

Supplementary information on the guidebook "Unemployment Benefit II in Berlin" in Corona times

(as of 29 October 2020)

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I. "Social Protection Package I"

Due to the economic consequences of the Corona pandemic, the legislator has decided to *temporarily* facilitate access to benefits covering subsistence costs under the basic income support for jobseekers according to SGB (Social Code) II ("Hartz IV"). This is intended to enable, for example, small businesses, so-called solo self-employed persons and employees with short-time allowances who face income losses as a result of the Corona crisis, to obtain quick and unbureaucratic approval of unemployment benefit II (Alg II) from the job centres.

Access to the supplementary child allowance (KiZ), which families with low incomes can receive from the Familienkasse (institution responsible for child allowances) in addition to child allowance, has also been facilitated. The KiZ amounts to a maximum of 185 euro per month in the year 2020.

Temporarily, benefits from the basic income support for jobseekers and the child allowance are granted in *some cases in* derogation from the existing regulations.

The new regulations are part of the so-called [Sozialschutz-Paket](#) (Social Protection Package) of the Federal Government of 27 March 2020, which includes the following changes:

1. "Corona basic income support"

- **For persons whose Alg II appropriation notice starts in the period from 1 March to 31 December 2020 inclusive**, regardless of whether it is an initial or subsequent appropriation, the following applies in accordance with [Section 67 SGB II](#) (Social Code).
 - **Assets:** For the first six months of the appropriation, a simplified procedure is applied for the inclusion of assets. As a rule, the verification of assets is limited to a declaration by the applicants that they do not have "substantial" assets. In the case of "substantial" assets, the extent to which the assets are to be taken into account is verified.

According to the current directives of the Federal Employment Agency (see [BA-Weisung](#) (directive of the Federal Employment Agency), no. 1.2), assets are considered "substantial" in accordance with the Housing Benefits Act (WoGG) if they exceed the maximum limits of 60,000 euro for the first and 30,000 euro for each additional member of the community of need (Bedarfsgemeinschaft (BG)). The total sum of the assets is compared to the total sum of the maximum limits of all members of the community of need. The assets to be used only include assets that can be used immediately, i.e. in particular cash and other liquid assets, such as current account deposits, overnight deposits, savings and securities accounts. Assets that are not available in the short term, such as endowment insurance policies, private pension insurance policies or owner-occupied residential property do not constitute "substantial" assets, regardless of their value.

Further simplifications in asset verification are available according to the internal BA instructions for self-employed persons:

Within the framework of the hardship provision under [Section 12 par. 3 sentence 1 No. 6 SGB II](#) (Social Code) assets which exceed the limits of "substantial" should be disregarded "to an appropriate extent" if, according to the declarations of the self-employed, they are intended for retirement provision. If "substantial" assets have been saved for retirement provision, we recommend that this should be pointed out when the application is submitted, preferably in writing.

In principle, all types of assets should be accepted as retirement provision, unless the assets are obviously not used for retirement provision, e.g. deposits in overnight deposits or accounts from which "regular or repeated" withdrawals are made. A maximum of 8,000 euro per year of self-employment can thus be recognised as retirement provision. Claims already acquired from compulsory insurance policies for retirement insurance for self-employed persons, for example within the framework of a professional pension scheme or the social insurance for artists, reduce this maximum amount.

In addition, the provision in [Section 7 par. 1 Alg II-V](#) (Employment Benefit II Regulation) on the non-consideration of business assets is to be interpreted generously by the job centres. This means that for the duration of the pandemic the business assets of self-employed persons will,

as a general rule, not be taken into account if they serve the continuation of gainful employment.

After the grace period has expired, benefits will be paid in consideration of assets according to the usual rules (see Chapter 10 "How are assets taken into account" in the guidebook ["Unemployment Benefit II in Berlin"](#)).

- **Accommodation and heating costs:** During the first six months of the appropriation period, housing costs are recognised at their actual level, even if the apartment is actually too expensive ("unreasonable") from the job centre's point of view. Exception: If only the "reasonable" housing costs were already covered by the job centre in the previous appropriation period, this will continue to apply.

