

## Short-term mini-job

### Practical information for Employees in Saxony

**Minijobs** are considered as marginal employment.

In the case of **short-term employment**, the maximum period of work during a calendar year is **3 months or a total of 70 days**. For employment in agriculture, the time limits have been extended to 15 weeks or 90 working days. The job is only carried out occasionally. The amount of earnings does not matter.

It is generally possible to have several short-term jobs.

**Important:** All periods of employment are added together. Including all short-term employment, the total in a calendar year must not exceed three months or 70 working days; in agriculture, the total must not exceed 15 weeks or 90 working days.

At the start of employment, it is the employer's responsibility to carry out an **assessment of the employment under insurance law**.

Short-term employment is **automatically non-occupational** (is not a person's main source of income) if the mini-jobber

- has a main occupation
- is self-employed
- is currently doing a voluntary social ecological year

- is doing federal voluntary service
- is receiving early retirement benefits

A typical example of short-term employment is temporary help in agriculture - for example harvest helpers.

#### Retirement insurance

Short-term employment is not subject to pension insurance.

#### Health and care insurance

**Short-term employment** is exempt from health insurance and contributions - regardless of the amount of earnings. People with mini-jobs must therefore obtain health insurance elsewhere.

#### Accident insurance

**Statutory accident insurance** is compulsory for mini-jobs - both for mini-jobs with an earnings limit and for short-term employment.

#### Unemployment insurance

There is no unemployment insurance for mini-jobs and no entitlement to unemployment or short-time working benefits.



## Annual leave

In accordance with the right to equal treatment, mini-jobbers are entitled to vacation leave in the same way as full-time employees. The decisive factor is not how many hours are worked, but on how many days.

## Taxes

The employer pays the taxes for short-term employment. The short-term employees themselves do not pay any taxes. Short-term employment can be taxed in two ways: with a flat-rate wage tax of 25 percent or according to the individual wage tax class of the mini-jobber.

## Cross-border workers

**Important:** If mini-jobbers are not covered by social security in their country of origin, German law applies to them and they must be registered with the Minijob Zentrale. If they are covered by social security in their country of origin, they will receive the A1 certificate of posted work before the mini-job begins. In this case, the relevant foreign law applies.

Further information:

[www.minijob-zentrale.de](http://www.minijob-zentrale.de)

If you have any questions, please do not hesitate to contact us. **Our advice is free of charge.**