

Mini-job with income limit

Practical information for Employees in Saxony

Mini-jobs are considered as marginal employment.

In a **mini-job with an income limit**, you can earn up to 603 euros per month. The annual **income limit of 7,236 euros** may also not be exceeded.

The income limit is based on a weekly working time of 10 hours and the current statutory minimum wage of 13,90 euros/hour.

It is possible to have two or more mini-jobs as long as the income remains at 603 euros per month and the mini-jobber does not have a main job subject to compulsory insurance.

If the average income per month or year exceeds the mini-job limit, it is no longer a mini-job. Exceptions to this are occasional, unpredictable overruns.

Important: Employers are responsible for registering their employees with the Minijob-Zentrale.

Retirement insurance

Compulsory retirement insurance only applies to mini-jobs with an income limit.

Important: Mini-jobbers can apply for exemption from the requirement. The mini-jobber's own contribution is then waived. The employer continues to pay the flat-rate contribution.

Health and care insurance

Although the employer pays flat-rate social security contributions for mini-jobs, mini-jobbers **are not automatically covered by health and care insurance** and **are not entitled to sick pay**. They must therefore obtain health insurance elsewhere.

Accident insurance

Statutory accident insurance is compulsory for mini-jobs.

Unemployment insurance

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

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.

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.

If German law applies, please note the following:

- German retirement insurance stores the periods of employment in the mini-jobber's insurance account. If you are entitled to a pension in your country of origin, the time during which you paid into the German retirement insurance scheme also counts.

- No automatic health and care insurance cover. Mini-jobbers must take out health insurance in Germany.
- Due to so-called double taxation agreements, foreign tax law may apply. For more information, please contact the tax authorities.

Further information: www.minijob-zentrale.de

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