

Understanding Your Payslip

An explanation of salary
components and taxation



Understanding your payslip

Current payroll period (month/year)	1
Description	2
Salary group and subgroup	3
<i>Salary group and subgroup according to your qualifications and previous work experience. After a few years, you automatically reach a higher subgroup.</i>	
Salary	4
<i>Salary according to the current list of salaries as fixed by the state and trade unions.</i>	
Total	5
Gross salary current month	6
Gross for health insurance/ long-term care insurance	7
Gross for state pension insurance	8
Gross for unemployment insurance	9
Gross for extra pension insurance	10
Income tax current month	11
<i>The percentage of income tax is linked to your gross income, your tax bracket and other factors, and varies between 11 and 50 %.</i>	
Solidarity tax current month	12
Health insurance current month	13
<i>Health insurance is mandatory and is paid by the employer and by you. This amount shows your contribution.</i>	
Pension insurance current month	14
<i>Pension insurance is mandatory and is paid by the employer and by you. This amount shows your contribution.</i>	
Unemployment insurance current month	15
<i>Unemployment insurance is mandatory and is paid by the employer and by you. This amount shows your contribution. Unemployment benefits are available if you are out of work. Payment depends on the number of years of contribution and your residence status.</i>	
Long-term care insurance current month	16
<i>Long-term care insurance is mandatory and paid by the employer and by you. It is linked to your health insurance.</i>	
Statutory net salary	17
Further earnings or deductions	18
Employee's contributions to extra pension insurance	19
<i>Shows the employee's contribution to the extra pension insurance (only applicable if you have not opted out).</i>	
Total sum	20
Transfer	21
Payment	22
Bank details	23

1

Bezügemitteilung 02/2017

Gilt auch zur Vorlage bei Behörden

12.02.2017

Seite 1/2

Landesamt
für Besoldung und Versorgung
Nordrhein-Westfalen

Postanschrift: LBV 40192 Düsseldorf
D F012 DEZ.21
Persönlich

Herrn
Dr. Max Mustermann
Musterweg 2
12345 Musterstadt

- A Auskunft zur Bezügemitteilung**
Tel.: (0211) 6023-04 Fax: (0211) 6023-432224
www.lbv.nrw.de/kontakt
- B Auskunft zum Kindergeld**
Tel.: (0211) 6023-07 Fax: (0211) 6023-433027
www.lbv.nrw.de/kontakt

Bitte geben Sie bei E-Mails an das LBV in der Betreffzeile unbedingt die Personalnummer an.

Q12345678 9 C			
<small>Aktenzeichen - Bitte bei allen Zuschriften angeben!</small>			
D Steuermerkmale und Vorsorgeaufwendungen		E Steuerfrei-(F)/Hinzurechnungsbetrag (H)	
H Steuerklasse	G Kinderfreibetrag	F Religion	monatlich
1	0,0	--	jährlich
I Faktor	KV-Betrag	Dienststelle	LBV NRW
0,000	0,000	Johannstr. 35	40476 Düsseldorf
J Steuer ID		ZVK-Nummer	
49102358072		0103821552	
#65938925#			

Bezügebestandteile	K Kennz./Berechnungsgr.	L Betrag (in EUR)
Bezüge:	E13 / 1	3.517,36
Tabellenentgelt	LSGZ	
Brutto:		3.517,36
Gesamtbrutto		
Gesetzliche Abzüge:		
Steuerbrutto, lfd.		3.517,36
KV/PV-Brutto, lfd.		3.669,69
RV-Brutto, lfd.		3.669,69
AV-Brutto, lfd.		3.669,69
ZV-Brutto		152,33
Lohnsteuer		580,41
Solidaritätszuschlag		31,92
Krankenversicherung		308,26
Rentenversicherung		343,12
Arbeitslosenvers.		55,05
Pflegeversicherung		52,29
Netto:		
Gesetzliches Netto		2.146,31
sonstige Be- und Abzüg(e):		
AN Zusatzversorgung		60,15-
Gesamtbrutto:		
Überweisung		2.086,16
Zahlungen:		
Bankverbindung:	IBAN: DE06 8205 1000 0000 0123 45	2.086,16 EUR

