

Minijob

We offer an online form because of the current corona virus, with which you can communicate with us safely and reliably.

It only offers the most important functions.

[to the simplified online form](#)

Mini-jobs - which regulations apply?

Competent Department

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

Basic information

The Bundesknappschaft Bahn See is generally responsible for the collection of taxes (social insurance and income tax)

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

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

If the employer does not opt for the flat-rate wage tax deduction for a mini-job, the wage tax must be deducted from the wages in accordance with the wage tax characteristics available to the responsible tax office. The amount of wage tax deducted depends on the wage tax class. For wage tax classes I (single persons), II (certain single parents with children) or III and IV (married employees), no wage tax is levied on wages up to EUR 556; for wage tax classes V or VI, however, tax is deducted even for low wages.

In addition to the option of levying wage tax according to the wage tax characteristics available to the responsible tax office, there is also the option of levying flat-rate wage tax for 556-euro mini-jobs. Tax law distinguishes between a 2% flat-rate tax and a flat-rate wage tax of 20% (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.

From Germany: Phone: 0355 2902-70799 Fax: 0201 384-979797

From abroad: Phone: 0049 355 2902-70799 Fax: 0049 201 384-979797