



Information for posted commercial workers

Are you employed by a company based abroad and working on a construction site in Germany? If so, you are entitled to benefit from the German minimum working standards. This includes paid leave, remuneration for paid annual leave and the German minimum wage. Find out what that means for **you** here:

## What is SOKA-BAU?

SOKA-BAU is a paritarian institution established by the social partners of the German construction industry. It runs the leave scheme on their behalf. SOKA-BAU is the name shared by Urlaubs- und Lohnausgleichskasse der Bauwirtschaft (paid leave scheme and vocational training scheme for the German Construction Industry – ULAK) and Zusatzversorgungs-kasse des Baugewerbes (pension fund for the construction industry – ZVK).

#### Leave scheme

There is a special leave scheme for the German construction industry all employers have to participate in. This leave scheme applies everywhere in Germany. All construction companies based abroad are also obliged to participate in the scheme if they post commercial workers to construction sites in Germany.

Those working on construction sites in Germany are also entitled to earn the current German minimum wage. Do you want to find out how much money your employer has to pay you for your work in Germany? Go to our website: www.soka-bau.de/europa.

#### How the leave scheme works:

Your employer registers with us and pays monthly contributions for you. If you take paid leave, your employer pays you money. We reimburse your employer for this remuneration for paid annual leave.

If you change to another construction company during your posting, you are able to take your remaining leave (days and money) with your new employer.

Once your employer has registered with us, we send them an information letter for workers with your personal **worker ID.** You need to provide that ID whenever you contact us. Make sure to ask your employer about the letter.



# Here are your rights as a commercial construction worker in Germany:



#### 1. Duration of leave

The amount of leave days granted to you depends on the amount of time you work in Germany. You are entitled to one day of paid leave for every 12 days of work. That amounts to **30 days of paid leave** each year.

EXAMPLE: Posting from 1 April to 23 June = 84 days divided by 12 = 7 days of leave

#### 2. Remuneration for paid annual leave

If you take leave while working in Germany, your employer pays you a remuneration for paid annual leave based on the gross wages, you have earned up to the start of your leave. You can find more information on the remuneration for paid annual leave and how much money you can expect on our website: www.soka-bau. de/europa.



## 1. Requirements for pay in lieu of leave

Did you not take paid leave – or only some of your paid leave – during your time in Germany? If so, we pay you the remaining leave entitlements (pay in lieu of leave) if...

- you have not worked on a construction site in Germany for over three months and you are not unemployed or
- > you no longer work in the construction industry or
- > you are now a white-collar worker or trainee.

Do you not currently meet all the requirements for a pay in lieu of leave? In that case, your new employer will grant you your saved leave entitlements for the current year and the previous year when you work on a construction site in Germany again.

## 2. Application for pay in lieu of leave

You find the application form on our website: www.soka-bau.de/europa.

#### 3. Amount of your entitlements

Please note that the remuneration for paid annual leave is higher than the pay in lieu of leave. What does this mean for you? When you take paid leave, your employer will pay you a higher remuneration for paid annual leave than if you later apply for a pay in lieu of leave from us.

You can also find the current rates for remuneration for paid annual leave and pay in lieu of leave on our website.

## 4. Social security and taxes

We deduct your social security contribution and a lump sum of income tax from your pay in lieu of leave. We send you an income tax statement for the tax office in the following year.





#### 1. Forfeiture of leave entitlements

You can take your paid leave or apply for pay in lieu of leave until the end of the following year.

EXAMPLE: Your leave entitlements for 2021 are forfeited on 31 December 2022.

Your leave entitlements (paid leave and remuneration for paid annual leave) are forfeited after that date. However, you have one more year to apply for compensation with us.

EXAMPLE: You can only apply for compensation for forfeited leave entitlements from 2020 from 1 January 2022 to 31 December 2022.

## 2. Application for compensation

You find the application form on our website: www.soka-bau.de/europa.

## 3. Amount of your entitlement

Please note that the remuneration for paid annual leave is higher than the compensation. What does this mean for you? When you take paid leave, your employer will pay you a higher remuneration for paid annual leave than if you later apply for a compensation from

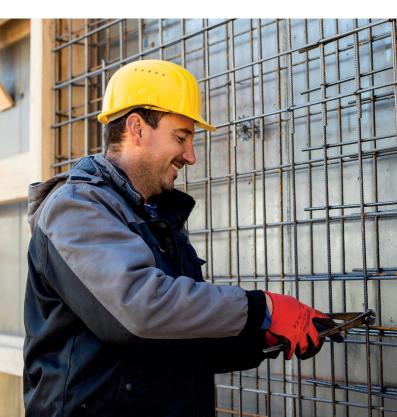
You can also find the current rates for remuneration for paid annual leave and compensation on our website.

#### 4. Taxes

We will deduct a lump sum of income tax from your compensation. We send you an income tax statement for the tax office in the following year.

## Account statement

Would you like to find out about your current leave entitlements? We are happy to send you an annual worker's account statement, where you can see all the data reported by your employer.





## Do you have any questions? You can contact us in your native language here:

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