

Newsletter No. 2

What about profit sharing?

Topic

Profit sharing: More than just motivation

It's all in the name: If corporate goals are achieved, employees can benefit through profit sharing (Erfolgsbeteiligung). Profit sharing is a variable income component that is paid in addition to the agreed salary for the financial year. It can be part of a more comprehensive bonus system. Bonuses and profit sharing (or incentives) are more than just extra money – it's a way for companies to recognize and show appreciation of their employees.

Employees are not legally entitled to profit sharing or bonuses. They can be regulated in tariff agreements or company collective agreements. Profit sharing is most common in the field of non-tariff employment. However, it also exists within the scope of tariff-based employment.

What should be kept in mind when it comes to an employee's share in the company's profit according to the IG BCE? You can find the answer here.



Find out more ...



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It's a complex and, above all, dynamic topic. What do your models look like? Do all of your company's employees receive bonuses, incentives or participate in profit sharing? Is there a company collective agreement on profit sharing in your company? Tell us about your experiences or send us your questions to: kontakt@kaat.net.

Find out more about different profit sharing systems and the most frequently applied key figures in our detailed article at kaat.net.



Find out more ...

Further topics in this issue

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KAAT.net is online

Our special (info) service for commercial, academic and non-tariff employees (KAAT) is now available at kaat.net. Our online offer is a joint project designed to offer insights into your everyday work life and your interests. Therefore, our website will be constantly changing and growing – with topics, suggestions and questions relating to your work life.

We invite you to take advantage and help to shape our offer. We are offering you:

- Information about topics from your working environment
- Networking opportunities
- The latest legal information
- A lively exchange, and much more

Welcome to issue no. 2 of our KAAT newsletter.

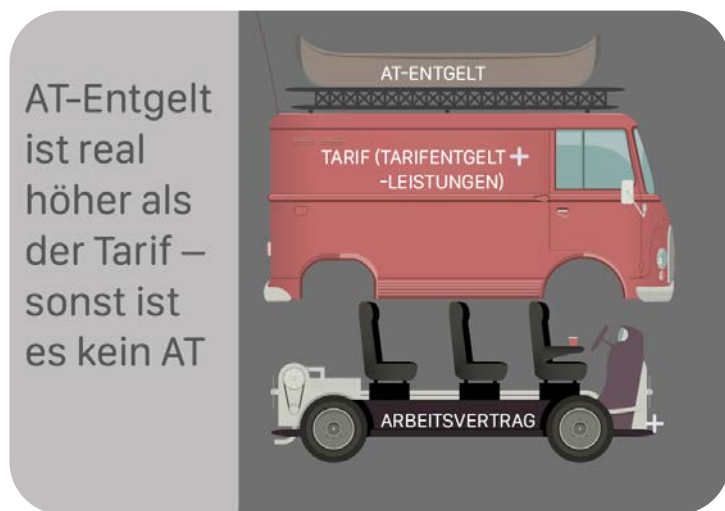
And now: have fun reading!

Service

Compensation: All tinsel and glitter?


The minimal conditions for non-tariff employment relationships are essentially defined in tariff agreements. A common criterion is that the annual non-tariff compensation must be higher than the total remuneration in the highest tariff group. What is applicable in your industry? And which components must be taken into account for tariff and non-tariff compensation: annual special payments, demography amounts, company cars or bonuses? And what happens if the working hours are different? IG BCE`s union officers and works councils provide support in these questions and eventually calculate individual claims.

For additional guidance (also with regard to other industries), the Institute of Economic and Social Research (WSI of the Hans Böckler Foundation) offers an anonymised salary comparison online: Employees can check www.lohnspiegel.de to find out what is applicable for their professions.



The interactive salary comparison of the Federal Statistical Office, [which can be found here](#), is another option. Nevertheless, your tariff agreement and your union remain your most reliable source.

The IG BCE has also compiled important “Tips for salary negotiations” (in German).

 Find out more ...

From the regions

A lunch break for your salary

Naturally, non-tariff compensation is not regulated by tariff salary grids. This means that expert knowledge and competent representation of interests are all the more important and the only way to achieve a transparent non-tariff compensation system for employees. Therefore, the IG BCE Darmstadt and Mainz and the works council of Röhm GmbH invited the company's non-tariff employees to take part in a virtual lunch meeting (“AT am Mittag”) in August. The event revolved around the redesign of the non-tariff compensation system following Röhm's separation from Evonik Industries. “The fact that over 110 of the around 300 non-tariff employees joined us shows

that we hit a nerve,” Jürgen Glaser, IG BCE Darmstadt, explains. Patrick Schall, IG BCE Mainz, agrees: “It's an opportunity for non-tariff employees to tell us what is important for them. After all, input provided by employees that are actually affected is particularly important for the negotiations”. Central works council's (GBR) chairman Michael Hofmann stresses: “The highest priority is to secure previous salary levels.” The works council and the IG BCE are actively committed to ensuring transparency and a systematic and comprehensible approach from the start of the process, as this is a vital pillar of interest representation of non-tariff employees in the IG BCE.

Legal information

Commissions can count

According to a ruling by the Federal Social Court (BSG) in June 2020, commission payments may increase parental allowance. The judges of the BSG classified recurring monthly commission payments as “regular salary”. This means that they must be considered for the calculation of parental allowance. The complaint was made by a tax accountant who received commission payments of EUR 500-600 in addition to her monthly salary. For wage tax purposes, the employer classified her commission as “other payments” and therefore didn't take them into account when calculating parental allowance.

