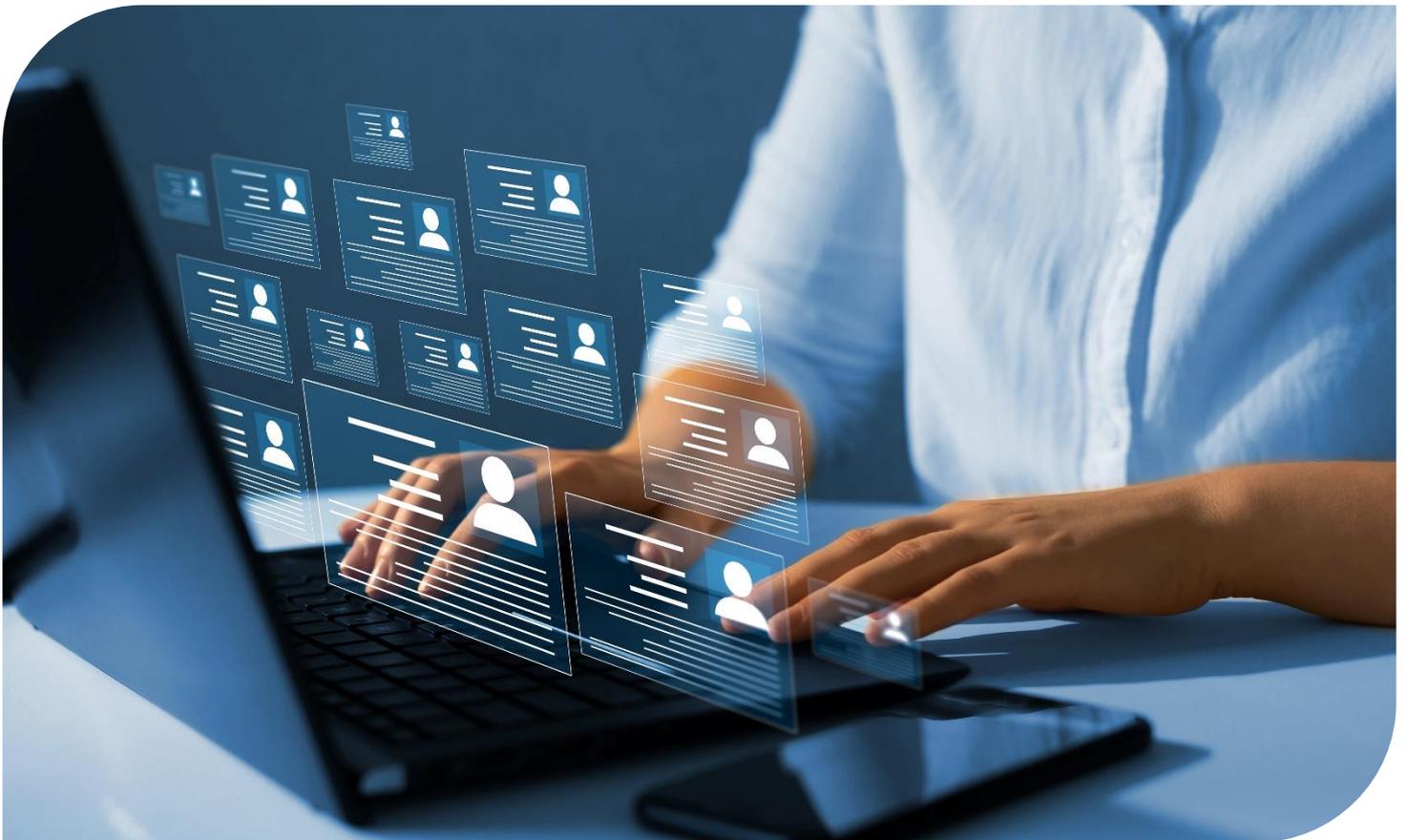




Payroll Update 2026

Key payroll tax and social insurance law priorities for the new year ahead



Audit. Tax. Advisory.



