

Payroll

If you are employed via Smart, you will receive an automatically generated payslip ("Lohnzettel", "Lohnbeleg") at the beginning of the following month, which is uploaded to the Mein.Smart portal. The payslip summarizes all the information about your employment.

The payslip is an important document and official proof of your income.

Salary

This is your gross employee salary.

Please note: this is not the same amount that you invest in your employment (employment costs/employer's gross salary), as you must also pay the employer's share from your own budget, which is not included in the pay slip.

Taxes

The tax line shows the deducted wage tax and church tax.

Social security

The social insurance line summarizes the employee shares for health, long-term care, pension and unemployment insurance.

The respective shares are broken down again separately in the box at the bottom left:

LSt = wage tax

SoliZ = solidarity surcharge

KiSt = church tax

Kammer = Chamber contribution (only for certain professional groups and for employees of the Bildungswerk)

SV = social insurance

SV-Brutto = the amount that forms the basis for the assessment of social security

contributions

KV = health insurance contribution + additional health insurance contribution

RV = the contribution to pension insurance

AV = the contribution to unemployment insurance

PV = the contribution to long-term care insurance (insured persons with children pay 3.05 %, insured persons without children pay $3.05 + 0.35 = 3.4$ %)

Only the employee's share (50%) is entered in the box. If you are employed via Smart, you must also pay the employer's share (the other 50%) from your budget. However, this is not listed in the payslip.

Net salary

The "Net salary" line shows the amount you receive from Smart as your salary at the end of the month.

Personal data

The payslip also contains your **Sozialversicherungsnummer (SV-Nr.)** and your **Steuer-Identifikationsnummer (Steuer-ID)** - both numbers can be found in the box at the top left.

Revision #2

Created 31 January 2024 17:09:34 by Katharina Kniess

Updated 22 April 2024 13:12:02 by Katharina Kniess