



Have you been contaminated?

Were You:

1. Based in Germany in 2006 or thereafter?
2. Based in Germany in 2012 or thereafter?
3. Operating Ryanair Aircraft?
4. Employed on a McGinley or Brookfield Contract?

If you answer yes to questions 1., 3. and 4. you probably being investigated for Income Tax Evasion by the German State Prosecutor, a criminal offence in Germany.

If you answer yes to questions 2., 3. and 4. you are probably being investigated for Income and Social Tax Evasion by the German State Prosecutor, a criminal offence in Germany.

Please, read the following document very carefully and learn how to protect yourself! If you do not become active, you will automatically be the perpetrator!

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Checklist

From the results on the title page, I am possibly being investigated for Tax Evasion. Continue

I answered "NO" to the questions on the title page
Do I know pilots, even those who have left Ryanair, who might be affected?
If YES.....Please forward this file to those pilots

Was my house searched and the search was initiated by the German State Prosecutor from Koblenz?

YES..... Go to page 12
No..... Continue

My house was searched and I am living in Germany

YES..... Go to page 13
NO..... Contact RPG

I am beginning my employment in Germany on a McGinley/Brookfield Contract.

YES..... Contact VC & RPG
Go to page 39

In all of the above cases you need personal legal advice. Remember – Ryanair and Brookfield (McGinley was not named but the pilots are still being investigated) are named as separate parties on the search warrants used by the German authorities. It is therefore important to seek **independent** legal advice, in the first instance. This guide cannot replace this legal advice; every pilot's situation is unique! Make sure you have an appropriate lawyer who you trust.

Keep up to date with the latest information via the

<http://www.vcockpit.de/en/topics/the-ryanair-contactor-employment-model.html>

http://www.vcockpit.de/fileadmin/dokumente/presse/2016/hazardous_employment_model_final.pdf

or

<https://www.ryanairpilotgroup.com>

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Introduction:

This PDF File is made up into the following part

- Introduction

- Executive Summary

- The Ryanair Contactor Employment Model – Status

- What to do if you have been searched

- How to protect yourself if you meet the criteria but have not been searched

- Beginning my career

Dear Colleagues,

In the last weeks, a huge amount of information, questions, documents and advice have been collected. To make the various files easier to understand, a single PDF file has been created. We will be updating the file regularly as new information reaches us.

Please always send us copies of any new correspondence from Ryanair, Brookfield, McGinley or your accountants. As soon as we can see trends and that the information is not being directed at a single person, we can update the file. Do not assume someone else sent the information.

Many of the pilots affected are currently working outside of Germany. Feel free to distribute this file and encourage the pilots to ask for help.

The last weeks have shown the importance of the National Pilots Associations working together with the Ryanair Pilot Group (RPG) and European Cockpit Association (ECA).

In this particular case, the Vereinigung Cockpit/German Pilots Association (VC) took the lead, as the issues were German Legal Issues. But without the communication and support structures of the Ryanair Pilot Group and European Cockpit Association, you may not have become aware of the situation and the dangers that your employment model pose and to your career.

VC-Germany Info

If you are based in Germany, VC is offering a special membership until the end of August 2016, which waives the three month waiting period for legal support. If you join VC, your membership also extends to RPG at no extra cost. If you are based outside of Germany, join your National Pilots Association and the RPG.

If you are affected and are a member of VC, you will get all information automatically. If you are based outside of Germany, register with the RPG (<https://www.ryanairpilotgroup.com>) and get on their mailing list to ensure that you are receiving the latest information.

If you are not certain who your national pilot association is, use either of the following links:

<https://www.ryanairpilotgroup.com/associations>

<https://www.eurocockpit.be/pages/our-members>

Being inactive and ignoring the situation is not an option. The German media has reported that Ryanair is actively supporting the State Prosecutor with information, and even goes so far as reporting that Ryanair agreeing with the State Prosecutor that the pilots are at fault.

<https://www.tagesschau.de/wirtschaft/ryanair-polizei-101.html> (German only)

The media reports that one German Tax Accountant, which supports one of the Irish Accountants (O'Conner), has stated that he did not know what the pilots really earned. This German Tax Account's offices were also searched in early 2016! (<https://www.tagesschau.de/wirtschaft/ryanair-113.html> - German Only), resulting in the State Prosecutor focusing directly on the pilots.

According to the two articles, the pilots and the broker(s) (McGinley/Brookfield) are the two parties responsible and are being investigated by the German Tax Authorities. Your main challenge is to show the evidence that using this employment model was not your idea- but that it was effectively forced on you.

Protect yourself, be proactive and communicate with your National Pilot Association and the RPG, to ensure everyone is aware of the constantly developing situation. Do not assume that someone else has informed us of emails or letters.

Only together can we be successful!

James Phillips
Director of International Affairs
Vereinigung Cockpit/German Pilots Association (VC)

Executive Summary

Is the Brookfield / McGinley model legal in Ireland? It doesn't really matter, as the model is considered Bogus Self Employment in Germany, and German criteria must be fulfilled according to the German State Prosecutor.

When you were hired and began working under this model, you were given the choice of remaining unemployed or entering the Irish Ltd/Irish Accountant/Brookfield-McGinley employment model. We know that you assumed that the model was legal - that is why you pay the accountants every month.

What should have happened for pilots based in Germany? Within 3 months of these contracts being offered, the Clearingstelle (German State Retirement Insurance) should have reviewed the contract to determine the self-employment or bogus self-employment status of the contracts. Obviously, this never happened!

Self-Employed

If you are truly self-employed in Germany, you are not required to pay in to the State Social Security systems, but of course you will receive no benefits either. If you choose to join the State Social Security System, you can set the rate, which you are paying in, and the benefits you receive will be related to that rate.

Bogus Self-Employment

If you are an employee or bogus self-employed, you are required to pay the full amount into State Social Security system. Approximately 21% for the employee and the employer also has to pay approximately 21%. These percentages are based on the total Gross Salary before any deductions are made.

McGinley/Brookfield/Ryanair Bogus Self-Employment Model

Who do you really work for? In the search warrants, there are numerous points raised which indicate that the pilots work for Ryanair, but still the focus remains on Brookfield and McGinley. In addition to the Social Tax issues, the search warrants also raise the issue of income tax. Currently, most if not all of the pilots are paying their income tax in Ireland. If you are now declared to be an employee of Brookfield/McGinley, you will fall under the Irish-UK tax treaty, as Brookfield/McGinley are both UK based. The Clearingstelle (Social tax) have informed us that they will be reviewing the pilots based in Germany since 2012. Concerning income tax, we have not received any indications on the scope of the authorities' investigations, but the statute of limitation is 10 years.

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Social Tax Calculation and Business deductions

The pay is calculated is calculated, as follows:

Gross Salary

Deduct

- Business Expenses
- Social Taxes Employer
- Social Taxes Employee
- Income & Other Taxes

Net Pay

Currently (and in the past), the business expenses are being deducted before the Social Taxes are calculated; this is not allowed if you are an employee (or deemed to be bogus self-employment).

An additional issue for pilots is that you are paying both the employee and employer social taxes.

Conclusion

The pilot, together with Brookfield/McGinley are the current targets for the German State Prosecutor. The pilots whose apartments have been searched have a fairly clear path. Those who have not been raided must do all they can to ensure that they are working to stop the tax evasion charge being raised against you. This includes making sure that you have a valid A1 Form, a German Social security number and have your employment status checked by the Clearingstelle in Germany in Germany. As the news of the raids and their purpose has been widely reported nobody can now claim that they did not know that they needed to clarify their own status.

The information needed to fill out the relevant forms is included in this package.

The Ryanair Contactor Employment Model Status (15 August 2016)

In the last few weeks, numerous pilot's residences have been raided by the German State Prosecutors Office - Koblenz. Following the raids, VC and RPG worked very closely together to try and get an overview of the situation and to advise the pilots how to protect themselves and have their personal situation clarified.

The Prosecutor's search warrant has accused the pilots of intentionally creating a fraudulent tax scheme together with various partners. From media reports in the UK, we understand that Brookfield's offices were searched, and that subsequently, Brookfield has asked pilots for personal tax information.

Since January, some pilots have become aware of a change in the way that their accountants are handling their taxes, i.e. without notice, a German pay slip is used in addition to the Irish one. Many of the pilots whose apartments were raided were hired through the McGinley agency and have never had any contact with Brookfield. However, during some of the raids, the pilots were shown copies of documents relating to their contracts that they had never seen before and which appeared to suggest that they had some link to Brookfield. This raises the first question; how did the State Prosecutor get these documents and why have the pilots never seen them? Who is supplying material to the State Prosecutor and not informing the pilots? The Accountants, the Brokers (Brookfield/ McGinley) or Ryanair? At least one German Tax Accountants Offices were also raided.

