

COUNTRY REPORT

GERMANY

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Introduction

The German welfare state and labour market policies, were traditionally built around the male breadwinner model; but it has come under increasing pressure. However, various labor market and family policy measures have contributed to increased participation of women in the labor market in recent years. Nevertheless, the basic orientation of the male breadwinner model remains, which is responsible for a disproportionately high share of female workers in part-time and low-wage employment.

Consequently, instead of modifying tax incentives that support gender inequalities on the labour market, policies aim to make outsourcing women's traditional tasks to third parties more attractive. Childcare facilities have undergone an unprecedented expansion and tax incentives have been introduced to support employment of PHS workers by households. However, the employment relationships thus created remain precarious and not necessarily more attractive than undeclared work, which still represents the bulk of PHS in Germany. And although it is a progressive service economy, the PHS sector in Germany is still heavily built on informal and unpaid care work.



Factors supporting the growth and development of the field of PHS

Germany has the second oldest population in the world and the highest proportion of persons aged over 65 years in the EU. It is estimated that persons aged over 65 years will constitute a third of the population in 2035.¹ By the end of 2017, 3.41 million people in Germany were registered as being in need of care, as defined by the Long-Term Care Insurance Act of the German Social Code (SGB XI). 2.59 million persons in need of care were receiving care services at home, 1.76 million by their family members alone.² The ageing of the population will generate increasing care needs. At present, a large part of care work is provided as unpaid work in families, mainly performed by women. This situation is likely to change, as women's employment has increased steadily in the past decade.

In Germany, the tension between care work at home and women's employment is mainly addressed in the context of securing skilled labour. It is expected that qualified women would be able to return to full-time employment, if they had better opportunities for reconciling work and family life.³

¹ GTAI (2019).

² Destatis (2018a, 2018b, 2018c).

³ BMFSFJ (2017b).

However, these hopes have not materialized yet, as women's labour market participation has been overwhelmingly in low wage and temporary employment.⁴ Although the female employment rate is nearly 11 percentage points above the EU average (76,6 per cent against 67,3 per cent for EU-27 in 2019)⁵, the rate of part-time employment among women is 12 per cent higher than the average.⁶

Against this background, it is difficult to assess the need for more low-skilled jobs in Germany. During the last years, the focus has been on the shortages of skilled labour and less on the need to develop more low-skilled jobs. However, there are lingering concerns that automation and outsourcing will lower the number of low-skilled industrial jobs.⁷ Additionally, the growing migrant population, many of whom lack formally recognized qualifications, could stimulate the discussion on how to develop lower-level labour market access opportunities. Especially in sectors such as healthcare and PHS, where human labour cannot be replaced by automation, low-skilled employment remains in demand, albeit a degradation of the working conditions of low-skilled workers cannot be excluded.⁸

Against this background, there is an obvious need to address undeclared employment. The size of Germany's undeclared economy was estimated at €339 billion in 2015 – 12.2 per cent of the GDP⁹. A European survey conducted in 2010 found that the share of undeclared work in the market of personal services amounted to 45 per cent in Germany, while cautioning that these projections may underestimate the real situation.¹⁰ More recent studies mention higher numbers, ranging from 66 per cent¹¹ to even ninety percent¹².



Definition and development of PHS instruments

In Germany, the definition of PHS is based on the **tax code**¹³, which was developed in 2002 and introduced in April 2003.¹⁴ It regulates tax deductions available for household employment relationships, household services and craftsman services performed for households.¹⁵ For a table with activities see Appendix 1.

⁴ Deutsche Welle (2014).

⁵ Eurostat (2020).

⁶ OECD (2017).

⁷ Hirsch-Kreinsen (2016).

⁸ Eichhorst (2015).

⁹ European Commission (2017).

¹⁰ Impact (2015).

¹¹ Geyer/Schulz (2014).

¹² Larsen/Rand (2011); Kompetenzzentrum PQHD/kfd (2014).