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Key payroll tax and social insurance law priorities for the new year ahead

New thresholds and tax values for remuneration in kind 2026

Tax thresholds

The **basic tax-exempt amount** has been increased from **EUR 12,096 to EUR 12,348** in the current year. This means that payroll tax is only payable on monthly salaries exceeding EUR 1,029.01 (for tax classes I to IV).

There is no change for **per diems** or subsistence allowances (Verpflegungsmehraufwendungen – VMA). For 2026, the flat-rate allowances **remain at EUR 14** for travel for work purposes of more than 8 hours, and **EUR 28** for full-day absences.

Changes have been made to the limits of contributions payable to **company pension schemes** in 2026. Here, the **annual tax-free** maximum amount increases to **EUR 8,112** from 1 January – of which **EUR 4,056** is also **exempt from social insurance contributions**.

Thresholds for social insurance contributions

In **health and long-term care insurance** the limit in the coming year is **EUR 5,812.50/month, or EUR 69,750 annually**. In **pension and unemployment insurance**, the contribution assessment ceiling rises to **EUR 8,450/month (EUR 101,400/year)**.

We would like to make a special note here for **employees with multiple employment arrangements**. Here, strict attention must be paid to adjusting the values in line with the new limits. Wage increases must be reported by the employee.

A further important threshold is the **annual earnings limit** (Jahresarbeitsentgeltgrenze – JAEG), i.e. the limit for compulsory statutory health insurance. In 2026 this is **EUR 6,450/month or EUR 77,400 annually**. There is a grandfathering clause for cases existing prior to 2003; in such cases the **special JAEG** continues to apply.

At the beginning of the year it is particularly important to **check** the JAEG and determine whether employees are still subject to statutory insurance.

If the limit is exceeded in 2025 and **expected to be exceeded in 2026**, the employer must inform the employee that from 1 January 2026 statutory insurance is no longer compulsory, and the employee can choose between private and voluntary statutory health insurance.

The reverse is also true: anyone who falls **below** the JAEG is automatically **immediately** subject to compulsory statutory insurance. Here, too, the employer must provide written information.

There are **special rules** applicable to compulsory statutory insurance that apply to employees **after reaching the age of 55**. These issues would have to be discussed separately in detail.

There are **no** changes to contribution rates for **health, long-term care insurance, pension, and unemployment insurance** in 2026.

However, the **average additional contribution** for health insurance has **risen to 2.9%**, from 2.5% in 2025. Among other things, this value serves as the basis for calculating the employer's contribution to private health insurance.

There are **new tax values for remuneration in kind** for the free or reduced-price provision of meals and accommodation.

For **meals**, a **monthly value** of **EUR 345** applies, which corresponds to **EUR 11.50/day**. The **daily allocations** are:

- Breakfast EUR 2.37
- Lunch EUR 4.57
- Dinner EUR 4.57

For **accommodation**, the **monthly remuneration in kind** is **EUR 285**. These values are to be applied if the employer provides an employee with meals or accommodation.

Changes to social insurance in 2026

The **minimum wage** has risen significantly from **1 January 2026** – from EUR 12.82 to **EUR 13.90/hour**.

A further increase to EUR 14.60/hour will follow on 1 January 2027.

Since the **mini-job limit**, i.e. the **marginal employment limit**, continues to be directly linked to the statutory minimum wage, the monthly earnings limit has also increased from the start of the year, from EUR 556 to **EUR 603**.

This results in an increase in the **annual earnings limit** to **EUR 7,236**.

In practice, this means: please check your current mini-job contracts. Adjustments may be needed to the agreed hours or the amount of agreed remuneration.

Particularly in the case of part-time employees with fluctuating working hours, **forward planning** is very important in order to avoid unintentionally slipping into the “midi-job area” which is subject to social insurance contributions.