Only after the grace period has expired, the job centre may ask you to reduce your housing costs to the "reasonable" level within a period of further six months if your actual housing costs are higher than the "reasonable" costs. Benchmark for "reasonable" housing costs are the standard and limit values as well as surcharges and discounts according to the Berlin housing regulations (see detailed information in Chapter 5.3 "Needs for housing, heating and hot water" in the guidebook ["Unemployment Benefit II in Berlin"](#)).

The regulations on the costs for accommodation and heating from the social protection package for Berlin can be found in the circular [Rundschreiben Soz Nr. 05/2020](#) of the Berlin Senate Administration for Integration, Labour and Social Affairs

- **Provisional decision:** If a provisional decision is taken on benefits, for example for self-employed persons and persons with fluctuating or insecure income, the duration of the appropriation is now always six months. In contrast to the previous practice (see Chapter 9 "How is income taken into account?" in the guidebook ["Unemployment Benefit II in Berlin"](#)), job centres do not make a final decision on the entitlement to benefits *after the six-month appropriation period* – the original decision remains effective. However, a final decision can be requested by the person entitled to benefits, for example if the earnings are lower than expected.

The Federal Employment Agency reserves the right to review the benefit conditions *during the current* provisional approval process if the overall economic situation should ease again. Beneficiaries are also required to notify any significant improvements in income. If the income of beneficiaries increases or decreases during the appropriation period, the notices of assessment will be adjusted for the future and the benefits will be reduced or increased (see [BA-Weisung](#) (directive of the Federal Employment Agency) no. 1.3).

- **Possibility of extension:** By ordinances of [25 June](#) and [16 September 2020](#), the Federal Government has extended the period for facilitated access to basic income support benefits each by a further three months to 31 December 2020. This makes it possible, for example, for applicants who received Alg II benefits for six months between March and June and then apply for further granting of their benefits to be able to receive Alg II for a total of one year under the simplified conditions

A further extension of the rules on facilitated access to basic income support benefits is currently no longer possible by ordinance. In order to extend the regulations beyond 31 December 2020, the legislator would have to take action and revise the statutory deadlines in Section 67 of SGB II (Social Code).

- **For persons already receiving Alg II and whose appropriation period ends in the period from 31 March to before 31 August 2020** (including 30 August 2020), the following applies *in addition*:
 - **Application for further benefits:** Benefits are automatically re-granted *once only on the* basis of the conditions of the previous appropriation period. Therefore, beneficiaries do not need to submit a renewal application, as would otherwise be necessary (see Chapter 2.6 "For how long will be Alg II and social assistance granted?" in the guidebook "[Unemployment Benefit II in Berlin](#)").

Benefits are then normally continued for twelve months, unless the previous provisional appropriation was limited to six months, in which case automatic continued appropriation is only granted for six months, as in the case of self-employed persons, for example.

Significant changes affecting the benefits during the current appropriation period must still be notified to the job centres. This may result in the original benefit appropriation being changed or cancelled.

Persons whose Alg II benefit periods end on 31 August 2020 or later will have to submit a renewed application for further benefits.

For the submission of new applications: Until further notice, you cannot apply for Alg II in person at your local Berlin job centre, as personal appointments are significantly limited. However, the application can be made informally by telephone, e-mail or letter to the responsible job centre. A simplified Alg II application form can be currently submitted [online](#).

In our view, the following points should be noted:

- **Proof:** Make sure that you have proof that your application has been received by the job centre! In case of doubt, a simple letter post, e-mail or online application is not sufficient. You have the highest security if you send your application by registered mail. You can also put the application in an envelope in the presence of a witness and drop it in the job centre's mailbox. Or combine sending your application by letter post with sending it by fax (keep the transmission report!) or e-mail. When sending a copy by e-mail, you should write to the team mailbox and request a confirmation of receipt. In both cases, a note should be sent to indicate that the copy has been sent more than once, so that only one application is processed.
- **Simplified application:** In order to speed up the processing of applications, we recommend using the official application documents of the Federal Employment Agency. As a rule, a lot of information is required to prove that you are entitled to benefits. You can obtain the simplified application for the "Corona basic income support" and further information on Alg II on the website at <https://www.arbeitsagentur.de/m/Corona-grundsicherung/> or in the download centre of the Federal Employment Agency at <https://www.arbeitsagentur.de/download-center>.