Ryanair, in both press statements and internal documents, has stated that they are cooperating with the State Prosecutors Office. McGinley has also stated publicly that they had cooperated with the German authorities, but neither disclosed what form that cooperation has taken. Ryanair has claimed that they have informed their contract partners to ensure that pilots are operating legally, but other countries such as Norway consider Ryanair to be the pilots' employer under this employment model. It appears that the pilots are the last ones being given full and transparent information about their employment by Ryanair, McGinley or Brookfield.

History

To understand the depth of the fraud scandal, a short history review may help. Prior to 2009, Brookfield, together with Liam McNamara Accountants, operated a "self-employment" scheme in which pilots were treated as 'sole traders' under the Irish tax system. This was modified in 2009 to begin the creation of Irish Limited companies with the pilots as directors, as a means of supplying contract pilots to Ryanair through a crewing agency. It was stated then that at the time this arrangement was in compliance with Irish Tax regulations.

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On the 28th of June 2012 the EU-wide social insurance homebase rule was implemented. To support this, the A1/E101 procedures were created. This meant that you should pay social charges where you were working. The German Government, through the GKV, has always considered the pilots to be bogusly self-employed and required that the social insurance for both the employee and employer side be paid. The pilots who complied with this have, as a result, both the employee and employer social taxes deducted from their gross pay. The Irish Income Tax and Universal Social Charge (USC) are also deducted, resulting in overall deductions of up to 70%. Pilots who were not paying the full social charge as calculated by the German authorities were told by their accountants that this was due to legitimate deductions of business expenses as they are self-employed. In other words, their social charges were calculated on their net pay (i.e. minus their business expenses), which is not allowed under the German system and is illegal!

Pilots, during their training, do not receive courses in areas of social insurance, national income tax or international tax law. Pilots, understandably, believed that their accountants and brokers made sure that the arrangements they were required to enter in to, complied with all relevant national income tax and social charges regulations. The accountants charge up to 3% of the pilot's gross salary for this service. It is not clear what advice if any, the accountants received from the German authorities, before they made the relevant deductions.

VC & RPG

Following the raids, VC and RPG collected data and contacted the appropriate legal specialists for help, on behalf of members who sought assistance. During the first weekend, the VC Board agreed an unprecedented and very comprehensive legal support package for all Ryanair Pilots who are willing to join VC now! **This offer will expire on August 31, 2016.**

VC & RPG conducted a series of pilot's meetings at some of the affected bases and have been working closely together to distribute information and create awareness of the situation. As the legal situation needs to be clarified under German Law, VC has taken the lead in organizing the legal advice.

The Main Message

When you are accused of tax fraud in Germany, you must become active in your own case and defense. If you were a contract pilot in Germany, at any time, you must take immediate action to protect yourself. For pilots who have had their residences raided, you should get help from a criminal lawyer and get your message to the State Attorney. We have already seen numerous attempts from other involved parties to push the blame solely onto the pilots. Reading the Ryanair Press and internal statements shows this very clearly.

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The State Prosecutor has numerous documents that neither Ryanair nor Brookfield should have had access to. These documents should only have been available to the accountants and the pilots. This raises an important question; who are the accountants really working for and who have they shared pilots' private and confidential information with? However, the possession of these documents by the prosecutor may help to prove that pilots were not actually self-employed at all.

Both VC & RPG have been pushing the message to the pilots that the accusations made against pilots are very serious and can cause a loss of your pilot's license and your livelihood!

For the pilots who have not been raided but work under the model, a fraud may still be suspected and the question is how do you prove your innocence? This may prove to be very complex. One group we represent can show (and we have documents to prove this), that in numerous cases employer social taxes were deducted but have never been paid into the German Social System. Pilots, and the German authorities, must reasonably ask where is this money? Pay slips for the same months, issued by both the Irish and German accountants differ greatly. This suggests that the Irish and German authorities are being informed of different income for the same pilots. In other cases, only German pay slips with salaries that cannot be explained, are being received by pilots.

In all of the above case, Pilots who are in VC are in contact with the appropriate legal representative to work with the appropriate authorities to get the situation cleared up.

How are the pilots reacting?

The pilots who are attending either our meetings or with whom we have email contact, all want one thing; to be legal and be able to exercise their profession without fear of criminal prosecution. This includes paying their taxes and social charges as well as filing the proper paper work.

Pilots caught up in this scandal feel abandoned by Ryanair. Many applied directly to join Ryanair and were automatically forwarded to Brookfield / McGinley, where they had the choice of either "self-employment" or to remain unemployed. The statements in the press about Ryanair cooperating with the authorities and that they are not part of the investigation has caused a lot of anger among pilots. Ryanair is mentioned at least 33 times in the search warrants, but is not involved? Brookfield is more often mentioned but only a few times more! A feature in the Irish Sunday Times (24th July 2106) quotes Mr. Liam McNamara (of McNamara & Associates) saying - "We organised some of the structures for Ryanair going back to the very beginning [in 2009]". He also added - "There is a strong possibility the structures were changed. At the time we put them together they were underpinned by a tax barrister's opinion. It had

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also been approved by KPMG at the time, Ryanair's auditors". This public statement by Mr. McNamara clearly suggests that Ryanair was the true architect of this whole employment model. Other evidence from McGinley and Brookfield correspondence suggests the same.

The German Government believes the pilots willingly participated in building these employment structures and engaged in fraud. To correct this perception, pilots must react quickly and clearly.

Unfortunately, many pilots have expressed a high level of fear that by contacting the authorities and thereby actively proving their innocence, that there could be consequences from Ryanair. Surprisingly, some have even gone so far as to state that they would rather pay fines and all the taxes (employee and employer) to avoid drawing attention to themselves, even for a scheme they had no involvement in establishing.

What does VC recommend and what is VC doing?

The pilots who become VC members receive extensive legal support, with the primary goal of ensuring that everyone understands that the pilots are victims in this whole scheme. The State Prosecutor will need further documents or information to find the real perpetrators of the alleged fraud. The lawyers, which VC has arranged, will assist the pilots in identifying and providing this information, ensuring that the whole story is told as accurately as possible.

We recommend to all the pilots: ensure that you are legal; remain legal; and protect yourself. To achieve this, we have produced this guide, the guide is being constantly updated and can be found on VC's & RPGs Homepage. Personal recommendations and support are being provided to VC Members.

VC is actively engaged with the German and EU Parliamentarians, and various Governmental Organizations, to get help for the affected pilots, to try to find solutions for the future to prevent such occurrences. We know that aviation is not the only profession affected and will work with all interested parties to find solutions. VC will use its extensive network to share as much information as possible, and to provide additional instructions to VC and RPG members when appropriate and useful

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What about RPG?

During the last years, the RPG has been actively lobbying the EU Parliament and in contact with various Irish Authorities, as Ryanair's headquarters and National Aviation Authority are based in Ireland.

On receiving the first indications of the unfolding interviews or raids on pilot's residences, a letter was sent to the Irish CAA expressing concern about pilots flying in these circumstances. The RPG was assured that all affected pilots were being told that they need not fly if they felt that the stress could affect their performance. Unfortunately, we have no indications that this message made it to the normal line pilot. The immediate message from Ryanair was to tell pilots to ensure that you are legal. It is not clear what such a message means!

And now?

VC & RPG will continue to support their members. We recommend all Ryanair/ex Ryanair pilots who were based in Germany in the last 10 years and worked or are working on a Brookfield or McGinley contract, download the updated information from RPGs and VCs websites.

If you are based in Germany, join VC for the full legal protection, and you can become a member of RPG at no extra cost. Make sure that you have done all you can to protect yourself. If you are based outside of Germany and discrepancies are suspected, get in touch with the RPG initially and ask for help. The RPG will liaise with the local MA to put you in contact with the appropriate authorities to get the correct advice. Always join your local pilots association, and keep RPG fully informed.

The national MAs have extensive local legal expertise and knowledge but the RPG has visibility of the big picture across multiple countries.

If Ryanair really wants to cooperate and ensure that their crews are not subject to police raids and accusations of fraud, they need to give them real legal employment contracts, and assure them that Ryanair will accept full responsibility for the employment arrangements they put in place to engage pilots in Germany.

