



**BREMEN  
BREMERHAVEN**



# **SETTING UP AN ENTERPRISE IN GERMANY**



**WORLD TRADE CENTER®  
BREMEN**



**Bremen**invest

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## 1 LEGAL FORMS OF COMPANIES

German law offers a variety of business forms, including sole proprietorships for individuals, several forms of partnerships (*Personengesellschaften*) and corporations (*Kapitalgesellschaften*) with limited liability. Foreign investors usually operate through corporate subsidiaries or German branches, some prefer to start through a representative office. The decision is generally determined by tax considerations.

### BUSINESS ASSOCIATIONS

#### Partnerships (no legal entities):

- **Offene Handelsgesellschaft\_OHG**  
General partnership:  
all partners with unlimited liability
- **Kommanditgesellschaft\_KG**  
Limited partnership:  
one sole managing and unlimited partner with partners of limited liability
- **GmbH & Co. KG**  
Limited partnership:  
sole general partner is a GmbH (limited liability company)

#### Corporations (legal entities):

- **Gesellschaft mit beschränkter Haftung\_GmbH**  
Limited liability company  
**Unternehmergesellschaft / UG (haftungsbeschränkt)**  
Entrepreneurial company (with limited liability)
- **Aktiengesellschaft\_AG**  
Stock corporation
- **Kommanditgesellschaft auf Aktien\_KGaA**  
Limited partnership on shares:  
corporation similar to a stock corporation.

### Representative Office

Representative Offices, i.e. small branch offices, can be established without any formation formalities. They cannot trade or contract in their own name but mainly act in matters like market development, research and networking on behalf of their parent corporations.

### Branch Office

In contrast to a subsidiary, a branch (*Zweigniederlassung*) is not a separate legal entity distinct from the parent company. A branch may, however, be sufficiently self-supporting and able to operate independently. It must have its own office, bank account and bookkeeping. The branch manager has to be a senior executive to whom a general or full power of representation has been issued (*Prokurist*) or a general agent (*Handlungsbevollmächtigter*). Each branch of this type has to be registered in the Commercial Register (*Handelsregister*) of the respective district's local court (*Amtsgericht*).



If the branch is formed by a foreign corporation or other legal entity, a certified (*beglaubigt*) copy of the corporation's articles of incorporation together with a certified German translation thereof must be submitted to the commercial register. The application has to be duly notarized (*beurkundet*). All substantial changes with regard to the parent company must also be communicated to the commercial register of the branch (e.g. relocation, revocation of managing directors).

### **Sole Proprietorship**

An individual may choose a sole proprietorship (*Einzelunternehmen*) as business organization. In this case, all their business assets as well as their private assets are subject to their liability for business debts. From a certain size of business operation (approx. 250,000 EUR annual sales), the registration of the sole proprietorship in the commercial register is mandatory.

### **General Partnership (OHG)**

A general partnership (*Offene Handelsgesellschaft*) is an association for business purposes consisting of two or more partners. In spite of the fact that a general partnership is no separate legal entity, it can perform its business activities in its own name. The liability of the partners, however, is not restricted but covers the business assets as well as private assets. The partners can be held liable jointly and separately. The profit and loss portion of each partner is laid down in the partnership agreement. The general partnership must be registered in the commercial register.

### **Limited Partnership (KG)**

A limited partnership (*Kommanditgesellschaft*) has at least one general partner and one or more limited partners. Whereas the liability of the general partner for business debts is not restricted, the liability of the limited partners is limited to their capital contribution mentioned in the commercial register. The restriction of liability becomes effective upon registration of the KG in the commercial register which is mandatory.

### **Stock Corporation (AG)**

The legal form of a stock corporation (*Aktiengesellschaft*) is normally used if it is intended to raise equity capital by going public and sell shares at the stock exchanges. The AG is formed by one or more persons who need not be resident in Germany. The articles of incorporation (*Satzung*) must be drawn up before a notary public. Upon incorporation, the founders must appoint the supervisory board (*Aufsichtsrat*), who in turn appoints the members of the management board (*Vorstand*). This also requires notarization. The members of the management and supervisory boards must be individuals (not necessarily German residents). They can be shareholders, but cannot simultaneously be members of the management and supervisory board. All AGs must be registered in the commercial register. Upon entry in the commercial register, the incorporation is completed and the AG comes into existence as a legal entity.

The minimum capital stock is 50,000 EUR. The amount of capital to be paid up before application for registration in the commercial register must be at least 25% of the face value (*Nennwert*) of the shares issued. The capital must be paid in fully or a security given in respect of the outstanding amount if the AG is established by a sole shareholder.

The management board is empowered to decide all matters relating to routine business affairs and is responsible to the supervisory board. Shareholders exercise their power at the general meeting (*Hauptversammlung*) thus electing and dismissing their representatives within the supervisory board, deciding on the appropriation of profits and amendments to the articles of incorporation.

Legislation: [Stock Corporation Act](#) (*Aktiengesetz*)



## Limited Liability Company (GmbH)

The German [Limited Liabilities Companies Act](#) (*GmbH-Gesetz*) provides for two GmbH options: The standard GmbH with a minimum share capital of 25,000 EUR and the so-called 'Entrepreneurial company with limited liability' (*Unternehmergesellschaft [haftungsbeschränkt]* or *UG [haftungsbeschränkt]*) according to section 5a GmbH Act. The UG is not a separate legal form, but only a type of the GmbH without a given minimum share capital. The UG, however, may not distribute profits in full, but has to allocate 25% of the annual net profit to the statutory reserve in order to accrue the minimum share capital of a standard GmbH by and by.

The foundation of a GmbH requires relatively few formalities by which it comes into existence as a legal entity. They have to be completed in due notarized form and can be summed up as follows:

- Conclusion of the articles of association (*Gesellschaftsvertrag*) by the shareholder(s)
- Appointment of the managing director(s) (*Geschäftsführer*) by the shareholder(s)
- Opening of a bank account and payment of the minimum company shares (*Geschäftsanteile*)
- Formal application (*Anmeldung*) for registration of the company in the commercial register
- Disclosure of certain data about the company

For the opening of a company bank account, the bank requires detailed information about the shareholder(s) and the scope and nature of their business. Additional requirements, resulting from the German Money Laundering Act ([Geldwäschegesetz](#)), may apply. After the completion of all formalities, a bank will need approx. 2 to 3 business days to check and to establish the account.

Foundation documents are submitted in electronic form to the register court. After verification they are directly transferred to the electronically maintained commercial register.

A GmbH may be formed by one or more shareholders (individuals, legal entities or partnerships). Where corporations or partnerships are intended to become shareholders in the German company, the following documents are required:

- Proof of the existence of the shareholding company (e.g. certified copy of an official commercial register)
- Proof of the authority of the natural persons acting for the shareholding company (e.g. certified copy of an official register showing that the acting persons are entitled to legally represent the company)

Where individuals are intended to become shareholders in the German company:

- Either the person appears before a German notary public there acting in its own name
- or the person authorizes another person by a certified power of attorney.

The statutory seat (*Satzungssitz*) of a GmbH has to be in Germany, whereas the administrative seat (*Verwaltungssitz*) of the company may be abroad.





