

## Minijob

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Mini-jobs - which regulations apply?

### Competent Department

- [Finanzamt Bremerhaven](#)
- [Finanzamt Bremen](#)

### Basic information

The Bundesknappschaft Bahn See (German Federal Miners' Social Insurance Institution) is responsible for the collection of taxes (social insurance and wage tax).

The remuneration of mini-jobbers is always subject to tax. Wage tax can be levied at a flat rate or according to the wage tax characteristics available to the competent tax office.

In the case of flat-rate taxation, the employer is the tax debtor. The employer has the option to pass on the tax to the employee. In any case, the flat-rate taxed wage is not taken into account in the employee's personal income tax assessment.

If the employer does not choose the lump-sum wage tax deduction for a mini-job, the wage tax must be deducted from the remuneration in accordance with the wage tax characteristics available to the competent tax office. The amount of the wage tax deduction depends on the wage tax class. In the case of wage tax classes I (single persons), II (certain single parents with a child) or III and IV (married employees), no wage tax is levied on remuneration up to 520 euros; in the case of wage tax classes V or VI, on the other hand, tax is levied even on low remuneration.

In addition to the possibility of levying wage tax according to the wage tax characteristics available to the competent tax office, there is also the possibility of levying wage tax at a flat rate for 520-euro mini-jobs. Tax law differentiates here between a 2 percent uniform

flat-rate tax and a flat-rate wage tax of 20 percent (plus solidarity surcharge and church tax).

## **Requirements**

The taxation of so-called. Mini-jobs - technically referred to as marginal employment relationships for tax purposes - are subject to different conditions depending on the individual case.

## **Procedure**

### **More information**

Minijob-Zentrale: Employees at the service center are available from Monday to Friday from 07:00 to 17:00.

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