

## Work-Life-Service

### Employment of minijobbers

#### Registration

Minijobbers are registered and deregistered at the Minijob-Zentrale using the so-called Haushaltsscheck-Verfahren (household check procedure). Since the amount of the expected income must be stated here, among other things, the household check is the basis for determining the amount of social security contributions. In addition to the wage costs (pay), employers must also pay monthly state social security contributions (see table). These will be automatically deducted by the Minijob-Zentrale after registration.

Contribution type	Percentage
Health insurance	5
Pension insurance	5
Allocation / Umlage 1 (U1)	1,0
Allocation / Umlage 2 (U2)	0,39
Accident insurance	1,6
Flat-rate wage tax (alternatively individually according to the mini-jobber's wage tax class)	2

#### Health insurance

In the case of 450-€ minijobs in private households, employers pay a flat-rate contribution of 5% to health insurance. The calculation is based on the minijobber's earnings. Even if they already pay health insurance contributions up to the income threshold as part of their main job, employers must pay the 5% flat-rate contribution if the minijobbers are covered by compulsory, voluntary or family health insurance in Germany. The lump sum would not apply, for example, if the minijobber had private health insurance. There are no contributions to unemployment or long-term care insurance.

#### Pension insurance

Minijobbers have entitlement to full pension insurance, generally to a total of 18.6% of salary and at least €32.55, as the minimum calculation limit for pension insurance entitlement is €175. Even if earnings are below €175 per month, a total contribution of €32.55 is due. Employers are obligated to pay a pro-rata pension insurance contribution of 5%. Minijobbers also have the option of paying the remaining 13.6%. The Minijob-Zentrale calculates the contributions and collects the minijobber's own share from the employer's account twice a year, together with the other taxes, provided that the mini-jobber is liable for

pension insurance. Employers calculate the mini-jobber's share of pension insurance and deduct it from their monthly gross earnings.

Minijobbers can also be exempted from compulsory pension insurance in order to avoid paying the 13.6% contribution. This must be communicated to the respective employer in writing. Please note: With monthly earnings of €450, the monthly pension for employees currently increases by an average of €4.50 after one year in a mini-job. Since the monthly contribution for mini-jobbers is €61.20 (13.6%) for earnings of €450, it is important to consider whether it makes sense. For certain groups of people, it may be worthwhile to pay the personal contribution. However, anyone who is already subject to pension insurance through their main job, for example, may be able to waive the obligation to pay pension insurance.

### Insurance coverage

The Minijob-Zentrale takes over the registration for the statutory accident insurance for minijobs in private households. This prevents employers from having to pay the costs of the accident insurance provider in the event of an accident to the minijobber. Employers should ensure that minijobbers are covered by liability insurance.

### Holiday entitlement

Minijobbers are entitled to holiday time off. The general statutory holiday entitlement is at least four weeks per year or 24 working days for a 6-day week. The Federal Vacation Law thus assumes six working days (Mon. to Sat.). Employers convert the holiday accordingly to the agreed working days: Working days per week x 24 / 6. Here, it is only important how many working days the minijobber works per week - not how many hours are worked on the working days. If the minijobber does not work a fixed number of days per week, the [vacation calculator of the Minijob-Zentrale](#) helps with the calculation.

### Formalities

Employers are obliged to keep employment contracts, timesheets, pay slips and proof of wage payments for two years. This is regulated by the Minimum Wage Law (MiLoG), the Posted Workers Act (AEntG) and the Law on Temporary Work (AÜG) in order to ensure minimum working conditions in Germany. The working time records are not bound to a specific form and can be kept both electronically and by hand. Only the start, end and duration of the daily working time must be recorded. If additional documents are required, these must also be made available to the audit authority for inspection without delay. Further information is available at: [www.zoll.de](http://www.zoll.de).

Various forms, calculators (e.g. Haushaltsscheckrechner), samples (e.g. employment contract / timesheet) and consulting services can be obtained from the homepage of the Minijob-Zentrale.

## Tax reduction

Employers also receive a tax reduction in addition to favorable taxes. They claim this in their annual income tax return to the tax office. This reduces income tax by 20% of your expenses up to a maximum of 4,000 € / year per child. This is a maximum of €510 per year or €42.50 per month. After the end of an employment year, employers automatically receive a certificate from the Minijob-Zentrale (mini-job center) stating the amount of the salary paid and the taxes due on it. This serves as proof for the tax office in the income tax declaration.

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If you have any further questions, simply contact us at

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