Explanatory Note No. 23
concerning
Special regulations for dancers and members of dance ensembles

1. General

Among onstage professions, dancers occupy a particular position, since they are generally able to ex-
ercise their profession for a limited time only. The indemnity paid by the “Versorgungsanstalt der
deutschen Bühnen” aims to facilitate your career change and the setting up of your own business.

2. Indemnity

2.1 Scope of application

The special regulations apply to onstage dancers. The definition of “dancer” includes Solo dancers,
Ensemble dancers and Musical dancers. To differentiate dancers from other onstage professions (e.g.
Musical actors), the content and the duration of their onstage activity must be dominated by actual
dancing, i.e. dancing must be the main part of their artistic performance. Where dancers take up another
onstage profession or where dancers exercise another onstage profession at the same time, the special
regulations regarding the indemnity for dancers will not apply if contributions to the Versorgungsanstalt
der deutschen Bühnen for the other non-dancing onstage activity exceed 10 % of the overall amount of
contributions paid.

You will qualify for the indemnity if you gave up your onstage profession (this includes all types of stage
work, not only dancing) not later than at the end of the season where you reached the age of 44, and if
you provide evidence of retraining, further training or that you have established your own business. You
must have paid contributions for at least 60 months without claiming benefits (disability pension) and
you must prove that you will no longer work as a dancer and that you will not take up any activity in the
future which would require you to be insured with the Versorgungsanstalt der deutschen Bühnen.

2.2 Indemnity amount

The indemnity amount equals the total of all paid contributions, i.e. including the employer’s contribution.

Contributions paid until 2005 will be interest-bearing at 4 % p.a., while contributions paid between 2006
and 2010 will bear interest at 3.25 % and contributions paid since 2011 at 2 %. The latter will also qualify
for any expectancy allowance approved by the governing board within the scope of surplus distributions.

Dancers governed by the new regulations may also claim partial indemnification and keep their insur-
ance cover in the amount of the remaining expectancies.
2.3 Procedure

The indemnity will be paid once on request in one lump-sum amount. The application form is available from administration or online at [www.buehnenversorgung.de](http://www.buehnenversorgung.de) under “Downloadcenter → Nebenleistungen → Tänzerabfindung” (Insurance and Pension forms). You must apply within two years of giving up your onstage profession.

In case the beneficiary deceases before applying for the indemnity, the entitlement will be forfeited. Surviving dependants are not entitled to indemnity payments.

3. Other particularities

3.1 Disability pension

Dancers are entitled to claim disability pension for a limited period of time, if their disability has occurred prior to reaching the age of 35 due to an accident at work, or if they have paid contributions for at least 36 months. If you claim a disability pension, you are no longer entitled to claim the indemnity for dancers, however, entitlements to old-age pension and to survivor’s dependant annuities are unaffected.

Instead of the indemnity for dancers (60 months of contributions paid), you may claim a disability pension if the other requirements are met (accident at work or at least 36 months of contribution paid, insurance covered by a theatre).

3.2 As long as you have not applied for your indemnity, the following provisions apply:

You may continue your insurance after you have given up your onstage activities. If you continue your insurance until the legal age limit, you may attain the qualifying period for old-age pension (36 months of contribution payments) and secure your entitlement to flexible old-age pension on reaching the age of 62. However, pursuant to previous regulations and unlike those who are governed by the new regulations, you would still not be entitled to a disability pension even if you continue your insurance. If you do not continue your insurance, you will be insured on the basis of paid-up insurance with a member of the theater company. Please read the Explanatory Note No. 20 (Continued Insurance and Non-Contributory Insurance).

If you have paid at least 36 months of contributions by 31°December°2017, 60 months of contributions by 31 December 2000 or 120 months of contribution in total, you will qualify for old-age pension on reaching the statutory age limit (67). Upon your death, your surviving dependants will be entitled to a pension (death allowance, widow(er)’s allowance, surviving dependants’ annuity for registered partners and orphan’s allowance).

Full payment of your indemnity settles all your expectancies from the Versorgungsanstalt der deutschen Bühnen. If you have attained the qualifying period, you should consider carefully whether you will still have sufficient old-age pension benefits. The amount of expectancies for a disability pension until that time will be communicated on request.

These special provisions regarding the indemnity for dancers do not apply if you are insured by a theatre after the end of the season where you have reached the age of 44. In those cases, only the general provisions of the applicable regulations shall apply.

4. Pension rights adjustments

Indemnity payments are also excluded if the relevant contributions were taken into account within the scope of the pension rights adjustment procedure following a divorce. In this case, the indemnity amount will be reduced by the capital value transferred to the former spouse.

Where a divorce procedure is still in progress, payout of the indemnity will be delayed until the pension rights adjustment has become absolute.
5. **Note on subsidized contributions pursuant to Pension Fund Law**

Allowances and tax credits claimed within the scope of the “Riester incentives” (special deductions) must be deducted from the indemnity for dancers and must be reimbursed, as this would otherwise constitute a **“detrimental utilization”** according to the provisions of income tax law. Pursuant to statutory procedures, we are required to first register the indemnity for dancers with the Zentrale Zulagenstelle für Altersvermögen (“ZfA”). The amount of the indemnity will be determined once the ZfA has calculated and communicated the amount due for reimbursement.

We recommend therefore that onstage dancers who are planning on claiming their indemnity should **not** apply for subsidizing their VddB contributions. This also applies to dancers if they have only applied for a partial indemnity payment. Due to the remaining expectancies, the possibility of subsidizing contributions within the scope of the “Riester incentives” does not apply to the insurance company either in such cases.

6. **Taxes**

The portion of the indemnity for members of dance ensembles and dancers which is based on contributions qualifying for tax incentives since 1 January 2002 (i.e. tax-exempt mandatory employer’s contributions relating to the first employment or within the scope of the remuneration transformation and the interest based on contributions subsidized with tax-credits) will be subject to tax and must be mentioned on page 2 of schedule R to the income tax declaration. You will then be sent a notification regarding the taxable portion of the indemnity for submission to the IRO.