Electronic transmission of private health insurance (PKV) contributions to employers

As of 1 January 2026, the **process** for submitting **contributions to private health and long-term care insurance** has been wholly **converted** to an electronic system.

That means that the responsible authorities now transmit the data – i.e. on contributions to private health insurance and long-term care insurance as well as pension expenses – directly to the tax authorities. From there the employer can retrieve the information via the ELStAM procedure. As a result there is a **binding obligation** to use these electronic values in the **payroll accounting**.

Paper certificates may **only** be used in **truly exceptional cases** – for example, if electronic transmission does not yet work, or no ELStAM data is available.

As soon as electronic values are available, only these are authoritative – even if the paper value appears to be more plausible.

If there are any obvious discrepancies, the employee should contact their private health insurance company directly so that they can arrange for a correction to be reported. In such cases the payslip itself may not be adjusted manually retrospectively – i.e. the update will be carried out solely via the next ELStAM return.

The **maximum employer subsidies** for private health and long-term care insurance in 2026 are:

Health insurance: EUR 508.59/month
(without entitlement to sickness benefit:
EUR 491.16/month)
Long-term care insurance: EUR 104.63/month
(in Saxony, due to the special contribution rate:
EUR 75.56/month)

New flat-rate deduction at source arrangements

2026 brings one of the biggest **changes** in **payroll tax calculations** for many years, with a fundamental reorganisation of **flat-rate deduction at source**.

Here we would like to distinguish between employees who are subject to social insurance contributions and employees who are privately insured or not subject to social insurance contributions.

1. Employees subject to statutory social insurance contributions

The following applies to employees who are compulsorily or voluntarily insured under the statutory social insurance scheme.

Previously, only the contributions actually paid to health, long-term care and pension insurance were taken into account. What is **new** is that **unemployment insurance contributions** (Arbeitslosenversicherung – AV) are now **included** in the flat-rate deduction at source in full.

2. Employees who are privately insured or not subject to social insurance contributions

There are particularly significant changes for employees who are privately insured or who are not subject to social insurance contributions (shareholder directors).

Until 2025, contributions to private health and long-term care insurance and pension insurance, evidenced by paper certificates, were used to determine the flat-rate at source deduction.

If the contributions were not known or were too low, payroll tax for these employees were automatically calculated using a minimum pension flat-rate deduction of 12% of their salary, capped at EUR 1,900/annually or EUR 3,000/year in tax class III.

This **minimum flat-rate deduction at source no longer applies** in its entirety from 2026.

From 2026, **only** the amounts **actually** electronically **transmitted** will be included in the calculation – i.e. the actual contributions paid for private health and long-term care insurance – which are provided via the ELStAM procedure.

- **No flat-rate deduction at source** may be recognised **if no amounts are transmitted electronically**.
- Accordingly, particular care should be taken to verify the electronic return.
- In the absence of electronic returns, this may result in higher payroll tax amounts in comparison to 2025 and, as a consequence, lower amounts received by employees.

Care Support and Relief Act

The Care Support and Relief Act (Pflegeunterstützungs- und -entlastungsgesetz – PUEG) has been in force since 1 July 2023. Since then, the contribution to social long-term care insurance has been based on the number of eligible children. This provides greater relief for families while childless people pay a higher contribution.



There are new rules for implementation in practice for 2026:

- Since 1 July 2025 an electronic return procedure has been in place that automatically compares the data on the number of children.
- However, if there is no electronic return – for example, because a child is not recognised for tax purposes, or because another event results in a child being taken into account (e.g. the addition of a stepchild to the household, the start of a pension payment) – the evidence must still be provided in paper form (e.g. for foreign children, children over 25, admission of a stepchild).
- For these cases, the **time limit for submitting** evidence – such as a birth certificate – has been extended from three to **six months**. The period always begins with the event that leads to a child being taken into account – i.e. not necessarily at the date of birth.
- If the evidence is submitted within six months of this event, the employer must take the child-related long-term care insurance contribution into account retrospectively from the month of the event.