Self-employed persons must also download the KAS annex from there in order to provide abbreviated information on expected operating income and expenditure. If you are unclear what is included in the income and expenditure, you can use the previous annex EKS as a guide, which you can find at <https://www.arbeitsagentur.de/formulare-a-z>.

2. "Emergency" supplementary child allowance ("Emergency" KiZ)

The legislator has not extended all pandemic-related exemptions concerning the supplementary child allowance beyond 30 September 2020. Therefore, the following special regulations for the "emergency KiZ" apply for different periods:

- **For new and subsequent applications received by the Familienkasse (institution responsible for child allowances) in the period from 1 October to 31 December 2020**, the regulations for a simplified asset assessment (see next bullet point) continue to apply pursuant to Section 20 (6a) BKG (Federal Law on Family Allowances). In particular, the provision that only the parents' income from the last month before the application is decisive as parental income. Instead, the parental income of the last six months will be used again.
- **For applications received by the Familienkasse (institution responsible for child allowances) in the period from 1 April to 30 September 2020**, the following procedure will be applied pursuant to [Section 20 par. 5, 6 and 7 BKG](#) (Federal Law on Family Allowances):
 - When calculating the "emergency" KiZ, the parental income is only decisive for the last month before the application, not that of the last six months. In this respect, if your income is reduced, it may be worthwhile to apply for KiZ in the month following the reduction.
 - In contrast to the usual regulations, assets are only taken into account if they are "substantial". The maximum amounts apply as for the basic income support for jobseekers (see "1. Corona basic income support"). It is presumed that there are no substantial assets if applicants confirm this in their application.
- This applies **to families whose KiZ approval periods have already started before 1 April 2020**:
 - **If the approval period ends in the period from 1 April 2020 to 30 September 2020** and the highest possible total supplementary child allowance of 185 euros per child is received, the approval period will be automatically extended once by the duration of the approval period applicable up to that point. All others who do not receive a full KiZ amount must submit a follow-up application. In this case, the entitlement will be examined according to the new regulations. This means, for example, that applicants must provide proof of their income only for the month preceding the application.
 - If you do not receive the highest possible total supplementary child allowance, you will have the opportunity to submit a one-time application for review during the current KiZ approval period in **April or May 2020**. The parents' monthly income to be taken into account will then only be the income from the month prior to the review application. As a result, a reduced income for the remaining months of the approval period may lead to a higher entitlement to KiZ. A reduction of the KiZ amount by the review application is excluded by law. In the review of the

KiZ, it is of no importance, by way of exception, whether or not the KiZ eliminates the need for assistance in accordance with SGB II (Social Code).

- Parents who have already submitted the application before 1 April 2020 but have not yet received a decision notice can also submit a review application.
- **Approval periods starting before 1 July 2021** may exceptionally last more than six months if the processing of the application takes longer.

Please note: Parents only receive the KiZ or currently the "emergency KiZ" under certain conditions. You can find out what these conditions are in detail in our guidebook "[Unemployment Benefit II in Berlin](#)" in Chapter 15 "The supplementary child allowance - an alternative to Alg II and income support?". You can use the interactive [KiZ-Lotse](#) (KiZ pilot) of Familienkasse to check in advance whether you can get the KiZ based on your personal information and income.

In some cases, the condition that need for assistance according to SGB II (Social Code) is avoided is only fulfilled if housing benefits are also received. You can check your housing benefits entitlement with the housing benefits calculator of the Berlin Senate Department for Urban Development and Housing: <https://ssl.stadtentwicklung.berlin.de/wohnen/wohngeld/diwoformular.shtml>.

The KiZ or "emergency" KiZ can be applied for [online](#) or in writing to the [Familienkasse](#) responsible for you.

