



99114024058000

# Register domestic help or caregiver with the Minijob-Zentrale ("household cheque procedure")

Heruntergeladen am 27.06.2025 https://fimportal.de/xzufi-services/6000333/L100009

| Modul                     | Sachverhalt  |
|---------------------------|--|
| Leistungsschlüssel        | 99114024058000   |
| Leistungsbezeichnung I    | Register domestic help or caregiver with the Minijob-Zentrale ("household cheque procedure") |
| Leistungsbezeichnung II   | Register domestic help or caregiver with the Minijob-Zentrale ("household cheque procedure") |
| Typisierung               | 1 - Bund: Regelung und Vollzug   |
| Quellredaktion            | Sachsen  |
| Freigabestatus Katalog    | unbestimmter Freigabestatus  |
| Freigabestatus Bibliothek | unbestimmter Freigabestatus  |
| Begriffe im Kontext       |  |
| Leistungstyp              |  |
| Leistungsgruppierung      |  |
| Verrichtungskennung       |  |
| SDG-Informationsbereich   |  |





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| Lagen Portalverbund              |   |
| Einheitlicher<br>Ansprechpartner |   |
| Fachlich freigegeben am          |   |
| Fachlich freigegen durch         |   |
| Handlungsgrundlage               | <ul> <li>§ 8 Sozialgesetzbuch - Viertes Buch (SGB IV)-<br/>Einzelnorm</li> <li>§ 8a SGB 4 - Einzelnorm</li> </ul>   |
| Teaser                           | If you employ a person on a mini-job basis with household-related work, you participate in the "household cheque procedure". This simplified registration and contribution procedure for social insurance is reserved exclusively for private households  |
| Volltext                         | Simplified registration and contribution procedure for social insurance in the case of marginal employment in private households in accordance with § 8a of the German Social Code, Book IV (SGB IV)  |
|                                  | If you employ a person on a mini-job basis with household-related work, you participate in the "household cheque procedure". This simplified registration and contribution procedure for social insurance is reserved exclusively for private households  |
|                                  | Mini-jobs in private households are a special form of marginal employment. They receive special state support in the form of low social security contributions, a flat-rate wage tax and a tax reduction. Employers are exclusively persons who belong to the household. Service agencies, homeowners' associations and property management companies are therefore excluded. |
|                                  | Attention! You cannot choose the usual registration and contribution procedure for this type of employment. If you fail to register, you make yourself liable to prosecution. Both the Social Code and the Fiscal Code provide for fines of up to EUR 5,000.00 for  |





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this.

# Family members

Close relatives can also work for you as domestic help, which you must then also register with the Minijob-Zentrale. However, it will then be checked whether the employment contract was only concluded in pretence or whether it is merely a case of family help.

As a rule, a paid employment relationship between spouses is not possible. The same applies to children who perform services in the parental household, as long as they belong to the household and are maintained by the parents.

Tip: As an additional service, the Minijob-Zentrale operates an internet-based job exchange for employment relationships in private households. Under haushaltsjob-boerse.de it is basically only available to private individuals as a job portal.

## Erforderliche Unterlagen

- Your company number: If you do not yet have a company number for your private household, a company number will be assigned automatically with the registration
- form "Household check" (alternative to online registration)
- your tax number: this can be found in your last tax assessment notice. If you do not know your tax number, please enter "0"
- your bank details for issuing a SEPA direct debit mandate
- the address of your household help
- the national insurance number of your domestic helper or, alternatively, the name, date and place of birth of your domestic helper
- the type of health insurance cover your domestic helper has (statutory or private)
- details of any other employment of your domestic help
- information on the receipt of a pension or comparable benefit by your domestic helper
- information on whether your domestic helper wishes





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|                  | to be exempted from compulsory pension insurance   |
| Voraussetzungen  | <ul> <li>average monthly earnings of no more than EUR 538.00</li> <li>private household as employer</li> <li>the household-related work is otherwise usually done by family members (examples: Domestic help, care of children, senior citizens and household members in need of care - craftsmen's work such as bricklaying or electrician's work is usually excluded)</li> </ul> Remuneration  |
|                  | Regular pay is determined on the basis of the number of months of employment (maximum twelve months), including one-off payments such as holiday pay or Christmas bonus. Within the framework of a forward-looking annual consideration, the monthly remuneration may not exceed EUR 538.00 / EUR 6,456.00 annually (in the case of continuous twelve-month employment) from 01.10.2022.  If the regular monthly remuneration exceeds the amount of EUR 538.00, the employment is no longer a mini-job in a private household. In this case, contributions must be paid to the competent health insurance fund. The household cheque procedure is then no longer applicable. |
|                  | Exceeding the annual earnings limit up to a maximum of EUR 7,532.00 only occasionally and not foreseeably does not terminate a marginally remunerated employment. Occasional is a period of up to two months within a time year. Unforeseeable is, for example, an increased workload that arises because of the absence of another employee due to illness. Furthermore, the total earnings in the months of overrun may not exceed twice the earnings limit - i.e. EUR 1,076.00.   |
| Kosten           | None   |
| Verfahrensablauf | <ul> <li>Register your household help or caregiver with the Minijob-Zentrale using the "household cheque".</li> <li>You can fill out the form online and print it out or</li> </ul>  |





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|                                 | request it from the Minijob-Zentrale. Before doing so, note down the necessary data of your employees and your own information (checklist).  • The Minijob-Zentrale calculates your contributions for you, collects them from your account every six months and registers your minijobber for accident insurance.  Note: You notify the Minijob-Zentrale of changes or the deregistration of your domestic help with the "change cheque". |
| Bearbeitungsdauer               | cheque .  |
| Frist                           | Registration with household cheque: immediately Due date of levies (collection retroactively by direct debit) • 31.07. • 31.01.   |
| weiterführende<br>Informationen |   |
| Hinweise                        | Several mini-jobs   |
|                                 | A person may also have several mini-jobs, but not with the same employer. If several mini-jobs are carried out, the total monthly remuneration from these jobs must not exceed EUR 538.00. If a higher total remuneration results from the aggregation with another employment, the household cheque procedure is no longer applicable.   |
|                                 | An employee who already has a main job that is subject to compulsory insurance may also have a marginally paid mini-job. The second and each further mini-job is subject to social insurance contributions.   |
|                                 | Social security contributions / levies  |
|                                 | • In case of illness, you continue to pay the salary of the registered domestic help for up to six weeks. The employer's insurance will reimburse 80 per cent of this. Expenses incurred under the Maternity Protection Act, e.g. the employer's supplement to maternity pay, are reimbursed in full by the employer's insurance.  • Your mini-jobber is insured against accidents; the   |

Minijob-Zentrale collects the accident insurance contribution together with the other contributions.





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|                   | • If your domestic helper is subject to pension insurance, she pays her own contribution. You deduct this contribution from your monthly salary.  |
|                   | The Minijob-Zentrale collects the contributions retroactively from your account every six months by direct debit. The amount consists of your   |
|                   | Your employer's share of the contributions to   |
|                   | <ul> <li>health insurance,</li> <li>pension insurance,</li> <li>statutory accident insurance,</li> <li>contributions to compensate for expenses in case of sickness (U1) and maternity (U2)</li> </ul> and the uniform flat-rate tax. |
| Rechtsbehelf      | non applicable  |
| Kurztext          |   |
| Ansprechpunkt     |   |
| Zuständige Stelle |   |
| Formulare         |   |
| Ursprungsportal   |   |