

# Employment categories

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# Employment categories

## Smart eG

Here you will find the salary categories that can be selected for the employment contract with **Smart eG**. If you are employed by **Smart Bildungswerk**, please refer to the [employment categories of Smart Bildungswerk](#).

**\*Important:** All amounts in the table are rounded in € and refer to calculations based on the following: Year of validity 2024, tax class 1, without church tax, without child allowance, health insurance contribution 15.8% (Techniker Krankenkasse), pension insurance exemption for Minijob.

As your personal characteristics may differ from this calculation, the exact total cost of employment will be adjusted monthly in your budget. Minor differences are possible.

In the Smart Portal, you can select the employment category in the **employment form**. In the dropdown list you will be able to see the category number and the total employment costs including social security contributions and tax.

Employment Category - Total Cost ⓘ

2-783 ▼

## 1. Employment categories with access to social security system

In the table below you can find further information on the **gross wage** and number of **working hours** that will be shown in your employment contract, projected **net salary** as well as the **minimum turnover** needed to request the category.

<b>Cat.</b>	<b>Total employ ment costs incl. Taxes and contrib utions</b>		<b>Gross Wage amount in your employ ment contrac t in €</b>	<b>Workin g time / week in h</b>		<b>Net sum to be transfer red to your bank accoun t* in €</b>		<b>Require d monthl y net turnove r (Total employ ment costs + Smart Fee) in €</b>
1	695		540	9		537		764
2	783		615	10,5		591		860
3	870		690	12		645		956
4	957		765	13		699		1.052
5	1.030		845	14,5		756		1.132
6	1.140		920	16		810		1.253
7	1.235		1.000	17,25		867		1.357
8	1.325		1.075	18,5		921		1.456
9	1.415		1.150	20		975		1.555
10	1.505		1.228	21,25		1.031		1.654
11	1.595		1.305	22,5		1.086		1.753
12	1.685		1.380	24		1.137		1.852
13	1.775		1.460	25,25		1.183		1.951
14	1.865		1.535	26,5		1.225		2.049
15	1.960		1.615	28		1.269		2.154
16	2.050		1.690	29,25		1.311		2.253
17	2.135		1.765	30,5		1.352		2.346
18	2.235		1.845	31,75		1.395		2.456
19	2.330		1.920	33		1.434		2.560
20	2.410		1.995	34,5		1.473		2.648
21	2.460		2.075	36		1.521		2.703
22	2.595		2.150	37,25		1.565		2.852
23	2.685		2.225	28,5		1.609		2.951

24	2.782		2.305	40		1.656		3.057
25	3.010		2.495	40		1.767		3.308
26	3.237		2.685	40		1.877		3.557
27	3.472		2.880	40		1.989		3.815
28	3.700		3.070	40		2.096		4.066
29	4.165		3.455	40		2.312		4.577
30	4.635		3.840	40		2.523		5.093
31	5.575		4.625	40		2.940		6.126
32	6.420		5.330	40		3.310		7.055
33	6500		5.428	40		3.366		7.143
34	6843		5.738	40		3.558		7.520
35	7000		5.880	40		3.616		7.692
36	7500		6.332	40		3.860		8.242
37	7.864		6.677	40		4.000		8.642
38	8000		6.784	40		4.096		8.791
39	8.238		7.000	40		4.183		9.053
40	8.500		7.236	40		4.316		9.341
41	9.000		7.703	40		4.543		9.890
42	9.100		7.847	40		4.612		10.000
43	9.500		8.203	40		4.808		10.440
44	9.815		8.480	40		4.955		10.786
45	10.000		8.703	40		5.073		10.989
46	16.380		15.027	40		8.550		18.000
47	10.415		9.080	40		5.273		11.445
48	944		818	5		526		1.038
49	1.155		940	16		830		1.269
50	3.422		2.847	40		1.982		3.760
100	0		0	0		0		0

## 2. Minijob categories (without access to health and unemployment insurance)

The calculations of the total costs are based on a Minijob that is exempt from pension insurance. If no exemption is desired, the net payment amount is reduced. You can find out more about exemption and Minijobs [here](#).