II. "Social Protection Package II"

With the "Social Protection Package II", further *temporary* relief for recipients of unemployment benefits in the transition to Alg II and for families in need was decided.

1. Extension of the period for unemployment benefit

For persons whose entitlement is completely used up in the period from 1 May to 31 December 2020, unemployment benefit is extended once by three months. Recipients of unemployment benefit who are not dependent on supplementary Alg II while receiving unemployment benefit are thus delayed before they need to apply for benefits at the job centre.

You are only entitled to an extension at the moment when your entitlement to unemployment benefit is actually reduced to one day. Therefore, be careful if you interrupt your unemployment benefit: If the last day on which you receive unemployment benefit falls in 2021, there will be no extension.

A separate application for an extension of unemployment benefit is not necessary. If the requirements are met, the Employment Agency will issue a notification of amendment ex officio.

Legal basis is the new [Section 421d SGB III](#) (Social Code).

2. Free lunch also for home delivery

Children, adolescents and young adults under 25 years of age who attend a general and vocational school or visit a day care centre or for whom day care is provided *and* who receive Alg II, social assistance or KiZ are entitled to free lunch. According to the regulations in force up to now, the prerequisites were that a *communal* lunch was offered and - in the case of schoolchildren - that the meal was provided under the responsibility of the school or on the basis of a cooperation agreement between school and after-school care ([Section 28 par. 6 SGB \(Social Code\) II](#)). More on this in the section "Education and Participation (BuT)" in Chapter 7 of our guidebook "[Unemployment Benefit II in Berlin](#)".

As some schools and day care centres have to limit their operations due to the pandemic, the legislator has waived the condition of "communality" and the provision of lunch meals under school responsibility or on the basis of a cooperation agreement for the period from 1 March to 31 December 2020. Lunch can also be **temporarily delivered to the home of needy children or made available as a pick-up service**. The corresponding expenses are to be borne by the job centres, even if, as a result of the pandemic, the cost per lunch for the communal lunch is higher than before, for example due to delivery costs.

The legal basis for the new regulation is [Section 68 SGB II](#) (Social Code) for the basic income support for job seekers and [Section 20 par. 7a BKGG](#) (Federal Law on Family Allowances) for the KiZ as well as for the extension – the relevant ordinances dated [25 June](#) and [16 September 2020](#) of the Federal Government.

3. Benefits for underprivileged schoolchildren under the "DigitalPakt Schule" (School Digital Pact)

On 3 July 2020, the Federal Government and the federal states launched a "[Sofortausstattungsprogramm](#)" ("immediate equipment programme") for schools totalling 550 million euro as a supplement to the "DigitalPakt Schule" ("School Digital Pact") administrative agreement. The money is to be used to improve the EDP equipment in schools in order to offer schoolchildren online teaching opportunities for "learning at home". The programme also includes assistance for schoolchildren who have not been able to take part in digital lessons at home until now because, for example, they do not have a laptop, notebook or tablet at their disposal. The digital devices are lent out by the schools to the schoolchildren. The criteria for the distribution of the devices should be determined by the schools. Further information for the implementation can be found at <https://www.berlin.de/sen/bildung/schule/digitale-schule/digitalpakt/>.

On 21 September 2020, the Federal Government and the federal states also agreed that there should be a data flat rate for all schoolchildren for about ten euro per month. For those in need, the tariff is to be free of charge. It is planned to issue vouchers within the scope of BuT (educational and participation services) according to SGB II (Social Code). Details are to be regulated in a third supplementary agreement to the "DigitalPakt Schule" ("School Digital Pact").

III. Further changes in laws and regulations due to the Corona pandemic

1. Right of return from the basic tariff for privately insured beneficiaries

In the Corona pandemic, privately health-insured persons are often also dependent on benefits from the basic income support for job seekers. In this situation, many people consider reducing their health insurance costs by switching to the so-called basic tariff.