The pilots' associations, the authorities and the elected members of parliament, both National and European, as well as the EU Commission, need to ensure that pilots are not put in positions of being unwilling partners to a fraud and "bogus self-employment" now or in the future, in the pilot profession or in any other profession.

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We need both short and long term solutions at national and EU levels. Only together with the Ryanair Pilots can we find a solution. These searches were focused on the Ryanair Bogus Self Employment model in Germany, but there are many other countries with similar laws, where these models are being practiced both by Ryanair and other airlines

Rumors

There are numerous rumors being spread, either intentionally or not, such as pilots being liable for social tax only for the last three months, or that there has been a change in the “homebase” regulation for German based Ryanair Pilots, etc. So far, all of the rumors have proved false and misleading. If you want the telephone numbers to verify if these rumors are true, we are happy to provide the contact details of the appropriate government agencies.

We are particularly concerned by correspondence pilots have received from one of the accountants indicating that the pilots’ grandfather rights have changed. Pilots report being confused by this correspondence and it may not disclose all of the relevant information that pilots need in these circumstances. If you have received such correspondence, we urge you to contact VC or RPG to seek further guidance before you take any action.

My House/Apartment was raided

Having had your house searched is embarrassing and has put you into a situation, which you have no experience or training to deal with it.

If you are currently based in Germany and are a member of VC:

Call VCs Legal department and ask for an application for “Legal Support”

Tel: +49 69 695976-130

Fax +49 69 695976-150

VC will give you a name, address and telephone number of a Criminal Lawyer.

Every pilot needs their own criminal layer

Call the Criminal Lawyer and ask for advice and advise the lawyer that you are a VC Member and that he should get in contact with VCs Legal Department to deal with the financial issues.

The lawyer will write to the State Prosecutor and ask for a copy of the file and advise you further.

You are in a **Critical Incident Stress Management Situation**; VC has a Support Line for its members. Call and ask for advice. The current information can be found under the Members/Service section of the VC Homepage.

A lawyer specializing in Employment law will be assigned to assist with other open issues

If you are currently based in Germany and are not a member of VC:

We will be happy to provide you with all the general information that we have available.

If you are currently not based in Germany and are not a member of VC:

If you are a member of a local pilots association

Contact the pilots association and RPG

Ask RPG to coordinate between VC and your local pilots association for legal support

If you are not a member of a local pilots association

Contact RPG for initial guidance.

House Search with a Search Warrant Summary/Checklist

Behavior during a house search

- a. Let the Officials let in, offer **NO** resistance – ask to see ID cards.
- b. Insist bystanders/non-official observers be dismissed.
- c. Search warrant, read carefully and insist on a copy, if no copy is available, take a picture of the search warrant.
- d. Point out any errors in the search warrant, require errors to be written into the search protocol
- e. Call Lawyer / accountant or call own witnesses.
- f. If Documents are listed in warrant / location show.
- g. Give **NO** consent to the seizure documents or other items, either verbally or in writing.
- h. **NO** information on the matter, only stating your personal information (Name, Address, telephone number).
- i. Do not give information about other locations/addresses.
- j. **NOT** to engage in a chats, **NO** informal discussions.
- k. Ensure that your own Witnesses / relatives / friends observe without commenting, they are there only to witness.
- l. Require sealing of the seized documents / articles, if this is denied ask that it be noted on the protocol.
- m. At the end of the search, check the protocol and insist on any corrections, ask for a copy.
- n. Do **NOT** sign either the Protocol or its attachment (list of seized items)
- o. Arrange ASAP an appointment with a criminal defense lawyer and an independent tax advisors

You are **NOT** required to give statements or an interview to the police/customs, this should be done after consulting a Criminal Defense Lawyer

*Source: Attorney Rolf Limpinsel - Stickler-Posner-Limpinsel
Vereinigung Cockpit e.V.*

My House was not searched but I flew Ryanair Aircraft in Germany employed via a Brookfield / McGinley Contract within the last 10 years

Summary/Checklist

Regardless of where you are now employed or in which country you are residing in, if you operated on a McGinley/Brookfield Contract flying Ryanair Aircraft within the last ten (10) years you must become active. You are being accused of being actively involved in a Tax Fraud Employment Model.

Social tax Fraud

According to information from the Clearingstelle (German Authority who determines bogus self-employment and is responsible for social taxes) you should apply to have your status verified. If you fulfill the four (4) year requirement, the authorities will be reviewing your situation back to the start of your participation in this employment model.

Income Tax Fraud

Due to the Double Tax Treaties complexity, and the potential change in the Country where tax is to be paid from Ireland to either Germany or the UK, here many questions remain unanswered. The statute of limitation is 10 years; in ongoing fraud cases the statute of limitation can be extended.

To do list (Status 1 Aug. 2016)

Check valid A1

- if none or expired apply/reapply
- Reapply if your situation has changed, new crew base (especially a international base change) or upgraded

https://www.dvka.de/media/dokumente/antraege_av_gme/gewoehnliche_erwerbstaetigkeit/GME_13_1_Flight_member_online.pdf

A number of points can be difficult to fill out properly.

Under point 3- write in – “see attached form - Determining my Employment Status Worksheet”

Leave point 6 - Blank

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Check that you have a Social Security Number (Sozialversicherungsnummer)

- If not visit your local Retirement Insurance Office
http://www.deutsche-rentenversicherung.de/Allgemein/de/Navigation/5_Services/01_kontakt_und_beratung/02_beratung/01_beratung_vor_ort/01_servicezentren_beratungsstellen_node.html

Put in your zip code (PLZ) and you will see where the next office is.

Take your passport/ID card and go and ask for a

“Sozialversicherungsnummer”

You will receive a Social Insurance ID card, Sozialversicherungsausweis

http://www.deutsche-rentenversicherung.de/Allgemein/de/Inhalt/3_Infos_fuer_Experten/02_arbeitgeber_steuerberater/04_meldeverfahren_deuev/05_sv_ausweis/Sozialversicherungsausweis.pdf?_blob=publicationFile&v=3

Have your employment status checked by the German Retirement Insurance

(<http://www.clearingstelle.de>)

You need to fill out form V002, this form is only in German.

<http://www.deutsche-rentenversicherung.de/cae/servlet/contentblob/217144/publicationFile/43067/V0027.pdf>

A English explanation follows.

Collect

Pay slips

Tax Returns

Confirmation of Social Tax Payment

All correspondence with Ryanair, your Broker (McGinley/Brookfield) and your accountant.

Employment Status Determination - Clearingstelle

The Clearingstelle is the responsible government agency, which determines your employment status (i.e bogus self employment, self employed).

We have been informed that all pilots who are or previously have flown on a Brookfield/McGinley Contract in Ryanair aircraft, based in Germany between 2012 and 2016 are being reviewed. **This review concerns the social tax issues only and not the income tax issues!**

All of the Clearingstelle forms, which are relevant to your issues are in German only; VC has produced this document to ensure that you know what you are filling out. Below, are the explanations and considerations which you should take while filling out the forms. Be aware that not all pilots' situations are identical, so review the questions and answers carefully. Prior to sending in the forms, ask for a review and assistance if you are uncertain or have questions.

You must fill out Form V0027 and C0031.

In a interview with a German Newspaper, a Ryanair representative is quoted as stating that Ryanair has met with the German Tax Authorities and are supporting and agree with investigations. They also stated that they will continue to help the German Authorities as needed.

<https://www.tagesschau.de/wirtschaft/ryanair-polizei-101.html>

You must assume that the German Authorities have all of the information about you, so fill out the forms as correctly as possible.

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Clearingstelle Form V0027

The form link

<http://www.deutsche-rentenversicherung.de/cae/servlet/contentblob/217144/publicationFile/43067/V0027.pdf>

The form can be filled out on- or off-line and be emailed for review.

Versicherungsnummer – here is where the Sozialversicherungsnummer should be entered, if you do not have one, leave it blank.

Versicherungsnummer	Kennzeichen
	4 8 7 9

1.1 This is your personal information

1 Angaben zum Auftragnehmer

1.1 Persönliche Angaben			
Name		Vorname (Rufname)	
Last Name		First Name	
Geburtsname		frühere Namen	
Last Name at Birth		Other Last Names	
Geburtsdatum	Geschlecht	Staatsangehörigkeit (ggf. frühere Staatsangehörigkeit bis)	
Date of Birth	<input type="checkbox"/> männlich <input type="checkbox"/> weiblich	Nationality (ALL)	
Geburtsort (Kreis, Land)			
Place of Birth (County, State and Country)			
Straße, Hausnummer		telefonisch tagsüber zu erreichen (Angabe freiwillig)	
Street and House Number where you are currently living		Telephone number (Optional)	
Postleitzahl	Wohnort	Telefax (Angabe freiwillig)	
Zip Code	City where you are currently living	Fax number (Optional)	
E-Mail (Angabe freiwillig)			
e-mail address (optional)			

1.2 Do you have a current or previous State Health Insurance? If YES, which one and if you had a previous one, when was the contract terminated.