However, if the evidence is only received after the six months have expired, it will only be taken into account from the following month; a retrospective correction is no longer possible.

Judicial area differential no longer applies from 2026

The first step was already taken in 2025 with the harmonisation of the contribution assessment ceiling between East and West Germany. Now, from 2026 the **differentiation** in the methods of providing **evidence of contributions** is also **abolished**.

This means that in future standardised contribution statements will be transmitted, regardless of the entity's registered office or where the employees work.

Immediate reporting obligation

Changes are made in the immediate reporting obligation. The obligation **ceases to apply** from 2026 for the **forestry sector** and in the **meat trade**.



In contrast, it **now** applies to businesses such as **hairstressing, cosmetic, barber shops and nail studios**. Companies in these sectors will therefore have to register new employees in future before they start work.

Introduction of KIRA

From 2026 the German pension insurance service (Deutsche Rentenversicherung) is using KIRA (Künstliche Intelligenz für risikoorientierte Arbeitgeberprüfungen – the artificial intelligence for risk-orientated employer audits), an **AI-supported risk analysis**, in its **employer audits**. For employers, this means an increased focus on unusual items and thus increased demands on the quality of payroll and reporting data. This makes correct and well-documented payroll accounting even more important in order to avoid the reported data being challenged.

Due dates for social insurance contributions

Important: **from 2026** late payment penalties are levied by the health insurance funds if the contribution statements are **not submitted on time**, even if a SEPA mandate has been issued. The two-stage deadline logic is particularly important here, as the **contribution statements** must be sent electronically to the health insurance funds by the **fifth last banking day** of the month at the latest. The **payment** of the contributions must be received by the health insurance funds no later than the **third last banking day**.

If you are experiencing bottlenecks in meeting the deadline on a regular basis, we recommend switching to the so-called estimation procedure. Please contact us if this is of interest for you.

Exemption from compulsory pension insurance contributions for pensioners

Clear principles apply to employed pensioners:

Before reaching the standard retirement age, pensioners who continue to work are generally required to take out pension insurance. Once the standard retirement age has been reached, however, the pension insurance exemption applies from the following month.

However, pensioners are entitled to **voluntarily waive** their exemption from pension insurance and continue to pay contributions into the statutory pension insurance scheme if they wish to do so.

From July 2026 this decision can be **reversed** once to make renewed use of the pension insurance exemption. This option applies to both mini-jobbers and pensioners who are subject to social insurance contributions.

For mini-jobbers it is important to note that on electing for this reversal it is automatically applied to all marginal part-time employment arrangements running concurrently.

Changes to payroll tax in 2026

Introduction of active retirement pensions: the German Active Retirement Pensions Act in accordance with Section 3 No. 21 German Income Tax Act

From 1 January 2026, the new **German Active Retirement Pensions Act** (Aktivrentengesetz) in accordance with Section 3 No. 21 German Income Tax Act (Einkommensteuergesetz – EStG) comes into force. This new Act creates a significant tax incentive for employees to keep on working for longer – in particular for those who are already drawing a pension and still want to continue working.

The Act grants a **monthly tax-exempt amount** of up to **EUR 2,000** on the wages of employed pensioners.

The **benefit** applies to persons who have reached the **standard retirement age** (66 or 67 years of age depending on the year of birth) and who continue to work in employment which is subject to **social insurance contributions**, so that the **employer** continues to **pay pension insurance contributions**.

This excludes self-employed persons, tradespeople, **mini-jobbers** and **civil servants**, as well as **managing directors** who are exempt from social insurance contributions.

The active retirement pension starts from the month after reaching the standard retirement age. Example: for a person who reaches the standard retirement age on 10 December 2025, the active retirement pension can be used from 1 January 2026.

