

# 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>740</b>		560	9		556		<b>815</b>
<b>2</b>	<b>790</b>		615	10,5		595		<b>870</b>
<b>3</b>	<b>888</b>		690	12		645		<b>975</b>
<b>4</b>	<b>980</b>		765	13		700		<b>1.075</b>
<b>5</b>	<b>1.076</b>		845	14,5		755		<b>1.182</b>
<b>6</b>	<b>1.167</b>		920	16		810		<b>1.282</b>
<b>7</b>	<b>1.261</b>		1.000	17,25		865		<b>1.385</b>
<b>8</b>	<b>1.351</b>		1.075	18,5		918		<b>1.485</b>
<b>9</b>	<b>1.441</b>		1.150	20		970		<b>1.585</b>
<b>10</b>	<b>1.538</b>		1.228	21,25		1.025		<b>1.690</b>
<b>11</b>	<b>1.630</b>		1.305	22,5		1.080		<b>1.791</b>
<b>12</b>	<b>1.721</b>		1.380	24		1.130		<b>1.891</b>
<b>13</b>	<b>1.817</b>		1.460	25,25		1.175		<b>2.000</b>
<b>14</b>	<b>1.908</b>		1.535	26,5		1.220		<b>2.100</b>

<b>15</b>	<b>2.005</b>		1.615	28		1.265		<b>2.205</b>
<b>16</b>	<b>2.093</b>		1.690	29,25		1.305		<b>2.300</b>
<b>17</b>	<b>2.184</b>		1.765	30,5		1.345		<b>2.400</b>
<b>18</b>	<b>2.280</b>		1.845	31,75		1.388		<b>2.505</b>
<b>19</b>	<b>2.371</b>		1.920	33		1.425		<b>2.605</b>
<b>20</b>	<b>2.462</b>		1.995	34,5		1.465		<b>2.705</b>
<b>21</b>	<b>2.563</b>		2.075	36		1.510		<b>2.820</b>
<b>22</b>	<b>2.655</b>		2.150	37,25		1.555		<b>2.920</b>
<b>23</b>	<b>2.746</b>		2.225	28,5		1.600		<b>3.020</b>
<b>24</b>	<b>2.843</b>		2.305	40		1.645		<b>3.125</b>
<b>25</b>	<b>3.078</b>		2.495	40		1.755		<b>3.385</b>
<b>26</b>	<b>3.313</b>		2.685	40		1.865		<b>3.640</b>
<b>27</b>	<b>3.553</b>		2.880	40		1.975		<b>3.905</b>
<b>28</b>	<b>3.788</b>		3.070	40		2.080		<b>4.162</b>
<b>29</b>	<b>4.264</b>		3.455	40		2.295		<b>4.686</b>
<b>30</b>	<b>4.738</b>		3.840	40		2.505		<b>5.210</b>
<b>31</b>	<b>5.707</b>		4.625	40		2.920		<b>6.270</b>
<b>32</b>	<b>6.576</b>		5.330	40		3.278		<b>7.225</b>
<b>33</b>	<b>6.696</b>		5.428	40		3.326		<b>7.360</b>

<b>34</b>	<b>7.056</b>		5.738	40		3.495		<b>7.755</b>
<b>35</b>	<b>7.217</b>		5.880	40		3.572		<b>7.930</b>
<b>36</b>	<b>7.727</b>		6.332	40		3.818		<b>8.490</b>
<b>37</b>	<b>8.118</b>		6.677	40		4.000		<b>8.920</b>
<b>38</b>	<b>8.241</b>		6.784	40		4.055		<b>9.055</b>
<b>39</b>	<b>8.483</b>		7.000	40		4.165		<b>9.321</b>
<b>40</b>	<b>8.749</b>		7.236	40		4.278		<b>9.615</b>
<b>41</b>	<b>9.279</b>		7.704	40		4.500		<b>10.195</b>
<b>42</b>	<b>9.440</b>		7.847	40		4.560		<b>10.375</b>
<b>43</b>	<b>9.827</b>		8.203	40		4.740		<b>10.800</b>
<b>44</b>	<b>10.107</b>		8.480	40		4.887		<b>11.105</b>
<b>45</b>	<b>10.336</b>		8.703	40		5.005		<b>11.360</b>
<b>46</b>	<b>16.778</b>		15.027	40		8.485		<b>18.440</b>
<b>47</b>	<b>10.718</b>		9.080	40		5.205		<b>11.780</b>
<b>48</b>	<b>1.010</b>		818	5		640		<b>1.110</b>
<b>49</b>	<b>1.187</b>		940	16		820		<b>1.305</b>
<b>50</b>	<b>3.548</b>		2.847	40		1.970		<b>3.900</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 ⓘ

M4-280

Pension insurance ⓘ

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
M11	704		540	8		540		774