Working and Interning as an International Student in Hamburg

Boris Gayer
Counselling Centre for Social & International Affairs – BeSI
June 6th, 2024

Studierendenwerk Hamburg
Overview

1. Service for students by Studierendenwerk Hamburg
2. Finding a job / internship
3. Key issues in working / interning while studying
4. Legal areas when working / interning
5. Job types
6. Combining different job types
7. Regulations for students from non-EU countries (§ 16b AufenthG)
8. Working contract
9. Counselling on jobbing
10. Internship during studies: mandatory, voluntary, abroad
11. Main limits to be aware of
12. Contact information / Disclaimer
1. Service for students by Studierendenwerk Hamburg

- Health insurance
- Jobbing
- Social benefits, e.g. housing allowance (Wohngeld)
- Change to study status
- Crisis and conflict situations, e.g. emergency fund
- Studying with child, chronic illness, students from abroad
2. Finding a job / internship

• TUHH: Job search
• www.stellenwerk-hamburg.de
• www.jobcafe.de

• Federal Employment Agency (Bundesagentur für Arbeit) → Career Counseling Hamburg (Berufsberatung) → Collection of job websites and sector information for academics
• www.meinestadt.de → Hamburg
• Studierendenwerk Hamburg as employer
2. Finding a job / internship

• use own networks
• **check application documents** (*Bewerbungsunterlagen*)
• prepare for job interview (*Vorstellungsgespräch*)
• unsolicited application (*Initiativbewerbung*)
• search for a study-related job
• ask former employers for job references (*Arbeitszeugnis*)
• improve German language skills
3. Key issues in working / interning while studying

- Study requirements & job(s) / internship – compatible in terms of time, etc.?
- Combinability of different jobs / internship
- Limits on working / voluntary internship days: student residence permit § 16b AufenthG
- Limits on working hours in a working student job (Werkstudierenden-Tätigkeit)
- Limits on income, e. g. for
  - Family health insurance (Familienversicherung; details in our info sheet health insurance)
  - BAföG (German law on higher education grants)
- Read documents closely & keep them (contract, salary statements, etc.)
- Inform all employers about student status & other job(s) / internship
- Avoid illegal work & pseudo self-employment (Scheinselbstständigkeit)
4. Legal areas when working / interning

- **Residence law**, esp. student residence permit § 16b: work permit limit, permit on request, …
- **Social Security/Insurance**, (non-)contribution/deduction from monthly payroll to
  - Health insurance
  - Long-term care insurance
  - Unemployment insurance
  - Pension insurance
  - Accident insurance (contributions paid by employer resp. university/state only)
- **Taxes**: IdNo | (non-)deduction of tax from monthly payroll | determination of tax payment/refund per calendar year
- **Labor law** (individual, collective, occupational safety)
- **Financing sources considering income & other criteria**: BAFöG, scholarship, child benefit (Kinder geld), …
Example: Social security & tax deductions on monthly payroll of a *Werkstudierenden-Tätigkeit* (working student job)

Salary before taxes

Wage tax deduction (*LSt = Lohnsteuer*)

Pension insurance deduction (*RV = Rentenversicherung*)

Tax deduction (*Steuer*)

Social insurance deduction (here: pension insurance only)
Tax declaration per calendar year & Tax assessment notice
5. Job types

- **Werkstudierenden-Tätigkeit**
  (special German student job concept)

- **Minijob**

- **Midijob**
  Part-/full-time employment subject to social insurance

- **Job types (dependent employment)**

- **Short-term employment**

- **Honorary (Ehrenamt), Trainer (Übungsleiter)**

- **Freelancing / fees (Honorartätigkeit)**

- **Self-employment**

- **Own business**
Minijob

• Max. monthly income € 538 (regularly)
• Oftentimes no fixed weekly/monthly working hours
• Independent of student status (full-time, part-time, sabbatical semester)
• Mostly social security free (sozialversicherungsfrei):
  • Exemption from compulsory pension insurance possible at job start
  • No employee contributions for health, long-term care and unemployment insurance
    (health insurance must be paid by the student independent of the minijob)
• Taxes: tax class taxation or flat-rate taxation of 2 % paid by employer or employee
Short-term employment

• Max. 3 months or 70 working days respectively (per calendar year)
• Earnings are irrelevant
• Independent of student status (full-time, part-time, sabbatical semester)

5. Job types

• Usually social security free (sozialversicherungsfrei):
  No contributions to pension, health, long-term care and unemployment insurance
  (health insurance must be paid by the student independent of the short-term employment)

• Taxes: tax class taxation or under specific circumstances flat-rate taxation of 25 % paid by employer or employee
Werkstudierenden-Tätigkeit

- During lecture period: max. 20 hours/week (regularly)*
  during lecture-free period: > 20 hours/week (e.g. 40 hours/week)

- Social security:
  - Health insurance must be paid by the student independent of the Werkstudierenden-Tätigkeit
  - Compulsory pension insurance contribution → transition area (€ 538.01 – € 2,000.-)
  - No unemployment insurance contribution

