

# 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 2026, tax class 1, without church tax, without child allowance, health insurance contribution 17,29% (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>Category</b>	<b>Total employment costs incl. Taxes and contributions</b>		<b>Gross Wage amount in your employment contract in €</b>		<b>Net-sum transferred to your bank account* in €</b>		<b>Required monthly net turnover (Total employment costs + Smart Fee) in €</b>
1	787		605		601		865
2	799		615		608		878
3	890		690		660		978
4	980		765		712		1.077
5	1.077		845		768		1.183
6	1.167		920		819		1.282
7	1.264		1.000		875		1.388
8	1.354		1.075		927		1.488
9	1.445		1.150		979		1.588
10	1.539		1.228		1.033		1.691
11	1.632		1.305		1.086		1.794
12	1.723		1.380		1.138		1.893
13	1.819		1.460		1.189		2.000
14	1.909		1.535		1.231		2.098
15	2.005		1.615		1.277		2.203

16	2.096		1.690		1.317		2.304
17	2.187		1.765		1.357		2.403
18	2.283		1.845		1.400		2.509
19	2.374		1.920		1.438		2.608
20	2.464		1.995		1.475		2.708
21	2.562		2.075		1.522		2.816
22	2.656		2.150		1.566		2.918
23	2.748		2.225		1.610		3.020
24	2.847		2.305		1.657		3.128
25	3.081		2.495		1.767		3.386
26	3.316		2.685		1.877		3.644
27	3.557		2.880		1.989		3.909
28	3.792		3.070		2.096		4.167
29	4.014		3.250		2.197		4.411
30	4.267		3.455		2.310		4.689
31	4.742		3.840		2.521		5.211
32	4.940		4.000		2.608		5.429
33	5.249		4.250		2.742		5.768
34	5.557		4.500		2.874		6.107

35	5.712		4.625		2.939		6.276
36	5.866		4.750		3.004		6.446
37	6.175		5.000		3.133		6.785
38	6.583		5.330		3.301		7.234
39	6.703		5.428		3.350		7.366
40	7.086		5.738		3.504		7.787
41	7.255		5.880		3.578		7.972
42	7.390		6.000		3.645		8.121
43	7.765		6.332		3.827		8.533
44	8.156		6.677		4.013		8.962
45	8.277		6.784		4.069		9.095
46	8.521		7.000		4.183		9.363
47	8.787		7.236		4.305		9.656
48	9.086		7.500		4.440		9.984
49	9.317		7.704		4.544		10.238
50	9.478		7.847		4.611		10.416
51	9.651		8.000		4.683		10.605
52	9.881		8.203		4.778		10.858
53	10.190		8.480		4.909		11.198

54	10.417		8.703		5.027		11.447
55	10.801		9.080		5.227		11.869
56	11.229		9.500		5.450		12.339
57	11.738		10.000		5.715		12.899
58	14.284		12.500		7.074		15.697
59	16.858		15.027		8.481		18.525
60	21.923		20.000		11.251		24.091
61	27.016		25.000		14.025		29.687
100	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 ⓘ

<b>Category</b>	<b>Total employment costs incl. Taxes and contributions BW</b>		<b>Gross Wage amount in your employment contract in €</b>		<b>Net-sum transferred to your bank account* in €</b>		<b>Required monthly net turnover (Total employment costs + Smart Fee) in €</b>
M1	93		71		71		102
M2	131		100		100		144
M3	215		165		165		236
M4	280		215		215		308
M5	373		286		286		410
M6	467		358		358		513
M7	560		430		430		615
M8	587		450		450		645
M9	622		480		480		684
M10	685		520		520		745
M11	704		540		540		774
M12	760		580		580		835
M13	790		603		603		868

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