The BSG clarified: The commission payments were made on a regular basis and without gaps. Even though they were stated differently on the payroll, they have to be classified as “regular salary” under fiscal law. And even though the employer's wage tax declaration is generally binding, this does not apply if the classification as “other compensation” is questioned by the employee or if it is invalid under fiscal law. If there are indications that the wage tax declaration was incorrect, the BSG sees the parental allowance offices responsible for independently reviewing the employer's statements.

 Find out more ...

#KAAT

Compensation for lost profits in the case of failure to agree on annual targets

Employment contracts often include a special payment for employees if they reach the goals defined for each financial year. But what happens if the employer fails to set these goals? In the case of a sales employee who had repeatedly asked his employer to agree on new targets, the Federal Labour Court (BAG) decided that the employee is entitled to compensation for lost profits in accordance with § 252 of the German Civil Code. Fundamentally it is assumed that an employee would have achieved the annual targets unless this was prevented by special circumstances. (BAG ruling of 12 December 2007, file number: 10 AZR 97/07)

Valuable further training courses

Members of the IG BCE can participate in further training offers by the GDCh (Gesellschaft Deutscher Chemiker) at a reduced price for GDCh members. This includes the entire training programme of the GDCh – e.g. courses on analytical chemistry about synthetic methods or overlapping topics such as “Chemistry and Economy”, “Chemistry and Law” or “Chemistry for Non-Chemists”. More Info: www.gdch.de



Link to the [Programme 2021](#).

Announcements

WebSeminar: “Profit sharing, goals & incentives”

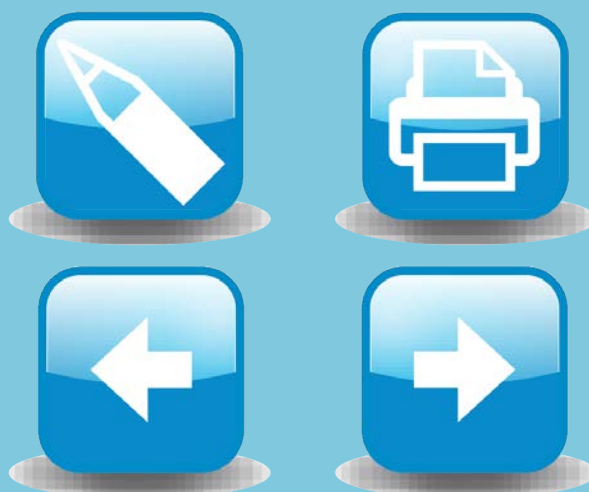
How do we achieve a fair profit share for employees? Which key figures are important in this context? And what are their effects? E.g. which incentive systems promote employment? This online seminar answers many “strategic” questions and provides opportunity for your questions and discussions.

Two-part online seminar (16 & 24 February 2021). More information, including registration, is available at kaat.net.

Service

Managing – and shaping – change in the office

Office employees are generally well equipped to handle technology-induced changes. This is one of the key results of the study “Dealing with technological change in office jobs” by the Federal Institute for Vocational Training (BIBB) and the Friedrich-Alexander-Universität Erlangen-Nürnberg (FAU). Scientists examined a comprehensive database that provides insight into the development in this field of work over the past 40 years. They consider initial and further training to be key elements: As specialists with a broad foundation, office workers are able to adapt to widespread requirements following technological change more easily and, above all, to independently develop solutions. This should be taken into account and promoted for the future design of initial and further training offers.




Find out more ...

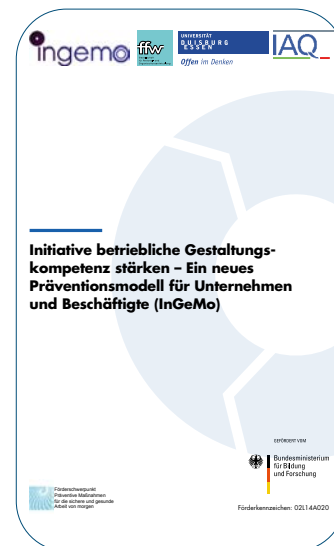
Link to the complete [Study, PDF](#)

Digital Eliminate stress at work

“How can we eliminate stress at the workplace?”: Those who are interested can take a quiz on stress provided by the InGeMo research project. This initiative strengthening capacities for shaping working conditions is developing a new prevention model for companies and employees. Those who complete the quiz will get direct feedback on their replies, which will help them test and deepen their knowledge about mental stress and how to avoid it. At the same time, the quiz helps researchers to develop customised prevention concepts for reducing stress.

In our opinion, this is a classic win-win situation!

 [Go to quiz ...](#)



This is www.kaat.net

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KAAT.net
Für kaufmännische, akademische
und außer tariflich Beschäftigte. **IG BCE**



Willkommen bei KAAT.net

Hier findest du Informationen für Kaufleute, Akademiker und AT-Beschäftigte, die schon Mitglied bei der IG BCE sind oder es noch werden wollen. KAAT.net ist unsere Einladung an euch, gemeinsam eure Themen aus der Arbeitswelt zu gestalten.

Unsere Rubrik „Aktuelles“ weiter unten starten wir mit Beiträgen zu Themen, die euch und uns in der letzten Zeit besonders beschäftigen:

Passend zum bevorstehenden Jahreswechsel haben wir einen Beitrag zum Thema **Erfolgsbeteiligung** für euch. Es ist zu erwarten, dass Corona sich auch auf mögliche Erfolgsbeteiligungen auswirkt – in manchen Fällen positiv, in anderen Fällen leider negativ. In jedem Fall kann es nicht schaden, wenn man nachvollziehen kann, wie der Arbeitgeber seine Entscheidung begründet. Unser neuester Beitrag gibt deshalb einen Einblick in häufig verwendete Kennzahlen und in die Funktionsweise von Erfolgsbeteiligungs-Systemen.

Imprint

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