A GmbH is legally represented by one or more managing directors who must meet a limited range of requirements. Only natural persons with full legal capacity are eligible for this position. Corporate law does not require that any or all managing directors be German citizens. The managing director should preferably either possess a German residence permit or, in case they do not intend to take up permanent residence in Germany, a multiple entry visa.

The appointment of a supervisory board (*Aufsichtsrat*) is only mandatory by law if a GmbH has more than 500 employees.

It takes a minimum share capital (*Stammkapital*) of 25,000 EUR to found a standard GmbH. Each shareholder has to take over a company share with a nominal amount of at least 1 EUR. One quarter of the share capital with a minimum of 12,500 EUR must be paid in on formation.

A corporation founded with a share capital less than 25,000 EUR is named 'Unternehmergesellschaft (haftungsbeschränkt)'. Notwithstanding the regulations for the GmbH, the registration of the UG (haftungsbeschränkt) can only be applied for if the share capital has been paid in full; any contribution in kind is excluded concerning the UG.

The registration in the commercial register requires a formal application to the court, filed by a notary public. The application contains certain affirmative warranties and has to be signed by all managing directors. After filing the application for registration, it takes approx. 10 days before the company is entered in the commercial register (*Handelsregister*: [Register of Companies](#)). Upon registration the data are published in the electronically maintained *Bundesanzeiger* ([Federal Gazette](#)).

The foundation costs depend on the amount of the respective share capital. For a GmbH with a share capital of 25,000 EUR the notarial fees (bilingual documentation) amount to approx. 1,000 EUR. For the foundation of a 'UG (haftungsbeschränkt)' by means of a standardized record, the notarial fees account for approx. 200 EUR. The Bremen commercial register charges a registration fee of 150 EUR.

In order to ensure that all legal requirements are met and to avoid time loss, advice has to be taken from a German lawyer or notary.

When starting the business, a business registration (*Gewerbeanmeldung*) is required. In Bremen, the business registration can be made either [online](#) or at the [Bremen Point of Single Contact](#).

After registration in the commercial register, the company is automatically contacted by the local tax office in order to start the process of assigning a tax number. For the trading of goods within the EU, a VAT identification number is additionally required, which is granted by the [Federal Central Tax Office](#).

The EORI number is needed for customs clearance in the EU and has to be requested from the [Central Customs Authority](#).

The acquisition of insurance such as business liability insurance, D&O insurance, professional liability insurance, inventory insurance, electronics insurance, etc. should be discussed with the house bank or a local insurance broker.



All business letters of a GmbH have to state the legal form, the statutory seat, the registration court and registration number, the names of all managing directors and, if the GmbH has appointed a supervisory board, the chairperson of the supervisory board [\[section 35a GmbHG\]](#). When issuing invoices, the tax number or the VAT identification number must also be indicated [\[section 14\(4\) UstG\]](#). On all business letters and order forms used by a foreign branch of a GmbH, the foreign company register and the registration number must be indicated.

Like any commercial trading company, a GmbH must keep proper written accounts which have to provide a realistic and accurate picture of the assets, financial position and profits of the company. An annual balance sheet and a profit & loss account must be drawn up at the end of every financial year. The annual financial statements have to be submitted in electronic form to the operator of the Federal Gazette who will publish the data and store them within the electronic *Unternehmensregister* ([Company Register](#)). The submission has to be made no later than 12 months after the end of the respective financial year (non-submission entails penalties) and involves the following documents:

Small companies (= do not exceed at least two of the following three features: 6,000,000 EUR balance sheet total, 12,000,000 EUR annual net sales, annual average of 50 employees) must submit summary balance sheets.

Medium-sized companies (= do not exceed at least two of the following three features: 20,000,000 EUR balance sheet total, 40,000,000 EUR annual net sales, 250 employees) must submit summary balance sheets, a summary profit & loss account and a situation report.

Large companies (= do exceed at least two of the above last-mentioned three features) must submit their entire annual accounts and a management report.

The annual financial statements of medium-sized and large companies must be audited by an independent auditor.

The above regulations refer as well to autonomous branch offices of foreign Limited companies.

A GmbH is considered insolvent when it cannot pay its debts or when the liabilities exceed the value of the assets. In this case of over-indebtedness (*Überschuldung*) the managing directors must file for insolvency with the local court within three weeks. Otherwise they may be held personally liable and subjected to criminal proceedings.

### **Transparency register**

According to [sect. 20 \(1\) GwG](#) (*Money Laundering Act*) legal entities under private law (e.g. GmbH, AG, registered association, legally capable foundations) and registered partnerships (KG, OHG, PartG) represented by the respective management are obliged to provide details of their beneficial owners electronically via [www.transparenzregister.de](http://www.transparenzregister.de) for entry in the transparency register.

Find out more: [FAQ Transparenzregister](#)



## 2 TAXATION

Germany has a complex tax system which comprises federal, state and municipal taxes. German taxes are often grouped into:

- Taxes on income
- Taxes on capital
- Taxes on transactions and on consumption (excise taxes)

The taxes on income are represented by the personal income tax ([\*Einkommensteuer\*](#)) levied on natural persons, sole proprietors and partners of a partnership, the corporate income tax ([\*Körperschaftsteuer\*](#)) on the profits of corporations, the capital gains tax ([\*Kapitalertragsteuer\*](#)) and the trade tax ([\*Gewerbsteuer\*](#)) on the business profit earned by any business regardless of its legal form. The corporate income tax, the capital gains tax and - under certain conditions - the personal income tax are supplemented by a surcharge, the so-called solidarity surcharge (*Solidaritätszuschlag*).

After the abolition of net assets tax and trade tax on capital towards the end of the last century, the land tax ([\*Grundsteuer\*](#)) is now the only significant remaining tax levied on business assets.

The transactions and excise taxes are often referred to as 'indirect taxes' and are represented first and foremost by the turnover tax ([\*Umsatzsteuer\*](#) / value-added tax VAT), followed by excise taxes on fuel oil, tobacco, alcohol etc., insurance tax, and land transfer tax ([\*Grunderwerbsteuer\*](#)) levied on changes in ownership of property.

The [\*Fiscal Code\*](#) (*Abgabenordnung*) specifies that international obligations shall take precedence over domestic law. This not only refers to the fact that EU community law prevails over national law, but also to Germany's wide network of [double taxation agreements](#) which are currently in force with almost one hundred countries.

Generally, residents of Germany are subject to tax on their worldwide income (unlimited tax liability / *unbeschränkte Steuerpflicht*). Individuals not resident in Germany are subject to tax only on income derived from German sources (limited tax liability / *beschränkte Steuerpflicht*). For tax purposes, individuals are considered to be resident in Germany if they have their domicile in the country or are present in Germany for a period of more than six months.





## Personal Income Tax

Personal income tax is paid by natural persons, sole proprietors and partners of a partnership, providing their liability for income tax is unlimited.

The taxable income within one calendar year results from the total income minus certain personal expenses and a tax allowance (*Grundfreibetrag*) of 10,908 EUR for singles and 21,816 EUR for married taxpayers.