¹³ See German income tax act §35a: tax reduction on expenses for household-related employment, household-related services and craftsmen's services.

¹⁴ Kratzsch (2020).

¹⁵ Hessian Ministry of Finance (2019).

Tax deductions are available for any task that would normally be performed by members of the household and which are performed in the home. As shown in Appendix 2, up to 20 per cent of the amount paid for the completion of these tasks may be deducted from the personal income taxes.¹⁶

As far as **tax deductions for household employment and services** are concerned, these are available in the following cases:

- full-time or part-time employment, with the obligation of social security contribution payments, if the employment covers more than 20 hours per week. This group represents a minority of PHS employees.
- service provision by craftsmen and part-time employees, who work less than 20 hours per week.
- direct employment of mini-job workers.

Full-time workers and workers employed under the mini-job labour regime may perform both care and non-care activities.¹⁷

Under the 2008 Family Support Law (Familienleistungsgesetz) tax credits can also be claimed against child care costs.¹⁸ The ceiling for these tax credit claims is 4000 EUR per year at present. Further tax refunds include claiming back 924 Euros for care services by the elderly, whereas it is not necessary to provide a proof of need of care. This tax refund can also be utilised by relatives, who are caring for the elderly. However, individuals and families with low or no taxable income do not benefit from these tax-related instruments.¹⁹ This means that households of the elderly with low incomes are particularly disadvantaged.

The labour market reforms of 2003 introduced so-called tax-free **mini-jobs** in order to revitalise the German labour market. They were first intended to legalize informal work and to make employment more flexible. Mini-jobs were additionally used for reducing informal employment in households by incentivizing private households for formalising their PHS employment relations. There are two types of employment relationships, which can be declared as mini-jobs: long-term part-time employment relationships, when employees work on a regular basis, but do not earn more than 450 EUR per month, and occasional employment relationships, when employees work for no more than three months or 70 days per year. In the second case, no income threshold is applied.²⁰

Within this context, **household cheques** (Haushaltsschecks) were introduced, in order to simplify the registration of part-time work below a marginal earnings threshold with national insurance and tax authorities. With concern to the registration procedure, employer and employee fill in the household cheque providing information on wages required by the “Minijob-Zentrale”. The latter calculates the reduced contributions to the social security insurance, accident insurance and pension funds and deducts them from the employer’s account.

Private households are entitled to deduct 20 per cent of their mini-job expenses (salary and contributions to the social and accident insurance) from their income tax. The maximum

¹⁶ Federal Ministry of Justice and Consumer Protection (2020).

¹⁷ Shire (2015a).

¹⁸ Shire (2015a).

¹⁹ European Commission (2015).

²⁰ Minijob-Zentrale (2019).

amount of refund is 510 EUR per year (see also Appendix 2). Mini-job workers are covered by the hourly minimum wage, which was 9,19 EUR in 2019 and is expected to raise to 9,35 EUR in 2020. Mini-job workers are allowed to opt out of pension contributions.²¹

Care insurance (Pflegeversicherung) is a part of the German social security system. It was established in 1993 and it is financed through employer and employee contributions to provide long term care, primarily for the elderly and for persons with disabilities. Care needs are assessed based on the time required to help the patient/user with basic care-related tasks.²² Consequently, needs-based **care allowances** are awarded irrespective of the users' income. The care allowance is awarded to the care user, who may then use it to pay informal carers such as family members, neighbours or undeclared migrant workers. Care insurance also covers **family carers' pension insurance contributions** as well as **respite care for family carers**. Family carers may further take care leave or opt for part-time work arrangements in order to better reconcile employment and care work. The costs of the short-term care leave for family members (Pflegeunterstützungsgeld), which may last up to ten days, are borne by the care insurance.²³



Landscape of users

Users of existing instruments are typically high-income households, households with active mothers, older people and households receiving benefits under the care insurance scheme. Demand is higher in the former West German states.²⁴

