■ honert + partner

21. December 2023

## DEPENDENT EMPLOYMENT OF THE SHAREHOLDER-MANAGING DIRECTOR OF A GMBH, STATUS PROCEDURE AND CHANGE IN ACTUAL CIRCUMSTANCES

THE FEDERAL SOCIAL COURT RULED ON 29 MARCH 2022 (CASE REFERENCE: B 12 KR 1/20 R) THAT THE STATUS DETERMINATION NOTICE IS AN ADMINISTRATIVE ACT WITH PERMANENT EFFECT THAT CAN BE REVOKED WITH RETROACTIVE EFFECT IN THE EVENT OF A SIGNIFICANT CHANGE IN FACTUAL OR LEGAL CIRCUMSTANCES. (more...)