The progressive income tax, laid down in income tax tables (*Einkommensteuertabellen*), provides a minimum tax rate of 14% for taxable incomes 10,909 EUR p.a. for single persons and 21,818 EUR p.a. for married persons (joint assessment).

The maximum tax rate of 42% is applicable from a taxable income of 62,810 EUR resp. 125,620 EUR p.a. For a taxable income of more than 277,826 EUR (singles) resp. 555,652 EUR (married persons) p.a. the maximum tax rate rises to 45%.

Legislation: Income Tax Act ([Einkommensteuergesetz](#))

## Corporate Income Tax

Corporate entities whose statutory or administrative seat is located in Germany are subject to corporate income tax on their global income. The tax rate is 15%.

Legislation: Corporation Tax Act ([Körperschaftsteuergesetz](#))

## Trade Tax

The income of a company is additionally subject to a municipal trade tax which is calculated in a quite complicated way. By certain specific additions and subtractions the company profits are adjusted to the 'trade earnings'. 3.5% of the trade earnings, being the 'tax multiplicand', are multiplied by the trade tax multiplier fixed by the local authority (Bremen and Bremerhaven: 460%). The resulting amount is the trade tax owned. Since the 2008 tax year, trade tax is not deductible as operating expenditure.

Legislation: Trade Tax Act ([Gewerbesteuer](#))

## Capital Gains Tax

Capital income includes income from all interest earned, dividends, speculation gains and proceeds from the sale of private capital assets (e.g. investment shares, participations in corporations). A liability for tax arises at the point at which the capital income accrues to the creditor.

The capital gains tax (*Kapitalertragsteuer*) is a final withholding tax (*Abgeltungsteuer*) at a uniform rate of 25% (plus solidarity surcharge). Due to various international regulations, a full or partial relief from capital gains tax is - under certain conditions - possible for non-residents.

Legislation: Sect. 44 Income Tax Act ([Kapitalertragsteuer](#))



### Solidarity Surcharge

A [solidarity surcharge](#) of 5.5% of the tax amount is levied on corporate income tax and capital gains tax. On personal income tax it is only levied, if the payable annual tax amount goes beyond 17,543 EUR resp. 35,086 EUR (single / joint assessment).

### Church Tax

In Germany, religious communities which are public corporations are entitled to levy taxes in accordance with the provisions of the respective state law. Pursuant to the Bremen Church Tax Act, churches in the State of Bremen are entitled to collect church taxes from their members. At present, only the congregations of the Protestant and Catholic churches and the Jewish community make use of this right. While the Jewish community collects church tax under its own jurisdiction, both the Protestant and Catholic churches have transferred the collection of their church tax to the fiscal administration of the State of Bremen.

The church tax (*Kirchensteuer*) is calculated on the basis of income and wage tax. In Bremen, it currently amounts to 9% of this calculation basis.

<b>Sample Tax Computation for a Corporation<sup>1)</sup></b>	<b>EUR</b>
Profit before tax	<b>100.00</b>
Trade tax (at local rate of 460%)	./. <b>16.10</b>
Corporate income tax (15%)	./. <b>15.00</b>
Solidarity surcharge (5.5% of the income tax amount)	./. <b>0.83</b>
Profit after tax / gross dividend	<b>68.07</b>
Capital Gains Tax (25%)	./. <b>17.02</b>
Solidarity surcharge (5.5% of the tax amount)	./. <b>0.94</b>
Net dividend received by shareholder	<b>50.11</b>

1) without taking church tax into account  
E&OE



## Taxes on Income from Employment

Personal earnings from employment are subject to income tax and, if applicable, church tax. The wage tax (*Lohnsteuer*) withheld by the employer from monthly wages / salaries is to be seen as a prepayment of the personal income tax. The church tax is likewise withheld by the employer. The solidarity surcharge only becomes due for high earners. The income tax provides basic rates for single persons and lower 'splitting-rates' for married persons in case the spouse is also living in Germany. If the taxpayer has children, special tax allowances are granted.

## Child Benefits

Monthly child benefits (250 EUR each for 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> child) , 250 EUR for each additional child) will be paid upon application with the family benefits office (*Familienkasse*) of the Federal Employment Agency (*Bundesagentur für Arbeit*). The requirements for receiving child benefits are described [here](#). Applications can be made [online](#).

A [sample tax computation](#) on individual earnings from employment is provided below under 3 Social Security.

## Other Taxes:

**Turnover Tax ([Umsatzsteuer](#)):** Goods and services supplied by a company within Germany are subject to turnover tax (value-added tax VAT / *Mehrwertsteuer*). The VAT rate is 19%. A reduced rate of 7% applies in particular to food, public transport, hotel overnight stays, books, flowers and certain services. The amount of turnover tax payable to the tax office is reduced by any amounts of turnover tax (input tax / *Vorsteuer*) previously invoiced to the company by suppliers.

The import of goods from countries outside the EU into Germany is subject to a 19% import turnover tax (*Einfuhrumsatzsteuer*). Intra-community acquisitions are subject to acquisition tax (*Erwerbsteuer*). Both taxes are also deductible for companies. The export and intra-community supply of goods is exempt from VAT.

**Land Tax ([Grundsteuer](#)):** All domestic real property is subject to land tax. Currently, the assessment lies within the range of 1% to 2% of the taxable value (*Einheitswert*) of the site, which is significantly below the market value as it corresponds to the value ratio of 1964. The rate is fixed locally (Bremen: 695%). The tax is payable in quarterly instalments and deductible as business expense.

In implementation of the Federal Constitutional Court's ruling, the taxation of real property has been reformed. From 2025, the calculation will consist of three steps: the real property will be assigned a value for land tax purposes, this value will be multiplied by the uniform basic federal rate (*Steuermesszahl*), and finally the multiplier (*Hebesatz*) will be applied. The latter will be determined by the local authorities.

The **Land Transfer Tax ([Grunderwerbsteuer](#))** arises in case of the sale or other transfer of land and buildings and is in Bremen levied at 5% of the purchase price.

Find out more: [Federal Central Tax Office](#) (*Bundeszentralamt für Steuern*)



### 3 SOCIAL SECURITY

The German social security system provides for

- Pension Insurance (*Rentenversicherung*)
- Statutory Health Insurance (*Gesetzliche Krankenversicherung*)
- Unemployment Insurance (*Arbeitslosenversicherung*)
- Care Insurance (*Pflegeversicherung*)
- Employers' Liability Insurance (*Berufsgenossenschaft / Unfallversicherung*)

In general, all employees working in Germany are subject to mandatory insurance, regardless of their citizenship or the residence of the employer. Apart from the employers' liability insurance (statutory accident insurance) which is borne in full by the employer, the contributions to the insurance are paid in equal amounts (exceptions see below) by employer and employee. Basis for the contributions are the employee's earnings. The employer's portion is not considered taxable income of the employee. The employer is liable for the total payment of the contributions to the social security institutions and has to withhold the employee's portion from wages or salaries.

