Explanatory Note No. 10 and 11
concerning
Membership and Insurance
(shortened version)

The German Theatrical Pension Fund (Versorgungsanstalt der deutschen Bühnen - VddB) is a German institution established under public law with registered offices in Munich. It is managed and represented by the Bavarian Chamber for Social Benefits and Pensions (Bayerische Versorgungskammer) - an agency of the Free State of Bavaria.

The VddB is a professional compulsory benefit and pension fund. Its purpose is to provide members of the theatrical professions employed in German theatres with supplementary old-age pension, occupational disability and surviving dependants’ benefits by means of compulsory insurance. The institution’s scope covers the territory of the Federal Republic of Germany.

1. Membership

All legal representatives responsible for a theatre (theatre operators) based in the Federal Republic of Germany are members of the VddB. If the theatre operator employs one or several members of the theatrical professions for its own public theatrical performances, they automatically become compulsory members of the VddB.

2. Insurance

2.1 Who is insured?

All professional stage artists who are at least 17 years of age are subject to compulsory insurance. Insurance does not depend on the duration of employment. Even guest performers employed at the theatre are insured.

This is irrespective of whether
- the guest performance is only planned for a short period and takes place on set dates,
- the guest stage artist is employed based on a written contract or a verbal agreement,
- the guest has a permanent side job at a theatre, another profession or is in training.

Actors, singers and dancers employed for the duration of a production are insured with the VddB on principle as members of the theatre. If they are employed as guest performers in addition to the permanent company, they must be insured if they attend rehearsals and are engaged for more than seven performances plus rehearsals per production.

Members of the theatrical professions who have already received restitution, refunds of contributions or dancer’s compensation from a previous insurance contract are reinsured if they are engaged for a new stage activity.

Foreign artists must also be insured and have the same rights and obligations as German members of the theatrical professions.

Insurance with the Artists’ Social Security (KSK) does not affect insurance with the German Theatrical Pension Fund.
2.2 Beginning and end of insurance period

The period of compulsory insurance begins at the same time as employment starts and includes the rehearsal and pre-rehearsal period. It ends when the theatre professional leaves employment.

3. Contributions

3.1 General remarks

Half of the contributions are paid by the member (employer’s contribution) and half by the insured person (employee’s contribution). The member must continuously withhold the employee’s contribution; it is liable to the VddB for the whole amount. The contributions are calculated monthly on the basis of the insured party’s income subject to compulsory contributions and must be transferred to the “Bayerische Versorgungskammer – Bühnenversorgung” (IBAN) DE40 7005 0000 0000 0247 14 and (BIC) BYLADEMMXXX not later than the tenth day of the following month.

3.2 Amount of contribution

The monthly contribution is 9 % of income subject to compulsory contributions.

3.3 Income subject to compulsory contributions

Salaried income is only subject to compulsory contributions up to the currently valid monthly social security ceiling (2020: EUR 6,900). The ceiling is equivalent to the respective current monthly contribution ceiling in the statutory pension insurance.

3.4 Maternity leave

If an employee is subject to compulsory insurance at the beginning of the statutory maternity leave period, as of January 1, 2015 maternity leave is insured automatically after it has been declared by the employer. Maternity leave taken before January 1, 2015 is considered on application.

Further details are available in German on the internet at www.buehnenversorgung.de under “Downloadcenter → Mitglieder/Arbeitgeber”.

4. Supplementary contributions

Insured parties may pay a supplementary contribution for months in which their compulsory contribution is less than 16 % of the monthly social security ceiling (see 3.3). In 2020 this is EUR 1104 per month (16 % of EUR 6,900).

Supplementary contributions must be paid directly into the VddB by the insured party by 31st March of the following year at the latest. The insured person may also authorise the VddB to continuously debit the supplementary contributions from his or her account.

5. Contribution support measures taken under the Pension Fund Law (“Riester support measures”)

The employee’s contribution is subsidised acc. to § 10a and 82ff of the Income Tax Law. This means insured persons can receive supplementary allowances for these contributions and deduct contributions from income tax as special expenditure. Further details can be found in Explanatory Note No. 15 (for the employer’s contribution see paragraph 7 below).
6. Deferred compensation

Provided that the insured person’s contribution to the VddB does not exceed 8% of the social security ceiling (2020: EUR 552 per month, EUR 6,624 per year), the insured party can pay tax-subsidised supplementary contributions up to 4% of the social security ceiling (2020: EUR 276 per month, EUR 3,312 per year) as deferred compensation.

Deferred compensation arrangements are agreed between the employer and employee. The employer transfers the agreed amount from the employee’s gross salary to the VddB’s account named in para 3.1.

7. Taxes and social security

The employer’s contribution to the VddB under the first employment contract is tax-free up to a certain ceiling (2020 (8% x EUR 82,800 =) EUR 6,624 annually) and is not subject to social security to this amount.

Pensions that are based on these tax-free (subsidised) contributions must be taxed in full in future (= so-called deferred taxation). When they draw their first pension and in the event of any change in benefits (adjustment), pension recipients receive a special official notification about the taxable benefits they received in the previous year for presentation to the tax office.

8. Data protection

The data of insured persons and members are recorded, processed and used in accordance with the European Data Protection Act. You should therefore give written authorisation if you would like third parties (including spouses or children) to receive information concerning your insurance.

Employees of the Bavarian Chamber for Social Benefits and Pensions responsible for the German Theatrical Pension Fund also provide services for the members and insured persons of the German Cultural Orchestra Pension Fund.