In 2019, households with an income between 2.000 and 3.500 Euro represented 28 per cent of the PHS users, while households with a monthly income above 3.500 Euro represented 48 per cent of the users. The use of PHS is unevenly distributed throughout the age groups and dominated by older users. While only 11 per cent of the users are younger than 29 years, seventy per cent are older than 45 and 39 per cent are older than sixty years. Households with a dependent person represent only 17 per cent of all PHS using households, with the number of households with children being only slightly higher, i.e. 25 per cent, among the PHS user households.²⁵

However, Germany is one of the European countries with the highest level of informal employment in the PHS sector. The proportion of undeclared work in PHS is estimated to range from 66 per cent²⁶ to eighty per cent²⁷ and even ninety per cent²⁸. Undeclared work is especially widespread in the households of elderly people. Estimates mentioned up to

²¹ Minijob-Zentrale (2019).

²² Familiara (2018).

²³ Federal Ministry of Health (2017).

²⁴ European Commission (2015).

²⁵ Juncke et al. (2019).

²⁶ Geyer/Schulz (2014).

²⁷ Enste/Heldman (2017).

²⁸ Larsen/Rand (2011); Kompetenzzentrum PQHD/kfd (2014).

600.000 undeclared domestic workers in households of elderly people in 2011²⁹ and there is no evidence that the situation has changed.

However, additionally to the 18 per cent of German households, who already use formalized PHS, another 52 per cent would be interested to in using formalized PHS. Half of the potential users mention costs, as being the main obstacle preventing them from accessing formalized PHS. Bureaucratic burdens and the effort required to organize PHS are mentioned as additional burdens.³⁰



Financing of the main instruments and associated prices

The primary instruments are not pre-financed, but indirectly subsidised through tax credits and adjustments to social security contributions. As a consequence, these instruments are more appealing for persons/households with a higher income and corresponding higher taxation levels and less supportive of persons with low or no taxable income.

Pre-financed instruments are currently being discussed after the coalition treaty between the Christian Democratic Union of Germany (CDU)/Christian Social Union in Bavaria (CSU) and the Social Democratic Party of Germany (SPD) was published. The Ministry of Labor and Social Affairs (BMAS) suggested a PHS account for every citizen that pays for 30 per cent of the expenses.³¹ The German Federation of Trade Unions (DGB) calls for a PHS voucher that covers 12 Euros per hour. According to the concept, the vouchers should be financed by the state and could additionally be funded by employer contributions.³²



Work arrangements

Direct employment is most common in the sector in Germany. Forty per cent of the users employed domestic workers directly under the mini-job regime through household cheques, 32 per cent of the users employed self-employed workers and 28 per cent used service providers. Accordingly, 304.000 domestic workers working under the minijob-regime were registered in 2018, while the numbers for workers employed by services providers did not

²⁹ Rand (2011).

³⁰ Juncke et al. (2019).

³¹ Federal Ministry of Labor and Social Affairs (2019)

³² Kuhn (2019)

exceed 50.000 and the numbers of self-employed workers remained as low as 20.000 in 2016. Additionally, about 2,7 to three million undeclared workers were active in the field.³³

Considering the current rate of social contributions (about forty per cent) as well as the VAT rate³⁴ (19 per cent), care or cleaning services performed by a professional provider would cost 25-35 euros per hour as opposed to 10-20 euros for workers employed informally or under the mini-job regime.³⁵

This situation might change, but at present it is difficult for providers to recruit workers, because many workers are disincentivized by the higher social security contributions that would come with full-time employment.³⁶ There also seems to be an acceptance in the German society at large that there is nothing wrong with having a sector in which informal employment is the norm.³⁷



Landscape of intermediaries and quality management

The “Minijob-Zentrale” is a federal authority that oversees part-time employment relationships under the mini-job regime. Its responsibilities include the registration of all part-time employment relationships with reduced social contributions, collection of insurance contributions on behalf of the employees, running the household cheque procedures for households as employers, registration of employees with the public accident insurance company as well as information and consultancy services for both employers and employees. The Minijob-Zentrale is affiliated with the German Pension Insurance for Miners, Railway Workers and Seamen.

