

TK Contributions as of 1 January 2019

Contribution rates:

Health insurance	14,60 %*
General contribution rate	
Reduced contribution rate	14,00 %*
TK-specific supplementary contribution rate	0,70 %**
Long-term care insurance	3,05 %
The supplementary contribution for members without children (does not apply to members who have not yet attained the age of 23 or who have been born before 1940)	0,25 %
Pension insurance	18,60 %
Unemployment insurance	2,50 %

Social security contribution assessment ceilings:

(The ceiling subject to contributions.)

Health and long-term care insurance	at national level	
per month	4.537,50 EUR	
per year	54.450,00 EUR	
Pension and unemployment insurance	western states of Germany (inc. West Berlin)	eastern states of Germany (inc. East Berlin)
per month	6.700,00 EUR	6.150,00 EUR
per year	80.400,00 EUR	73.800,00 EUR

(The place of employment is relevant.)

Other amounts:

	at national level
(Annual) limit for social security threshold in health insurance	60.750 EUR
(The ceiling subject to compulsory health insurance cover.)	
Monthly contributions for students subject to compulsory insurance	70,87 EUR
to health insurance (including the TK-specific additional contribution of 5,84 EUR)	
to long-term care insurance	19,79 (21,42)*** EUR

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

The monthly contributions are calculated as a percentage of the social security contribution assessment ceiling (4.537,50 EUR).

Entitlement to sick pay	health insurance		long-term care insurance	
	Amount/EUR	Contribution rate	Amount/EUR	Contribution rate
yes	662,48	14,60 %	138,39 or 149,74***	3,05 % or 3,30 %***
Contribution paid by employer	331,24		69,20	
no	635,25	14,00 %	138,39 or 149,74***	3,05 % or 3,30 %***
Contribution paid by employer	317,63		69,20	
TK-specific additional contribution rate	31,76	0,70 %		
Contribution paid by employer	15,88	0,35%		

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

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

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