

# 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 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 ⓘ

2-783 ▼

### 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 employment costs incl. Taxes and contributions</b> |  | <b>Gross Wage amount in your employment contract in €</b> |  | <b>Net sum to be transferred to your bank account* in €</b> |  | <b>Required monthly net turnover (Total employment costs + Smart Fee) in €</b> |
|-------------|---|--|---|--|---|--|--|
| 1           | 776   |  | 605   |  | 601   |  | 852  |
| 2           | 788   |  | 615   |  | 608   |  | 866  |
| 3           | 877   |  | 690   |  | 660   |  | 964  |
| 4           | 966   |  | 765   |  | 712   |  | 1.062  |
| 5           | 1.061   |  | 845   |  | 768   |  | 1.166  |
| 6           | 1.150   |  | 920   |  | 819   |  | 1.264  |
| 7           | 1.245   |  | 1.000   |  | 875   |  | 1.368  |
| 8           | 1.334   |  | 1.075   |  | 927   |  | 1.466  |
| 9           | 1.424   |  | 1.150   |  | 979   |  | 1.565  |
| 10          | 1.516   |  | 1.228   |  | 1.033   |  | 1.666  |
| 11          | 1.608   |  | 1.305   |  | 1.086   |  | 1.767  |
| 12          | 1.697   |  | 1.380   |  | 1.138   |  | 1.865  |
| 13          | 1.792   |  | 1.460   |  | 1.189   |  | 1.969  |
| 14          | 1.881   |  | 1.535   |  | 1.231   |  | 2.067  |
| 15          | 1.975   |  | 1.615   |  | 1.277   |  | 2.170  |

|    |       |  |       |  |       |  |       |
|----|-------|--|-------|--|-------|--|-------|
| 16 | 2.065 |  | 1.690 |  | 1.317 |  | 2.269 |
| 17 | 2.154 |  | 1.765 |  | 1.357 |  | 2.367 |
| 18 | 2.249 |  | 1.845 |  | 1.400 |  | 2.471 |
| 19 | 2.338 |  | 1.920 |  | 1.438 |  | 2.569 |
| 20 | 2.427 |  | 1.995 |  | 1.475 |  | 2.667 |
| 21 | 2.524 |  | 2.075 |  | 1.522 |  | 2.774 |
| 22 | 2.616 |  | 2.150 |  | 1.566 |  | 2.875 |
| 23 | 2.707 |  | 2.225 |  | 1.610 |  | 2.975 |
| 24 | 2.804 |  | 2.305 |  | 1.657 |  | 3.081 |
| 25 | 3.035 |  | 2.495 |  | 1.767 |  | 3.335 |
| 26 | 3.266 |  | 2.685 |  | 1.877 |  | 3.589 |
| 27 | 3.504 |  | 2.880 |  | 1.988 |  | 3.851 |
| 28 | 3.735 |  | 3.070 |  | 2.096 |  | 4.104 |
| 29 | 3.954 |  | 3.250 |  | 2.197 |  | 4.345 |
| 30 | 4.203 |  | 3.455 |  | 2.310 |  | 4.619 |
| 31 | 4.671 |  | 3.840 |  | 2.521 |  | 5.133 |
| 32 | 4.866 |  | 4.000 |  | 2.608 |  | 5.347 |
| 33 | 5.170 |  | 4.250 |  | 2.742 |  | 5.681 |
| 34 | 5.474 |  | 4.500 |  | 2.874 |  | 6.015 |

|    |        |  |       |  |       |  |        |
|----|--------|--|-------|--|-------|--|--------|
| 35 | 5.626  |  | 4.625 |  | 2.939 |  | 6.182  |
| 36 | 5.778  |  | 4.750 |  | 3.004 |  | 6.349  |
| 37 | 6.082  |  | 5.000 |  | 3.133 |  | 6.684  |
| 38 | 6.484  |  | 5.330 |  | 3.300 |  | 7.125  |
| 39 | 6.603  |  | 5.428 |  | 3.350 |  | 7.256  |
| 40 | 6.980  |  | 5.738 |  | 3.504 |  | 7.670  |
| 41 | 7.146  |  | 5.880 |  | 3.578 |  | 7.853  |
| 42 | 7.279  |  | 6.000 |  | 3.645 |  | 8.000  |
| 43 | 7.648  |  | 6.332 |  | 3.827 |  | 8.404  |
| 44 | 8.032  |  | 6.677 |  | 4.013 |  | 8.826  |
| 45 | 8.151  |  | 6.784 |  | 4.069 |  | 8.957  |
| 46 | 8.391  |  | 7.000 |  | 4.183 |  | 9.221  |
| 47 | 8.653  |  | 7.236 |  | 4.305 |  | 9.509  |
| 48 | 8.947  |  | 7.500 |  | 4.440 |  | 9.832  |
| 49 | 9.174  |  | 7.703 |  | 4.544 |  | 10.081 |
| 50 | 9.333  |  | 7.847 |  | 4.611 |  | 10.256 |
| 51 | 9503   |  | 8.000 |  | 4.683 |  | 10.443 |
| 52 | 9.729  |  | 8.203 |  | 4.778 |  | 10.691 |
| 53 | 10.033 |  | 8.480 |  | 4.909 |  | 11.025 |

|     |        |  |        |  |        |  |        |
|-----|--------|--|--------|--|--------|--|--------|
| 54  | 10.256 |  | 8.703  |  | 5.027  |  | 11.270 |
| 55  | 10.633 |  | 9.080  |  | 5.227  |  | 11.685 |
| 56  | 11.053 |  | 9.500  |  | 5.450  |  | 12.146 |
| 57  | 11.553 |  | 10.000 |  | 5.715  |  | 12.696 |
| 58  | 14.053 |  | 12.500 |  | 7.074  |  | 15.443 |
| 59  | 16.580 |  | 15.027 |  | 8.481  |  | 18.220 |
| 60  | 21.553 |  | 20.000 |  | 11.251 |  | 23.685 |
| 61  | 26.553 |  | 25.000 |  | 14.025 |  | 29.179 |
| 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 ⓘ

M10-678

Pension insurance ⓘ

Choose option

| <b>Category</b> | <b>Total employment costs incl. Taxes and contributions</b> |  | <b>Gross Wage amount in your employment contract in €</b> |  | <b>Netto-sum to be 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             | 678   |  | 520   |  | 520   |  | 745  |
| M11             | 704   |  | 540   |  | 540   |  | 774  |
| M12             | 757   |  | 580   |  | 580   |  | 832  |
| M13             | 787   |  | 603   |  | 603   |  | 865  |

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