

# Gross, Net and Turnover

When you are employed as a member at Smart, you encounter different figures: **net salary, gross salary, employer gross, and turnover.**

**Net turnover:** This is the amount Smart invoices to your clients. From this amount, the **9% Smart fee** is also deducted. What remains goes into your budget.

**Employer gross (total employment costs):** Also called employment costs or total costs. This is the total amount needed to finance your employment for one month in your chosen category. This amount includes your net salary, social security contributions, and income tax.

From the employer gross, a first part of the social security contributions is deducted, resulting in the gross salary.

**Gross salary (employee gross):** This is the amount stated in your employment contract. It is calculated as the employer gross minus a portion of the social security contributions (at least half).

From the gross salary, the second part of the social security contributions as well as the wage tax are deducted, resulting in the net salary.

**Net salary (employee net):** This is the amount you receive in your bank account at the end of the month. It is calculated as the gross salary minus the remaining social security contributions and income tax.

Social security contributions and income tax are paid by Smart directly to the relevant authorities.

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