You can choose the Minijob category as well as set the pension insurance preference in the employment form:

Employment Category - Total Cost ⓘ

M10-678 ▾

Pension insurance ⓘ

Choose option ▾

Category	Total employment costs incl. Taxes and contributions		Gross Wage amount in your employment contract in €	Working time / week in h		Netto-sum to be transferred to your bank account* in €		Required monthly net turnover (Total employment costs + Smart Fee) in €
M1	93		71	1		71		102
M2	131		100	1,5		100		144
M3	215		165	2,5		165		236
M4	280		215	3		215		308
M5	373		286	5		286		410
M6	467		358	6		358		513
M7	560		430	7		430		615
M8	587		450	8		450		645
M9	622		480	8		480		684
M10	678		520	8		520		745

# Employment categories

## Smart Bildungswerk

Here you will find the salary categories that can be selected for the employment contract with **Smart Bildungswerk**.

**\*Important:** All amounts in the table are rounded in € and refer to calculations based on the following: Year of validity 2024, tax class 1, without church tax, without child allowance, health insurance contribution 15.8% (Techniker Krankenkasse), pension insurance exemption for Minijob.

As your personal characteristics may differ from this calculation, the exact total cost of employment will be adjusted monthly in your budget. Minor differences are possible.

In the Smart Portal, you can select the employment category in the **employment form**. In the dropdown list you will be able to see the category number and the total employment costs including social security contributions and tax.

Employment Category - Total Cost ⓘ

2-794 ▼

### 1. Employment categories with access to social security system

In the table below you can find further information on the **gross wage** and number of **working hours** that will be shown in your employment contract, projected **net salary** as well as the **minimum turnover** needed to request the category.

<b>Categor y</b>	<b>Total employ ment costs incl. Taxes and contrib utions BW</b>		<b>Gross Wage amount in your employ ment contrac t in €</b>	<b>Workin g time / week in h</b>		<b>Net- sum transfer red to your bank accoun t* in €</b>		<b>Require d monthl y net turnove r (Total employ ment costs + Smart Fee) in €</b>
<b>1</b>	<b>705</b>		540	9		537		<b>775</b>
<b>2</b>	<b>794</b>		615	10,5		591		<b>873</b>
<b>3</b>	<b>883</b>		690	12		645		<b>970</b>
<b>4</b>	<b>971</b>		765	13		699		<b>1.067</b>
<b>5</b>	<b>1.065</b>		845	14,5		756		<b>1.170</b>
<b>6</b>	<b>1.160</b>		920	16		810		<b>1.275</b>
<b>7</b>	<b>1.255</b>		1.000	17,25		867		<b>1.379</b>
<b>8</b>	<b>1.345</b>		1.075	18,5		921		<b>1.478</b>
<b>9</b>	<b>1.440</b>		1.150	20		975		<b>1.582</b>
<b>10</b>	<b>1.530</b>		1.228	21,25		1.031		<b>1.681</b>
<b>11</b>	<b>1.620</b>		1.305	22,5		1.086		<b>1.780</b>
<b>12</b>	<b>1.715</b>		1.380	24		1.137		<b>1.885</b>
<b>13</b>	<b>1.802</b>		1.460	25,25		1.183		<b>1.980</b>
<b>14</b>	<b>1.900</b>		1.535	26,5		1.225		<b>2.088</b>
<b>15</b>	<b>1.995</b>		1.615	28		1.269		<b>2.192</b>
<b>16</b>	<b>2.085</b>		1.690	29,25		1.311		<b>2.291</b>
<b>17</b>	<b>2.170</b>		1.765	30,5		1.352		<b>2.385</b>
<b>18</b>	<b>2.270</b>		1.845	31,75		1.395		<b>2.495</b>
<b>19</b>	<b>2.366</b>		1.920	33		1.434		<b>2.599</b>
<b>20</b>	<b>2.440</b>		1.995	34,5		1.473		<b>2.681</b>
<b>21</b>	<b>2.490</b>		2.075	36		1.521		<b>2.736</b>
<b>22</b>	<b>2.635</b>		2.150	37,25		1.565		<b>2.895</b>