M Aufgelauf. Jahreswerte (Lohnkonto)	Versicherungspflicht	Krankenversicherung	Rentenversicherung	Arbeitslosenversich.	Pflegeversicherung
gesamter steuerpflichtiger Bezug	3.517,36 (Beitragsgruppe)	1	1	1	1
- davon Lohnsteuer	580,41	8,40 %	9,35 %	1,5 %	1,4250 %
- davon Solidaritätszuschlag	31,92	AOK	5815120585D002		
- davon Kirchensteuer		Zuschl./Gleitz./Mehrfachb.Z/G/M	Z		
sonst. Bezug für mehrjährige Tätigkeit	Kum. AN.-Beiträge SV	308,26	343,12	55,05	52,29
- davon Lohnsteuer	Aufgel. svpfl. Brutto	3.669,69		3.669,69	3.669,69
- davon Solidaritätszuschlag					
- davon Kirchensteuer					
AN - Beiträge zur Sozialvers.	Stfr. belassen nach EStG	Entgelt Zusatzversorgung		von der Arbeitgeberleistung zur Zusatzversorgung sind im laufenden Monat	
AG - Krankenversicherungszuschuss	§ 3 Nr. 56	lfd. Monat	lfd. Jahr	steuerpflichtig	sozialvers. pfl.
AG - Anteil Rentenversicherung	§ 3 Nr. 63 S.1	3.517,36	3.517,36		152,33
AG - Pflegeversicherungszuschuss	§ 3 Nr. 63 S.3	Sachbezüge / sonst. Leist. lfd. Monat		steuerpfl. Bezug	davon steuerpfl.
AN - Anteil Zusatzversorgung		steuerpflichtig	sozialvers. pfl.	lfd. Monat	Zeitzuschläge
Z. MuschG / KUG / Aufstock. AtG					
Fahrtkostenzuschuss					
AG-Beitrag freiw. Zus. Vers.					

- A Contact information of LBV for payslip information**
- B Contact information of LBV for child benefit information**
- C Your personnel number**
- D Tax features**
- E Tax exemption**
Available if your way to work is more than 40 km one way or if you have a severe disability.
- F Religion (church membership)**
Members of the Roman Catholic Church or the Protestant Church pay church tax, which is taken directly from the salary and passed on to the respective Church organization. The information about religious affiliation is voluntary and is noted down during the registration at City Hall.
- G Child tax credit**
Guarantees that a certain amount of your income is not taxed but available as living expenses for your child(ren).
- H Tax bracket**
Depends on your marital status and/or on your spouse's tax bracket (more information see backside).
- I Payment fraction**
39.83 hours/week means you are working full-time (100 %). For example, working 65 % would be indicated as 25.89 | 39.83.
- J Tax identification number**
The tax ID number is given to you after registering your residence in Germany for the first time (or after birth) and is valid for life. Not to be confused with the tax number, which is given by the local tax office when you hand in your first tax declaration.
- K Basis of calculation**
- L Amount**

M Total sum in the current year so far

When do I receive my salary?

The salary is paid on the last working day of the month.

When do I receive a payslip?

You receive a payslip at the end of the month of your first salary payment. You will only receive a payslip, if your salary or personal data changes from one month to the other.

Checking my payslip:

Please make sure that the salary group and payment fraction correspond with your contract.

It is also important to check your tax bracket:

- I: Not married
- II: Not married and single father or mother
- III: Married and spouse with lower income has class V
- IV: Married standard
- V: Married and spouse with higher income has class III
- VI: tax classification for second income or as long as no tax-ID# is submitted

Please note that this document is a non-binding convenience translation to help you understand your payslip.