YES or NO ?

1.2 Sind Sie bzw. waren Sie bei einer gesetzlichen Krankenkasse versichert?	
bitte Namen und Anschrift der gesetzlichen Krankenkasse angeben, bei der Sie versichert sind bzw. zuletzt versichert waren	
<input type="checkbox"/> nein	<input type="checkbox"/> ja

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1.3 Have you founded a company? (Note: being made a director of a company is not the same as founding a company) If you have only been made a director of the "Irish Ltd", then the answer is **NO**. If you have founded other companies, answer **YES** and ask for assistance.

1.3 Haben Sie zur Ausübung Ihrer Tätigkeit eine Gesellschaft gegründet oder sind Sie an einer Gesellschaft beteiligt?	
bitte Namen und Gesellschaftsform (z. B. GmbH, Limited, KG, Praxisgemeinschaft, Partnerschaftsgesellschaft, GbR) angeben	
<input type="checkbox"/> nein	<input type="checkbox"/> ja
Bitte Gesellschaftsvertrag in Kopie beifügen. Sofern Sie Gesellschafter-Geschäftsführer, Fremdgeschäftsführer oder mitarbeitender Gesellschafter einer GmbH oder Geschäftsführer einer Familien-GmbH sind, bitte die "Anlage zum Statusfeststellungsantrag für Gesellschafter / Geschäftsführer einer GmbH" (Vordruck C0032) beifügen.	

1.4 Are you an Executive Board Member of a publicly traded corporation? **NO** or **YES?**

1.4 Sind Sie Mitglied des Vorstandes einer Aktiengesellschaft?	
bitte Namen der Aktiengesellschaft angeben	
<input type="checkbox"/> nein	<input type="checkbox"/> ja

1.5 To fulfill your contract with the customer, did you hire employees? If YES, attach your company identification number and the employee's contracts. **NO** or **YES?**

1.5 Beschäftigen Sie im Zusammenhang mit der zu beurteilenden Tätigkeit eigene Arbeitnehmer / Auszubildende?	
bitte Betriebsnummer angeben und Arbeitsverträge in Kopie beifügen	
<input type="checkbox"/> nein	<input type="checkbox"/> ja

1.6 Did you receive government financial support to found your company? **NO** or **YES?**

1.6 Beziehen oder bezogen Sie für die zu beurteilende Tätigkeit einen Existenzgründungszuschuss oder einen Gründungszuschuss von der Agentur für Arbeit?	
bitte Zeitraum angeben und sämtliche Bescheide der Agentur für Arbeit in Kopie beifügen	
<input type="checkbox"/> nein	<input type="checkbox"/> ja

1.7 Are you related or married to, or pregnant from the customer, in an officially registered relationship or have some other type of relationship to the customer? **NO** or **YES?**

1.7 Sind Sie mit Ihrem Auftraggeber verheiratet, verwandt oder verschwägert oder besteht eine Eingetragene Lebenspartnerschaft oder eine sonstige Familienzugehörigkeit (siehe Erläuterungen)?	
<input type="checkbox"/> nein	<input type="checkbox"/> ja, bitte die "Anlage zum Statusfeststellungsantrag für mitarbeitende Angehörige" (Vordruck C0033) beifügen

VC-Germany Info

1.8 Do you have multiple customers?

NO or **YES?**

If **YES**, list them with names and addresses

1.8 Sind Sie für mehrere Auftraggeber tätig?	
bitte Namen und Adressen der Auftraggeber angeben	
<input type="checkbox"/> nein	<input type="checkbox"/> ja

1.9 In addition to the status to be reviewed, are you self employed in another profession, and does this other profession make up the largest portion of your Income?

NO or **YES?**

1.9 Sind Sie neben dem zu beurteilenden Vertragsverhältnis selbständig tätig und stellt das Arbeitseinkommen aus dieser Tätigkeit den überwiegenden Teil Ihres Gesamteinkommens dar?

☐ nein ☐ ja

1.10 Were you released from contribution to the State Social Insurance program due to your self-employed status on 31.12.1991?

NO or **YES?**

1.10 Waren Sie am 31.12.1991 im Beitrittsgebiet versicherungspflichtig selbständig tätig und sind Sie nach § 20 des Gesetzes über die Sozialversicherung von der Versicherungspflicht in der gesetzlichen Rentenversicherung befreit worden?

☐ nein ☐ ja

1.11 Did your status which need to be determined, require more that 50 working days (prior to 31.12.2014), 70 working days (after 01.01.15), 3 months in a dependent employment, or it can be determined that the previous criteria will be applicable in the future?

NO or **YES?**

1.11 Sind Sie einschließlich der zu beurteilenden Tätigkeit im Kalenderjahr mehr als 50 Arbeitstage bzw. mehr als 2 Monate bis 31.12.2014, ab 1.1.2015 mehr als 70 Arbeitstage bzw. mehr als 3 Monate abhängig beschäftigt oder ist bereits heute abzusehen, dass Sie dies in diesem Umfang sein werden?

☐ nein ☐ ja, bitte weiter bei Ziffer 1.13

VC-Germany Info

1.12 Are you registered as unemployed?

NO or **YES?**

1.12 Sind Sie als Arbeitsuchender bei der Bundesagentur für Arbeit gemeldet?	
<input type="checkbox"/> nein	<input type="checkbox"/> ja

1.13 Is your average monthly income more than 450€/month?

NO or **YES?**

1.13 Übersteigt das monatliche Arbeitsentgelt / Arbeitseinkommen aus der zu beurteilenden Tätigkeit regelmäßig 450 EUR?	
<input type="checkbox"/> nein	<input type="checkbox"/> ja, bitte weiter bei Ziffer 1.17

1.14 If you were employed on this contract prior to 21.12.2013, did your income exceed 400€/Month?

NO or **YES?**

1.14 Sofern Sie Ihre zu beurteilende Tätigkeit bis zum 31.12.2012 aufgenommen haben: Übersteigt das monatliche Arbeitsentgelt / Arbeitseinkommen aus der zu beurteilenden Tätigkeit regelmäßig 400 EUR?	
<input type="checkbox"/> nein	<input type="checkbox"/> ja, bitte weiter bei Ziffer 1.17

1.15 In addition to the employment status being reviewed, do you have any additional dependent employee relationships?

If **NO** go to point 1.21

If **YES** ask for help

1.15 Üben Sie neben der zu beurteilenden Tätigkeit weitere abhängige Beschäftigungen aus?			
<input type="checkbox"/> nein,	bitte weiter bei Ziffer 1.21		
<input type="checkbox"/> ja,	bitte machen Sie zu jeder weiteren Beschäftigung Angaben zur Höhe des monatlichen Arbeitsentgelts. Sofern Sie in einer der weiteren Beschäftigungen wegen Geringfügigkeit auf die Rentenversicherungsfreiheit wegen Geringfügigkeit verzichtet haben oder aufgrund einer geringfügig entlohnenden Beschäftigung von der Rentenversicherungspflicht befreit sind, bitten wir ebenfalls um Angaben.		
Angaben zu Beschäftigungen mit einem Beschäftigungsbeginn bis zum 31.12.2012			
1. Beschäftigung	<input type="checkbox"/> bis 400 EUR	<input type="checkbox"/> mehr als 400 EUR	<input type="checkbox"/> Verzicht liegt vor
2. Beschäftigung	<input type="checkbox"/> bis 400 EUR	<input type="checkbox"/> mehr als 400 EUR	<input type="checkbox"/> Verzicht liegt vor
Angaben zu Beschäftigungen mit einem Beschäftigungsbeginn ab dem 1.1.2013			
1. Beschäftigung	<input type="checkbox"/> bis 450 EUR	<input type="checkbox"/> mehr als 450 EUR	<input type="checkbox"/> Befreiung liegt vor
2. Beschäftigung	<input type="checkbox"/> bis 450 EUR	<input type="checkbox"/> mehr als 450 EUR	<input type="checkbox"/> Befreiung liegt vor

VC-Germany Info

1.16 Total income from 1.15

If you answered **YES to 1.15**, ask for help!

