____ Fax number: _____

We permit the tax advisor/payroll office access to the online service for my company. The tax advisor/payroll office has received the terms of use from me.

Date Signature Company stamp

Part III: Instructions for Handling the Leave Scheme Process

A. Instructions on Completing the Form "Master Data for posting workers to Germany"

This form must be completed and submitted to SOKA GERÜSTBAU when you post workers to a building site in Germany for the first time.

Sozialkasse des Gerüstbaugewerbes · Welfenstraße 4 · 65189 Wiesbaden	
Master Data for posting workers to Germany	
Company account number with Sozialkasse des Gerüstbaugewerbes	Country code
Posting period from	to
Company main office data Firm name and legal form Firm name and legal form (ctd.) Street and house number Postcode City/town E-Mail address Legal representative (managing director, CEO, etc.) Legal representative (managing director, CEO, etc.) (ctd.)	
Service address in Germany Responsible person to contact Responsible person to contact (ctd.) Street and house number Postcode City/town Telephone number Fax number Mobile E-mail address	
Seite 1 von 2	

Sozialkasse des Gerüstbaugewerbes · Welfenstraße 4 · 65189 Wiesbaden	
Master Data for posting workers to Germany	
Company account number with Sozialkasse des Gerüstbaugewerbes	
Bank data in <input type="checkbox"/> Germany or in <input type="checkbox"/> Posting country Beneficiary's name Name of the bank Bank code Account number SWIFT-CODE / BIC IBAN	
Leave Fund in Posting Country Name of the Leave Fund* Employer's number with that Leave Fund * Please complete only when you participate in the leave scheme procedure in the posting country and continually have to pay contributions for the workers. Please add the confirmation of the Leave Fund (in German) that you are obliged to pay contributions continually.	
Please add photocopies of the following documents in German translation: - Registration of your company with the Trade Licensing Office - Entry in the register of companies - Registration as craft business If you also have registered your company in Germany, please also send photocopies of these documents.	
Company stamp	Date
	Signature of the employer/representative
Date: February 2021	Page 2 of 2

to 1 – 2: Please enter the company account number and the country code (see list of country codes) here.

Information about the Principal Place of Business

to 3: Please enter the period you are planning to post workers. If the end is unknown at present, please do not fill in the end date

to 4 – 9: Please enter all data relating to your (principal) place of business from which you post workers. If this is a branch office or agency of a company with registered office in a third country, please submit the same information about that firm on a separate sheet of paper.

to 4: Please inform SOKA GERÜSTBAU about the complete name of your company and also indicate the (abbreviated) legal form of your company (e.g., Ltd., Co.plc., etc.).

to 9: Please fill in the name of the legal representative (managing director, executive director, etc) of your firm. If there are several persons, enter the name of the chairperson. In all other cases, please enter the names of all persons. If you need more space to fill in the names you can use a separate sheet for the rest of the data.

Address for Postal Delivery in Germany

to 10 – 17: In these fields, please specify how SOKA GERÜSTBAU can reach you in Germany.

to 10: Fill in the name of a person or company in case the postman cannot know exactly that the authorised person or your company can be contacted at the mentioned address (e.g., if the name does not appear on the letterbox, the bell or the entrance to the house). Please fill in the name that appears on the letterbox, etc.

Bank Account Details in Germany or in the Posting Country

Please enter your bank account details. As international bank transfers generate high cost which you will have to bear, a German bank account would be best. You should consider this if you do not yet have a bank account in Germany

to 18: If you have a bank account in Germany, please tick this box.

to 19: If you have a bank account in any other country, tick this box. Please consider that a quick remittance using a bank account outside Germany can only be made if you enter the IBAN.

Comparable leave scheme in the posting country / home country

Complete the fields 26 - 27 only when your company participates in a leave scheme in the posting country. SOKA GERÜSTBAU then needs a certificate on the payment of contribution from that leave scheme.

Date and Signature (28) and company stamp (29)

Please confirm all entries applying your signature and company stamp on the last page of this form and specify the date. Please apply the company stamp you usually use in Germany.

