



Understanding your payslip

An explanation of salary components and taxation

**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 AktENZEICHEN - Bitte bei allen Zuschriften angeben!			
D Steuermerkmale und Vorsorgeaufwendungen		E Steuerfrei-(F)/Hinzurechnungsbetrag (H)	
H Steuerklasse	C Kinderfreibetrag	F Religion	monatlich / jährlich
0,0	0,0	--	
I Faktor 0,000	KV -Betrag 0,000	Dienststelle	LBV NRW Johannstr. 35, 40476 Düsseldorf
anteilige Bezüge		Mitversteuerungsbetrag monatlich	
		weiterer Bezug	Versorgungsbezug
J Steuer ID	49102358072	ZVK-Nummer	0103821552
#65938925#			

Bezügebestandteile	K Kennz./Berechnungsgr.	L Betrag (in EUR)
Bezüge:	E13 / 1	3.517,36
Tabellenentgelt	LSGZ	
Brutto:		3.517,36
Gesetzliche Abzüge:		
Steuerbrutto, lfd.		3.517,36
KV/PPV-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:		2.146,31
Gesetzliches Netto		
sonstige Be- und Abzüg(e):		
AN Zusatzversorgung		60,15-
Gesamtbetrag:		2.086,16
Überweisung		
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 Beitragsatz (AN)	8,40 %	9,35 %	1,5 %	1,4250 %
- davon Solidaritätszuschlag	31,92 Krankenkasse / RV Nummer	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 Solzialvers.	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 lfd. Monat	davon steuerpfl. Zeitzuschläge
AN - Anteil Zusatzversorgung		steuerpflichtig	sozialvers. pfl.		
Z. MuschG / KUG / Aufstock. AtG					
Fahrtkostenzuschuss					
AG-Beitrag freiw. Zus. Vers.					

1 Current payroll period (month/year)

2 Description

3 Salary group and subgroup

Salary group and subgroup according to your qualification and previous work experience. After a few years, you automatically reach a higher subgroup.

4 Salary

Salary according to the current list of salaries as fixed by the state and trade unions.

5 Total

6 Gross salary current month

7 Gross for health insurance/ long-term care insurance

8 Gross for state pension insurance

9 Gross for unemployment insurance

10 Gross for extra pension insurance

11 Income tax current month

The percentage of income tax is linked to your gross income, your tax bracket and other factors, and varies between 11 and 50%.

12 Solidarity tax current month

13 Health insurance current month

Health insurance is mandatory and is paid by the employer and by you. This amount shows your contribution.

14 Pension insurance current month

Pension insurance is mandatory and is paid by the employer and by you. This amount shows your contribution.

15 Unemployment insurance current month

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 years of contribution and residence status.

16 Long-term care insurance current month

Long-term care insurance is mandatory and paid by the employer and by you. It is linked to your health insurance.

17 Statutory net salary

18 Further earnings or deductions

19 Employee's contributions to extra pension insurance

Shows the employee's contribution to the extra pension insurance (only applicable if you have not opted out).

20 Total sum

21 Transfer

22 Payment

23 Bank details

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A Contact information to LBV for payslip information

B Contact information to 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 the 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 the first registration of residence in Germany (or after birth) and is 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.