Background: According to the existing regulations, private insurance companies are obliged to reduce the contribution in the basic tariff to 50% if privately insured persons receive benefits according to SGB II or SGB XII (Social Code) or if need for assistance arises solely from the health insurance contribution (in the basic tariff). In this case, it is sufficient that privately insured persons present their insurer with a corresponding confirmation from the responsible job centre ([Section 152 par. 4 Versicherungsaufsichtsgesetz](#) (Insurance Supervision Act)). For their part, the job centres, as a rule, only pay the health insurance costs for privately insured persons in need of assistance up to half of the basic tariff ([Section 26 par. 1 SGB \(Social Code\) II](#)). This subsidy is also paid if those entitled to benefits do not switch to the basic tariff but retain their previous tariff.

What's new? The "Pandemic Protection Act II" grants privately health-insured persons who switch to the basic tariff after the deadline of 15 March 2020 while receiving SGB II or SGB XII (Social Code) benefits, the right to return to their original tariff without having to undergo another health check with the risk of a premium increase. The condition is that they overcome their need for assistance within two years of switching to the basic tariff and notify the insurer in writing within a period of three months thereafter of their intention to return to the old tariff. At the insurer's request, proof of the start and termination of the need for assistance must be provided. The aforementioned confirmation from the job centre is sufficient as proof.

The new regulation also applies accordingly to privately insured persons for whom the payment of the health insurance contribution would have resulted in a need for assistance within the meaning of SGB II or SGB XII (Social Code) and who for this reason changed to the basic tariff after the deadline.

The legal basis for the right to return from the basic tariff to the old tariff is [Section 204 par. 2 Versicherungsvertragsgesetz](#) (Insurance Contract Act). The new regulation applies for an unlimited period.

2. Higher allowances for schoolchildren in holiday jobs

Income from gainful employment of schoolchildren under the age of 25 attending general or vocational school is not taken into account in the calculation of SGB II benefits up to a total of 2,400 euro per calendar year if the gainful employment is carried out during school holidays. Schoolchildren who are entitled to a training allowance are excluded from this regulation. ([Section 1 par. 4 Arbeitslosengeld II-/Sozialgeld-Verordnung](#) - Unemployment Benefit II/Social Allowance Ordinance).

Up to now, only an income of up to 1,200 euro per calendar year was regarded as free allowance for schoolchildren entitled to benefits if it was earned during the school holidays in a period of no more than four weeks. With the new regulation, the four-week limit is no longer applicable and the maximum amount is doubled.

The new regulations apply retroactively from 1 March 2020 and are not limited in time ([Article 2 of Achte Arbeitslosengeld II/Sozialgeld-Änderungsverordnung](#) - Eighth Unemployment Benefit II/Social Allowance Amendment Ordinance).

3. Corona bonuses for employees up to 1,500 euro not taken into account

Special allowances which employees receive from their employers in the form of cash or non-cash benefits due to the Corona pandemic (so-called Corona bonuses) will not be taken into account as income in the calculation of Alg II or social allowance for the period from 1 March to 31 December 2020 up to a total amount of 1,500 euro. According to the ordinance, the bonuses must be paid in addition to the agreed wage/salary and must be tax-free within the meaning of [Section 3 No. 11 Einkommensteuergesetz](#) (Income Tax Act). {Annotation of the author: Correctly it should read "No. 11a".} These can be, for example, corona bonuses for nursing staff in care facilities in accordance with [Section 150a SGB XI – Social Code](#), in hospitals in accordance with [Section 26a Krankenhausfinanzierungsgesetz](#) (KHG – Hospital Funding Act), other corresponding benefits from federal or government budgets, or goods vouchers for employees in retail.

The exemption from the income crediting is regulated in [Section 1 par. 1 No. 10 Arbeitslosengeld II/Sozialgeld-Verordnung](#) - Unemployment Benefit II/Social Allowance Ordinance.

The regulation comes into force retroactively. Notifications by the job centre which have taken into account the Corona bonuses as income from 1 March onwards must be corrected in favour of Alg II beneficiaries in accordance with [Section 48 par. 1 sentence 2 No. 1 SGB X – Social Code](#).