B. Forms for Workers

All workers must be registered using the online service. If the posting of workers pursuant to Article 18 of the AEntG has been reported to the Generalzolldirektion, the data will be displayed in the online service. In that case enter only the required basic data

Online-Service

- [Online service user](#)
- [Register](#)
- [Employee](#)**
- [Change master data](#)
- [Compensation of former employees](#)
- [Deregister](#)
- [Monthly report](#)
- [Employee statement of account](#)
- [Vouchers](#)

Registration of a new employee

SOZIALKASSE DES GERÜSTBAU GEWERBES

Here you can register employees who are new to your company.

Firm: Gerüstbau Entsendung, Rusztowanie Nr. 001, 65-18 Wieszbado Company account No.: 905000

Employee number:

Surname *: Müller First name *: Klaus Name at birth:

Pension insurance number *: 651708397003 Place of birth *: Frankfurt

Address *: Friedrichstraße 40

ZIP *: 60323 City/town *: Frankfurt Country: Deutschland

Date of birth *: 03.02.1985 In the company since(DD.MM.YYYY) *: 01.06.2021 Degree of disability: 0% Sex *: Female Male

The fields marked with an asterisk * are mandatory.

C. Instructions concerning the Monthly Report

The company's monthly report on the workers posted to Germany must be received by SOKA GERÜSTBAU not later than the 15th day of the next following calendar month. In principle, this report must be submitted in the online service.

The report in the online service is dialog-controlled. The total amount of all gross wages and the contribution to the leave scheme calculated on the basis of that total amount are calculated automatically, as is the total amount of the claim for leave pay reimbursement.

Online-Service

- [Online service user](#)
- [Register](#)
- [Monthly report](#)
- [Employee statement of account](#)
- [Vouchers](#)

Overview of the processing state of your registrations for the reporting month October 2023 SOZIALKASSE DES GERÜSTBAU GEWERBES

An overview of the processing state of your registration for the reporting month October 2023 will be displayed. You can acquire the monthly report for the employees of your company.

Firm	Company account No.	Month/year
Gerüstbau Entsendung, Rusztowanie Nr. 001, 65-18 Wieszbado	905000	Oct 2023

[Edit reports for manual workers](#) ✔ (Acquisition complete)

Overview of the gross pay amounts and contribution report

Number of manual workers	Sum total of the gross pay amounts for manual workers subject to payment of contribution	Social Fund contribution from gross pay amount (19,6%)
1	2.621,01 EUR	513,72 EUR

Online-Service

- [Online service user](#)
- [Register](#)
- [Monthly report](#)
- [Employee statement of account](#)
- [Vouchers](#)

Compilation of your report for the reporting month October 2023 SOZIALKASSE DES GERÜSTBAU GEWERBES

Firm	Company account No.	Month/year
Gerüstbau Entsendung, Rusztowanie Nr. 001, 65-18 Wieszbado	905000	Oct 2023

Compilation for the vacation pay refund

Total vacation pay	121,81	EUR
35 % for social expenses	42,63	EUR
Total vacation pay refund	164,44	EUR

Total of refunds applied for	164,44	EUR
Total contributions	513,72	EUR
Balance	-349,28	EUR

D. Instructions: Completion of the Form "Application for posting pay in lieu of leave / application for compensation"

General

To enable SOKA GERÜSTBAU to pay the pay in lieu of leave or the compensation to a posted worker, the worker must apply for it by filling in this form. The form is available at the downloads section of www.sokageruest.de/entsendebetriebe/englisch/.

Application for posting pay in lieu of leave / application for compensation
(Entsendung Abteilungs-/Entschädigungsantrag des Arbeitnehmers)

Sozialkasse des Gerüstbaugewerbes
Postfach 51 25
65041 Wiesbaden
DEUTSCHLAND

Please fill in printed Latin letters!

(0) Employer ID (9) Country code

(1) Worker ID

Day Month Year

(2) Surname of the worker (3) Day of birth

(4) First name(s) of the worker

Address in the home country

(5) Street (6) House number

(7) Postcode (8) Town

(9) Country

(10) Area Code (11) Telephone number (12) Fax number

I apply for

Pay in lieu of leave for the year (please mark this box with a cross if applicable)
(13)
The application for the pay in lieu of leave claim from the year **2022** can only be filed for until **31.12.2023**.

