

6.1.5 English Translation: Deutsche Welle collective agreement on the granting of a childcare subsidy not subject to tax or social security contributions for individuals in an employee-like relationship



Note: This translation is for information purposes only - the German version is legally binding

Deutsche Welle collective agreement on the granting of a childcare subsidy not subject to tax or social security contributions for individuals in an employee-like relationship of 16 January 2014

The following collective agreement is agreed between

Deutsche Welle, Bonn

represented by Director General Peter Limbourg,

and

the **Vereinigten Dienstleistungsgewerkschaft "ver.di"**,

represented by its board of directors

the **Deutschen Journalisten-Verband e.V.**,

represented by its board of directors

the **VRFF – die Mediengewerkschaft**,

represented by the chairperson of the VRFF-Betriebsgruppe Bonn

Section 1

Conditions for entitlement

1. If an freelancer within the meaning of Section 1 of the Deutsche Welle collective agreement for individuals in an employee-like relationship dated 6 February 2002 (TVaP) incurs costs for the care of his*her child as of 1 January 2014 and if he*she fulfils the requirements of economic dependence pursuant to Section 2 TVaP and need for social protection pursuant to Section 3 TVaP on the first day of the month following the month in which the costs are incurred, and he*she has at this time been employed at Deutsche Welle for at least 85 days of work activity (excluding holidays pursuant to Section 6(7)(3) TVaP) in the current or immediately preceding calendar year, Deutsche Welle shall pay a tax- and social-security-free childcare subsidy in addition to the usual fee owed if the requirements of Section 3(33) German Income Tax Act (EStG) and the respective implementation provisions, as amended, are met. This also applies to self-employed persons whose fees from Deutsche Welle are not subject to tax and social security contributions.
2. The amount of the childcare is a maximum of €1,000 per year per eligible child. The amount paid out may not exceed the actual and proven costs incurred.

Section 2

Entry into force

1. This collective agreement shall enter into force with retroactive effect from 1 January 2014. It may be terminated by either party to the collective agreement with three months' notice to the end of the year.
2. If the legal or statutory requirements for tax exemption pursuant to Section 3(33) EStG or for social security exemption of the childcare subsidy change, which would result in the tax and/or social security exemption of the subsidy agreed herein no longer being given, both parties undertake to enter into negotiations on a new regulation of the childcare subsidy without delay.

Protocol note:

Deutsche Welle points out that the childcare subsidy must in future continue to be financed by compensations in the wage agreements for freelancers.

Bonn, 16 January 2014

Peter Limbourg

Director General Deutsche Welle,

Vereinigten Dienstleistungsgewerkschaft "ver.di",

Deutscher Journalisten-Verband e.V.

VRFF – Die Mediengewerkschaft