The benefit applies to **all current and other remuneration**, regardless of whether they are paid as **cash or non-cash remuneration**. This means that the tax benefit of the active retirement pension is applied to the employee's regular salary in full.

Not covered by the **active retirement pension** are, in particular, pension payments, termination benefits, overtime accrued before the start of the active retirement pension, and back payments or income from other types of income. This income will continue to be taxed as normal.

A major **advantage** of the active pension is that **no** progression is applied. Accordingly, the benefit provides a real tax bonus that can noticeably reduce the tax burden – particularly in the case of an employee receiving a pension while continuing in employment for several years.

Unused monthly tax-exempt amounts **cannot** be transferred to **other months**.

The **basic tax-exempt amount** is an additional benefit – **both** advantages (active retirement pension + basic tax-exempt amount) can be utilised in parallel. If the **conditions** are **not met** in one month, the annual allowance of EUR 24,000 is reduced proportionately by 1/12.

Tax-exempt payments, for example supplementary payments for working on Sundays, public holidays and night shifts, are **not counted** toward the active pension allowance.

In future, it may be advantageous for employees who currently have a "mini-job", to switch to a "midi job" which incurs social insurance contributions. Higher salaries can attract a higher benefit from the active pension allowance, with the effect that a higher level of employment can be significantly more financially rewarding.

Job or Deutschland-Ticket

From 2026 the monthly price of the **Deutschland-Ticket** (D-Ticket) will rise to **EUR 63**.

- If the employer provides a tax-free subsidy – provided the additional requirements are fulfilled – then this advantage has a direct effect on the employee's income tax deductible employment-related expenses. The **subsidy reduces the flat-rate commuter allowance** deductible for tax purposes.

- What does this mean exactly? The commuter allowance deductible for tax purposes (EUR 0.38/kilometre from 2026) is intended to make allowance for the costs of commuting to work. However, if the employer already pays part of the costs tax-free, then the employee has fewer expenses. Fewer expenses = fewer income-related expenses that can be recognised for income tax purposes.

In order for the tax office to be able to correctly deduct employment-related expenses, the employer must correctly state the subsidy on the payroll tax certificate.

What exactly does this mean in the various cases?

If an employer purchases Job or D-Tickets directly from the transport company and contributes **at least 25%** of the ticket price, it receives a **price discount of 5%**. This results in a reduced **employer price** of **EUR 59.85** for D-Tickets from 2026.

As the ticket is purchased by the employer, it is a non-cash benefit (benefit in kind). For benefits in kind that the employer purchases and transfers to the employee, the measurement of the taxable benefit to the employee is subject to a **4% valuation discount**. Accordingly the **amount reported** in the **payroll tax certificate** shall be **EUR 57,46**.

Please check the correct statement on the payroll tax certificate. An incorrect reporting or omission can lead to disadvantages for employees, or trigger findings during payroll tax or social insurance audits.

The price discount is not available if an **employee purchases** a D-Ticket and is reimbursed by the employer through the payroll system. The valuation discount of 4% is also not permitted in such cases because it is not a benefit in kind. The **payroll tax certificate** must certify the full reimbursement of **EUR 63**.

However, the **reduction of the commuter allowance** in calculating flat-rate deductions at source for income tax purposes can be **avoided** if the employer taxes the job ticket at a **flat rate of 25%**. This flat-rate tax can also be paid by the employee if the employer elects not to pay it.

The D-Ticket may be used **without restriction** for **private travel**.

The use of a Job Ticket does not exclude the use of a car, so there is no obligation to travel to work exclusively by public transport. However, it is important to keep in mind that the reduction in income tax deductible employment-related expenses.

Charging benefits for electric vehicles

If an employee charges a company electric vehicle at home, private electricity costs are incurred. The employer can reimburse these costs tax-free. The **legal basis** for this is found in **Section 3 No. 50 EStG – tax-free reimbursement of expenses**.