The last day I worked as an employee in the scaffolding sector in Germany was
Day Month Year

Since then I have stopped working as an employee in the German scaffolding sector for more than three months and I am not unemployed at present. Even after these three months, I presumably will not carry out works on German building sites again.

I was employed as casual labourer, working student, trainee or in similar way and the employer-employee relationship was finished more than three months ago.

Compensation of the year (please mark this box with a cross if applicable)
(14)
You can file an application for compensation for **2021** from **01.01.2023** until **31.12.2023**. There is no claim for compensation pay for minimum vacation pay due to illness.

Page 1 of 2

Date: October 2023

Application for posting pay in lieu of leave / application for compensation
(Entsendung Abteilungs-/Entschädigungsantrag des Arbeitnehmers)

Sozialkasse des Gerüstbaugewerbes
Postfach 51 25
65041 Wiesbaden
DEUTSCHLAND

Please fill in printed Latin letters!

(0) Employer ID (9) Country code

(1) Worker ID

Day Month Year

(2) Surname of the worker (3) Day of birth

(4) First name(s) of the worker

Address in the home country

(5) Street (6) House number

(7) Postcode (8) Town

(9) Country

(10) Area Code (11) Telephone number (12) Fax number

I apply for

Pay in lieu of leave for the year (please mark this box with a cross if applicable)
(13)
The application for the pay in lieu of leave claim from the year **2022** can only be filed for until **31.12.2023**.

The last day I worked as an employee in the scaffolding sector in Germany was
Day Month Year

Since then I have stopped working as an employee in the German scaffolding sector for more than three months and I am not unemployed at present. Even after these three months, I presumably will not carry out works on German building sites again.

I was employed as casual labourer, working student, trainee or in similar way and the employer-employee relationship was finished more than three months ago.

Compensation of the year (please mark this box with a cross if applicable)
(14)
You can file an application for compensation for **2021** from **01.01.2023** until **31.12.2023**. There is no claim for compensation pay for minimum vacation pay due to illness.

Page 1 of 2

Date: October 2023

Application for posting pay in lieu of leave / application for compensation

(Entsendung Abteilungs-/Entschädigungsantrag des Arbeitnehmers)

Sozialkasse des Gerüstbaugewerbes
Postfach 51 25
65041 Wiesbaden
DEUTSCHLAND

Please fill in printed Latin letters!

(0) Employer ID

(0) Country code

(1) Worker ID

(2) Surname of the worker

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

(3) Day of birth

(4) First name(s) of the worker

Address in the home country

(5) Street

(6) House number

(7) Postcode

(8) Town

(9) Country

(10) Area Code

(11) Telephone number

(12) Fax number

I apply for

Pay in lieu of leave for the year

(13)

(please mark this box with a cross if applicable)

The application for the pay in lieu of leave claim from the year **2022** can only be filed for until **31.12.2023**.

The last day I worked as an employee in the scaffolding sector in Germany was

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Since then I have stopped working as an employee in the German scaffolding sector for more than three months and I am not unemployed at present. Even after these three months, I presumably will not carry out works on German building sites again.

I was employed as casual labourer, working student, trainee or in similar way and the employer-employee relationship was finished more than three months ago.

Compensation of the year

(14)

(please mark this box with a cross if applicable)

You can file an application for compensation for **2021** from **01.01.2023** until **31.12.2023**. There is no claim for compensation pay for minimum vacation pay due to illness.

to 0: Here the company account number and the country code of the employer with whom the employee was employed last are to be entered.

to 1: The worker enters the worker's ID by which he is registered with SOKA GERÜSTBAU (worker number).

to 2 – 4: The worker enters his personal data in these fields:

- Name
- Date of birth
- First name(s)

Home address

to 5 – 12: Here the worker enters his current address in his home country:

- Street name, house number
- Postal code , city/town
- Country
- Prefix, phone number, fax number

Worker's application

to 13: The worker has to tick this box if he has not been working in the scaffolding sector in Germany within the last three months and is not without job and wants to apply for pay in lieu of leave. SOKA GERÜSTBAU needs the exact date on which the worker ended his work in the scaffolding trade in Germany.

to 14: The worker has to tick this box if his leave entitlements have lapsed and he wants to apply for compensation. In this case it is important to consider and keep the time limits. The application must reach SOKA GERÜSTBAU during the second calendar year after which the entitlements were generated.