Bonuses that exceed the maximum limit of 1,500 euros in the above-mentioned period are treated as income from employment - before crediting to Alg II, an allowance for gainful employment in particular may be deducted if necessary. You can find out more about the tax-free allowance for gainful employment in Chapter 9 of our guidebook "Unemployment Benefit II in Berlin" under "2 Income from gainful employment".

4. Child bonus not taken into account

In the Corona crisis, many families are supported by the Federal Government with a so-called one-off child bonus amounting to 300 euro per child. This special benefit is part of the [Zweiten Corona-Steuerhilfegesetzes](#) (Second Corona Tax Assistance Act), which the Federal Government has initiated to support consumption. The bonus is intended to benefit families who are exposed to particular burdens during the pandemic.

The child bonus is available for every child for whom there is a claim to child benefit for at least one month in 2020. The bonus is usually paid by the Familienkassen in two tranches together with the child benefit for September 2020 in the amount of 200 euro and for October 2020 in the amount of 100 euro. The families do not have to apply for the benefit themselves.

The special payment is not taken into account for social benefits whose payment depends on other income, in particular Alg II/social allowance, child allowance, advance maintenance payments and housing benefit.

The legal basis for this regulation is [Section 66 par. 1 sentence 2 and 3 Einkommensteuergesetz](#) (Income Tax Act) and [Section 6 par. 3 Bundeskindergeldgesetz](#) (Child Benefit Act). The exemption from the income crediting is regulated in the "Act on the Non-Crediting and Non-Consideration of the Child Bonus".

IV. Special regulations for the Berlin Pass and Berlin-Ticket S

Among other things, the Berlin Pass gives recipients of basic income support benefits or housing allowance reduced-price access to cultural, educational, sports and leisure activities. With the Berlin Pass, these people also receive the Berlin-Ticket S at 27.50 euro per month for travel on public transport within Berlin (fare zone AB).

The problem: Berlin-Passes will not be reissued or extended for the time being due to the Corona Pandemic. The following regulations therefore apply temporarily:

"Berlin Passes which have already expired since March 2020 or will expire in the next four months will remain valid for the time being. Berlin-Ticket S can also be purchased with an expired Berlin Pass. In these cases, the Berlin Pass number can still be entered on the Berlin-Ticket S. It is not necessary to present a current benefit notice in this case.

Persons entitled to benefits who have not previously held a Berlin Pass must carry the benefit notice with them and enter their number of the community in need (Bedarfsgemeinschaftsnummer), file number or housing allowance number on the Berlin-Ticket S.

This deviating procedure also applies to the use of private and state offers in the areas of sport, leisure, culture and education. In this case, however, the addition that, in addition to the expired Berlin Pass, a copy of the currently valid benefit notice must also be submitted in order to use the reduced-price or free admission.

The procedure is limited until 31 December 2020."

(Source: <https://www.berlin.de/sen/soziales/soziale-sicherung/berlinpass/>)

V. Directives of the Federal Employment Agency

The Federal Employment Agency (BA) has issued internal regulations for Alg II recipients in directives related to the Corona pandemic, which concern the implementation of legal provisions in practice. The directives reflect the BA's legal opinion on individual legal norms and are binding for the employees of the BA and the job centres, which are operated as joint facilities by the municipalities and the local employment agency. BA regulations in connection with the pandemic include, among others:

1. Alg II while in quarantine?

Persons who are in a quarantine, usually a domestic quarantine, ordered by the district health authorities because of illness or suspected illness with the COVID-19 pathogen, continue to receive benefits from the basic income support for job seekers (see [BA-Weisung](#) (directive of the Federal

Employment Agency) no. 2.13). In these cases there is basically no exclusion of benefits according to [Section 7 par. 4 SGB II \(Social Code\)](#), since neither a stay in an "inpatient facility" nor a stay in a "facility for the execution of judicially ordered deprivation of liberty (detention)" exists.

If it is not possible for these persons to submit requested documents or other evidence, decisions can also be taken provisionally by the job centres (see [BA-Weisung](#) (directive of the Federal Employment Agency) no. 2.8, paragraph 5).

