

## Newsletter no. 9

### In focus: When it comes to money

#### Topic

### What we work for

Whether tariff or non-tariff (Außertariflich, AT), our work is an important part of our lives. Our job provides a sense of achievement and purpose. And of course for our income, because we all earn our living with our work. That is why it is so important that our pay is adequate.

What is important in this context? If you become active yourself, e.g. in job interviews or after a successful project, preparation is the key: you should be able to convincingly present what you do or will do for the company. And you need a realistic idea of what you can demand. With this crucial question you can of course turn to your IGBCE.

Because collective pay agreements are an important point of reference also for individual negotiations. In other words, regulations for a large number of employees – this is efficient and fair at the same time. The trade unions negotiate collective agreements that apply in many companies. In companies that are bound by collective agreements, the works council can also co-determine allowances above the collective agreement level and the AT pay framework. In both collective agreements and AT pay systems, it is important to establish a uniform frame-



Picture: tonktiti / AdobeStock

work while at the same time making differences possible. And of course it is important to keep up the topic. Both collective agreements and AT pay systems need to develop regularly, otherwise there will be imbalances.

Because the topic of pay is so important to all of us, we will be covering it in more detail on [www.kaat.net](http://www.kaat.net). So be sure to check back soon for our articles on remuneration in general and on AT pay!



Read more here ...

#### Other topics in this issue

##### Events

Lohnspiegel.de: What is my work really worth?

Popular misconceptions

On site at the 2nd KAAT dialogue

Severance pay is income, but not remuneration for work

Participation: Member of the Supervisory Board

You ask. We answer!



Sascha Held,  
Member of the Supervisory Board of Merck KGaA, Chairman of the Joint and Group Works Council

### Having a say at the highest level

German corporate co-determination is quite unique worldwide. It gives us employees a voice in the highest supervisory body of the company, the supervisory board (Aufsichtsrat).

It is a great honour for me to represent my colleagues on this board. I am particularly committed to ensuring that the employees' perspective is taken into account in all strategic decisions. Equally important to me is the sustainable development of the company in economic, social and ecological terms.

It is true also in the supervisory board: together we are stronger! The IGBCE offers training and exchange of experience, background information and support to my colleagues and me. Supervisory boards can help shape the future of companies. The fact that we employees are involved in this is a unique opportunity that we want to make the best possible use of!

And now enjoy reading the 9th KAAT Newsletter!

## Events

### Expats Workshops „Your labour rights“

Many employees from other countries work in our companies and often have questions about German labour law, co-determination and collective agreements. We want to answer these questions and therefore offer online workshops in English in which we teach the basics of „working in Germany“. The workshops „Your labour rights – what you need to know in Germany“ are free of charge, the events can be booked individually or as a package.

Online workshops,  
28 September and 19 October,  
both 6 to 7:30 p.m.



[More information and registration ...](#)

### Seminars for examiners

How do you write examination protocols properly? How can apprentices be sustainably motivated and what distinguishes communication with them? What is the status quo of digitalisation in training – and where is the journey heading? These are the topics of just three of a total of nine IGBCE online seminars taking place until the end of the year. Participation in each of these three-hour events, held via Zoom, is free of charge. The offer is aimed at training and examination staff, training professionals and interested parties.

Online seminars for examiners,  
9 dates until the end of 2022,  
each from 6 to 9 p.m.



[More information and registration ...](#)

## Service

### What is my work really worth?

If you want to know exactly what salary is paid in your occupation, the Lohnspiegel.de portal is a good source of information. As a service of the Economic and Social Research Institute (WSI) of the Hans Böckler Foundation, **Lohnspiegel.de** has established itself as Germany's leading non-commercial salary portal.

The free salary check offers an individualised salary comparison: for more than 500 professions, it makes it possible to compare one's own salary to that of people with corresponding characteristics (e.g. gender, work experience or company size). In addition, the portal offers analyses of individual occupations. For example, Lohnspiegel.de published a study on industrial clerks (Industrie-kaufleute) this spring. Among other things, it contains information on the occupational profile and the development of earnings according to professional experience. A key result: industrial



Picture: Thomas / AdobeStock

clerks in companies with a collective agreement earn better than those with employers without a collective agreement: the salary plus is a whole 21 per cent!



[Read more here ...](#)

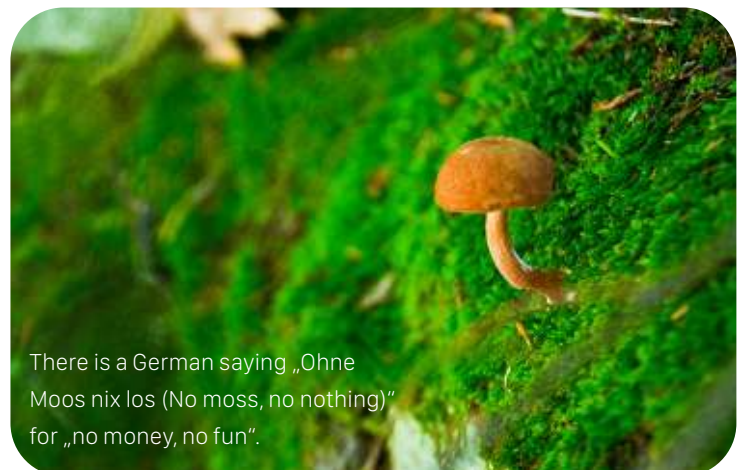
## Popular misconceptions

### No money, no fun

Right or wrong? There is severance pay with every dismissal.  
**Wrong: There is no automatic severance pay.** In principle, the employer is not obliged to pay severance pay when an employment contract is terminated. German labour law provides for severance pay only in special cases. The amount of severance pay is also a matter of dispute. On KAAT.net we explain what you have to pay attention to.



