

99102008000000

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<https://fimportal.de/xzufi-services/S1000020010000009784/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102008000000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Marginal employment (mini job)
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Tax exemption for a 325 euro employment relationship</div> , <div lang="en-x-mtfrom-de">Tax exemption according to the 325 euro law</div> , <div lang="en-x-mtfrom-de">400 euros job</div> , <div lang="en-x-mtfrom-de">Mini job</div> , <div lang="en-x-mtfrom-de">325 euros law</div> , <div lang="en-x-mtfrom-de">450 euros job. Marginal employment</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	

Modul	Sachverhalt
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	
Teaser	
Volltext	Information on the tax and social security treatment of marginal employment can be found in the brochure published by the Federal Ministry of Labor and Social Affairs (see links). The wages for marginal part-time employment are always taxable. The employer can, without calling up the electronic wage tax deduction features, levy wage tax including the solidarity surcharge and church tax at a flat rate of 2% of wages. Only if flat-rate taxation is not to be used does the employer have to determine the withholding tax amounts (wage tax, solidarity surcharge and any church tax) based on the employee's personal wage tax deduction criteria.
Erforderliche Unterlagen	No
Voraussetzungen	From October 1, 2022, the earnings limit will be 520 euros per month. Another new feature is that this earnings limit is dynamic and based on the minimum wage. If the minimum wage is increased in the future, the earnings limit will also increase. The minimum wage - which must also be paid to mini-jobbers in principle - will be 12 euros per hour from October 1, 2022. Until September 30, 2022, the monthly earnings limit for mini-jobs will continue to be 450 euros. The earnings limit for mini-jobs has been raised to €538 per month from the calendar year 2024.
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	

Modul	Sachverhalt
Bearbeitungsdauer	
Frist	
weiterführende Informationen	https://www.minijob-zentrale.de/DE/home/home_node.html https://www.minijob-zentrale.de/DE/0_Home/node.html https://www.bmas.de/DE/Service/Publikationen/Broschueren/a630-geringfuegige-beschaeftigung-und-beschaeftigung-im-uebergangsbereich.html https://www.bmas.de/DE/Service/Publikationen/a630-geringfuegige-beschaeftigung-und-beschaeftigung-im-uebergangsbereich.html https://www.bmas.de/DE/Startseite/start.html https://www.bmas.de/DE/Startseite/start.html
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	If you want to find out exactly who is responsible for your request, please follow the link to Hamburg Service
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Hamburg Service, Hamburg Service (Currently this link is only available in german)