1.16 Bitte geben Sie die Summe Ihrer Arbeitsentgelte aus der / den unter Ziffer 1.15 angegebenen Beschäftigung / Beschäftigungen und der zu beurteilenden Tätigkeit an:
<input type="checkbox"/> bis 400 EUR, bitte weiter bei Ziffer 1.21
<input type="checkbox"/> über 400 EUR und nicht mehr als 450 EUR, bitte weiter bei Ziffer 1.21
<input type="checkbox"/> über 450 EUR

1.17 Did your total income from being reviewed employment status and the dependent employment relationships exceed the “General Yearly Income Limit – JAEG”. The yearly limits are shown in (). All income without deduction should be the basis for this evaluation.

NO or YES?

1.17 Wird Ihr regelmäßiges Jahresarbeitsentgelt aus der zu beurteilenden Tätigkeit und / oder weiteren abhängigen Beschäftigungen die allgemeine Jahresarbeitsentgeltgrenze - JAEG - (2016: 56.250 EUR) übersteigen?	
<input type="checkbox"/> nein	<input type="checkbox"/> ja, machen Sie bitte Angaben seit Aufnahme der zu beurteilenden Tätigkeit.
2016 wird JAEG (56.250 EUR) voraussichtlich überschritten	<input type="checkbox"/> nein <input type="checkbox"/> ja
2015 JAEG (54.900 EUR) überschritten	<input type="checkbox"/> nein <input type="checkbox"/> ja
2014 JAEG (53.550 EUR) überschritten	<input type="checkbox"/> nein <input type="checkbox"/> ja
2013 JAEG (52.200 EUR) überschritten	<input type="checkbox"/> nein <input type="checkbox"/> ja
2012 JAEG (50.850 EUR) überschritten	<input type="checkbox"/> nein <input type="checkbox"/> ja
Sofern Sie die zu beurteilende Tätigkeit im Zeitraum vom 2.2.2007 bis zum 30.12.2010 aufgenommen haben, machen Sie bitte zusätzlich auf einem Extrablatt Angaben, ob Ihr regelmäßiges Jahresarbeitsentgelt in den letzten 3 Kalenderjahren vor Aufnahme der zu beurteilenden Tätigkeit die allgemeine Jahresarbeitsentgeltgrenze überschritten hat.	

1.18 Were you a member of a private health insurance on 31.12.2002 due to an exceeding the JAEG?

NO or YES? If NO go to 1.20

1.18 Waren Sie am 31.12.2002 wegen Überschreitens der JAEG privat krankenversichert?
<input type="checkbox"/> nein, bitte weiter bei Ziffer 1.20
<input type="checkbox"/> ja

VC-Germany Info

1.19 Did your total income from being reviewed employment status and the dependent employment relationships exceed the special “General Yearly Income Limit – JAEG”. The yearly limits are shown in (). All income without deductions should be the basis for this evaluation.

NO or YES?

1.19 Wird Ihr regelmäßiges Jahresarbeitsentgelt aus der zu beurteilenden Tätigkeit und / oder weiteren abhängigen Beschäftigungen die besondere JAEG (2016: 50.850 EUR) übersteigen?			
<input type="checkbox"/> nein	<input type="checkbox"/> ja, machen Sie bitte Angaben seit Aufnahme der zu beurteilenden Tätigkeit.		
	2016 wird JAEG (50.850 EUR) voraussichtlich überschritten	<input type="checkbox"/> nein	<input type="checkbox"/> ja
	2015 JAEG (49.500 EUR) überschritten	<input type="checkbox"/> nein	<input type="checkbox"/> ja
	2014 JAEG (48.600 EUR) überschritten	<input type="checkbox"/> nein	<input type="checkbox"/> ja
	2013 JAEG (47.250 EUR) überschritten	<input type="checkbox"/> nein	<input type="checkbox"/> ja
	2012 JAEG (45.900 EUR) überschritten	<input type="checkbox"/> nein	<input type="checkbox"/> ja
Sofern Sie die zu beurteilende Tätigkeit im Zeitraum vom 2.2.2007 bis zum 30.12.2010 aufgenommen haben, machen Sie bitte zusätzlich auf einem Extrablatt Angaben, ob Ihr regelmäßiges Jahresarbeitsentgelt in den letzten 3 Kalenderjahren vor Aufnahme der zu beurteilenden Tätigkeit die besondere Jahresarbeitsentgeltgrenze überschritten hat.			

1.20 Were you exempted from the requirements of being a member of the public health insurance due to the change in JAEG or another reason?

NO or YES?

1.20 Sind Sie im Zusammenhang mit der Änderung der JAEG oder aus sonstigen Gründen von der Versicherungspflicht in der gesetzlichen Krankenversicherung befreit worden?	
<input type="checkbox"/> nein	<input type="checkbox"/> ja, bitte Befreiungsbescheid in Kopie beifügen

1.21 Are you a student?

NO or YES?

1.21 Sind Sie Schüler an einer allgemeinbildenden Schule?	
<input type="checkbox"/> nein	<input type="checkbox"/> ja, bitte weiter bei Ziffer 2

1.22 Are you a registered University or College Student?

NO or YES?

If **YES**, Which semester are you in, and go to point 1.27

If **NO** Continue

1.22 Sind Sie als ordentlich Studierender an einer Hochschule oder einer Fachschule immatrikuliert?	
bitte derzeitiges Fachsemester angeben	
<input type="checkbox"/> nein	<input type="checkbox"/> ja
bitte weiter bei Ziffer 1.27	

VC-Germany Info

Answer points 1.23 to 1.25 only if are above the age of 55, otherwise go to point 1.27

Bitte nur ausfüllen, wenn Sie das 55. Lebensjahr vollendet haben, sonst weiter bei Ziffer 1.27:

1.23 Were you in the last 5 years prior to the being evaluated employment in the State health Insurance as either a required, voluntary or family member?

NO or **YES?**

1.23 Waren Sie in den letzten 5 Jahren vor Aufnahme der zu beurteilenden Tätigkeit in der gesetzlichen Krankenversicherung pflichtversichert, freiwillig versichert oder familienversichert?

☐ nein ☐ ja, bitte weiter bei Ziffer 1.26

1.24 Were you in the last 5 years, at least ½ of the time (2 Years and 6 months) either without health insurance, released from the health insurance requirements or self employed?

NO or **YES?**

1.24 Waren Sie innerhalb dieser 5 Jahre mindestens die Hälfte der Zeit (2 Jahre und 6 Monate) krankenversicherungsfrei, von der Krankenversicherung befreit oder hauptberuflich selbständig tätig?

☐ nein ☐ ja, bitte weiter bei Ziffer 1.26

1.25 Does your spouse or registered partner fulfill 1.24

NO or **YES?**

1.25 Erfüllt Ihr Ehegatte / Lebenspartner die in Ziffer 1.24 genannten Voraussetzungen?

☐ nein ☐ ja

Answer point 1.26 only if you have already entered retirement.

1.26 When you reached the retirement age, were not insured by a State Health Insurance or if you were insured by a State Health Insurance, did you receive and refund of your payments?

NO or **YES?**

Bitte nur ausfüllen, wenn Sie das Lebensjahr für den Anspruch auf Regelaltersrente vollendet haben:

1.26 Waren Sie bis zum Erreichen der Regelaltersgrenze in der gesetzlichen Rentenversicherung nicht versichert oder - wenn Sie versichert waren - haben Sie nach Erreichen der Regelaltersgrenze eine Beitragserstattung aus Ihrer Versicherung erhalten?

☐ nein ☐ ja

VC-Germany Info

1.27 In addition to the employment being evaluated, do you have additional employment which falls under the rules of being a government official or the basic right to receive financial support due to physical recovery?
NO or **YES?**

1.27 Üben Sie neben der zu beurteilenden Tätigkeit eine Beschäftigung aus, in der nach beamtenrechtlichen Vorschriften oder Grundsätzen bei Krankheit Anspruch auf Fortzahlung der Bezüge und auf Beihilfe oder Heilfürsorge besteht?	
<input type="checkbox"/> nein	<input type="checkbox"/> ja

1.28 do you receive any of the following:

Are you handicapped and receive a retirement?	NO or YES?
Do you receive a government official retirement?	NO or YES?
Do you receive a normal retirement?	NO or YES?
Receive support from a government official retirement or out of a church retirement?	NO or YES?
Do you receive a special professional retirement	NO or YES?
Do you receive a retirement from religious organization?	NO or YES?
Unemployment benefits?	NO or YES?

