

Before employment

- [Employment conditions](#)
- [Submit an employment request in the Smart Portal](#)
- [Minijobs](#)

Employment conditions

You will receive an employment contract for a job at Smart. The prerequisites for this are **membership of the cooperative** and **orders that cover your employment costs**. Of course, **formal employment law conditions** must also be met.

Your membership of Smart does not mean that you are automatically employed by Smart. You must actively inform Smart of your employment request and submit orders. Your employment is only confirmed once you have received the employment contract from us by e-mail and then signed this contract and sent it back to us by e-mail.

Requirements for employment

- Ordinary residence in Germany
- You must have orders that can be invoiced by Smart.
- For employment subject to social security contributions, your income must be at least €760 net on average per month.
- The standard duration of a first employment contract is four months.
- To be covered by health insurance through employment with Smart, the income from employment with Smart must make up the majority of your total income (if you are self-employed at the same time)
- Non-EU nationals must have a valid residence permit that allows employment (gainful employment).
- An employment contract has to start on the 1st day of the month.

Social security contributions

If you are employed (for the duration of the employment contract), social security contributions and income tax will be deducted from your earnings and paid by the cooperative. **Both the employer and employee contributions are paid by the member.**

How much income per month is invested in an employment can be freely decided on the basis of employment categories.

The social security contributions are made up as follows:

Public health insurance	14.6% plus additional contribution
Long-term care insurance	3.05 - 3.4%, with/ without child
Pension insurance	18.6%
Unemployment insurance	2.4%
Additional employer costs	contributions variable between 0.5% and 3.5%

Income tax	progressive, depending on income
------------	----------------------------------

Deadline

Any request regarding an employment contract for the following month must be communicated to us **by the last day of the current month** at the latest. For example, if you want to change your salary for February, you must let us know by January 31st.

Submit an employment request in the Smart Portal

Would you like to be employed by Smart and you already have orders? Then go ahead and submit a new employment request in the Smart Portal.

Do you already have a contract with Smart and want to prolong it or make a change? Then read further how to [request a change](#).

1) **Select the budget** for your employment. Here you can choose between the Smart eG and the Smart Bildungswerk, depending on the activities you are processing.

Please note that your budget will be generated only after first order has been confirmed through Smart. Only afterwards will it be possible to create an employment request. You can find out more about [creating an order here](#).

Smart eG and Smart Bildungswerk are two separate legal entities. Orders processed via one entity can only be used to be employed by that company. If you process some orders via Smart eG and other via Smart Bildungswerk, you can request two separate employment contracts to pay out your budget.

2) Choose the **start and end date** of your employment.

3) Describe the **job title** as it should appear in your employment contract.

4) Choose a **service category** that comes closest to your profession.

5) Choose an **employment category**. Here you can see the name of the employment category and the total employment costs per month.

6) The **working hours per week** is a maximum value to guarantee the minimum wage. Make sure that you do not exceed the weekly number of hours. If your working hours per week differ, you can enter this in the comments.

Employments

Employment request

Employment form

Budget ⓘ

Choose option

Beginning of employment ⓘ

End of employment ⓘ

Project name

1094-A1

Profession ⓘ

Service

Choose option

Employment Category - Total Cost ⓘ

2-783

Weekly hours ⓘ

10.5

Comment ⓘ

Cancel

Submit

Send your employment request. You will receive a notification by e-mail as soon as we have processed your request.

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 Minijobbers must be registered with the Minijob Zentrale. You should therefore also complete the Minijob 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 as well as attachments below:

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

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

Pension contributions

If you are employed as a Minijobber, you can be exempted from the pension insurance obligation. Under point 5 on the checklist, 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.