Employees temporarily delegated by a foreign employer to a German branch or subsidiary are in special cases exempt from German social security. In such case, the employee must be able to prove their intention to return to the home country and must remain on the foreign payroll, and the foreign employer must retain the crucial employer functions such as the determination of salary, promotion, transfer etc.

#### **Pension Insurance**

In 2023, combined employer- and employee contributions amount to 18.6% of the employee's monthly gross earnings. The maximum insurable earnings amount to 7,300 EUR p.m. (87,600 EUR p.a.) in the western federal states and to 7,100 EUR p.m. (85,200 EUR p.a.) in the eastern federal states. The maximum amounts are increased annually.

Under German law no pension payments are made to non-resident aliens. However, an expatriate leaving Germany may apply for a refund of the employee portion of the contributions made to the German pension scheme at any time two years after the last contributions were payable.

#### **Health Insurance**

Since 2015, the income-related general contribution rate of statutory health insurance has been legally set at 14.6%. This amount is supplemented by an extra premium which is fixed by the individual insurance companies. On an average this extra premium amounts to 1.3%. The total rate of approx. 15.9% is equally shared between employee and employer.

Statutory health insurance covers the employee and family members as long as those have no separate income. Benefits provided include medical treatment, dental treatment, prescribed medicine, preventive examinations, maternity care, hospitalization, surgery, and children sickness benefits (*Kinderkrankengeld*: If working parents have to attend to their child at home due to the child's illness or other care needs, they are entitled to time off from work. In this case, statutory health insured are - under certain conditions - entitled to children sickness benefits for 10 days per child and parent; in 2023 for 30 days, maximum 65 days if there are several children).

In addition to the monthly contribution, the following co-payments have to be made by the insured:

- 10% of the costs of prescription medicine (minimum 5.00 EUR, maximum 10.00 EUR)
- 10.00 EUR daily hospital fee (for maximal 28 days) on occasion of stationary treatment



Statutory insurance coverage is mandatory for employees up to a certain maximum amount of gross income which is currently 5,550 EUR p.m. (66,600 EUR p.a.).

Employees earning more than the aforementioned maximum amount may voluntarily contribute to the state scheme or obtain coverage through private health insurance. In general, they are then legally entitled to a tax-free reimbursement from the employer of 50% on the premiums.

Premiums of private health insurance are determined depending on age, profession and state of health of the insured. Contrary to the statutory health insurance, a separate premium becomes due for every family member.

### Unemployment Insurance

Unemployment insurance provides benefits in the case of redundancy and part-time lay-offs due to a reduced level of production. In 2023, monthly contributions amount to 2.6% of earnings up to 7,300 EUR p.m. (87,600 EUR p.a.) in the western federal states and up to 7,100 EUR p.m. (85,200 EUR p.a.) in the eastern federal states.

### Care Insurance

The care insurance aims to secure the employee financially against the risk of becoming dependent on care or permanent attention. Presently, the combined employer- and employee contributions amount to 3.05% of the monthly gross salary. Childless employees have to pay an additional premium surcharge of 0.35 percentage points (i.e.: employer = 1.525%, childless employee = 1.875%).

### Employers' Liability Insurance

The employers' liability insurance associations (*Berufsgenossenschaften*) provide benefits in case of occupational diseases and injuries suffered on the job or on the way to or from work. The contributions vary with the degree of risk in a particular job and range from 1% to 4% of the payroll. In line with the long-term trend, the average contribution is around 1.3%. The cost is borne in full by the employers who are mandatory members of the employers' liability insurance associations for their particular industry.

Social Security System	Pension Insurance	Health Insurance	Unemployment Insurance	Care Insurance
Maximum insurable monthly earnings	€ 7,300 <sup>1)</sup>	€ 4,987.50	€ 7,300 <sup>1)</sup>	€ 4,987.50
Maximum monthly earnings for mandatory insurance coverage	-	€ 5,550.00	-	€ 5,550.00
Rate in 2023	18.6%	16.2% (on average)	2.6%	3.05% <sup>2)</sup>
Employer's portion	50%	50%	50%	50% <sup>3)</sup>
Employee's portion	50%	50%	50%	50% <sup>2)3)</sup>

1) Applies to western federal states; maximum amount in eastern federal states is 6,750 EUR.

2) Childless employees pay an additional premium surcharge of 0.35 percentage points.

3) In the federal state of Saxony, employees pay a higher portion than the employer.



<b>Individual Tax Computation<sup>1)</sup> as of 1 January 2023</b>	<b>Single individual / EUR</b>	<b>Married individual<sup>2)</sup> / EUR</b>
<b>Gross income from employment p.m.</b>	<b>3,500.00</b>	<b>3,500.00</b>
Personal income tax	- 460,50	- 176,33
Pension insurance (9.3%)	- 325.50	- 325.50
Health insurance (on average 7.3%)	- 283,50	- 283.50
Unemployment insurance (1.3%)	- 45.50	- 45.50
Care insurance (e.g. childless member = 1.875%)	- 65,63	- 65,63
<b>Net income</b>	<b>2,319.38</b>	<b>2,603.55</b>

1) Without taking church tax into account

2) Male age 42 (born 1981) with spouse also resident in Germany without employment; no children  
E&OE

<b>Total Payroll Cost for Employer as of 1 January 2023</b>	<b>EUR</b>
Gross salary p.m.	<b>3,500.00</b>
Pension insurance (9.3%)	+ 325.50
Health insurance (on average 7.3%)	+ 283.50
Unemployment insurance (1.3%)	+ 45.50
Care insurance (1.525%)	+ 65.63
Employers' liability insurance (total premium / on average 1.3%)	approx.+ 45.50
<b>Total monthly cost</b>	<b>approx. 4,265.63</b>

)  
)  
)  
)  
)  
) approx. 20,73%  
) of gross salary  
)  
)  
)  
)





## 4 LABOR LAW

### Minimum Wage

In 2015, Germany introduced a nationwide [Minimum Wage Act](#) (*Mindestlohngesetz*).

From 1 January 2023, the minimum gross wage amounts to 12,29 EUR per hour in Bremen.

Employers are required to take records on performed working hours.

### Working Hours

The Working Hours Act ([Arbeitszeitgesetz](#)) provides for a maximum working time of 8 hrs per weekday (*Werktag*, i.e. every day other than Sunday or legal holiday). Maximum weekly working hours thus add up to 48 hrs. Exceptional regulations may allow up to 10 hrs per day provided that within a period of 6 calendar months or 24 weeks an average of 8 hrs per weekday is achieved (section 3 ArbZG). Average working hours are 40 per week. Overtime hours of wage earners have usually to be covered by extra payments or compensated with time-off.

### Part-time Work

Full-time employees whose employment relationship has exceeded 6 months can request to work part-time provided the employer regularly employs more than 15 people. The employer has to accept this request unless he regards it as not feasible for operational reasons (section 8 [TzBfG](#)).

From 2019, a legal right to a temporary reduction of working hours has been granted to employees with an employment relationship of over 6 months in companies with more than 45 employees. This 'bridging part-time' ensures that temporary part-time employees may return to previous working hours after a part-time phase of at least 1 year and not more than 5 years (section 9a TzBfG).