1.28 Beziehen Sie eine der nachfolgenden Leistungen?	nein	ja
Rente wegen voller Erwerbsminderung aus der gesetzlichen Rentenversicherung	<input type="checkbox"/>	<input type="checkbox"/>
Versorgung nach beamtenrechtlichen Grundsätzen mit beamtenrechtlichem Beihilfeanspruch	<input type="checkbox"/>	<input type="checkbox"/>
Altersvollrente aus der gesetzlichen Rentenversicherung	<input type="checkbox"/>	<input type="checkbox"/>
Versorgung nach Erreichen einer Altersgrenze nach beamtenrechtlichen Vorschriften bzw. kirchenrechtlichen Regelungen	<input type="checkbox"/>	<input type="checkbox"/>
Versorgung nach Erreichen einer Altersgrenze aus einer berufsständischen Versorgungseinrichtung	<input type="checkbox"/>	<input type="checkbox"/>
gemeinschaftsübliche Altersversorgung als satzungsmäßiges Mitglied einer geistlichen Genossenschaft, als Diakonisse oder als Angehöriger einer ähnlichen Gemeinschaft	<input type="checkbox"/>	<input type="checkbox"/>
Arbeitslosengeld	<input type="checkbox"/>	<input type="checkbox"/>

2 Angaben zum Auftraggeber, zu dem das zu klärende Auftragsverhältnis besteht

2. Who is your Customer, where the employment status need to be reviewed?

In the Irish Ltd, Broker (McGinley/Brookfield), Ryanair employment model it is unclear who your true employer is. The opinion of the German Retirement Insurance and the GKV is that it is either the Broker (McGinley/Brookfield) or Ryanair. A broker can only be used for a period of two years in Germany (There are exceptions but they do not apply here). It is recommended to fill out and attach the worksheet "Clearingstelle Anlage 1/ Clearingstelle Attachment 1), and if your status changed during the time from 2012 to 2016, a new one for each period.

VC-Germany Info

2.1 Customer Information – this section either fill out or write in “**See attached Worksheets**”. **We do not recommend that you fill out this section but attach the worksheet.** If you want to fill out this section, ask for help!

2.1 Angaben zum Auftraggeber		
Firmenname, Name, Vorname des Inhabers See attached Worksheets		Betriebsnummer
Firmenadresse (Straße, Hausnummer)		Telefon (Angabe freiwillig)
Postleitzahl	Ort	Telefax (Angabe freiwillig)
E-Mail (Angabe freiwillig)		

2.2 Was a company inspection accomplished? This you cannot probably answer, so leave it blank.

2.2 Wurde eine Betriebsprüfung durchgeführt bzw. ist eine Betriebsprüfung terminiert (beachte Erläuterungen)?		
Datum der Prüfung Prüfungszeitraum		
<input type="checkbox"/> nein	<input type="checkbox"/> ja	
Sozialversicherungsträger		

2.3 This related to being a member of the executive board of the “customer”. If you are not a Board Member of Ryanair, Brookfield or McGinley, you should answer **NO**

2.3 Sofern der Auftragnehmer angegeben hat, dass er Mitglied des Vorstandes einer Aktiengesellschaft ist (siehe Ziffer 1.4): Sind Ihr Unternehmen und die Aktiengesellschaft, in der der Auftragnehmer Mitglied des Vorstandes ist, Konzernunternehmen im Sinne von § 18 Aktiengesetz?	
<input type="checkbox"/> nein	<input type="checkbox"/> ja

3. Profession/job which should be reviewed

3 Angaben zur Tätigkeit, für die der sozialversicherungsrechtliche Status festgestellt werden soll

3.1 First part “Pilot”

Second part is the beginning and end of the profession/job

3.1 Ausgeübte Tätigkeit (bitte sämtliche Verträge und Unterlagen über die Tätigkeit in Kopie beifügen)	
Bezeichnung der Tätigkeit für den Auftraggeber, für den ein Statusfeststellungsverfahren durchgeführt werden soll	
Pilot	
Beginn und ggf. Ende der Tätigkeit	
dd.mm.yyyy to dd.mm.yyy	

3.2. To your knowledge, has any other inspection begun or finished concerning this employment model?

NO or YES?

<p>3.2 Wurde bereits durch eine Krankenkasse / einen Rentenversicherungsträger oder die Künstlersozialkasse für diese Tätigkeit ein Feststellungsverfahren eingeleitet oder eine Feststellung getroffen, dass eine selbständige Tätigkeit vorliegt bzw. ein abhängiges Beschäftigungsverhältnis besteht (beachte Erläuterungen)?</p> <p>Datum (bitte Bescheid der Krankenkasse / des Rentenversicherungsträgers bzw. der Künstlersozialkasse in Kopie beifügen)</p>	
<input type="checkbox"/> nein	<input type="checkbox"/> ja

3.3 Did a dependent employment relationship exist with this employer/customer exist in the past?

NO or YES?

If **YES**, what are the differences to this position?

<p>3.3 Wurde vor der jetzigen Tätigkeit eine abhängige Beschäftigung bei diesem Auftraggeber ausgeübt?</p> <p>bitte den Unterschied zur vorherigen Tätigkeit beschreiben</p>	
<input type="checkbox"/> nein	<input type="checkbox"/> ja
<hr/> <hr/> <hr/> <hr/>	

4 This is the list of forms which you should attach.
You need to fill out and attach **Form C0031** instructions follow.

4 Anlagen zum Statusfeststellungsantrag

Bitte beschreiben Sie das zu beurteilende Auftragsverhältnis auf der "Anlage zum Statusfeststellungsantrag zur Beschreibung des Auftragsverhältnisses" (Vordruck C0031).

Sind Sie Gesellschafter-Geschäftsführer, Fremdgeschäftsführer oder mitarbeitender Gesellschafter einer GmbH oder Geschäftsführer einer Familien-GmbH (siehe Ziffer 1.3), beschreiben Sie das Auftragsverhältnis bitte auf der "Anlage zum Statusfeststellungsantrag für Gesellschafter / Geschäftsführer einer GmbH" (Vordruck C0032).

Sind Sie Angehöriger des Auftraggebers (siehe Ziffer 1.7), beschreiben Sie das Auftragsverhältnis bitte auf der "Anlage zum Statusfeststellungsantrag für mitarbeitende Angehörige" (Vordruck C0033).

Ohne Beschreibung des zu beurteilenden Auftragsverhältnisses kann eine Statusfeststellung nicht erfolgen.

VC-Germany Info

5. Document for partial or fully blind persons
IGNORE

5 Dokumentenzugang für sehbehinderte Menschen

Menschen mit einer Behinderung (z. B. blinde oder sehbehinderte Menschen) haben Anspruch darauf, Dokumente in einer für sie wahrnehmbaren Form zu erhalten.

Aufgrund meiner Behinderung bitte ich darum, mir Dokumente zusätzlich in einer für mich wahrnehmbaren Form zuzusenden, und zwar

- | | |
|---|---|
| <input type="checkbox"/> als Großdruck | <input type="checkbox"/> als CD (Schriftdatei / Textdatei im ".doc"-Format) |
| <input type="checkbox"/> in Braille (Kurzschrift) | <input type="checkbox"/> als Hörmedium (CD-DAISY Format) |
| <input type="checkbox"/> in Braille (Vollschrift) | |

6. The question asked is:
do you want to remain self employed – **nicht Vorliegt**
you want to become a dependent employee – **vorliegt**

We recommend that you “X” vorliegt, this is already the opinion of the Clearingstelle.

6 Antrag / Erklärung des Auftragnehmers

Hiermit beantrage ich nach § 7a Absatz 1 SGB IV festzustellen, dass eine Beschäftigung

- ☐ nicht vorliegt. ☐ vorliegt.

You give the assurance that all entries are correct to the best of your knowledge.

Ich versichere, dass meine Angaben der Wahrheit und die Vereinbarungen in den übersandten Verträgen den tatsächlichen Verhältnissen entsprechen.