[Read more here ...](#)



There is a German saying „Ohne Moos nix los (No moss, no nothing)“ for „no money, no fun“.

Picture: nick7634 / Freepik

## From the regions

### On site at the 2nd KAAT dialogue

A lot of creativity and energy was unleashed at the 2nd KAAT dialogue in early July. Employees, works councils and shop stewards from all over Germany networked, delved into issues and forged ideas. Colleagues from pharmaceutical and biotech companies were represented as well as from the chemical industry and e.g. the glass industry. In the dialogue it quickly became clear that the issues of KAAT employees are similar everywhere. The KAAT network makes it possible to discuss them and exchange ideas across company and sector boundaries.

Practice-oriented insights and impulses for one's own work were also the focus of the workshops with experts from different subject areas. For example, there was the opportunity to train one's communication skills, to refresh one's knowledge of performance evaluation, to equip oneself with important tips on how to deal with conflicts and to get a taste of the principles of IT-based personnel management systems.



Picture: Peter Kaplan

Next year we will again organise a whole day around KAAT.net. See you on 16/17 June 2023 at the 3rd KAAT Dialogue!



[Read more here ...](#)

## Legal

### Severance pay is income, but not remuneration for work

In the event of dismissal, employees often (but not always, see „No money, no fun“ above) receive a severance payment. This sum is income and must therefore be taxed. In order to not increase the tax rate immeasurably in the year of the severance payment, the Income Tax Act (Einkommensteuergesetz, EStG) provides for the so-called „quintile rule“: in the tax calculation, the severance payment is distributed evenly over five years.

The situation is different with regard to social security contributions: According to the law, severance pay is income, but not earned income. Therefore, the recipient does not have to pay

social security contributions for this amount. This principle has often been dealt with in court. The colleagues from DGB Rechtsschutz (the legal protection unit of the German Trade Union Confederation) have looked into the issue in more detail.



[Read more here ...](#)

The DGB Rechtsschutz GmbH is an integral part of trade unions. More on: [www.dgbrechtsschutz.de](http://www.dgbrechtsschutz.de)



## Participation

### Member of the Supervisory Board

The supervisory board is a central body in various types of companies (e.g. public limited companies). The task of the supervisory board is to control and advise the executive board without directly intervening in the management. The management is obliged to inform the supervisory board regularly about the business and the company's policy and must be available to answer questions.

In addition to shareholder representatives, employee representatives are also entitled to a certain number of seats on the supervisory board, depending on the form and size of the company. In this way, the perspective of the employees is also brought into the deliberations. It often becomes clear that employee representatives are oriented towards the long-term success of the company, while many shareholders and managers are primarily concerned with short-term profits.



#KAAT

## You ask. We answer!

„What does it depend on whether you are classified as technical or commercial employee?“ the KAAT team was recently asked. We briefly summarise here the main points to answer this question.

The correct grouping is decisive for earnings. In this context, the decision on the pay group and on the classification as commercial or technical (K/T) depends on which position someone is filling with which activities and requirements. The basis for this is the job description, which should therefore be thoroughly checked. It contains decisive information for the correct classification, in particular information about the objective and purpose of the job, the concrete tasks and qualification requirements.

The personal qualification is not initially decisive for this question: A chemist can certainly hold a position classified as commercial, for example, if he/she works in sales and is mainly involved in commercial activities, e.g. preparing cost calculations.

Your experts on the subject are your IGBCE district and your IGBCE works councillors. They are familiar with the characteristics of the collective bargaining groups and the details of the



Picture: takasu / AdobeStock

grouping and can make a concrete assessment in the company as to whether the grouping is correct. In case of doubt, they also have legal options – however, clarification can often be achieved without taking legal steps.

Do you have any further questions about payment or other topics? Or feedback on our offers? Then feel free to write to us.



E-mail at [kontakt@kaat.net](mailto:kontakt@kaat.net)

This is [www.kaat.net](http://www.kaat.net)

[🏠 Kontakt](#) [Wissenswertes A-Z](#) [Newsletter](#) [Über uns](#) [Zur IG BCE](#) [🔍](#)

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



## Willkommen bei KAAT.net

## Imprint

Industriegewerkschaft Bergbau, Chemie, Energie  
Legally responsible: Stefan Soltmann, Leiter Abt. Gute Arbeit / Betriebspolitik  
Königsworther Platz 6, 30167 Hannover

Contact:  
+49 511 7631-0  
[gutearbeit.betriebspolitik@igbce.de](mailto:gutearbeit.betriebspolitik@igbce.de)

© 2022 – Industriegewerkschaft Bergbau, Chemie, Energie (IG BCE)