Part-time employees have the same rights as full-time employees. Employees in marginal employment (mini-jobbers, see below) are also considered as part-time employees.

### Holidays

The corresponding federal law (section 3 [Bundesurlaubsgesetz](#)) stipulates a minimum of 24 weekdays (*Werktage*) annual leave during which employees are entitled to wage/salary.

At a working week of 5 working days the minimum holiday entitlement consequently adds up to 20 working days.

Collective agreements (*Tarifverträge*) may, however, provide for paid holidays of up to 30 working days or more and for the payment of an additional holiday bonus.

### Sickness

Employees have a legal right to the continued payment of wage/salary in the event of sickness for a period of 6 weeks. Afterwards further payments are made from statutory health insurance.



## Marginal Employment

An employment may be classified as marginal for two reasons:

- the marginal amount of pay (low pay employment / *geringfügig entlohnte Beschäftigung*) or
- the short duration (short-term employment / *kurzfristige Beschäftigung*)

Both types are subject to taxation and the employer has to assess the circumstances in terms of social security. A new assessment is due if the employment changes.

## Low Pay Employment

The regulations of the classical mini-job provide that the regular monthly pay may not exceed 520 EUR. In compliance with the minimum wage law (see above), the working hour limit is 47 hrs per month resp. 10 hrs per week. Employers are required to take precise records on performed working hours.

In principle, mini-job holders are exempt from mandatory health and unemployment insurance. They are, however, basically subject to insurance obligation in the statutory pension scheme, but may apply for an exemption from this mandatory coverage. The employer's share amounts to 15% of the salary, the mini-job holder bears the remaining difference between the current full contribution of 18.6% and the employer's share. In case the employee wishes to be exempted from the pension insurance, they have to address a corresponding written application to the employer. In such case, the employer still has to pay the flat duty of 15%, only the co-payment of the mini-job holder becomes inapplicable.

The flat duties to be paid by the employer total to 31.5% of the salary (15% pension insurance, 13% health insurance, 2% flat-rate tax, 1.5% misc. levies). In addition, the contribution to the statutory accident insurance becomes due. The health insurance duty, however, is payable only for mini-jobbers who are members of the German statutory health insurance, but does not become due in case the employee has a private health insurance.

## Short-term Employment

From the start such kind of employment must be limited to a fixed duration of maximal 3 months resp. 70 working days. Any professional work for subsistence, however, is not covered by this regulation. The amount of earnings is of no consequence in the short-term employment. The wage tax is either withheld as a 25% flat-rate or according to the employee's individual wage tax class. Contributions to social security do not become due.

## Midi-Job

An employment with a monthly salary between 520 EUR and 1,600 EUR is called Midi-Job. The employee is insurance-liable, but at reduced contributions (starting at approx. 15% for a salary of 520.01 EUR up to approx. 20% for a salary of 1,600.00 EUR). The employer has to pay full social security contributions.

Employees in marginal employment are considered as part-time employees. Therefore, they basically have the same rights as full-time employees. The relevant labor-law provisions (holidays, sickness etc.) have to be observed by the employer.

Employers must register marginal employments with the Mini-Job Center ([Minijob-Zentrale](#)) and the statutory accident insurance (employers' liability insurance).

Mini-jobbers from an EU member state other than Germany may be subject to corresponding foreign social security regulations. If foreign regulations are in place, the respective mini-job has not to be registered with the German Minijob-Zentrale.

Non-EU nationals need a work permit for a marginal employment.

A [Checklist for employees with low pay or employed for short periods](#) is available at the Minijob-Zentrale website.



## Maternity Protection

The Maternity Protection Act ([Mutterschutzgesetz](#)) provides that during a period of 6 weeks prior to the childbirth, pregnant women are released from their obligation to perform work, and that after the childbirth, mothers may not be employed for a period of at least 8 weeks. During this protected period, mothers are entitled to be paid maternity pay equivalent to the average income earned prior to pregnancy (largely paid from health insurance). Any termination of the employment relationship by the employer is invalid during the pregnancy and for 4 months after the childbirth.

Following the protected period, the mother and/or the father can take parental leave (*Elternzeit*) jointly for all or part of the maximum duration of 3 years. Each parent who takes parental leave may work up to 30 hrs a week.

The parental allowance ([Elterngeld](#)) compensates for lack of income when parents interrupt or reduce their occupational work and can be applied for [online](#).

Find out more: [Family Portal](#) (*Familienportal*)

## Termination

Pursuant section 622 [German Civil Code](#) (*BGB*), the legal period of notice is 4 weeks towards the 15<sup>th</sup> or the end of a calendar month. On the part of the employer, notice periods are extended according to the duration of the employment.

In companies with more than 10 full-time employees the Dismissal Protection Law ([Kündigungsschutzgesetz](#)) provides protection against wrongful dismissal for those employees whose employment relationship has exceeded 6 months. In such case, a notice of termination becomes valid only if it appears socially justified (personal reasons regarding the employee's conduct or urgent business reasons). The employee has the right to appeal to the labor court within 3 weeks after receipt of notice. In case the labor court confirms the termination due to urgent business reasons, the employer may be required to pay a compensation to the employee. Exceptional dismissal without notice is only possible if there is a reasonable and important cause due to the behaviour of the employee.

## Works Council

The [Works Constitution Act](#) (*Betriebsverfassungsgesetz*) provides that in companies with at least 5 permanent employees a works council (*Betriebsrat*) may be elected at the request of one or more employees. The works council has the right of co-determination in certain social matters and personnel decisions and the right to information on specific economic matters. The election of a works council cannot be prevented by the employer, and it is not possible to terminate members of a works council.



## 5 RESIDENCE TITLES

### EU Nationals

In compliance with the [Freedom of Movement Act/EU](#) (*Freizügigkeitsgesetz/EU*), residence and work permits are abolished for EU citizens and citizens of Iceland, Liechtenstein, Norway and Switzerland. EU citizens have the right to enter, reside and work in any EU member state and - for stays of less than 90 days - only require a valid identity document or passport. Family members who do not have the nationality of a member state enjoy the same rights as the citizen who they have accompanied.

Upon taking up residence in Germany resp. after 90 days at the latest, EU citizens are required to register with the relevant registration authority. Non-EU family members will then receive a 'residence card' (*Aufenthaltskarte*).

After a permanent employment or study stay in Germany of 5 years, EU nationals can apply for a certificate of permanent residence (*Bescheinigung des Daueraufenthaltsrechts*). The corresponding certificate for non-EU family members is called *Daueraufenthaltskarte* (permanent residence card).

In Bremen, the a.m. certificates are issued by the local migration office ([Migrationsamt Bremen](#)).

### Non-EU Nationals

Citizens from non-EU states who want to stay in Germany for more than 90 days need a residence title to do so. Before entering Germany they have to obtain a corresponding visa (category 'D') from the competent mission abroad (Embassy or Consulate General).

Only citizens of Australia, Canada, Israel, Japan, New Zealand, the Republic of Korea, the United Kingdom of Great Britain and Northern Ireland, and the United States of America may obtain any residence permit after entering Germany.