Intermediary agencies active in the sector may either be for-profit companies or non-profits, such as charities or community organisations. Users of private for-profit companies are mostly private households, that outsource cleaning services. The companies are usually the same agencies that also offer cleaning services to businesses. Non-profit organisations are more likely to focus on care services or to provide non-care services to older people or people with disabilities.³⁸ These services may be financed directly by the household or by public funds.

In addition to traditional intermediary agencies, a number of online service providers have established themselves in recent years.

³³ Juncke et al. (2019)

³⁴ Care services are usually exempt from VAT, but not in every case. This is because the Value Added Tax Act conclusively regulates which services are exempt from value added tax. According to this, services closely connected with social welfare and social security provided by retirement and nursing homes, public law institutions or other recognised institutions of a social nature are exempt from VAT.

³⁵ See: <https://www.haushaltsjob-boerse.de>

³⁶ European Commission (2015).

³⁷ Pape, Karin, written comment, 12.02.2020.

³⁸ Larsen et al. (2012: 52, 53).

Most online service providers do not provide full-time employment, but function rather as a platform for self-employed individuals, providing matching between users and employees, creating contracts and processing bills and payment. Online intermediaries are credited with easing the transition from undeclared to declared employment, although they are criticised for increasing competition between employees as well as for a lack of transparency regarding issues of liability and tax deductions.



Landscape of employees and degree of professionalisation

The large majority of workers, i.e. 91 per cent, employed under the mini-job regime in direct employment are women, of whom about 20 per cent are of non-German nationality. More than half, i.e. 57 per cent, of the mini-job workers tend to be over 50 years of age.³⁹ As many domestic workers want to earn more than € 450, the monthly income permitted under the minijob regime, the minijob becomes de facto an incentive for additional informal work. Some workers prefer to have a minijob, because it provides access to health care, regardless of the low contributions through a minijob to the health insurances. The minijob does not create, however, income security in terms of pensions. The contributions to the pension funds are so low, that they will not translate into a pension which will be higher than the subsistence level (Hartz IV) to which every citizen is entitled in any case.⁴⁰

Training as a housekeeper is the appropriate framework for a qualification with the perspective of a professional qualification in the PHS sector. Nevertheless, most PHS workers have little or no training for the tasks they complete.⁴¹ A conceptual framework to qualify for employment as a domestic worker in private households is still missing. However, efforts have been underway since 2015 to present a qualification concept to close this gap in the form of the framework curriculum “Qualification for household-related services” of the German Society for Housekeeping (dgh). Six modules were developed for the qualification concept, which are based on service packages as demanded by private households in the field of household-related services.⁴²

Since the sector of domestic services is underdeveloped and the career prospects for potential employees are limited, most of the placement and consultancy services do not focus on domestic services.⁴³ Community organisations are more likely to offer care workers regular professional trainings on topics such as hygiene or working with patients with dementia.⁴⁴

³⁹ European Commission (2015).

⁴⁰ Pape, Karin, written comment, 12.02.2020.

⁴¹ European Commission (2015).

⁴² Kompetenzzentrum PQHD/dgh (2015).

⁴³ Rand (2011).

⁴⁴ Larsen et al. (2012: 53).



