

Minijobs

For whom?

If your gross salary amounts to up to **538 EUR** (info: 2024) you are employed as a minijobber. At Smart that corresponds to the highest Minijob category M10 of 520 EUR. You can find all Minijob categories for each Smart eG 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.

Minijob checklist

All mini-jobbers must be registered with the Minijob Zentrale. You should therefore also complete the mini-job checklist if you are employed by us with a mini-job. We will forward this information to the Minijob Zentrale.

You can find the checklist in German and English below:

[Minijob checklist \(DE\)](#)

[Minijob checklist \(EN\)](#)

Please scroll to the last page (Annex) for the application for release from pension contribution.

Pension contributions

If you are employed as a mini-jobber, you can be exempted from the pension insurance obligation. Under point 5, you should indicate whether you wish to pay pension contributions or not. If you decide not to, you will receive a slightly higher net salary.

If you answer 'yes' to this question, you should also complete the enclosed application for exemption from pension insurance, sign it and send it to Smart.

5. Release from the obligation to contribute to pension insurance

The employee of a low pay job can apply for release from the insurance obligation in the statutory pension insurance scheme through a written declaration to his employer. A sample of the release application is attached. In this case, only the employer pays the lump-sum contributions for pension insurance. Note: Through this, no full pension insurance is acquired.

- ☐ No, I do not want to be released from the insurance obligation in the pension insurance scheme.
The employer bears the lump-sum contributions towards pension insurance to the amount of 15%. The employee bears the difference to the full contribution amount in the pension insurance (18.6%). The employee's contribution of the amount of the pension insurance is deducted by the employer from the remuneration and he forwards this along with his contributions to the mini-job centre.
- ☐ Yes, I apply for release from the insurance obligation in the pension insurance scheme. (Please fill up the attached release application)
The employer pays the lump-sum contributions. The one-time release applied for, from the obligation to pension insurance, cannot be reversed.
- ☐ I am receiving the full old age pension after reaching the regular age limit, or I am a receiver of care after reaching a particular age and am freed of paying contributions towards pension insurance. A release from the obligation to insurance for pension insurance is therefore not required.

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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