

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.

Categor y	Total employ ment costs incl. Taxes and contrib utions BW		Gross Wage amount in your employ ment contrac t in €	Workin g time / week in h		Net- sum transfer red to your bank accoun t* in €		Require d monthl y net turnove r (Total employ ment costs + Smart Fee) in €
1	705		540	9		537		775
2	794		615	10,5		591		873
3	883		690	12		645		970
4	971		765	13		699		1.067
5	1.065		845	14,5		756		1.170
6	1.160		920	16		810		1.275
7	1.255		1.000	17,25		867		1.379
8	1.345		1.075	18,5		921		1.478
9	1.440		1.150	20		975		1.582
10	1.530		1.228	21,25		1.031		1.681
11	1.620		1.305	22,5		1.086		1.780
12	1.715		1.380	24		1.137		1.885
13	1.802		1.460	25,25		1.183		1.980
14	1.900		1.535	26,5		1.225		2.088
15	1.995		1.615	28		1.269		2.192
16	2.085		1.690	29,25		1.311		2.291
17	2.170		1.765	30,5		1.352		2.385
18	2.270		1.845	31,75		1.395		2.495
19	2.366		1.920	33		1.434		2.599
20	2.440		1.995	34,5		1.473		2.681
21	2.490		2.075	36		1.521		2.736
22	2.635		2.150	37,25		1.565		2.895
23	2.726		2.225	28,5		1.609		2.996

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

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