Wages

Germany's national minimum gross hourly wage is 9.35 Euro per hour (from 2020 onwards)⁴⁵ after a slight increase from 9.19 EURO (as of 1 January 2019).⁴⁶ The minimum wage does not apply to self-employed persons, but it does apply to part-time workers under the mini-job regime. But since employment relationships in private households cannot really be controlled, the hourly wage cannot be checked either. Furthermore, workers employed under the mini-job regime in private households are the only group of mini-job employees for which employers do not need to document working hours.⁴⁷

Apart from these jobs, working relationships both in (elderly) care and housekeeping exist that may be provided via service agencies or mobile nursing services. For both mediation ways, hourly wages are significantly higher than the minimum gross wage or black market averages and thus, if not subsidised by the Germany long-term care insurance. This makes the legal utilisation of PHS for many customers too expensive. The DGB in 2020 therefore calls for legalization and professionalization of legal offers in PHS on the basis of tax subsidies that have yet to be developed or other subsidies that dry out the informal market structures.⁴⁸



Social dialogue in the field of PHS

In Germany, domestic workers are represented by the Food, Beverages and Catering Industry Trade Union (Gewerkschaft Nahrungsmittel Genuss Gaststätten). Cleaning personnel are organised by the Trade Union for Construction, Agriculture and the Environment (IG Bau) and care workers are organised by the United Services Trade Union (ver.di). However, the numbers of organised PHS workers are very low.⁴⁹ The bulk of domestic and care work in Germany is informal and undeclared work, often performed by migrant women from Eastern Europe.⁵⁰

Private households that employ domestic workers are represented by the DHB Household Network (Netzwerk Haushalt). This organization was initially founded as the Federation of German Housewives (Deutscher Hausfrauenbund) within the context of the women's movement in 1915. Its primary purpose was gaining recognition for the work of homemakers and professionalisation of household economics. However, the Association of German Housewives was not a workers' organizations, but an organization of middle-class women, who were employers of domestic workers.

⁴⁵ Minijob Zentrale (2019).

⁴⁶ Mindestlohn Kommission (2019).

⁴⁷ Federal Ministry of Labour and Social Affairs (2019).

⁴⁸ DGB (2020).

⁴⁹ Basten (2015).

⁵⁰ Pfau-Effinger et al. (2009).

At present, private households are not members of DHB Household Network. Nevertheless, the Ministry of Labour has afforded the DHB Household Network the role of a social partner, because of the absence of an organization of families as employers.⁵¹ Therefore, the network also serves as a partner organization for the trade unions in collective bargaining processes.

Germany has ratified the ILO Domestic Workers Convention in 2013 as one of the first EU countries and it came into force in 2014. However, apart from certain other debates, one discussion was raised on the topic of migrant domestic workers and in how far the German Working Hours Act would incorporate the so called 'live-ins' into it.⁵² Until today, these questions remain unresolved for e.g. live-ins despite recent court decisions can be seen that there is movement in the field.⁵³



Policy Process

The policy process regarding the development of PHS was focussed in Germany more on the demand, than on the supply side, aiming to meet the needs of working women.⁵⁴ Benefits to well-off families were introduced under the conservative CDU/CSU/FDP government, policies improving employment growth and an interest in supporting female employment and dual-earner households followed under the coalition government between the Social-Democratic and Green parties, while the Grand Coalition consisting in the conservative CDU/CSU parties and the Social-Democratic party oriented their policies on achieving work-family balance and reducing care responsibilities of dual-earner families.

The coalition treaty (2018-2021) between CDU/CSU and SPD calls for PHS allowances for working parents, single parents, elderly people and family caregivers in order to improve the balance between work and family life. It furthermore demands to create legal jobs in the PHS sector that are subject to social security contributions, especially for women, who represent the largest part of the labour force of the sector.⁵⁵



Commonalities across countries

Germany exhibits characteristics of a continental or conservative welfare regime. There is a strong focus on the male breadwinner model, while women are expected to shoulder the majority of household and care tasks. However, current research shows that the German

⁵¹ Pape, Karin, written comment, 12.02.2020.

⁵² Scheiwe/Schwach (2013).

⁵³ Arbeitsgericht Berlin (2020).

⁵⁴ Shire (2015b).