It was not until November 2025 that a change was made at relatively short notice in the German Federal Ministry of Finance (Bundesministerium der Finanzen – BMF) letter dated 11 November 2025.

Previously, employers could reimburse a flat rate of EUR 35/month for charging hybrid vehicles if they did not provide charging facilities themselves. This flat-rate reimbursement option for electricity costs has now been abolished.

In future, **actual electricity costs** or the **average values published by the German Federal Statistical Office** must be used instead.

How should this change be implemented?

Employers **may** now only make tax-free reimbursements based on consumption. To do this, the employee must provide measurable evidence for every kilowatt hour charged at home.

1. Permitted measurement methods:
 - Wall box with integrated (calibrated) electricity meter,
 - Mobile intermediate metering, or
 - Vehicle-integrated measuring system / App-Export.
2. Documentation of the amount of electricity by billing month. Employees must document the following, regularly and comprehensibly:
 - Start and end meter readings,
 - Date,
 - Vehicle (e.g. licence plate number), and
 - Charged quantity per charging process or monthly summary total.

3. Determination of the electricity price (two options):

There is an **annual right of choice** as to which electricity price/kWh is used.

Option A – utilisation of actual electricity costs

Evidence can be provided by:

- Electricity bill (energy price/kWh + pro rata share of standing charge)
- or, if applicable, the separate calculation of the electricity costs of a PV system,

but only if these are realistically verifiable.

Option B – use of the electricity price flat rate issued by the German Federal Statistical Office

- For simplification purposes the BMF permits the use of an **official electricity flat-rate price**.
- This is based on the average prices paid by private households.
- An annual value is determined on the basis of the first half of the previous year.

For 2026, the official electricity cost flat rate is **34 cent/kWh**.

4. The following **formula** is used to calculate the monthly reimbursement: charged kWh × selected electricity price = **tax-free reimbursement amount**

The employee must submit this result to the employer for settlement.

5. Mandatory documents for the employer:

Employees must provide the employer with the following on a monthly or quarterly basis:

- Evidence of the kWh consumed,
- The electricity price statement or the electricity price flat rate, and
- The calculation of the reimbursement.

We recommend re-checking that no flat-rate electricity reimbursements have been paid to employees from January 2026, and requesting the corresponding statements from your employees for reimbursement of the actual electricity costs.

JobBike – Determining the benefit in kind

A further point that repeatedly leads to queries in practice concerns the **JobBike** – or, more precisely, the **determination of the correct bicycle value**.

The following applies for measurement purposes:

The **correct bicycle value** includes **only parts permanently fixed to the bicycle**. Accessories that are not permanently attached to the bicycle may **not** be included.

A typical example is the **bicycle lock**. A lock that is **not permanently attached to the bicycle** constitutes a **separate benefit in kind**. This may **not** be taxed at the “quarter value” rate applicable for a JobBike.

- The exemption limit for benefits in kind (Section 8 paragraph 2 sentence 11 EStG, **EUR 50/month**) is expressly not applicable to bicycles and their accessories. This also applies to accessories that are **not** tax-free, such as mobile locks, regardless of their value.
- If the value of the lock provided is less than EUR 100, the benefit in kind is rounded down to EUR 0. In this case, **no** taxable non-cash benefit arises, as the value to be recognised is EUR 0.

Commuter allowance and travelling expenses

From 1 January 2026 the **commuter allowance** of **EUR 0.38** applies from the first kilometre. This regulation results in amendments to employment-related expenses deductible for income tax purposes, the employer’s travel allowances and the flat-rate taxation of company cars.

In this context, we would like to point out once again that this increase only affects journeys between the home and the first place of work. There is no change to the reimbursement of **travel costs**, for example for business trips in a private car; the familiar rate of **EUR 0.30/kilometre** actually driven **continues** to apply.