<b>23</b>	<b>2.726</b>		2.225	28,5		1.609		<b>2.996</b>
<b>24</b>	<b>2.825</b>		2.305	40		1.656		<b>3.104</b>
<b>25</b>	<b>3.056</b>		2.495	40		1.767		<b>3.358</b>
<b>26</b>	<b>3.287</b>		2.685	40		1.877		<b>3.612</b>
<b>27</b>	<b>3.525</b>		2.880	40		1.989		<b>3.874</b>
<b>28</b>	<b>3.757</b>		3.070	40		2.096		<b>4.128</b>
<b>29</b>	<b>4.229</b>		3.455	40		2.312		<b>4.647</b>
<b>30</b>	<b>4.706</b>		3.840	40		2.523		<b>5.171</b>
<b>31</b>	<b>5.661</b>		4.625	40		2.940		<b>6.220</b>
<b>32</b>	<b>6.519</b>		5.330	40		3.310		<b>7.163</b>
<b>33</b>	<b>6.600</b>		5.428	40		3.366		<b>7.253</b>
<b>34</b>	<b>6.949</b>		5.738	40		3.558		<b>7.636</b>
<b>35</b>	<b>6.952</b>		5.880	40		3.616		<b>7.639</b>
<b>36</b>	<b>7.117</b>		6.332	40		3.860		<b>7.821</b>
<b>37</b>	<b>7.988</b>		6.677	40		4.000		<b>8.778</b>
<b>38</b>	<b>8.126</b>		6.784	40		4.096		<b>8.929</b>
<b>39</b>	<b>8.367</b>		7.000	40		4.183		<b>9.195</b>
<b>40</b>	<b>8.634</b>		7.236	40		4.316		<b>9.488</b>
<b>41</b>	<b>9.143</b>		7.703	40		4.543		<b>10.047</b>
<b>42</b>	<b>9.245</b>		7.847	40		5.292		<b>10.160</b>
<b>43</b>	<b>9.652</b>		8.203	40		4.808		<b>10.606</b>
<b>44</b>	<b>9.972</b>		8.480	40		4.955		<b>10.958</b>
<b>45</b>	<b>10.161</b>		8.703	40		5.073		<b>11.166</b>
<b>46</b>	<b>16.658</b>		15.027	40		8.550		<b>18.306</b>
<b>47</b>	<b>10.583</b>		9.080	40		5.273		<b>11.630</b>
<b>48</b>	<b>959</b>		818	5		526		<b>1.054</b>
<b>49</b>	<b>1.172</b>		940	16		830		<b>1.288</b>
<b>50</b>	<b>3.474</b>		2.847	40		1.982		<b>3.818</b>
<b>100</b>	<b>0</b>		0	0		0		<b>0</b>



## 2. Minijob categories (without access to health and unemployment insurance)

The calculations of the total costs are based on a Minijob that is exempt from pension insurance. If no exemption is desired, the net payment amount is reduced. You can find out more about exemption and Minijobs [here](#).

You can choose the Minijob category as well as set the pension insurance preference in the employment form:

Employment Category - Total Cost ⓘ

Pension insurance ⓘ

M4-280

No

Category	Total employment costs incl. Taxes and contributions BW		Gross Wage amount in your employment contract in €	Working time / week in h		Net-sum transferred to your bank account* in €		Required monthly net turnover (Total employment costs + Smart Fee) in €
M1	93		71	1		71		102
M2	131		100	1,5		100		144
M3	215		165	2,5		165		236
M4	280		215	3		215		308
M5	373		286	5		286		410
M6	467		358	6		358		513
M7	560		430	7		430		615
M8	587		450	8		450		645
M9	622		480	8		480		684
M10	685		520	8		520		745

# Social security contributions

If you are employed (for the duration of the employment contract), social security contributions and income tax will be deducted from your earnings and paid by the cooperative. **Both the employer and employee contributions are paid by the member.**

How much income per month is invested in an employment can be freely decided on the basis of employment categories.

The social security contributions are made up as follows:

Public health insurance	14.6% plus additional contribution
Long-term care insurance	3.05 - 3.4%, with/ without child
Pension insurance	18.6%
Unemployment insurance	2.4%
Additional employer costs	contributions variable between 0.5% and 3.5%
Income tax	progressive, depending on income

The basic tax-free allowance for income tax (*Grundfreibetrag*) changes every year and depends on your personal characteristics. Use the [income tax calculator](#) on the website of the Ministry of Finance to accurately calculate how much income tax you may need to pay.