

Employment Contract for WOW-Day

Please print out 3x
for the school, students and the employer

Please write in printed characters

| | |
|-------------------------------------------|--------------------------|
| Name, City, Postcode of the School | |
| Contact Person of school (teacher) | Telephone No. of Teacher |
| Employer | Name of student |
| Company | Date of Birth |
| Contact Person | Class |
| Street | Street |
| Postal Code/City | Postal Code/City |
| Phone/ Fax | Phone |
| E-Mail | E-Mail |

With his or her consent the student has been assigned the following tasks on the date mentioned below:

Date _____, from _____ to _____ o'clock

at _____ in _____.

The payment is _____ € per hour, which amounts to a total of _____ €.

By signing this agreement the student or his/her legal representative explicitly waives the personal receipt of this compensation. The total remuneration will benefit the WOW-Day campaign and will be paid by the employer within 14 days to the following account (of the down-mentioned school):

Name of School: _____, **IBAN:** _____

Payment reference: WOW + name of the student

*The school will forward all WOW-Day revenues to the Friends of Waldorf Education.
We kindly ask for the specification of the keyword "WOW" as well as name + place of your school:
GLS Bank Bochum - IBAN DE09 4306 0967 0013 0420 15 - BIC: GENODEM1GLS*

Place, time, signature of employer

Place, time, signature of student

Place, time, signature of parent or legal guardian



Kindly note the detailed information on the back.

Employer information for WOW-Day

**The information below only applies to Germany and is only a sample.
Please change it according your country's law and regulations!**

One main idea of the WOW-Day campaign is for students to raise funds by working in a company for one day and thereby support educational projects all around the globe. In legal terms this is possible without any major problems, because contrary to regular employment rules the following applies:

- It is not necessary to submit an income tax card
- Remuneration is not taxable
- No social security contributions are required
- Students from grade 5 are allowed to work up to 7.5 hours on WOW-Day

In principle even a one-day job for a consideration is an employment relationship, governed by an employment contract. The peculiarity, however, with regards to working on WOW-Day is that the employee waives the payment of their remuneration and the company directly transfers the money to a donation account of the "Friends of Waldorf Education". Since October 2014, these transfers may also take place through a bank account of a non-profit Waldorf School, which collects the funds and forwards the WOW-Day revenues to the Friends of Waldorf Education.

Income Tax

Normally the government collects income tax on wages. This rule is waived by the tax authorities due to reasons of "fairness and simplicity", as the German Federal Ministry of Finance explained to us in a letter dated 28. September 2004. Condition for wage tax exemption is the transfer of the student's earned remuneration to the Friends of Waldorf Education. As of October 2014 this transfer may take place through the Waldorf School attended by the students.

Donations receipts cannot be issued for these tax-free allowances. This would seem to be unproblematic for most students anyway.

Social Security Contributions

Social security contributions (contributions to statutory health care, unemployment insurance, and pension) are due when an employment relationship is present within the meaning of § 7 SGB VI, according to the German legislation. This is the case when work is performed in an economically dependent way (i.e. dependent and paid). Since there is no such employment relationship present when remuneration is waived by the student for the benefit of WOW-Day projects, there is no obligation to pay social security contributions either.

Youth Employment Protection

We naturally assume that employers ensure that no hazards for children and teenagers are present. One-day employment relationships during WOW-Day are legally considered to be activities within the educational framework for the benefit of gaining practical work experience (according to the German legislation), i.e. students are subject to the duty of supervision by teachers. As a result, a student may be employed up to 7.5 hours from Class 5 onwards.

For the recipients of the work performance (employer)

The WOW-Day-employment contract has to be included in the payroll. The legal basis including the letter from the German Federal Ministry of Finance can be downloaded under www.waldorf-one-world.org/downloads

Please notice: regulations can vary in each country. Before employing a student, please check the respective regulations protecting children and teenagers in your own country.

Further Information

We provide more information regarding WOW-Day on www.waldorf-one-world.org.

Thank you for your commitment!