Beneficiaries who do not adhere to the isolation measures ordered by the authorities can be forcibly accommodated in a closed part of a hospital or in another closed facility by court order in accordance with the Infection Protection Act. "Such a judicially ordered quarantine measure constitutes a benefit exclusion according to Section 7 paragraph 4 sentence 2 SGB II (Social Code)" (see [BA-Weisung](#) (directive of the Federal Employment Agency) no 2.13). The exclusion from benefits then applies from the first day of accommodation.

2. Consideration of Corona emergency aid for Alg II

The Federal Government and the federal states currently provide immediate financial aid to smaller companies, solo self-employed and freelancers if they run into liquidity problems due to the Corona pandemic. In principle, the aid is provided as non-repayable subsidies. The extent to which these are then taken into account in the calculation of Alg II depends in particular on the purpose of the financial aid.

According to the directives of the Federal Employment Agency (see [BA-Weisung](#) (directive of the Federal Employment Agency) no. 2.4), the "[Corona Soforthilfe für Kleinstunternehmen und Soloselbstständige](#)" (Corona emergency aid for micro-enterprises and solo-self-employed), *for example*, which is financed by the Federal Government and implemented in Berlin by the Investitionsbank Berlin (IBB), is a so-called **earmarked revenue**.

The prerequisite for this is that this subsidy is provided on the basis of a public law provision for a purpose other than Alg II ([Section 11a par. 3 sentence 1 SGB II](#) (Social Code)). This is the case with the Federal Government's Corona Emergency Aid: The subsidies are intended to cover the anticipated operating expenses for three months - expressly but not the applicants' living costs or accommodation costs.

If it later turns out that the material and financial expenses of the operation or the actual loss of revenue was lower after all and the subsidies were not needed to cover the operating expenses to the extent predicted, applicants are obliged to repay the overpaid amounts (see [Kurzfakten zum Corona-Soforthilfeprogramm des Bundes](#) (brief facts on the Corona Emergency Aid Programme of the Federal Government)).

As earmarked revenue, Corona aids are only taken into account by job centres as operating revenue to the extent that they serve to cover operating expenses. According to the directive, the following procedure should be followed:

First of all, the operating expenses are to be covered by the Corona aid. This results in two possibilities:

- a. **Corona aid covers or exceeds actual operating expenses:** In this case, the part of the Corona aid that exceeds the operating expenses is not counted as income. However, any additional income from the business that is no longer needed to cover operating expenses will be counted as income, minus exemption and deduction amounts.
- b. **Corona aid is less than the actual operating expenses:** In this case, only the operating expenses exceeding the Corona aid are deducted from existing operating income. In the profit calculated from this, exemptions and deductions according to SGB II (Social Code) must also be taken into account.

You can find out which exemption and deduction amounts can be deducted from operating income, as well as further details on the imputation procedure for self-employment, in our guidebook "[Unemployment Benefit II in Berlin](#)" in Chapter 9 under 3 "Income from self-employment".

3. No sanctions for Corona-related important reasons

With the return to "normality" and the gradual opening of employment services to the public, job centres are increasingly sending out registration requests, placement "proposals" and referrals to employment promotion measures with legal consequences.

Legal consequence instructions are an important prerequisite for job centres to be able to impose reductions in benefits, i.e. sanctions, in the case of failure to respond on a registration request ([Section 32 SGB II](#) (Social Code)) or refusal of placement offers or other breaches of duty ([Section 31 SGB II](#) (Social Code)). You can find out more about the requirements as well as the duration and extent of sanctions in Chapter 12 of our guidebook "[Unemployment Benefit II in Berlin](#)".

Sanctions may not be imposed if beneficiaries can give an *important* reason for their behaviour, for example demonstrating that they were unable to attend a registration appointment at the job centre.

According to the Federal Employment Agency (see [BA-Weisung](#), (directive of the Employment Agency directive) no. 2.14), *important reasons* are in particular given due to the Corona pandemic if beneficiaries can prove or credibly demonstrate at the hearing or in the appeal proceedings that

- they have been quarantined,
- the care of their children was not assured, for example because of the closure of day-care centres or schools, or
- they belong to a so-called risk group due to health restrictions The instructions here refer to [Information of the Robert Koch Institute](#), in which, for example, people aged 50 to 60 years and older with one or more pre-existing underlying diseases such as cardiovascular diseases, cancer, diabetes or diseases of the respiratory system are identified as a risk group.