Visa applications must be approved by the migration office of that place in Germany where the applicant intends to take up residence. The approval procedure usually takes at least 3 months.

Legislation: [Residence Act](#) (*Aufenthaltsgesetz*)

### Skilled Immigration Act

The regulations of the new Skilled Immigration Act (*Fachkräfteeinwanderungsgesetz*) provide that qualified professionals with recognized vocational qualifications may work in Germany without priority check, provided a binding job offer is available, and no longer only in occupations with skills shortage. Former provisions for qualified professionals with university degree remain unchanged.

Non-EU nationals with vocational qualification may also come to Germany for a period of up to 6 months to look for a job. Precondition is that the foreign qualification is recognized by the relevant authority in Germany, that the persons can support themselves financially and have the necessary German language skills (at least B1 level) for the desired occupation.

German university graduates from non-EU states are allowed to stay in Germany for 18 months after graduation, giving them the chance to find a job that fits their academic qualifications [section 20(3)1 Residence Act].



## Different Types of Residence Titles

### ■ Residence Permit

The residence permit (*Aufenthaltserlaubnis* [section 7 Residence Act]) is granted to people who want to undergo training in Germany or intend to take up paid employment either as a self-employed person or as an employee. It is issued for a limited period of time and can be extended in consideration of pertinent circumstances. The term of validity of the residence permit cannot exceed the validity of the applicant's passport.

The residence permit becomes invalid if the holder leaves Germany and fails to re-enter the federal territory within 6 months, unless a request for a longer absence has been addressed earlier to the foreigners authority for permission [section 51(1)7 Residence Act].

### ■ Permanent Settlement Permit

To obtain the permanent settlement permit (*Niederlassungserlaubnis* [section 9 Residence Act]), the foreign citizen must have held a residence permit for 5 years (60 months), be able to secure the subsistence of themselves and resident family members, have been contributing to the statutory pension scheme for at least 60 months or furnish evidence of an entitlement to comparable benefits and have a sufficient command of the German language.

Under certain legal conditions [section 21 Residence Act] a permanent settlement permit may be granted sooner than after 5 years (60 months); this requires individual verification.

Pursuant section 18c Residence Act, skilled workers can obtain a permanent settlement permit, if they have held a corresponding residence title for **4** years, have a job in compliance with the relevant requirements, have been contributing to the statutory pension scheme for at least 48 months or furnish evidence of an entitlement to comparable benefits and have a sufficient command of the German language. The period is reduced to **2** years and the required pension scheme contribution to 24 months, if the skilled worker has successfully completed vocational training or a course of study in Germany.

The permanent settlement permit becomes invalid if the holder leaves Germany and fails to re-enter the federal territory within 6 months, unless a request for a longer absence has been addressed earlier to the foreigners authority. The settlement permit shall not become invalid if the holder has been lawfully residing in Germany for at least 15 years and the subsistence is secure [section 51(2) Residence Act]. In this case, the competent foreigners authority will on request issue a certificate confirming the continued validity of the permanent settlement permit.

### ■ EU Blue Card

Academics with a recognized university degree or equivalent qualification who enter into an employment with a salary of at least 58,400 EUR p.a. (resp. 45,552 EUR p.a. for shortage occupations like engineers in the field of mathematics, IT, natural sciences, engineering and human medicine) are entitled to the EU Blue Card, a single residence and work permit [section 18b Residence Act].

EU Blue Card holders who can prove that they have been in qualified employment over a period of 33 months (resp. 21 months with language skills at level B1) and have been contributing to the statutory pension scheme are entitled to a permanent settlement permit.

The EU Blue Card becomes invalid if the holder leaves Germany and fails to re-enter the federal territory within 12 months, unless a request for a longer absence has been addressed earlier to the foreigners authority for permission [section 51(1)10 Residence Act].

Find out more: Federal Office for Migration and Refugees: [The EU Blue Card](#)



- **ICT Card**

An ICT Card [section 19 Residence Act] is a residence title for an intra-corporate transfer (temporary secondment) to a German subsidiary of that company by which the foreigner is employed. An ICT Card can be granted to persons who shall work as managers or specialists as well as trainee employees in the German subsidiary and have been employed by the foreign company for at least 6 months prior to the transfer.

- **EU Long-Term Residence Permit**

This permit (*Erlaubnis zum Daueraufenthalt-EU* [section 9a Residence Act]) is a permanent residence title. It entitles the holder to mobility within the European Union by granting a right to a limited residence title in the other member states. The conditions of its issue are closely based on those of the settlement permit.

### **The Electronic Residence Title**

In accordance with relevant EU regulations, the electronic residence title (*Elektronischer Aufenthaltstitel eAT*) in credit card form has replaced former passport labels.

The eAT has a contactless chip inside the card on which biometric characteristics (photo and fingerprints), personal data and supplementary specifications are stored. It can be used as an electronic identity document as well as a qualified electronic signature. The use of these online identity functions is voluntary and can be switched on and off on request.

The eAT is produced by the Federal Printing Office (*Bundesdruckerei*) in Berlin.

### **Application Process**

Different procedures apply depending on the nature of the particular application:

- **Work Permit**

The regulations of the Skilled Immigration Act (see above) relate to Non-EU nationals with recognized vocational qualification. To start the application process, the first step must be to obtain the recognition of the individual professional qualification through the competent authority in Germany.

[Find out more:](#)

[Make it in Germany: Who needs recognition?](#)

[Quick Check: Working in Germany](#)

[Welcome Center of the Federal Employment Agency](#)

[Welcome Service of Unternehmensservice Bremen](#)





## ▪ Residence Permit for Self-Employment

Managing partners (*geschäftsführende Gesellschafter*) of German corporations are considered as self-employed persons and do not require a separate work permit. Applications are covered by the regulations of section 21 Residence Act. It provides that a residence permit can be granted if there is an economic or specific regional interest, the activity is expected to have positive effects on the economy and personal capital is available to realize the business idea. In Bremen this assessment is conducted by the Chamber of Commerce CCI for Bremen and Bremerhaven.

Employed managing directors (*Geschäftsführer*) of a German corporation qualify for a residence permit pursuant section 19c(1) Residence Act. This group of people also does not need a work permit, and the consent of the Federal Employment Agency (*Bundesagentur für Arbeit*) is likewise not required.

## How to apply for a Residence Permit for Self-Employment in Bremen

- Arrival in Germany / Bremen with a Schengen visa for the purpose of setting-up a company and preparing the application of a national visa
- Filing of application documents with the Bremen Chamber of Commerce (resumé, certificates on educational qualifications, business and financing plan, proof of financial resources etc.)
- Personal interview with the responsible coordinator of the Chamber of Commerce;  
⇒ Transfer of the application documents incl. Chamber statement to the Bremen migration office
- Upon return to home country: Filing a formal application with the competent German mission abroad (embassy and consulate visa sections)
- Upon approval by the Bremen migration office: Issue of a 3 months' national visa
- Return to Bremen within 3 months
- Registration of a private residence in Bremen to receive the registration certificate (*Meldebestätigung*)
- Filing of an application for the electronic residence title with the Bremen migration office (fingerprints, biometric photo, registration- and health insurance certificates)  
⇒ Transfer of data to the federal printing office in Berlin
- After approx. 4 weeks: Written notification from the migration office about the PIN No.
- Subsequently: Delivery of the electronic residence title



## 6 ADVICE CENTERS



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## 7 DISCLAIMER

Every effort has been made to provide accurate and complete information. However, no liability for the information and translation contained herein being up-to-date, correct or complete can be assumed. Users of the above information are encouraged to seek professional legal advice.

