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Household cheque procedure for mini-jobs in private households

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Modul	Sachverhalt
Leistungsschlüssel	99114024058000
Leistungsbezeichnung I	Household cheque procedure for mini-jobs in private households
Leistungsbezeichnung II	Registering the hiring of domestic help on a mini-job basis
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Durchführung (58)
SDG-Informationsbereich	Gesetzlich oder durch Rechtsverordnung geregelte Beschäftigungsbedingungen einschließlich Arbeitsstunden, bezahlter Urlaub, Urlaubsansprüche,





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	Rechte und Pflichten in Bezug auf Überstunden, Gesundheitskontrollen, Beendigung von Verträgen, Kündigung oder Entlassungen)
Lagen Portalverbund	Kinderbetreuung (1020200), Wohnen und Umzug (1050200), Mitarbeiterbezogene Meldepflichten (2030400)
Einheitlicher Ansprechpartner	Ja
Fachlich freigegeben am	18.04.2024
Fachlich freigegen durch	German Pension Insurance for Miners, Railway Workers and Seamen
Handlungsgrundlage	https://www.gesetze-im-internet.de/sgb_4/8.html https://www.gesetze-im-internet.de/sgb_4/8a.html https://www.gesetze-im-internet.de/sgb_4/28a.html https://www.gesetze-im-internet.de/sgb_4/8.html https://www.gesetze-im-internet.de/sgb_4/8a.html https://www.gesetze-im-internet.de/sgb_4/28a.html
Teaser	If you employ domestic employees on a mini-job basis, you must register this using the household cheque procedure.
Volltext	The household cheque procedure is a simplified registration and social security contribution process for private households. You must fill out the household cheque form if you would like to register or de-register domestic employees on a mini-job basis or if you need to send amendments in employment details to the Mini-Job Centre.
	Mini-jobs in private households are a special form of marginal employment. They are particularly encouraged by the state through low social security contributions, a flat-rate wage tax and tax relief.
	The employer uses the household cheque form to register the essential details about employees in their private households. On this basis, the Mini-Job Centre calculates the social security contributions, levies and taxes. These amounts are deducted from your account via direct debit every 6 months. The Mini-Job Centre





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also takes responsibility for registering for statutory accident insurance and collecting accident insurance contributions.

Family members as domestic employees

A close relative can also do a mini-job as a domestic employee in your household and they must be registered at the Mini-Job Centre. However, there will then be a check as to whether the employment contract has been concluded merely for appearances sake or the activity is simply family help.
A paid employment relationship between spouses is generally not possible. The same applies to children who carry out services in their parents household where they are a member of that household and supported by their parents.

6-month cheque

• If you pay your domestic employee their salary in differing amounts every month instead of the same fixed amount, you should technically submit a new household cheque form each time.

• To reduce this bureaucratic burden you can use a 6-month cheque form. The form covers a period of half a calendar year. You simply enter the relevant months and certify the varying earnings.

• If you indicate on the standard household cheque form that the paid monthly salary varies, you will automatically receive a 6-month cheque form from the Mini-Job Centre.

Amendment cheque form

• You must use an amendment cheque form to inform the Mini-Job Centre if you change, for example, your domestic employees salary, your bank details or your contact address.

Registrations and certifications

• At the beginning and end of employment, and at the end of the year, the Mini-Job Centre reports the individual data obtained from the household cheque





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	 procedure for each employee to the data centre for pension insurance providers. The domestic employee receives written notification of this. In addition, the Mini-Job Centre sends data about private households to accident insurance providers. Before each due date, the Mini-Job Centre will send you: a notice about the amount of contributions to be paid for the corresponding tax period, and at the end of a calendar year, a certificate for the tax office, showing the period for which pension insurance contributions have been paid, the salary paid in the previous year and the contributions payable on this. Household cheque calculator The contributions to the Mini-Job Centre and the income tax relief can be easily calculated using the household cheque calculator. In general, the following applies: for private households, the employers contributions to the Mini-Job Centre are at most 14.99 per cent of the gross salary as of 1 October 2020. Monthly maximum: EUR 67.46 (450.00 x 14.99 per cent). If the employee chooses the full pension insurance obligation, a share of their salary is also paid to the Mini-Job Centre, at most EUR 61.20 (450.00 x 13.6 per cent) per month.
Erforderliche Unterlagen	None
Voraussetzungen	 The following are required for the household cheque procedure: the salary limits for marginal employment (EUR 450.00 a month) are complied with the employer is a private household and household-related tasks normally performed by members of the household are carried out: cooking cleaning laundry ironing shopping gardening caring for children, the elderly, the sick and persons requiring care it is not manual work such as bricklaying or electrical work





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Kosten	None
Verfahrensablauf	You may fill out the household cheque form in writing or send it online. If you fill out the household cheque form in writing:
	 Download the form and print it out. Fill it out and send it by post to the Mini-Job Centre. You can also request a household cheque form by telephoning the Mini-Job Centre. On the household cheque form, you must enter the date the employment commenced and the monthly salary, as well as employer and employee details. It also serves as a SEPA direct debit mandate for debiting the contributions due. The Mini-Job Centre automatically deducts the corresponding amount from your account on the due dates.
	If you wish to submit the household cheque form online:
	 Go to the Mini-Job Centre website and follow the instructions. On the household cheque form, you must enter the date the employment commenced and the monthly salary, as well as employer and employee details. Details for the SEPA direct debit mandate are also recorded for debiting the contributions due. The Mini-Job Centre will send you the SEPA direct debit mandate for signature and will automatically deduct the corresponding amounts from your account on the due dates.
	Note: the pension insurance number of the domestic employee is issued by the German statutory pension insurance scheme (Deutsche Gesetzliche Rentenversicherung). The number is on the domestic employees social security card. If this is not known, the domestic employees maiden name/name at birth, date of birth, gender and place of birth must be entered on the household cheque form.
Bearbeitungsdauer	2 - 4 Woche(n) The process takes around 14 days (1 month





