



All light fields can be filled in on screen. Notes and legal information on page 2.

① FREELANCER (contractor)

Hours

[illegible]

$\frac{1}{2} \times \frac{1}{2} = \frac{1}{4}$ $\frac{1}{2} \times \frac{1}{4} = \frac{1}{8}$ $\frac{1}{4} \times \frac{1}{4} = \frac{1}{16}$ $\frac{1}{4} \times \frac{1}{8} = \frac{1}{32}$ $\frac{1}{8} \times \frac{1}{8} = \frac{1}{64}$ $\frac{1}{8} \times \frac{1}{16} = \frac{1}{128}$ $\frac{1}{16} \times \frac{1}{16} = \frac{1}{256}$ $\frac{1}{16} \times \frac{1}{32} = \frac{1}{512}$ $\frac{1}{32} \times \frac{1}{32} = \frac{1}{1024}$ $\frac{1}{32} \times \frac{1}{64} = \frac{1}{2048}$ $\frac{1}{64} \times \frac{1}{64} = \frac{1}{4096}$ $\frac{1}{64} \times \frac{1}{128} = \frac{1}{8192}$ $\frac{1}{128} \times \frac{1}{128} = \frac{1}{16384}$ $\frac{1}{128} \times \frac{1}{256} = \frac{1}{32768}$ $\frac{1}{256} \times \frac{1}{256} = \frac{1}{65536}$ $\frac{1}{256} \times \frac{1}{512} = \frac{1}{131072}$ $\frac{1}{512} \times \frac{1}{512} = \frac{1}{262144}$ $\frac{1}{512} \times \frac{1}{1024} = \frac{1}{524288}$ $\frac{1}{1024} \times \frac{1}{1024} = \frac{1}{1048576}$ 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The client confirms with this approval that the services listed above were provided to the stated extent. Whether a timesheet counts as approved in the absence of timely objections depends solely on the underlying contract (see page 2, item 4).

Name in block letters and signature

Name in block letters and signature

Name in block letters and signature

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On its own, this template does not meet the GoBD requirements for unalterable records under German tax rules - see page 2, item 5.
As at: September 2026 · Version 1.1 EN · Not legal advice.

HOW TO USE THIS FORM AND LEGAL NOTES

What belongs in a timesheet, and what a form can and cannot do. The legal notes describe German law, as at September 2026.

1 How to fill in this form

All light fields on page 1 can be filled in on screen and then saved or printed.

The hours column and the total row are input fields, not calculated fields: many browsers do not run form calculations reliably in their PDF viewer. If you want the weekday, the daily hours, the monthly total and the target/actual difference to be calculated automatically, use the Excel version of this template, free at zekanex.de.

2 Usual details – what belongs in a timesheet

A timesheet documents the work performed and, in a dispute, serves as evidence of it. The following details are usual and expected in practice:

- who provided the service and who commissioned it, in a three-party set-up also the client as the place of work
- the service period and the date of each individual day worked
- a purchase order, job or project number linking the record to the commission
- a sufficiently specific description of the work, not merely "consulting" or "project work"
- the extent in hours, traceable from start, end and break
- confirmation by the parties (signature or documented digital approval)

The more specific the description of the work, the easier the record is to follow. German law does not prescribe the content exhaustively; what matters is the contract in each case.

3 A timesheet is not an invoice

The timesheet evidences WHAT was performed. The invoice claims payment for it. In a dispute an invoice alone often does not suffice as evidence that the service was provided; the timesheet is therefore attached to the invoice. Make sure that the service period, the number of hours and the project reference match in both documents – discrepancies are a common reason for queries and delayed payment.

4 Approval and deemed approval

Section 4 of this form deliberately contains no pre-formulated deemed approval clause (Genehmigungsfiktion). A deemed approval, under which a timesheet counts as approved in the absence of timely objections, only takes effect if it has been validly agreed in the contract.

Where such a rule is agreed in standard business terms, German law sets specific requirements, for instance that the period is reasonable and that the other party is separately informed of the significance of remaining silent (Section 308 No. 5 of the German Civil Code, BGB; between businesses these standards apply through the general review of terms). Without such a rule, an unanswered timesheet does not, as a rule, count as automatically approved. Whether and how to agree such a rule is a question of contract drafting in the individual case.

5 What this form cannot do

We say this openly because it matters for your assessment: on its own, a completed PDF form does not meet the GoBD requirements for unalterable and fully traceable records (the German tax authorities' principles for keeping and storing records in electronic form). As long as the form fields remain writable, the content can be changed without any change log being created.

For recording and coordination the form works well. For records that have to be retained, the completed timesheet is usually fixed as an unalterable PDF and archived together with the associated approval in a revision-proof archive; how to implement this should be agreed with your tax adviser. The path of the document, meaning dispatch, queries and following up, is not something a form can cover.

6 Retention periods

Where a timesheet serves as an accounting document, for example as an annex to an invoice, the retention period for accounting documents applies. The Fourth Bureau Relief Act shortened it to eight years (Section 147(3) Fiscal Code AO, Section 257(4) Commercial Code HGB, Section 14b(1) VAT Act UStG); the shortened period applies in principle to documents whose period had not yet expired on 1 January 2025. Other records of tax relevance are kept for six years, annual financial statements and balance sheets for ten years. Invoices received electronically are archived in their original format; a printout is not sufficient. Please check the position that applies to your case with your tax adviser.

7 E-invoicing – why it affects the timesheet

Since 1 January 2025 every domestic business in Germany must be able to receive e-invoices in B2B transactions. The obligation to issue them applies in stages: from 1 January 2027 for businesses with more than EUR 800,000 turnover in the previous year, and from 1 January 2028 in principle for all. A PDF is not an e-invoice – structured formats under EN 16931 are required, in the German market above all XRechnung and ZUGFeRD. For the timesheet this means that it moves from a paper annex into a structured process. Position as at: September 2026.

8 Freelance assignments via a staffing agency

In the three-party set-up of freelancer, staffing agency and client, the timesheet has a double function: it is the basis for invoicing and at the same time part of the documentation of the assignment.

Whether a person is self-employed or in employment is determined by how the assignment is actually carried out, not by how it is described (Section 7(1) Social Code Book IV, SGB IV; in employment law Section 611a BGB). The timesheet should therefore reflect the actual circumstances; where the work is result-based, it can name the result specifically.

No document and no software prevents a status determination or determines its outcome. A timesheet can document what was actually agreed and performed. For the individual case we recommend legal advice.

9 Terms – which record is meant?

Leistungsnachweis – umbrella term in German B2B services, result-oriented.

Tätigkeitsnachweis – more activity-based, common where pay is time-based.

Stundennachweis / Stundenzettel – a pure record of working time.

Regieschein / Rapportzettel – construction and trades, work charged on a time and material basis.

Austria: Zeitaufzeichnung. Switzerland: Stundenrapport, Regierapport, Arbeitsrapport.

WHEN THE FORM IS NO LONGER ENOUGH

This template comes from zekanex. We build software for the process this form maps, without sending files around and without format chaos: the freelancer records the hours, the staffing agency approves in its own account, and the client approves via a magic link without an account or with an account of its own. Every approval is logged with time and person.

More at: zekanex.de

The Excel version of this template calculates automatically – also free at zekanex.de.

You may use this template freely, pass it on internally and adapt it. We are glad if the reference to its origin stays in place.

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This template and these notes are general information and do not constitute legal or tax advice. They describe German law; position as at September 2026.