State of Information: January 2023

(Version: 13.01.2023)





**BREMEN  
BREMERHAVEN**

# **GENERAL INFORMATION ON DOING BUSINESS IN GERMANY**



**WORLD TRADE CENTER®  
BREMEN**



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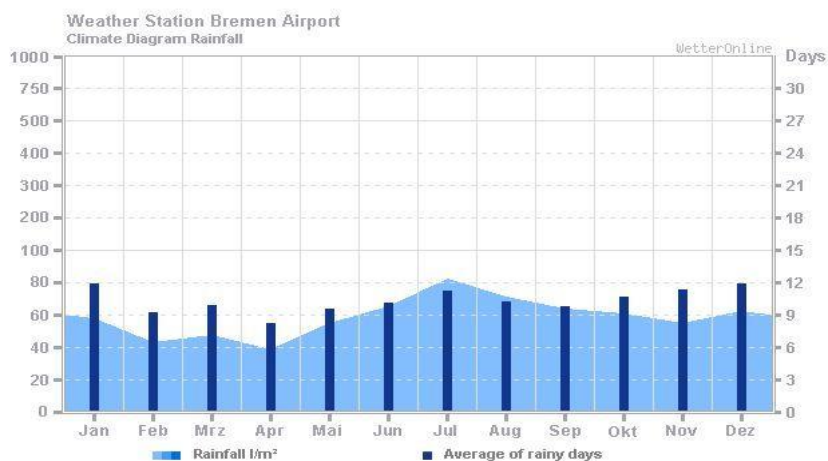
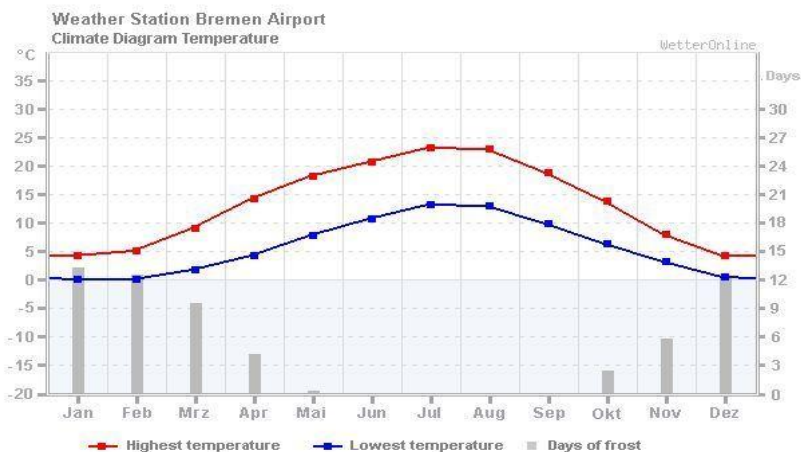


## International Time

Germany is located in the same time zone as the rest of continental Western Europe, i.e. one hour in advance of Coordinated Universal Time (UTC+1:00). Daylight saving time (summer time / UTC+2:00) is in force from the end of March (in 2023: March 26) to the end of October (in 2023: October 29).

## Climate

Germany is situated in the moderately cool west wind zone between the Atlantic Ocean and the continental climate in the east. The climate is temperate. Sharp changes in temperature are rare.



Source: [www.wetteronline.de/wetter/bremen](http://www.wetteronline.de/wetter/bremen)



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## Language

The official language is German, additionally numerous dialects are spoken throughout the country. English is the dominant foreign language and is definitely understood and spoken fluently by business people with international interests.

Correspondence of public authorities and relevant institutions as well as contracts, service agreements and bills are generally issued in German only.

## Business Hours

The Bremen Shop Closing Act ([Bremisches Ladenschlussgesetz](#)) provides that shops may be open round the clock from Monday to Saturday. As a rule, supermarkets are open from Monday to Saturday from 7 am to 9 or 10 pm, shopping malls and department stores usually from Monday to Saturday from 10 to 8.

In recent years, many classical full-service branches of German banks have been converted to ATM branches with cash machines and self-service terminals that can partly be used around the clock.

Dedicated branches of [Deutsche Post](#) are mostly open from Monday to Friday from 9 to 1 and from 3 to 6 and on Saturday from 9 to 1. Post office services may also be provided by stationery stores or supermarkets. In this case, the business hours correspond to the store's shop hours.

On Sundays and public holidays, only shops at railway stations and airports are open as well as some determined pharmacies and shops at petrol stations on a reduced range of goods. Kiosks, bakeries (unless it is a bakery café), flower and farm shops may be opened for 3 hours. All other shops are closed on Sundays and public holidays.

On 24 December (Christmas Eve) and on 31 December (New Year's Eve), shops have to close at 2 pm at the latest, if these days fall on a business day.

## Smoking Ban

The Bremen Act on Non-Smoker Protection ([Bremisches Nichtrauchererschutzgesetz](#)) provides that smoking is banned in all public buildings (e.g. hospitals, schools, universities, theaters) and all forms of public transport as well as in restaurants, hotels and clubs. Restaurants may maintain a separate smokers' room. For the time being smoking is permitted in local one-room bars with an area of less than 75 sqm provided they are clearly marked as 'Raucherlokal', do not offer food and are off-limits for minors.

Moreover, the Health and Safety at Work Act ([Arbeitsstättenverordnung](#)) provides that employers have to take necessary measures in order to protect non-smoking employees from health damages through passive smoking.

## Bremen Low Emission Zone

The rules of the [Umweltzone Bremen](#) apply to the extended downtown Bremen area which is clearly marked by traffic signs. Anyone wishing to enter the Bremen low emission zone by car must have a green low emission sticker. Overnight guests who have written confirmation of a hotel reservation are exempted from the low emission zone rules. The Bürgerweide parking area remains accessible for parking. Entering the low emission zone without the green sticker may entail a fine of currently 100.00 EUR.





## Dates and Numbers

Dates are written in the order of day, month, year. The 1<sup>st</sup> March 2023 is usually written 01.03.2023. When writing numbers, points denote the thousands and the comma is used to denote the decimal place.

## Currency

The euro is the single currency of currently 20 European Union countries ([euro area](#)), namely Austria, Belgium, Cyprus, Croatia, Estonia, Finland, France, Germany, Greece, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Portugal, Slovakia, Slovenia and Spain. (Member states outside the euro area are Bulgaria, Croatia, Czech Republic, Denmark, Hungary, Poland, Romania, Sweden.)

Euro banknotes and coins have been in circulation since 1 January 2002 and are now a part of daily life for 347 million Europeans living in the euro area.

Euro coins exist in eight different denominations: 1, 2, 5, 10, 20 and 50 ct, 1 and 2 EUR. There are seven different euro banknotes: 5, 10, 20, 50, 100, 200.