You are then asked, if you are found to be a dependent employee, which state health insurance do you desire (you have to fill this in even if you are privately health insured. The Public Health insurance collect and distributes the social taxed (retirement and unemployment)

Für den Fall, dass Krankenversicherungspflicht als Arbeitnehmer festgestellt wird, werde ich mich bei folgender gesetzlichen Krankenkasse versichern (Eine Krankenkassenwahl ist nur möglich, wenn in den letzten 18 Monaten keine Mitgliedschaft bei einer gesetzlichen Krankenkasse bestanden hat.):

bitte Namen und Anschrift der Krankenkasse angeben

Sign with city and date

Ort, Datum

Unterschrift der Auftragnehmerin / des Auftragnehmers

VC-Germany Info

7. Do not fill out, for the employer / customer

7 Antrag / Erklärung des Auftraggebers

Hiermit beantrage ich nach § 7a Absatz 1 SGB IV festzustellen, dass eine Beschäftigung

☐ nicht vorliegt. ☐ vorliegt.

Ich versichere, dass die Angaben der Wahrheit und die Vereinbarungen in den übersandten Verträgen den tatsächlichen Verhältnissen entsprechen.

Wenn der Auftragnehmer nicht in der gesetzlichen Krankenversicherung versichert ist bzw. war (siehe Ziffer 1.2) und von seinem Wahlrecht nach Ziffer 6 keinen Gebrauch gemacht hat, welche gesetzliche Krankenkasse wählen Sie als Einzugsstelle?

bitte Namen und Anschrift der Krankenkasse angeben

8. Which items are attached:

Form C0031

Contract and contract changes

Duty schedule

Pay slips

Any instructions from Ryanair and/or McGinley/Brookfield

Attachment

If you "x" ed YES to Point 1.3 you will need additional forms, ask for help.

8 Anlagen

☒ Anlage zum Statusfeststellungsantrag zur Beschreibung des Auftragsverhältnisses (Vordruck C0031)

☐ Anlage zum Statusfeststellungsantrag für Gesellschafter / Geschäftsführer einer GmbH (Vordruck C0032)

☐ Anlage zum Statusfeststellungsantrag für mitarbeitende Angehörige (Vordruck C0033)

Anlagen bitte in Kopie beifügen

☒ Arbeitsvertrag

☒ Unterlagen über die Tätigkeit (z. B. Dienstvereinbarungen, Niederschrift mündlicher Absprachen)

☒ Gesellschaftsvertrag

☐

☐

VC-Germany Info

Clearingstelle Form C0031

The Link

<http://www.deutsche-rentenversicherung.de/cae/servlet/contentblob/224404/publicationFile/727/C0031.pdf>

1. Your personal data

1 Angaben zum Auftragnehmer

Name Your Last Name	Vornamen (Rufname bitte unterstreichen) Your First Name
Geburtsname Birth Name	Geburtsdatum Date of Birth

2. The same situation arises as in form V0027, who is your employer.
It is recommended to type in **“See attached Worksheet”**

2 Angaben zum Auftraggeber

Firmenname, Name, Vorname des Inhabers See attached worksheets	Betriebsnummer
--	----------------

3 Description of your employment to be able to determine your employment status

3 Beschreibung des Auftragsverhältnisses, für das der sozialversicherungsrechtliche Status festgestellt werden soll

3.1 You should describe your job which you perform.
One example could be “First Officer on a Ryanair Aircraft”

3.1 Bitte beschreiben Sie die ausgeübte Tätigkeit.

3.2 In this point, the question is how you are monitored and given instructions. One example could be. “McGinley – None” “Ryanair – while operating Ryanairs aircraft, I must follow the operating procedures outlined in the Operating Manuals, the instructions from the Ryanair Base Captain, and whenever unusual circumstances occur, I must call the Ryanair Operations Center”

3.2 Bitte schildern Sie, wie die Auftragsausführung kontrolliert wird und ob vom Auftraggeber Vorgaben hinsichtlich der Art und Weise der Auftragsausführung gemacht werden.

3.3 Who writes your schedule and must it be adhered to?

Example “My schedule is produced by Ryanair and if I become sick, I must contact Ryanair directly to inform them. I have no influence on when and what routes that I work. Also the amount is determined by Ryanair, I cannot decide when I work.”

3.3 Bitte schildern Sie, ob und ggf. in welchem Umfang regelmäßige Arbeitszeiten und Anwesenheitszeiten einzuhalten sind und ob vom Auftraggeber Vorgaben hinsichtlich der Arbeitszeit gemacht werden.

3.4 Describe your exact duties. One example “As per the Ryanair Roster, I arrive, do my paper work and brief the Cabin Crew. As a crew we go to the aircraft and preflight it. The cockpit crew performs their checklist and operates the route according to Ryanair´s procedure. After landing the passengers disembark, the aircraft is then prepared for the next flight or for a night stop. Any irregularities are reported to Ryanair either in writing or per telephone. My only contact to McGinley is for Contract Issues”

3.4 Bitte schildern Sie, wo die Tätigkeit im Einzelnen ausgeübt wird und ob vom Auftraggeber Einschränkungen hinsichtlich des Tätigkeitsortes gemacht werden.

3.5 How are you included in the hirers/customer structure? Example “the crew is assigned by Ryanair, I have no influence on who is in the Crew. My recurrent training and assessments are performed by Ryanair Staff. My Uniform is a Ryanair Uniform”

3.5 Bitte schildern Sie, ob und in welchem Umfang eine Eingliederung in die Arbeitsorganisation des Auftraggebers vorliegt (z. B. durch die Teilnahme an Dienstbesprechungen, Teamarbeit, Dienstpläne, Dienstkleidung, Schulungsmaßnahmen).

3.6 Do you have any presence as your own company? Example “During my duties, the general public sees me as a Ryanair Pilot, I have no individual advertising. The only place where it is mentioned that I am a contractor is on my Ryanair ID Card.”

3.6 Bitte schildern Sie, ob und in welchem Umfang der Auftragnehmer unternehmerisch auftritt (z. B. durch eigene Werbung, durch eigene Preisgestaltung).

3.7 Do you have any Investment Risk? Example, “The Aircraft, crew rooms and equipment is owned by Ryanair. I have to pay for my Uniform as well as my initial Training, both of which must conform to Ryanair specification.”

3.7 Bitte schildern Sie, ob und in welchem Umfang der Auftragnehmer ein eigenes Unternehmerrisiko trägt (z. B. durch Kapitaleinsatz).

VC-Germany Info

You give the assurance that all entries are correct to the best of your knowledge. You also assure that if any changes to your contract status occur, that you will inform the Clearingstelle, immediately.

4 Erklärung

Ich versichere, die vorstehenden Fragen wahrheitsgemäß und den Tatsachen entsprechend beantwortet zu haben. Ich habe davon Kenntnis genommen, dass Änderungen in den Verhältnissen zu einer anderen versicherungsrechtlichen Beurteilung führen können und es deshalb erforderlich ist, solche Änderungen umgehend mitzuteilen.

You sign with the date and city

Ort, Datum

Unterschrift

V0027/C0031 Anlage 1____/Attachment 1____

(if multiple attachments, label then a,b,c etc.)

Determining my Employment Status Worksheet

I have been employed on the Irish Ltd/McGinley/Brookfield model flying Ryanair Aircraft and based in Germany.

In the V0027 (Point 2.1) and C0031 (point 2) are unclear, to ensure my status is correctly determined, and as no employment status inspection has taken place, to my knowledge, I have filled out the following worksheet(s) to assist in determining my employment status.

The following work sheet is for the time _____ - _____. If my employment status/contract changed during the time when I was based in Germany, additional Worksheets are attached and labeled a, b, c.

My Name: _____

Irish Ltd Name and Address: _____

Brokers Name and address: _____

Aircraft Operated for: Ryanair

Base: _____

VC-Germany Info

Criteria	My Irish Ltd	Brookfield/McGinley	Ryanair
Persönliche Vertrag Personal Employment Contract			
Dienstleistung Vertrag/Sonst Verträge Other Contracts			
Betriebsanweisung/Richtlinien Operational Instructions/orders where do the come from?			
Berufshaftpflichtversicherung Professional Liability Insurance, who pays?			
Terminplanung Appointments, who assigns them?			
Einsatzstützpunkt Homebase (Who assigned it, changes it?)			
Stützpunktkapitän Base Captain (who employs him/her?)			
Zugangsgenehmigungen Airport ID Cards, who holds the general approval?			
Transportvergünstigung I receive reduced travel benefits from			
Firmengrundsätze & Geheimhaltung auch nach Beendigung des Vertrages Whose Company Policies and Non disclosure restrictions, including after the contract has been terminated, do I follow			
Simulator- /Flugbefähigungsschecks Simulator / Recurrent Checks, from whose personnel?			
Einsatzplänen/Dienstplan Daily Flight Schedule and Roster, from whom?			