General amendments/other matters of interest 2026

Corporate events for employees

Initially, for **2026** the **tax-exempt amount** remains at the familiar **EUR 110/participant**. The increase to EUR 150 that was under discussion was not implemented.

The time component applied to flat-rate taxation is new and has been in effect from 2025.

In 2024, the German Federal Social Court (Bundessozialgericht) clarified that the **flat-rate taxation** of amounts in excess of the EUR 110 tax-exempt amount must be carried out **at latest** with the next payroll accounting or by the time the payroll tax certificate is submitted – i.e. **by the end of February of the following year**.

From 2025, if this deadline is exceeded the full amounts are subject to **social insurance contribution back charges**, even if the tax office accepts the flat-rate payroll tax. This significantly **tightened** a practice that had previously been handled more generously in some cases. With this in mind, we would therefore like to emphasise once again the importance of timely verification and flat-rate taxation of company events.

A further significant change concerns the so-called “**openness**” of the **event**. So far, this aspect has primarily been relevant to the EUR 110 allowance. What is **new** is that this **requirement** now **also applies** to the application of **flat-rate taxation**. Specifically, this means that events that are only aimed at an **exclusive group of people** – for example, only the board of directors or certain management levels – can **no longer be taxed at a flat rate**. On the other hand, departmental events or events organised by a part of the company continue to fulfil this requirement and remain eligible for flat-rate taxation.

If an event is not eligible for flat-rate taxation, employers should verify whether Section 37b EStG can be considered as an alternative.

Finally, an important **practical matter**: if an employee organises their journey to the company event themselves, the travel costs incurred are tax-free.

However, if the employer organises the trip, this is part of the total costs of the event, which must be included in the EUR 110 allowance.

Dual household allowances – proof of own household

For tax classes **III, IV and V** it is generally assumed that a separate household exists at a different location to the place of employment. It is therefore usually assumed here, without further examination, that the conditions for the **tax-free reimbursement** by the **employer** of the additional costs of maintaining a second household are met.

In **tax class I** – and similarly in **tax class II** – the situation is different. In these cases, the employer needs a **written declaration from the employee** that they have a household at a different location to the place of employment, and that they contribute financially to it. It is precisely this evidence that is often examined very closely in tax audits. On **29 April 2025** the **German Federal Finance Court** (Bundesfinanzhof – BFH) issued an important clarification on dual households in a ruling.

In the case of a **single-person household** at the individual's usual place of residence **no demonstration of cost-sharing is necessary**. The justification for this is that if an individual runs a household alone, there is no additional person whose costs the individual could contribute to. The taxpayer is then **necessarily the sole cost bearer**. For **domestic cases** (i.e. in Germany), the familiar limit of **EUR 1,000/month** remains in place. Accommodation costs at the place of employment can be reimbursed tax-free up to this limit. This includes rent, ancillary costs and comparable accommodation costs – everything up to this EUR 1,000 limit is permitted without incurring income tax.

Cases outside Germany are more complex; a new statutory limit of **EUR 2,000** applies **from 2026**.

Co-working space

Since not all activities or employees are suitable for working purely from home and not all employers have a company headquarters in Germany, there is a current trend towards the use of co-working spaces.

These enable employers to provide **workplaces flexibly** and **in line with demand** – for example, on a daily or weekly basis instead of permanently.

A co-working space does **not** constitute a first place of work if it is used regularly **once a week** and **ONLY** if the co-working space is not specified as the first place of work in the employment contract. In this case, work performed in the co-working space is to be treated as an external activity.

Mini jobbers – working time regulations

Employees in marginal employment (“mini-jobs”) are generally permitted to work ten hours per week. The exact number of **weekly working hours**, as well as their distribution over the individual working days, should be **expressly agreed in the employment contract**.

