

## Checklist: Relocation to Germany

### Important for everyone

- **Registration**

Within two weeks of moving into an apartment, every person must register in person at a Bürgeramt (Citizens' Registration Office; also referred to as Bürgerbüro, Bürgerdienst, Bürgerservice, etc., depending on the location) (German Federal Act on Registration, Section 17). This also applies to relocations within Germany or even within the same city. In some cities the first registration in Germany needs to be completed with the competent immigration authority. Registration by mail is not possible. The registration certificate is very important. It is required, for example, when using public services such as libraries as well as when opening a bank account.

The following documents must be brought to the appointment:

- > Proof of identity (national passport or passport replacement papers for foreign nationals including residence permit),
- > Registration form (persons belonging to one family who move together from the previous apartment to a new apartment may use one registration form; if more than two persons are to be registered, please use an additional registration form); the registration form is usually available for download from the webpage of the responsible office,
- > Document indicating civil status: If registering in Germany for the first time, it is expedient to submit a document indicating your civil status for registration (e.g., marriage certificate, birth certificate),
- > Confirmation from your landlord that you have moved into the property: Since November 1, 2015, landlords are obliged to provide the person subject to registration with written confirmation that they have taken up residence at the property (the document must be signed) within two weeks of the move-in date. The confirmation must include the following information: name and address of the landlord and, if the landlord is not the owner, the name of the owner, move-in date, address of the residence, and name of the persons requiring registration. A rental contract is not an acceptable substitute for this document!

Further information can be obtained from the webpage of the new place of residence – e.g. here: [Berlin](#), [Hamburg](#), [Munich](#), [Cologne](#) or [Frankfurt](#).

- **Tax Identification Number (also Taxpayer Identification Number – *Steuer-Identifikationsnummer*)**

This number will be mailed automatically to the registered address following successful registration. It stays the same for life but can only be used by those who are employed. Self-employed persons must declare their self-employment by applying for an "individual tax identification number" (see below). If the tax identification number is lost, it can be resent by the [Federal Central Tax Office](#), but only by mail to the registered address.

- **Television and radio license fee**

Every household must pay a mandatory fee for public broadcasts. This also applies if the household does not own a TV or radio. The fee is a flat rate of 17.50 euros per month, payable per household rather than per person, i.e. only one payment must be made for a shared apartment or for a family. Certain groups of people (unemployed persons, asylum seekers, etc.) may be exempted from paying the fee. Further information can be found [here](#).

## For self-employed persons

- **Applying for a tax identification number**

Before beginning to work, self-employed persons must apply for a tax identification number, which must be listed on all invoices. This tax identification number can be requested from the responsible tax office using the "Fragebogen zur steuerlichen Erfassung" (tax registration) form. The address of the responsible tax office in Berlin can be found [here](#); for information about tax offices in other cities you can search the Internet for "(respective zip code)+Finanzamt." The tax identification number depends on the activities specified in the questionnaire and on the responsible tax office. If the activities or the responsible tax office change, one will usually receive a new tax identification number. When completing the form, particular attention must be paid to whether the registered self-employment being registered is a freelance (*freiberuflich, freiberufliche Aktivität*) or other commercial activity (*gewerblich, gewerbliche Aktivität*)! You can also specify on the form whether you would like to avail of the small business regulation.

More detailed information on these two points can be found in the text on taxes and is given here, [Status of the Artist and Contracts](#).

The form can be mailed to the tax office or delivered in person. If you have not received your tax identification number after two weeks, you may call the tax office and inquire.

- **Social security and health insurance**

Self-employed persons must register with a health insurance company of their own accord and must also pay their own contributions. They may opt for either private or statutory insurance.

Private health insurance contributions are calculated independently of your income and the coverage can be customized. People with pre-existing conditions may find it difficult to find a suitable private health insurance plan and such conditions may lead to higher premiums. Premiums may also increase with age. Outpatient treatments must be paid for in advance and can be reimbursed later.

Statutory health insurance funds are based on the solidarity principle. The entitlement to benefits is regulated by law and applies equally to all insured persons. Premiums are not dependent on age or pre-existing conditions, but solely on income. Insurance coverage through a statutory health insurance fund may be expensive for self-employed persons, however, as the monthly premiums are usually calculated based on a minimum assessment threshold. This threshold assumes a hypothetical minimum income of just 1,038 euros. The monthly premiums thus amount to 190 euros a month.

It is recommended that artists and publicists join the Artists' Social Security Fund (Künstlersozialkasse, KSK), the advantages being that the contributions are calculated as a percentage of real income and that 50% of the costs are covered by the Fund. The insurer is still a freely selectable statutory health insurance fund; the KSK is merely a kind of intermediary institution. Information centers, associations, and independent experts offer seminars and assistance with regard to the KSK application. Further information can be found in the text on social security.

- **Pension insurance**

Self-employed persons who are not insured through the KSK may join the German pension fund upon application. However, craftspeople, midwives, and freelance teachers are compulsorily insured, as are artists and publicists, insured through the KSK. There are plans to make pension insurance mandatory for all self-employed persons.

- **Tax returns**

Self-employed persons who are not small business owners as specified in Section 19 (1) UStG must pay VAT and submit regular (initially monthly, VAT returns. In general, all self-employed persons must submit a tax return for the previous year. Further information can be found in the text about taxes.

## For employees

- **Tax Identification Number**

Unlike self-employed persons, employees need not apply for an additional tax identification number. The tax identification number issued after registration is sufficient.

- **Social security and health insurance**

Most employees are insured through a statutory health insurance fund. The specific fund may be chosen freely. Only higher earners may switch to a private health insurance fund. As of 2018, the annual income threshold is 59,400 euros.

- **Income tax**

Income tax is automatically withheld from the gross wages by the employer every month in the form of payroll tax. The employer transfers the payroll tax, the solidarity tax contribution, and, in the case of membership of a religious community, the church tax to the tax office. In addition, the employer pays and withholds pension, health, long-term care, and unemployment insurance contributions from the wages. Detailed information can be found on your monthly pay slip.

- **Tax return**

At the end of the calendar year, you can check whether you have paid too much payroll tax or income tax. In order to do so, you should submit an income tax return to the tax office, which will be used to check whether a refund is due.

## Leaving Germany

- Do not forget to give notice of departure to the Bürgeramt! No secondary residence can be registered in Germany unless the primary residence is also in Germany.
- Self-employed persons must deregister their activities with the responsible tax office or the trade office (for non-freelance activities).
- Employees are automatically deregistered from the health insurance fund; self-employed persons must deregister themselves.