

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

your tax class and church tax
(if applicable)

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

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.

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		
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
KV-Brutto	1.615,00				Gesamtverdienst	11.384,80	Auszahlung		1.396,16
RV-Brutto	1.615,00				Auszahlung	9.526,88			
AV-Brutto	1.615,00				VWL-AG	0,00	Voraussichtlicher		
PV-Brutto	1.615,00						Jahresarbeitslohn		8.075,00

*) St = steuerliche Behandlung, SV = sozialversicherungsrechtliche 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
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 Statax Gehalt und Lohn 2025, Version 270.250.107

the net amount that you receive to your account

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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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

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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 $3.05 + 0.35 = 3.4$ %)

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

Revision #6

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