⁵⁵ CDU/CSU and SPD (2018).

welfare state is undergoing a transformation, with policy developments in recent years introducing elements from both the liberal welfare state model and Scandinavian models.⁵⁶



Previous Instruments

The possibility to earn tax credits by outsourcing household services was first introduced in a 1990 tax reform, which was redefined in 2008.⁵⁷ The initial reform coincided with reunification and high unemployment. There was an interest in stimulating employment through PHS. Households could claim up to 12,000 DM from income taxes if they contributed to pension insurance for their full-time PHS employee and if there were two children under the age of ten years (or one for single parents) or another dependent (person with disabilities) in the household. This instrument targeted direct employment and the development of formalised PHS employment. However, no employment effects could be observed as a result of this policy.

During the period 1998-2005, under the coalition government between the Social-Democratic and Green parties, employment-focussed policies were developed. New tax policies provided tax credits for households employing workers on an hourly and part-time basis, with the goal of preventing undeclared employment.⁵⁸ Under the Grand Coalition, tax deductions were broadened to their current form, covering more types of work.⁵⁹



Promising practices

Between 2016 and 2018, the model project “Service and Counselling Centres for Household-Related Services” was implemented at three locations in the state of Bavaria. It aimed to support the development of the labour market for PHS while promoting the full range of employee rights (including social security payments) for domestic workers. At the same time, it also aimed to support qualified women in achieving a better work-life balance by relieving them of household tasks. Further goals of the project consisted in providing advice on the use of PHS, recruiting, placing and qualifying PHS workers and placing providers of household-related services with private customers and enterprises. The insights gained through interviews with the project participants show that the centres’ offer attracted interest and that they were able to achieve success in the fields of advising private customers and brokering contracts for providers of household-related services to private households. In

⁵⁶ Seeleib-Kaiser (2016).

⁵⁷ Shire (2015b).

⁵⁸ Shire (2015b).

⁵⁹ Shire (2015a).


other fields, such as the recruitment and qualification of staff or the conclusion of contracts with companies on the provision of household services to their employees, the centres encountered greater difficulties. It also became clear that the functioning of such centres required financial support from public authorities.⁶⁰

Another pilot project was implemented in the state of Baden-Württemberg from March 2017 to February 2019. Within its framework, dual-earner households were offered vouchers for the provision of PHS services, on condition that the adults in employment increased their weekly work hours. These vouchers, worth initially eight euros, could be used to hire PHS workers for activities such as cleaning, ironing and laundry. The workers had to be regularly employed, in a full employment relationship including the payment of social contributions. The project also included qualification programs through the Federal Employment Agency for individuals interested in working in the PHS sector. The project, which was supported by the Federal Ministry for Family Affairs, Senior Citizens, Women and Youth along with regional actors, such as the Baden-Württemberg Ministry for Economy and Labour, the regional Employment Agency and the Diakonie Foundation, aimed to increase labour market participation, especially among qualified women, and to reduce undeclared employment of domestic workers at the same time.⁶¹


⁶⁰ Eigenhüller (2019).

⁶¹ BMFSFJ (2017a).

Appendix 1: Tax deductible household-related services in accordance with Section 35a of the German Income Tax Act

	Exemplary activities
Household related services	<ul style="list-style-type: none"> – preparation of meals in the in-house kitchen; – cleaning of the apartment (e.g. window cleaning); – garden maintenance work (e.g. lawn mowing or hedge trimming); – home care, nursing and support of sick, elderly and dependent people; – feeding and care of pets in the household;
Craftsman services:	<ul style="list-style-type: none"> – work on interior and exterior walls or on the roof; – modernization of the bathroom; – renewal of floor coverings, doors or windows; – repair or maintenance of household goods on site; – services of the chimney sweep.

Appendix 2: Overview of the tax deductions⁶²

	Percentages	Maximum amount
Household mini-jobbers	20 %	510 EUR
Domestic employment subject to social insurance contributions + Services + Care and support services = Total of these expenses	20 %	4000 EUR
Craftsman services	20 %	1200 EUR

⁶² Hessian Ministry of Finance (2019).

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