The agreement of a **maximum working time** is **not sufficient**. In accordance with Section 12 of the German Part-Time and Limited-Term Employment Act (Gesetz über Teilzeitarbeit und befristete Arbeitsverträge – TzBfG), a minimum working time must be agreed. If there is **no** agreement on **minimum working** hours and only maximum working hours are agreed, the employee is **entitled** to remuneration for at least **80%** of these **maximum working hours**.

If an employment contract **without** specified **working hours** is presented during an employer audit, the statutory protective regulations of Section 12 TzBfG are applicable. In this case, a notional 20 hours per week is deemed to have been agreed. This notional working time leads to a notional remuneration claim (“**phantom wage**”), which is subject to social insurance contributions irrespective of whether work was actually performed.

This **results** in the classification of the employment as subject to **social insurance contributions** and **back charges** for social insurance contributions as a result of a subsequent tax audit.

These contributions are borne **exclusively by the employer** if the incorrect classification is due to a lack of a working time agreement.



Exceptions to the regulations on work performed "on call"

The statutory provisions for "on-call" work in accordance with Section 12 TzBfG do **not** apply if there is a framework agreement between the employer and employee which expressly states that there is **no obligation to work** and that an employment relationship only comes into existence when a specific assignment is offered and accepted.

According to German Federal Labour Court (Bundesarbeitsgerichts – BAG) case law (ruling of 15 February 2012 – 10 AZR 111/11), these cases do not constitute a permanent employment relationship, but rather are individual contractual relationships that are not covered by the regulations for on-call work.

As it is legally challenging to distinguish genuine on-call work, it is strongly recommended that legal advice is sought when drafting such framework agreements.

Optimisation of wage processes

In the area of payroll accounting, we can achieve significant **optimisation of the entire process** through the use of various DATEV solutions. With **DATEV Unternehmen online** (DATEV companies online) you have flexible and secure access, whether you are in the office, working from home or on the move. The **Smart Login** can be used to view and process payroll-related data at any time.

A central component is the application **DATEV Personal** (DATEV human resources). As a client, you are able to benefit from several important functions:

- Data protection-compliant **downloads of personnel documents** without the security risks associated with the use of email.
- A **digital personnel file** in which all employee documents are structured and stored centrally, and which can be made available to the tax auditor in the event of social insurance or payroll tax audits.
- A **digital personnel form** that new employees can use to enter their data themselves. Once approved, the data is fed directly into payroll accounting.

- **Direct eAU** (electronic sick notes) **retrieval**, i.e. the retrieval of sick notes (based on the data from payroll accounting) with direct feedback to you as the employer and direct transfer of confirmed absences to the payroll programme for generating reimbursement requests and certificates.
- Personnel analyses that can be called up at any time – also in CSV format on request.

Simplify payment processes with **DATEV Bank**:

Here, **salary payments** can be ordered **directly via DATEV** without any additional export to a separate online banking portal. This saves time and reduces sources of error.

With **Arbeitnehmer online (ANO)** ("Employees online"), employees can be given any-time access to their wage and salary calculations, social insurance notifications and payroll tax certificates for the entire period of employment. This relieves both the employer and us as practitioners in processing requests for missing payroll tax certificates, for example.

Discontinuation of the smsTAN procedure with ANO

Important information for users whose employees are already using **Arbeitnehmer online**: the use of the smsTAN procedure will be discontinued from **31 December 2026**. By that date employees must switch to a DATEV account in conjunction with an authenticator app. This decision was taken in the interest of making use of **higher safety standards**.

The system is rounded off by powerful **interfaces**. Data can be automatically transferred from HR programmes or time recording systems. Additionally, ISWL import functions enable the convenient **import of transaction and master data from Excel or CSV files**.

Together, all of these modules ensure that payroll reporting, payroll accounting and payroll evaluation run **more quickly, securely and significantly more efficiently** – with a noticeable reduction in administrative effort. Please contact us to discuss your solution.

Do you have any questions? Do you need support?

Simply contact our experts Doreen Draeger and Janet Heybey. They will be happy to explain our range of services to you.

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