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	maximum).
Frist	Deadlines for households: • on 31 July for the first 6 months of the year, and • on 31 January for the second 6 months of the year. 6-month cheque forms for earnings that vary month-by-month: • by 30 June for the first 6 months of the year and • by 31 December for the second 6 months of the year.
weiterführende Informationen	https://www.minijob-zentrale.de/DE/fuer-haushalte/vo rteile-fuer-haushalte/detailseite.html https://haushaltsjob-boerse.de/ https://www.minijob-zentrale.de/DE/fuer-haushalte/ha ushaltsscheckrechner https://www.minijob-zentrale.de/DE/01_minijobs/03_ha ushalt/01_grundlagen_minijobs_im_privathaushalt/01_ meldung_hh_hat_vorteile/node.html https://www.haushaltsjob-boerse.de/DE/Home/home_ node.html?etcc_cmp=KBS-17-004-HJB&etcc_med=HJB_ Performance&etcc_adv=Google&etcc_ctv=SEA&gclid=E AlalQobChMIms3z2s3j4gIVyawYCh1hSQaTEAAYASAAEg IwyPD_BwE https://www.minijob-zentrale.de/SharedDocs/Downloa ds/DE/Formulare/privat/01_haushaltsscheck_19904_ve rsion_08.html?nn=702060 https://www.minijob-zentrale.de/SharedDocs/Downloa ds/DE/Formulare/privat/10_Arbeitsvertrag.html https://www.minijob-zentrale.de/SharedDocs/Downloa ds/DE/Formulare/privat/10_Arbeitsvertrag.html https://www.minijob-zentrale.de/SharedDocs/Downloa ds/DE/Formulare/privat/10_Arbeitsvertrag.html
Hinweise	If you do not register the employment with the Mini-Job Centre, this is an administrative offence and can be punished with a fine of up to EUR 5 000.
Rechtsbehelf	
Kurztext	 Household cheque procedure for mini-jobs in private households Employing domestic help means you must use the household cheque procedure Simplified registration and social security contribution process for private households You may not employ domestic help without a household cheque Registration, de-registration or changes to





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	 employment data must be reported immediately Social security contributions, accident insurance, levies and taxes are calculated and deducted from the employers account every 6 months Automatic registration for statutory accident insurance Relevant body: Mini-Job Centre (Mini-Job Zentrale)
Ansprechpunkt	German Pension Insurance for Miners, Railway Workers and Seamen (Deutsche Rentenversicherung Knappschaft-Bahn-See) Mini-Job Centre 45115 Essen
	Tel.: 0355 290270799 Availability by phone: 24 hours Office hours on specific issues: Monday to Friday from 7:00 a.m. to 5:00 p.m.
	Sign language telephone: Advice is also available in sign language. Make an appointment via email at minijob@minijob-zentrale.de
	Fax: 0201 384979797 Email: minijob@minijob-zentrale.de https://www.minijob-zentrale.de/DE/05_multifunktionsl eiste/02_kontakt/02_per_email/node.html
Zuständige Stelle	German Pension Insurance for Miners, Railway Workers and Seamen (Deutsche Rentenversicherung Knappschaft-Bahn-See) Mini-Job Centre 45115 Essen
	Tel.: 0355 290270799 Fax: 0201 384979797 Email: minijob@minijob-zentrale.de
	Office hours: Monday to Friday from 7:00 a.m. to 5:00 p.m.
	Sign language telephone: Advice is also available in sign language. Make an appointment via email at minijob@minijob-zentrale.de https://www.minijob-zentrale.de/DE/05_multifunktionsl eiste/02_kontakt/02_per_email/node.html
Formulare	Forms: Yes. Can I do it online? Yes Do I need to do it in writing? Sometimes. Under EU regulations, the signature of the account holder is required for a valid SEPA mandate. The household cheque form provides





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	the relevant field. Do I need to attend in person? No https://www.minijob-zentrale.de/SharedDocs/Downloa ds/DE/Formulare/privat/01_haushaltsscheck_19904_ve rsion_08.html?nn=702060 https://www.minijob-zentrale.de/SharedDocs/Downloa ds/DE/Formulare/privat/02_halbjahresscheck.html?nn= 702060 https://www.minijob-zentrale.de/DE/05_multifunktionsl eiste/03_service/05_tools_rechner/Haushaltsscheck_On line/01_Arbeitgeber/persoenlicheDaten_node.html https://www.minijob-zentrale.de/SiteGlobals/Forms/Ae nderungscheck/1-Schritt1/aenderungscheck_testnode. html
Ursprungsportal	Haushaltsscheck für Minijobs in Privathaushalten Durchführung, Household cheque procedure for mini-jobs in private households