Tax identification number

to 15: Please contact your employer if you do not have the German tax identification number.

Bank Account Details

to 16 – 23: The worker provides his current personal bank details to which the pay in lieu of leave or the compensation pay shall be directed by SOKA GERÜSTBAU. The following details must be entered:

- Name and address of the bank
- Bank identification number / bank key / bank code
- Account number
- SWIFT code / BIC

- IBAN

to 24: If the worker does not have a bank account, he can enter the bank details of a trustworthy person that will hand over the sum of money remitted for the worker, into the fields **16 to 23**. In order to realize the remittance, SOKA GERÜSTBAU needs the complete name (first name and surname) of the account holder in addition to the bank details for every application.

The account holder must not be the employer or a person authorized by the employer. These persons are not entitled to receive pays in lieu of leave or compensation payments as the payment is made by SOKA GERÜSTBAU to the worker directly. In order to legitimate the account holder, a copy of the worker's identity card / passport has to be added to the application.

to 25: In this field the worker confirms all entries in the form by applying his signature and specifying the date. Without the worker's signature SOKA GERÜSTBAU will not make any remittance.

List of Country Codes

Lost of Country Codes

Country	Code			
Austria	AT	Great Britain.....	GB Norway.....	NO
Belgium	BE	Greece.....	GR Poland.....	PL
Bosnia-Herzegovina.....	BA	Hungary.....	HU Portugal.....	PT
Bulgaria.....	BG	Iceland.....	IS Romania.....	RO
Canada.....	CA	Ireland.....	IE Russia.....	RU
Croatia.....	HR	Italy.....	IT Serbia.....	RS
Cyprus.....	CY	Latvia.....	LV Slovakia.....	SK
Czech Republic.....	CZ	Liechtenstein.....	LI Slovenia.....	SI
Denmark.....	DK	Lithuania.....	LT Spain.....	ES
Estonia.....	EE	Luxemburg.....	LU Sweden.....	SE
Finland.....	FI	Marcedonia.....	MK Switzerland.....	CH
France.....	FR	Montenegro.....	ME Turkey.....	TR
Germany.....	DE	Netherlands.....	NL Ukraine.....	UA

Part IV: Statutory Registration Procedure

Registration/Assurance under Article 18 AEntG

The following job providers are obliged to submit written reports in German language:

- **Employers** with registered office outside Germany who post at least one or several workers to a German building site (which includes scaffolding work),
- **Borrowers** who employ at least one or several workers of a lender with registered office outside Germany to a German building site.

For more information on the legal basis and scope of registration, view:

www.zoll.de/DE/Fachthemen/Arbeit/Anmeldungen-bei-Entsendung/Anmeldung/anmeldung.html?nn=305236#doc305240bodyText6

You can register online via the Customs minimum wage portal at:

<https://www.meldeportal-mindestlohn.de/Meldeportal/form/display.do?%24context=4AD3F9504BE6290AA501>

How to Contact Us?

Please Address your Mail to the following P.O. Box Address:

Sozialkasse des Gerüstbaugewerbes
Postfach 51 25
65041 Wiesbaden
GERMANY

Our office address is:

Welfenstraße 4
65189 Wiesbaden
GERMANY

Further Ways to Contact Us:

- You can also send us your letters via fax to the following fax number:
+49 611 7339 - 100
- You can reach us by phone on the following phone number:
+49 611 7339 - 0
- e-mail-Adress:
info@sokageruest.de
- homepage:
www.sokageruest.de

What is our bank reference?

Please address your payments only to the following bank account of Sozialkasse des Gerüstbaugewerbes:

Commerzbank Wiesbaden,
IBAN: DE57 5104 0038 0512 7618 00,
SWIFT-CODE / BIC: COBADEFFXXX
(check box for banking field 71A: OUR)

Please remember to enter your company account number in the "Purpose" field of your bank transfer form.

Sozialkasse des Gerüstbaugewerbes
Welfenstraße 4
65189 Wiesbaden
Date: November 2023