

# 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. You will receive it every month per e-mail and additionally you can find it in your [Mein.Smart](#) account.

## Payslip

On the payslip there are only the employee's shares (50%) visible. 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 on the payslip. You can see the full costs in your budget, and an orientation in the [employment categories](#) table.

# LOHN- UND GEHALTSABRECHNUNG

Dezember 2024

Arbeitgeber: SmartDe eG  
Wilhelmstr. 150  
10963 Berlin

Abteilung:

Your current address will appear here

your Tax-ID nr  
(Steueridentifikationsnummer)

your social security number

your health insurance provider

Pers.-Nr.	Krankenkasse / Satz	Personengruppe	
Vers.-Nr.	AOK Sachse (14,60 % + 1,30 %)	101	
BGS	Tätigkeitsschlüssel	St-/SV-Tage	
1-1-1-1	PV-Zuschlag / GZ / MFB	30 30/30/30/30 L 30/30/30/30 E	
1-1-1-1	714244414 ja / nein / nein		
ELWAM gültig ab 01.08.2024	St.-Kl. / KFB / Konfession	Freibetrag	
Steuer-ID	I / 0,0 rk / --	monatl. jähr.	
Hauptarbeitgeber	Eintrittsdatum	Austrittsdatum	
	01.08.2024		
IBAN		Art	
		SEPA	
Urlaubsanspruch	genommen	Resturlaub	Anz. U
10,0 Tage	10,0 Tage	0,0 Tage	0

your tax class and church tax  
(if applicable)

LA	Bezeichnung	St*	SV*	GBr*	Betrag in €
400	Monatliches Festgehalt	L	L	L	1.615,00
515	Reisekostenerstattung steuerfrei	F	F	F	124,80
569	Statistik-Normalarbeitsstunden 102:00 h	-	-	-	0,00
572	Statistik-Normalarbeitsstunden bezahlt 11:00 h	-	-	-	0,00

In case you received per diems as travel reimbursement, these will be listed here

**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 %)

your gross wage (as in your contract)  
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.

monthly

yearly

Monatliche Werte					Jahreswerte			§ 108 GewO/EBeschV	
Wert	laufend	einmal	pauschal	gesamt	Steuerpflicht	Betrag			
Brutto	1.615,00			1.615,00	Brutto	8.075,00		Gesamtbruttoentgelt	1.615,00
LSt	6,33			6,33	LSt	159,65		Gesetzl. Abzüge	343,64
KiSt	0,56			0,56	KiSt	14,32		Nettoentgelt	1.271,36
SolZ					SolZ	0,00			
Kammer									
					SV-Pflicht	Brutto	Beitrag	Auszahlung	
KV inkl. Z	128,40			128,40	KV	8.075,00	642,00	Gesamt-Verdienst	1.739,80
RV	150,20			150,20	RV	8.075,00	751,00	St/SV-Abzüge	343,64
AV	21,00			21,00	AV	8.075,00	105,00	Netto-Verdienst	1.396,16
PV	37,15			37,15	PV	8.075,00	185,75	Pers. Be-/Abzüge	0,00
								<b>Auszahlung</b>	<b>1.396,16</b>
KV-Brutto	1.615,00				Gesamtverdienst		11.384,80		
RV-Brutto	1.615,00				Auszahlung		9.526,88		
AV-Brutto	1.615,00				VWL-AG		0,00	Voraussichtlicher Jahresarbeitslohn	8.075,00
PV-Brutto	1.615,00								

the net amount that you receive to your account

\*) St = steuerliche Behandlung, SV = sozialversicherungrechtliche Behandlung, L = laufender Bezug, S = sonstiger Bezug, A = außerordentlicher Bezug, P = pauschale Versteuerung/Verbeiragung, PAG = pauschale Versteuerung/Verbeiragung Arbeitgeber, E = Einmalzahlung, F = frei, V = dem Vorjahr zuzuordnende Einmalzahlungen, GBr = Behandlung im Gesamtbrutto  
08.01.2025  
Seite 1  
Statax Gehalt und Lohn 2025, Version 270.250.107

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:

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## Income tax statement

The **Lohnsteuerbescheinigung** is an income tax certificate that you receive for a full calendar year. It shows all contributions that you have paid that year. You will find this document in you Mein.Smart as well at the beginning of the following year. You might need this document for your tax declaration.

Please note that there is no income tax certificate issued for employees on a social-security free Minijob.

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## Statements for the social security

Every member employed at Smart with access to social security will receive this official document at the beginning and at the end of employment.

**Meldebescheinigung zur Sozialversicherung nach § 25 DEÜV  
Wichtiges Dokument - Bitte sorgfältig aufbewahren!**

**SMartDe eG, Mehringplatz8, 10969 Berlin**

Folgender Sachverhalt wurde gemeldet:

**10 Anmeldung wegen Beginn einer Beschäftigung**

Arbeitgeber-Betriebsnummer 95783308  
Personalnummer  
Versicherungsnummer

Beschäftigungszeit von 01.01.2023  
Personengruppe 101 Sozialversicherungspflichtig Beschäftigte ohne besondere Merkmale  
Statuskennzeichen liegt nicht vor  
Rechtskreis West

Krankenversicherung 1 Allgemeiner Beitrag  
Rentenversicherung 1 Voller Beitrag  
Arbeitslosenversicherung 1 Voller Beitrag  
Pflegeversicherung 1 Voller Beitrag  
Tätigkeitsschlüssel 713249914  
Staatsangehörigkeitsschlüssel  
Saisonarbeitnehmer kein Saisonarbeitnehmer gemäß § 188 Abs. 4 Satz 5 SGB V

Einzugsstelle Techniker Krankenkasse, Hamburg (15027365)  
Übermittlung DEÜV-Datensatz an EKK  
Rückmeldung Sachverhalt fehlerfrei verarbeitet

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Revision #6

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