Any health risks posed by the use of public transport must also be taken into account.

The assessment of whether there is an important reason depends on the circumstances of the individual case.

Even before sending registration requests or job offers to the "customers", the job centres should check whether corresponding requests and offers are reasonable, especially with regard to the situation of risk groups. Case workers should therefore contact the "customers" in advance by telephone if necessary.

VI. Applications and information on the Internet

About Alg II (unemployment benefit II)

Simplified Alg II application and annex KAS

<https://www.arbeitsagentur.de/download-center>

(With leaflet and instructions for filling out the Alg II/social assistance application. Please note: The instructions for completing the form do not refer to the simplified application, but to the regular Alg II application).

Further annexes to the Alg II application

<https://www.arbeitsagentur.de/formulare-a-z>

Alg II with simplified online application

<https://www.arbeitsagentur.de/m/Corona-grundsicherung/> and

Information on the "Corona basic income support".

<https://www.arbeitsagentur.de/Corona-faq-grundsicherung>

About supplementary child allowance

KiZ-Lotse (KiZ pilot)

<https://www.arbeitsagentur.de/familie-und-kinder/kiz-lotse>

(Here you can use an interactive video to check in advance whether or not you are entitled to KiZ or "emergency" KiZ).

Apply for supplementary child allowance online

<https://con.arbeitsagentur.de/prod/kiz/ui/einstieg>

Alternative: The application documents for the KiZ as hardcopy

<https://www.arbeitsagentur.de/familie-und-kinder/downloads-kindergeld-kinderzuschlag#1478810749346>

(including leaflet and instructions for filling out the KiZ application)

Information on the "emergency" supplementary child allowance (KiZ)

<https://www.arbeitsagentur.de/familie-und-kinder/notfall-kiz> and

<https://familienportal.de/familienportal/familienleistungen/Corona/notfall-kiz>

Sources

The "[Sozialschutz-Paket I](#)" (Social Protection Package) in the Federal Law Gazette Part I, No. 14 of 27 March 2020, p. 575ff., here: Articles 1 and 6, and the "[Sozialschutz-Paket II](#)" (Social Protection Package) in the Federal Law Gazette Part I, No. 24 of 28 May 2020, p. 1055ff., here: Article 1 No. 3 and Articles 13 and 18

The "[Pandemieschutzgesetz II](#)" (Pandemic Protection Act) in the Federal Law Gazette Part I, No. 23 of 22 May 2020, p. 1018ff., here: Article 6

The [Zweites Corona-Steuerhilfegesetz](#) (Second Corona Tax Assistance Act) in the Federal Law Gazette Part I, No. 31 of 30 June 2020, p. 1512ff., here: Articles 1, 9 and 11

[Achte Verordnung zur Änderung der Arbeitslosengeld II/Sozialgeld-Verordnung](#) (Eighth Ordinance amending the Unemployment Benefit II/Social Allowance Ordinance) in the Federal Law Gazette Part I, No. 26 of 5 June 2020, p. 1206

[Vereinfachter-Zugang-Verlängerungsverordnung](#) (Simplified Access Extension Ordinance) in the Federal Law Gazette Part I, No. 30 of 29.6.2020, p. 1509

Directives of the Federal Employment Agency on Corona:

https://www.arbeitsagentur.de/datei/fachliche-weisungen-zu--67-sgb-ii_ba146402.pdf (Alg II/ social subsistence) and https://www.arbeitsagentur.de/datei/weisung-202005009_ba146515.pdf (extending the period of entitlement to unemployment benefits by three months)

[Rundschreiben Soz Nr. 05/2020](#) (Circular) Soz. No. 05/2020 of the Berlin Senate Administration for Integration, Labour and Social Affairs on the temporary recognition of the actual expenses for accommodation and heating as appropriate (Section 67 par. 3 SGB II – Social Code)