

Understanding your payslip

- Description 1
- Current payroll period (month/year) 2
- Salary group and subgroup 3
Salary group and subgroup according to your qualification and previous work experience. After a few years, you automatically reach a higher subgroup.
- Salary 4
Salary according to the current list of salaries as fixed by the state and trade unions.
- Total 5
- Gross salary current month 6
- After tax exemption 7
- Gross for health insurance/ long-term care insurance 8
- Gross for state pension insurance 9
- Gross for unemployment insurance 10
- Employer's contribution to extra pension insurance 11
Extra pension insurance is available for employees of the state of Bavaria. This amount shows the employer's contribution.
- Income tax current month 12
The percentage of income tax is linked to your gross income, your tax bracket and other factors, and varies between 11 and 50%.
- Solidarity tax current month 13
- Health insurance current month 14
Health insurance is mandatory and is paid by the employer and by you. This amount shows your contribution.
- Pension insurance current month 15
Pension insurance is mandatory and is paid by the employer and by you. This amount shows your contribution.
- Unemployment insurance current month 16
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.
- Long-term care insurance current month 17
Long-term care insurance is mandatory and paid by the employer and by you. It is linked to your health insurance.
- Statutory net salary 18
- Further earnings or deductions 19
- Employee's contributions to extra pension insurance 20
Shows the employee's contribution to the extra pension insurance (only applicable if you have not opted out).
- Total sum 21
- Transfer 22
- Payment 23
- Transfer 24
- Bank details 25
- Employer 26

Bezügemitteilung

Bescheinigung nach §108 Absatz 3 Satz 1 (GewO)

24.04.2017
Landesamt für Finanzen / Dienststelle...
Bezugsstelle Arbeitnehmer

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Webseite: www.laf.fg.bayern.de

Landesamt für Finanzen Postfach 011

Herrn
Dr. Max Mustermann
Musterweg 2
12345 Musterstadt

52214 - 40052973 A	
B Steuerklasse	C Steuerkategorie
G Familienname	D Geburtsdatum
H Familienname	I Wohnort
K Geburtsdatum	J Wohnort
L Steuer-Nr.	

Bezeichnung	M Berechnungsgrundlagen	N Betrag
Aktuelle Abrechnungsperiode		
Abrechnungsmonat: 04/2016		
Bezüge:	E13 / 1	3.517,38
Tabellenentgelt	LSGZ	
Brutto:		
Gesamtbrutto		3.517,36
Gesetzliche Abzüge:		
Steuerbrutto, Hfd.		3.517,36
nach Frei-/Hinz.-betrag		3.517,36
KWPFV-Brutto, Hfd.		3.689,89
RV-Brutto, Hfd.		3.689,89
AV-Brutto, Hfd.		3.689,89
ZV SV-Hinz.-Betrag, Hfd.		152,33
Lohnsteuer, Hfd.		589,41
Solidaritätszuschlag, Hfd.		31,82
Krankenversicherung, Hfd.		308,28
Rentenversicherung, Hfd.		343,12
Arbeitslosenvers., Hfd.		55,05
Pflegeversicherung, Hfd.		52,28
Netto:		
Gesetzliches Netto		2.146,31
sonstige Be- und Abzüge(e):		
ZV-Uml. Regelmig. AN		60,15-
Gesamtbeitrag:		
Überweisung		2.086,16
Zahlungen:		
Überweisung		2.086,16 EUR
Bankverbindung:		IBAN: DE08 8205 1000 0000 0123 45
Arbeitgeber:		
Freistaat Bayern / Universität Beispiel		
Beispielstraße 1		
95003 Beispielstadt		

Verfahrensgang	Rechenverfahren	Rechenverfahren	Rechenverfahren	Rechenverfahren	Rechenverfahren
1	1	1	1	1	1
2	2	2	2	2	2
3	3	3	3	3	3
4	4	4	4	4	4
5	5	5	5	5	5
6	6	6	6	6	6
7	7	7	7	7	7
8	8	8	8	8	8
9	9	9	9	9	9
10	10	10	10	10	10
11	11	11	11	11	11
12	12	12	12	12	12
13	13	13	13	13	13
14	14	14	14	14	14
15	15	15	15	15	15
16	16	16	16	16	16
17	17	17	17	17	17
18	18	18	18	18	18
19	19	19	19	19	19
20	20	20	20	20	20
21	21	21	21	21	21
22	22	22	22	22	22
23	23	23	23	23	23
24	24	24	24	24	24
25	25	25	25	25	25
26	26	26	26	26	26

- A Your personnel number
- B Tax features
- C Tax exemption
Available if your way to work is more than 40 km one way or if you have a severe disability.
- D Marital status
- E 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.
- F Child tax credit
Guarantees that a certain amount of your income is not taxed but available as living expenses for your child(ren).
- G Tax bracket
Depends on your marital status and/or on your spouse's tax bracket. Bracket I is for single persons, brackets III/IV/V are available for married persons. Bracket VI should be avoided.
- H Payment fraction
100% means that you are employed full-time, which is 40.5 hours/week. For example, 75% means that you are employed part-time – 30 hours/week.
- I Subgroup
- J Start of work contract
- K Date of birth
- L 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.
- M Basis of calculation
- N Amount

O Total sum in the current year so far