- Taxes: tax class taxation, example: currently no income tax deduction on monthly payroll with a monthly gross up to approx. € 1,350 with tax class 1 according to this calculator

- Tax liability per calendar year starts from € 11,604 (2024) + € 1,230 (2024) employee lump sum as income-related expenses (Werbungskosten) per year, further personal tax details (e.g. course costs) may apply

* Attention! Working hours of all jobs are added up, including minijob & self-employment!
Self-employment (Selbstständigkeit)

- Different types: freelancing, fees, trade licence, own business
- Distinction: part-time or full-time?
  - working hours: max. 15-20 hours/week
  - earnings: also relevant
- Social security (for part-time self-employment):
  - Health insurance must be paid by the student independent of self-employment
  - Compulsory pension insurance contribution yes/no? → check with Deutsche Rentenversicherung
  - No compulsory unemployment insurance contribution
- Taxes, etc.: Apply for tax number for self-employment with your tax office!
  If applicable, register trade
- Attention! Self-employment must be explicitly permitted by your Foreigners‘ Registration Office if you have a student residence permit according to § 16b Residence Act
6. Combining different job types
6. Combining different job types

**Combinations I**

**Minijobs**

Subject to social security (Sozialversicherungspflicht / SV-Pflicht), if max. 20 hours/week in lecture period: according to the rules for a Werkstudierenden-Tätigkeit!

- **Minijob** 538 €
- **Minijob** 538 €
- **Mini-Job** 200 €
- **Mini-Job** 200 €
- **Mini-Job** 138 €

= 538 € ✔️
6. Combining different job types

**Combinations II**

**Werkstudierenden-Tätigkeiten**

- **Werkstudierende-Tätigkeit** + **Werkstudierende-Tätigkeit** =  < 20 hours/week (lecture period) ✅
- **Werkstudierende-Tätigkeit** + **Werkstudierende-Tätigkeit** =  > 20 hours/week (lecture period) ❌
- **Werkstudierende-Tätigkeit** + **Minijob** =  < 20 hours/week (lecture period) ✅

→ **Social security!**
Combinations III

Self-employment (part-time)

- Self-employment + Self-employment: < ca. 15-20 hours/week
- Self-employment + Self-employment: > ca. 15-20 hours/week -> Full-time self-employment!
- Self-employment + Minijob: max. ca. 20 hours/week (lecture period)
Combinations - Example

Freelancing
e.g. private lessons
5 hours/week*

Werkstudierenden-Tätigkeit
e.g. as tutor
10 hours/week*

Minijob
e.g. sale
5 hours/week*

Short-time employment
(in lecture-free period!)
e.g. catering
70 days/year

*during lecture period

Consider taxes!
7. Regulations for students from non-EU countries with residence permit according to §16b AufenthG

• **140 full / 280 half days** in your working day account per calendar year
  - Work up to 4 hours = half working day
  - More than 4 hours = full working day or
  - Work up to 20 hours per week during lecture periods and unlimited working hours (e.g. 40) per week outside lecture periods = each week counts as two and a half working days (favourability check for part-time work per calendar week)
  - Days not worked (illness, vacation, public holiday) do not count

• Work at universities, academic institutions and university-related organisations (e.g. AStA, Studierendenwerk) e.g. as a student or research assistant is not counted towards your working day account (in doubt: ask at Foreigners’ Registration Office)

• Self-employment not permitted! Apply for permission at Foreigners’ Registration Office
Combinations - Example

6. Combining different job types

- Freelancing
e.g. private lessons
5 hours/week*

- Werkstudierenden-Tätigkeit
e.g. as tutor
10 hours/week*

- Minijob
e.g. sale
5 hours/week*

- Short-time employment
(e.g. catering)
70 days/year

§ 16b Residence Act:
unlimited if on campus activity

* during lecture period

§ 16b Residence Act:
self-employment → extra permit!

§ 16b Residence Act:
140 full / 280 half days
or 2,5 days/week

Consider taxes!
8. Working contract

- Relevant for dependent employment (minijob, etc.)
- Regulated aspects can be:
  - Probation period
  - Weekly working hours / working days
  - Requirements in case of illness / incapacity
  - Vacation
  - Overtime
  - Termination
- Keyword ‘Werkstudierenden-Tätigkeit / Werkstudent:in‘
- Become suspicious when employee rights are not respected
Helpful brochures

- Jobbing DSW
- Labor Law (Arbeitsrecht) BMAS
- Studium. Bafög. Job. DGB

8. Working contract
9. Counselling on jobbing

• Counselling Centre for Social & International Affairs – BeSI
• UHH General Students‘ Committee (ASTA): Advice on student tax issues → Beratung zu studentischen Steuerfragen
• Unions, e. g. DGB Jugend → Studium → Themen → Dein Job
• University Career Center, esp. at TUHH
• Federal Employment Agency (Bundesagentur für Arbeit) → Berufsberatung
• Public Legal Advice (ÖRA)
10. Internship

is a learning relationship

Differentiation on / by

- the timeline: before / during / after studies
- type: mandatory / voluntary
- remuneration: without / with
- location: domestic / abroad
10. Mandatory internship during studies

i.e. required according to study and examination regulations

- transfer of training from the university to the company
- permitted by residence law and not credited to 140 full / 280 half days in your working day account
- no entitlement to remuneration and vacation
- no social security obligation (also applicable during a sabbatical semester)
- remuneration is taken into account, e.g. for BAföG and family health insurance
- can be combined with job(s)
Mandatory internship & ...

