

Minijobs

For whom?

At Smart the highest Minijob category M13 corresponds to a salary of 603 EUR. You can find all Minijob categories for each Smart cooperative and Smart Bildungswerk [here](#).

Please note: Although Minijobbers do not pay contributions to the social security system and have no income tax, there are still flat rate contributions on the side of the employed that will be covered from your budget. Please find the full employment costs in the table with employment categories.

Please note that a mini-job does not give you access to public health insurance. A mini-job can be a good option for you if you already have social security and work with Smart on the side. This applies, for example, to students, people with family insurance or employees.

Pension contributions

If you are employed as a mini-jobber, you can decide if you want to be into the pension fund as an employee, or not. If you chose to be exempted from the pension insurance obligation, you have to fill out an exemption request. You'll find the document in the Smart Portal, when requesting a minijob.

How are pension contributions calculated on the employee and employer side?

The minimum pension insurance contribution is 32.55 EUR in total. The employer's share (i.e. the difference between your gross salary and the employment costs) is 15%.

Example: For a salary of EUR 100, the employer's contribution is 15 EUR. The remainder (17.55 EUR) is then deducted from the employee's gross salary. With a salary of EUR 165, the employer's contribution is 24.75 EUR, while the employee's contribution is then only 7.80 EUR.

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