



CHECKLIST: PAYROLL SERVICE

Which documents are necessary for the ongoing payroll in Germany?

PAYROLL SERVICE: CHECKLIST FOR CLIENTS

CHECKLIST FOR NEW HIRES

In order to ensure proper processing of payroll accounting, the following points must be observed. To properly set up the data for the first time and to create the monthly payroll accounting, please provide us with the following information and documents.

For new employees or trainees:

- ☐ Onboarding questionnaire
- ☐ Employment contract
- ☐ Other additional agreements

For shareholders or managing directors:

- ☐ Onboarding questionnaire
- ☐ Employment contract
- ☐ Other additional agreements
- ☐ Certificates of private health insurance or pension funds
- ☐ Status assessment by the German Federal Pension Agency (Statusfeststellungsverfahren)

For students or pupils:

- ☐ Employment contract
- ☐ Confirmation of college / university enrollment or school certificate

OTHER AGREEMENTS - FOR EXAMPLE:

- ☐ Company car or travel expense report
- ☐ Garnishment orders
- ☐ Contracts for company pension schemes or capital-forming benefits
- ☐ Loan agreements or advance agreements
- ☐ Severely handicapped pass
- ☐ Employment permit
- ☐ Direct insurance

CHECKLIST FOR ONGOING DEDUCTIONS

For new employees or trainees:

- ☐ Employment contract
- ☐ Onboarding questionnaire
- ☐ Other additional agreements
- ☐ Termination or resignation - submission of termination or termination agreement
- ☐ Absence report
(as example: certificate of disability, pregnancy, employment ban, reintegration measures)
- ☐ Accounting basis for the payment of travel expenses from international travel expense accounts
(as example: hotel receipts, information about the period of travel, meals and hospitality receipts)
- ☐ Notification about overtime payments
- ☐ Notification about payments of Sundays and public holidays as well as night surcharges
- ☐ Notification about benefits in kind
- ☐ Notification about other lump-sum payments or fringe benefits
(as example: bonuses, special payments, extra payments for difficult working conditions)
- ☐ Notification about advance payments and other commissions

ACCOUNTING-RELEVANT CHANGES:

- ☐ Notification about collective agreement changes
- ☐ Notification about salary measures and working time changes
- ☐ Absence report:
(as example: certificate of disability, pregnancy, employment ban, reintegration measures)

DEADLINES

We need the monthly information on wage and salary accounting by the 20th of the current accounting month at the latest to ensure a proper and timely filing of the payroll. Subsequent changes can only be taken into account in the following month. The pay slip is created during the last week of the current month. Social security contributions to the health insurance companies are always due on the third last bank working day before the end of the month. The wage tax is always due at the tax office on the 10th of the month following the registration period. Possible registration periods: monthly, quarterly, annually – depending on the amount of income tax to be paid.

Do you have any questions about payroll accounting?

Our consultants will be happy to help you!

www.german-payrollservice.de