- Freelancing
e.g. private lessons
5 hours/week*

- Werkstudierenden-
  Tätigkeit
e.g. as tutor
10 hours/week*

- Minijob
e.g. sale
5 hours/week*

- Short-time employment (in lecture-free period!)
e.g. catering
70 days/year

- § 16b Residence Act:
  unlimited if on campus activity

- § 16b Residence Act:
  self-employment → extra permit!

* during lecture period

Ensure time compatibility and feasibility!

Consider taxes!

§ 16b Residence Act:
140 full / 280 half days or 2.5 days/week
10. Voluntary internship during studies

i.e. out of own motivation, e.g. to get insight into a field/company, to improve your career prospects, to make contacts in practice

- seen as a job by residence law (no matter if paid or unpaid),
  - optional: application for exceeding the 140 full / 280 half days in your working day account
- employee status with entitlement to appropriate remuneration (in the sense of a subsidy for living expenses; negotiation), vacation, continued payment of wages in case of illness, creation of a simple or qualified internship certificate
- subject to social security contributions (e.g. exemption from pension insurance possible if remuneration up to € 538/month = Minijob or social security contributions according to a Werkstudierenden-Tätigkeit if max. 20 hours/week in lecture period)
- possibly taxable

Conclude a written internship contract!
Voluntary internship & …

Freelancing
e.g. private lessons
5 hours/week*

§ 16b Residence Act:
self-employment → extra permit!

Werkstudierenden-Tätigkeit
e.g. as tutor
5 hours/week*

§ 16b Residence Act:
unlimited if on campus activity* during lecture period

Minijob
e.g. sale
5 hours/week*

§ 16b Residence Act:
140 full / 280 half days
or 2,5 days/week

Ensure time compatibility and feasibility, respect time limits of **working hours act**!

Consider taxes!
10. Internship during studies abroad

i. e. outside Germany

• Non-EU nationals: Visa necessary? (e.g. for non-Schengen states)
• Expiration of residence permit when leaving Germany for more than six months! → early on presentation of longer contract to your Foreigners’ Registration Office to get a written agreement for a longer period
• Funding: (sufficient) remuneration? / Erasmus+ / BAföG abroad / DAAD-Kurzstipendium, etc. / research options for financing a stay abroad during your studies
• Health insurance abroad?
Helpful brochures

10. Internship during studies

- Residence Law for students
- Foreigners' Registration Office
- Internship (Praktikum) DGB
- Social Security when working / interning
11. Main limits to be aware of...

...for non-EU nationals with a residence permit for study purposes according to § 16b residence act:

• 140 full / 280 half days in your working day account per calendar year

• Working / voluntary interning up to 20 hours per week in the lecture period to maintain the appearance 'student' in the social security in order to not question the student residence permit or its extension
12. Contact information

Counselling Centre for Social & International Affairs – BeSI

Counselling by **phone**
+49 / 40 / 419 02 - 155

- Mondays, 12 to 3 p.m.
- Tuesdays, 1 to 4 p.m.
- Wednesdays, 1:30 to 3:30 p.m.
- Thursdays, 10 to 12 a.m.

Counselling in **person**
in Grindelallee 9 (3rd floor)
20146 Hamburg
without appointment:
- Mondays, 1 to 3 p.m.
- Tuesdays, 1 to 4 p.m.
- Thursdays, 10 to 12 a.m.
and by **appointment**

by **email** besi@stwhh.de

by **video call** on request
12. Contact information

Counselling for students with child

Counselling by phone
+49 / 40 / 419 02 - 183
Mondays, 12 to 3 p.m.

by email studierenmitkind@stwhh.de

Counselling in person
in Grindelallee 9 (3rd floor)
20146 Hamburg
without appointment:
Mondays, 1 to 3 p.m.
Tuesdays, 1 to 4 p.m.
Thursdays, 10 to 12 a.m.

by video call on request
12. One more thing

We have carefully researched the contents of this presentation, however, we cannot guarantee the accuracy and completeness of the information and do not assume liability.

The presentation cannot replace an individual consultation on jobbing alongside studies at the Counselling Centre for Social & International Affairs - BeSI of the Studierendenwerk Hamburg or a consultation on tax issues by the advice on student tax issues of the General Students‘ Committee (AStA) of the University of Hamburg, income tax assistance associations or tax consultants.
Thank you for your interest!
Chat questions?