1. Möglichkeit für andere Fluggesellschaften zu fliegen?
Am I allowed to fly for other airlines except Ryanair?

Attach all supporting documents:

All Contracts, letters and emails which affect my employment status and crew base

Rosters for the last 3 months, the 3 months prior to and following a base change (if applicable)

VC-Germany Info



Where you should be paying your Social Taxes

The GKV is the responsible government agency, which works with other similar agencies through out the EU to determine in which country your social taxes are due.

VC has produced this document to ensure that you know what you are filling out. Below, are the explanations and considerations which you should take while filling out the forms. Be aware that not all pilots situations are identical, so review the questions and answers carefully. Prior to sending in the forms, ask for a review and assistance if you are uncertain or have questions.

Here are the links

English: https://www.dvka.de/media/dokumente/antraege_av_gme/gewoehnliche_erwerbstaetigkeit/GME_13_1_Flight_member_online.pdf

German: https://www.dvka.de/media/dokumente/antraege_av_gme/gewoehnliche_erwerbstaetigkeit/GME_13_1_Flugbegleiter_Online.pdf

In a interview with a German Newspaper, a Ryanair representative is quoted as stating that Ryanair has meet with the German Tax Authorities and are supporting and agree with investigations. The also sated that they will continue to help the German Authorities as needed.

<https://www.tagesschau.de/wirtschaft/ryanair-polizei-101.html>

You must assume that the German Authorities have all of the information about you, so fill out the forms as correctly as possible.

The form can be filled out on- or off-line and be emailed for review.

The form is very easy to fill out, but there are a few areas which could be confusing, they are explained n the next pages.

Ask if you have questions.

VC-Germany Info

Section 1. My Personal Details

This section is fairly easy, except for the "German Pension Insurance Number.

This is your "Sozialversicherungsnummer", you can find this on your Sozialversicherungsausweis, example below, " in this case "12 123456 M 123". If you do not have a "Sozialversicherungsnummer" get in contact with us immediately.

 Deutsche Rentenversicherung	Versicherungsnummer: 12 123456 M 123	
Sozialversicherungsausweis	Name, Vorname: Mustermann, Max	
Social Insurance Card Carte d'assurance sociale Tessera di previdenza sociale Tarjeta de seguridad social Ταυτότητα κοινωνικής ασφάλισης Sosial Sigorta kimlik kartınız Legitymację ubezpieczenia społecznego	Geburtsname: *****	
	ausgestellt am: 01.01.2011	Ausweis Nummer: 01

Section 2. Details on Social Security in Germany

This section is also easily understood but ask if you have any questions.

Section 3. Details Regarding my Employer

We recommend that you type in "See attached work sheet". If you want to fill it out completely, get in contact with us.

Section 4. & 5.

These sections are also easily understood but ask if you have any questions.

Section 6. Employers Declaration

Leave Blank

VC-Germany Info

GKV Anlage 1____/Attachment 1____

(if multiple attachments, label then a,b,c etc.)

Determining my Employment Status Worksheet

I have been employed on the Irish Ltd/McGinley/Brookfield model flying Ryanair Aircraft and based in Germany.

In the GKV form, *GME Flug- oder Kabinenbesatzung/GME Flight or cabin crew member*, point 3 is unclear, to ensure my status is correctly determined; and as no employment status inspection has taken place, to my knowledge, I have filled out the following worksheet(s) to assist in determining my status for the A1/E101 form.

The following work sheet is for the time _____-_____. If my employment status/contract changed during the time when I was Based in Germany, additional Worksheets are attached and labeled a, b, c.

My Name: _____

Irish Ltd Name and Address: _____

Brokers Name and address: _____

Aircraft Operated for: Ryanair

Base: _____

VC-Germany Info

Criteria	My Irish Ltd	Brookfield/McGinley	Ryanair
Persönliche Vertrag Personal Employment Contract			
Dienstleistung Vertrag/Sonst Verträge Other Contracts			
Betriebsanweisung/Richtlinien Operational Instructions/orders where do the come from?			
Berufshaftpflichtversicherung Professional Liability Insurance, who pays?			
Terminplanung Appointments, who assigns them?			
Einsatzstützpunkt Homebase (Who assigned it, changes it?)			
Stützpunktkapitän Base Captain (who employs him/her?)			
Zugangsgenehmigungen Airport ID Cards, who holds the general approval?			
Transportvergünstigung I receive reduced travel benefits from			
Firmengrundsätze & Geheimhaltung auch nach Beendigung des Vertrages Whose Company Policies and Non disclosure restrictions, including after the contract has been terminated, do I follow			
Simulator- /Flugbefähigungschecks Simulator / Recurrent Checks, from whose personnel?			
Einsatzplänen/Dienstplan Daily Flight Schedule and Roster, from whom?			

1. Möglichkeit für andere Fluggesellschaften zu fliegen?
Am I allowed to fly for other airlines except Ryanair?

Attach all supporting documents:

All Contracts, letters and emails which affect my employment status and crew base

Rosters for the last 3 months, the 3 months prior to and following a base change (if applicable)

Beginning my Career

Most pilot associations have special introductory memberships for student pilots, VC has a very comprehensive support package.

For unemployed pilots as well as student pilots, we offer a legal review of employment contracts; offer advice on how to deal with different employers. Within Germany, we have a lot of knowledge that we give to our members. If you become employed outside of Germany, we will coordinate a transfer of membership to the appropriate national pilots association.

If you happen to be employed by a **Transnational Airline**, like Ryanair, your VC Membership includes a RPG Membership at no extra cost.

The only way to protect your pilot's license and career is to keep yourself actively informed and ensure that both your national pilots association (NPA) and RPG are informed as well. Ask for help prior to needing it, if you get invited to a meeting, receive follow up questions on Air Safety Reports, etc, call RPG and NPA first and ask for help.

VC-Germany Info



Membership Application Form

According to VC-by-laws, Article 3, paragraph 3.1 to 3.6

Surname: *	<input type="text"/>
First name: *	<input type="text"/>
Street: *	<input type="text"/>
ZIP Code/City: *	<input type="text"/>
Phone/ Mobile: *	<input type="text"/>
E-Mail: *	<input type="text"/>
Date of Birth: *	<input type="text"/>
Employed at: *	<input type="text"/>
Employed since:	<input type="text"/>
Position: *	<input type="text"/>
Aircraft: *	<input type="text"/>
Other information:	<input type="text"/>

Direct debit authorization of membership fee*

Creditor identification: DE47ZZZ00000207285

SEPA direct debit mandat:

By signing this mandate form I authorize Vereinigung Cockpit e.V. to send instructions to my bank to debit my account and my bank to debit my account in accordance with the instructions from Vereinigung Cockpit e.V.

Bank*	<input type="text"/>
IBAN*	<input type="text"/>
BIC*	<input type="text"/>

With reference to the membership fee regulations of the Vereinigung Cockpit, I authorize you revocably to charge me the fees due from the banking institution above

☐ monthly ☐ quarterly from the date of entry on.

VC-Germany Info



Regulation of the membership fee:

- Employees of a German airline have to send a copy of their salary printout of September!
- Those whose employment started after the month of September please add a current salary printout to this form.
- Pilot trainees verify the period of their training with a written confirmation of the aviation school.

If you are still paying back a loan for your pilot training you can claim that on the calculation of the membership fee. Therefore we need a documentary proof, either the contract of loan or pass sheets. If you are repaying to a private person the amount of amortization and the payback period have to be evident (monthly). The loan can also be listed on the salary printout.

Abridgment of the membership fee regulations from the first of May 2012:

One percent (1%) of the gross total of the monthly guaranteed compensation (compensation for guaranteed hours of work will be added to the monthly guaranteed compensation. Child allowance, job-related bonus and overtime flying hours are discounted) or earnings replacement (sickness, parental leave...).

Data Protection:

I agree that my employment and membership data and any alteration or extension of such data may be processed electronically and be used for VC-membership purposes only.

Additionally, the regulations of the German Data Protection Law (BDSG), in the current valid version, shall apply.

Place* Date*

Signature*

With my signature, I declare my consent with VC-by-laws.

Every field marked with * has to be filled orderly, otherwise the membership application will not be worked on!

Please return this signed application form to the VC-office in Frankfurt by fax or post. If you wish to receive a VC-membership-card, you can also attach a passport photograph.

Contact Information



Vereinigung Cockpit e.V.
German ALPA
Unterschweinstiege 10, 6. OG
60549 Frankfurt
069 / 69 59 76 - 0
office@vcockpit.de



Ryanair Pilots Group
contact@ryanairpilotgroup.com