## SEPA

Since entry into force of the Single Euro Payments Area (SEPA), new uniform procedures concerning cashless payment transactions have been introduced throughout the EU, the EFTA (Iceland, Liechtenstein, Norway, Switzerland), in Monaco and San Marino.

In Germany, the International Bank Account Number IBAN consists of 22 digits. The BIC (Business Identifier Code, formerly SWIFT Code) may additionally be indicated for international transfers.

## Radio and TV Fee

Based on the 'Interstate Broadcasting Agreement' (*Rundfunkstaatsvertrag*), the statutory Radio and TV license fee ([Rundfunkbeitrag](#)) provides the financing of public broadcasting ([ARD](#) incl. 9 regional channels, [ZDF](#) incl. [3sat](#), [ARTE](#), [Kika](#), [Phoenix](#), additional digital channels and [Deutschlandradio](#)). German households as well as resident companies have to pay statutory Radio and TV contributions.

For companies, the amount of the monthly contribution depends inter alia on the number of employees (e.g.: headcount 0 to 8: 6.12 EUR p.m., 9 to 19: 18.36 EUR p.m., etc.).

[Registrations](#) are to be made without request.



## Rail Travel

If you are travelling less than 500 kilometers (310 miles) within Europe, rail travel usually offers time advantages in comparison to air travel. All German big cities are connected to each other within several hours' train ride and you will always arrive directly in the city center.

### Long-distance traffic:

- **ICE** (Intercity-Express) is the fastest and most comfortable way to travel with Deutsche Bahn (DB), reaching speeds of up to 300 km/h (200 miles/h). ICE operate between major cities incl. international destinations in Austria, Belgium, France, Netherlands, and Switzerland.
- **IC** and **EC** trains connect major cities, reaching speeds of 200 km/h (125 miles/h). Both Intercity and Eurocity trains run frequently, either hourly or two-hourly. Intercity trains run exclusively in Germany, while Eurocity trains reach neighboring European countries.

### Regional and short-distance traffic:

- The Interregio-Express (**IRE**) is the perfect direct connection. It connects regions with each other, but does not stop at all stations.
- The Regional-Express (**RE**) offers economic and fast connections throughout the day and connects rural areas to the long-distance and S-Bahn networks.
- The Regionalbahn (**RB**) operates between all stations.
- In cities, the **S-Bahn** is a good choice. S-Bahn trains operate at short and regular intervals and connect cities with the surrounding area.

### Rail companies:

[Deutsche Bahn](#) ( → [online ticket](#))

NordWestBahn [www.nordwestbahn.de](http://www.nordwestbahn.de)

[metronom](#)

## Entry Requirements

The [Schengen visa](#) (category 'C') entitles the holder to visits of up to 90 days every 6 months in the entire Schengen area and to travel for tourist and business purposes throughout the 27 Schengen visa member countries, comprising 23 EU member states and 4 [EFTA](#) member states.

Annual multiple entry visas are as a rule only issued to persons who have already been to Germany or other Schengen states several times in the past and whom the mission abroad considers to be particularly trustworthy. Regardless of the length of validity, visas only entitle the holder to a maximum stay of 90 days per six-month period, calculated from the date of first entry.

The Schengen countries are: Austria, Belgium, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland (EFTA), Italy, Latvia, Liechtenstein (EFTA), Lithuania, Luxembourg, Malta, Netherlands, Norway (EFTA), Poland, Portugal, Slovakia, Slovenia, Spain, Sweden, Croatia and Switzerland (EFTA).

For stays of more than 90 days or stays leading to gainful employment, all foreigners require appropriate residence permits. Exemptions apply to EU and EFTA citizens. Nationals of Australia, Canada, Israel, Japan, New Zealand, the Republic of Korea, the United Kingdom of Great Britain and Northern Ireland, and the United States of America may obtain any residence permit after entering Germany.

Find out more: Auswärtiges Amt ([Federal Foreign Office](#))



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## Public German Holidays 2023

<b>January 1</b>	New Year's Day	entire Germany
<b>January 6</b>	Epiphany	only in Baden-Württemberg, Bavaria and Saxony-Anhalt
<b>March 8</b>	International Women's Day	only in Berlin, Mecklenburg-Western Pomerania
<b>April 7</b>	Good Friday	entire Germany
<b>April 9</b>	Easter Monday	entire Germany
<b>May 1</b>	Labor Day	entire Germany
<b>May 18</b>	Ascension Day	entire Germany
<b>May 29</b>	Whit Monday	entire Germany
<b>June 8</b>	Corpus Christi	only in Baden-Württemberg, Bavaria, Hesse, North Rhine-Westphalia, Rhineland-Palatinate, Saarland
<b>August 15</b>	Assumption Day	only in Bavaria and Saarland
<b>September 20</b>	World Children's Day	only in Thuringia
<b>October 3</b>	Day of German Unity	entire Germany
<b>October 31</b>	Reformation Day	only in Brandenburg, Bremen, Hamburg, Lower Saxony, Mecklenburg-Western Pomerania, Saxony, Saxony-Anhalt, Schleswig-Holstein and Thuringia
<b>November 1</b>	All Saints' Day	only in Baden-Württemberg, Bavaria, North Rhine-Westphalia, Rhineland-Palatinate and Saarland
<b>November 22</b>	Penance Day	only in Saxony
<b>December 24</b>	Christmas Eve	entire Germany
<b>December 25</b>	Christmas Day	entire Germany
<b>December 26</b>	2nd Christmas Day	entire Germany
<b>December 31</b>	New Year's Eve	entire Germany

February 20      Carnival Monday ('Rosenmontag'):  
In the Rhineland area, carnival processions take place and most offices are closed.

Find out more: [Feiertage 2023](#)

## School Holidays Federal State of Bremen 2023

Winter	January 30 - 31
Easter	March 27 – April 11
Whitsun	May 19 + 30
Summer	July 6 – August 16
Autumn	October 2 + 16 - 30
Christmas	December 23 – January 5, 2024

E&OE

Find out more: [Schulferien 2023](#)



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## **FIND OUT MORE:**

[Welcome Service Bremen](#)

[Point of Single Contact](#)

[Starthaus Bremen](#)

[Überseestadt Bremen](#)

[Enterprise Europe Network / EEN Bremen](#)

[The State of Bremen \(German Version\)](#)

[The State of Bremen \(English Version\)](#)

[Bremen Chamber of Commerce CCI for Bremen and Bremerhaven](#)

[Bremen Chamber of Crafts](#)

[Bremen Tourism Center](#)

[Bremerhaven Tourism Bureau](#)

[Bremen Blog](#)

[Germany Trade & Invest](#)

[German Business Portal](#)

[Germany - Land of Ideas](#)

[Travel Destination Germany](#)

[Deutschland Portal](#)

[Make it in Germany](#)

[German Federal Government](#)

[European Union](#)

[European Central Bank](#)

[Enterprise Europe Network](#)

[German Federal Statistical Office](#)

[Bremen Statistical Office](#)

[Common Statistics Portal](#)

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