Minijobs

For whom?

At Smart the highest mini-job category M13 corresponds to a salary of 603 EUR. You can find all mini-job categories for each Smart cooperative and Smart Bildungswerk here.

> Although mini-job contracts are not subject to regular social security contributions or income tax, the employer is still required to pay flat-rate contributions, which will be covered from your budget. You can find the total employment costs in the table of employment categories.

> Please note that a mini-job contract does not give you access to statutory health insurance. A mini-job can be a good option for you if you already have social security coverage and use Smart to handle assignments alongside your main activity. This applies, for example, to students, people covered by family health 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 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 mini-job.

> **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 (32.55 EUR - 15 EUR = 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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