



Category	1	2	3	4	5	6	7	8
Net amount invoiced by Smart on average per month	750,00 €	860,00 €	955,00 €	1.050,00 €	1.160,00 €	1.260,00 €	1.370,00 €	1.470,00 €
minus Smart fee (9%)	67,50 €	77,40 €	85,95 €	94,50 €	104,40 €	113,40 €	123,30 €	132,30 €
Employment costs: before tax and employer's and employee's costs, <b>deducted from your budget</b>	682,50 €	782,60 €	869,05 €	955,50 €	1.055,60 €	1.146,60 €	1.246,70 €	1.337,70 €
minus social security contributions and tax	162,50 €	197,60 €	234,05 €	265,50 €	310,60 €	346,60 €	391,70 €	432,70 €
Net salary: amount paid at the end of each month	520,00 €	585,00 €	635,00 €	690,00 €	745,00 €	800,00 €	855,00 €	905,00 €
Equivalent maximum hours/week	9	10,5	12	13	14,5	16	17,25	18,5
Gross salary (before tax & employee's costs) amount in the <b>employment contract</b>	525,00 €	615,00 €	690,00 €	765,00 €	845,00 €	920,00 €	1.000,00 €	1.075,00 €

The above amounts are approximate amounts. They depend on your health insurance provider's surcharge, tax class, religion etc.

Category	9	10	11	12	13	14	15	16
Net amount invoiced by Smart on average per month	1.575,00 €	1.680,00 €	1.785,00 €	1.890,00 €	2.000,00 €	2.100,00 €	2.210,00 €	2.315,00 €
minus Smart fee (9%)	141,75 €	151,20 €	160,65 €	170,10 €	180,00 €	189,00 €	198,90 €	208,35 €
Employment costs: before tax and employer's and employee's costs, <b>deducted from your budget</b>	1.433,25 €	1.528,80 €	1.624,35 €	1.719,90 €	1.820,00 €	1.911,00 €	2.011,10 €	2.106,65 €
minus social security contributions and tax	473,25 €	516,80 €	564,35 €	619,90 €	682,00 €	736,00 €	819,10 €	876,65 €
Net salary: amount paid at the end of each month	960,00 €	1.012,00 €	1.060,00 €	1.100,00 €	1.138,00 €	1.175,00 €	1.192,00 €	1.230,00 €
Equivalent maximum hours/week	20	21,25	22,5	24	25,25	26,5	28	29,25
Gross salary (before tax & employee's costs) amount in the <b>employment contract</b>	1.150,00 €	1.228,00 €	1.305,00 €	1.380,00 €	1.460,00 €	1.535,00 €	1.615,00 €	1.690,00 €

The above amounts are approximate amounts. They depend on your health insurance provider's surcharge, tax class, religion etc.

Category	17	18	19	20	21	22	23	24
Net amount invoiced by Smart on average per month	2.415,00 €	2.525,00 €	2.630,00 €	2.735,00 €	2.840,00 €	2.945,00 €	3.045,00 €	3.155,00 €
minus Smart fee (9%)	217,35 €	227,25 €	236,70 €	246,15 €	255,60 €	265,05 €	274,05 €	283,95 €
Employment costs: before tax and employer's and employee's costs, <b>deducted from your budget</b>	2.197,65 €	2.297,75 €	2.393,30 €	2.488,85 €	2.584,40 €	2.679,95 €	2.770,95 €	2.871,05 €
minus social security contributions and tax	922,65 €	977,75 €	1.028,30 €	1.079,85 €	1.130,40 €	1.184,95 €	1.230,95 €	1.289,05 €
Net salary: amount paid at the end of each month	1.275,00 €	1.320,00 €	1.365,00 €	1.409,00 €	1.454,00 €	1.495,00 €	1.540,00 €	1.582,00 €
Equivalent maximum hours/week	30,5	31,75	33	34,5	36	37,25	38,5	40
Gross salary (before tax & employee's costs) amount in the <b>employment contract</b>	1.765,00 €	1.845,00 €	1.920,00 €	1.995,00 €	2.075,00 €	2.150,00 €	2.225,00 €	2.305,00 €

The above amounts are approximate amounts. They depend on your health insurance provider's surcharge, tax class, religion etc.

Category	25	26	27	28	29	30	31	32
Net amount invoiced by Smart on average per month	3.415,00 €	3.675,00 €	3.940,00 €	4.200,00 €	4.730,00 €	5.255,00 €	6.330,00 €	7.000,00 €
minus Smart fee (9%)	307,35 €	330,75 €	354,60 €	378,00 €	425,70 €	472,95 €	569,70 €	630,00 €
Employment costs: before tax and employer's and employee's costs, <b>deducted from your budget</b>	3.107,65 €	3.344,25 €	3.585,40 €	3.822,00 €	4.304,30 €	4.782,05 €	5.760,30 €	6.370,00 €
minus social security contributions and tax	1.418,65 €	1.549,25 €	1.687,40 €	1.822,00 €	2.104,30 €	2.388,05 €	2.970,30 €	3.170,00 €
Net salary: amount paid at the end of each month	1.689,00 €	1.795,00 €	1.898,00 €	2.000,00 €	2.200,00 €	2.394,00 €	2.790,00 €	3.200,00 €
Gross salary (before tax & employee's costs) amount in the <b>employment contract</b>	2.495,00 €	2.685,00 €	2.880,00 €	3.070,00 €	3.455,00 €	3.840,00 €	4.625,00 €	5.330,00 €

The above amounts are approximate amounts. They depend on your health insurance provider's surcharge, tax class, religion etc.

Mini-Job Category	M1	M2	M3	M4	M5	M6	M7	M8
Net amount invoiced by Smart on average per month	103,00 €	144,00 €	237,00 €	309,00 €	411,00 €	515,00 €	618,00 €	646,00 €
minus Smart fee (9%)	9,27 €	12,96 €	21,33 €	27,81 €	36,99 €	46,35 €	55,62 €	58,14 €
Employment costs: before tax and employer's and employee's costs, <b>deducted from your budget</b>	93,73 €	131,04 €	215,67 €	281,19 €	374,01 €	468,65 €	562,38 €	587,86 €
minus Mini-Job flat-rate contributions	22,73 €	31,04 €	50,67 €	66,19 €	88,01 €	110,65 €	132,38 €	137,86 €
Net salary: amount paid at the end of each month	71,00 €	100,00 €	165,00 €	215,00 €	286,00 €	358,00 €	430,00 €	450,00 €
Equivalent maximum hours/week	1	2	3	4	5	6	7	8
Gross salary (before tax & employee's costs) amount in the <b>employment contract</b>	71,00 €	100,00 €	165,00 €	215,00 €	286,00 €	358,00 €	430,00 €	450,00 €

\*Note that one Mini-Job doesn't include automatic access to public health insurance. Pension insurance contributions are optional. In these calculations, pension insurance contributions are excluded. Please notify Smart if you want to exclude pension contributions so that the exemption can be applied for. The above amounts are approximate amounts. They depend on your health insurance provider's surcharge, tax class, religion etc.

Mini-Job Category	M9	M10
Netto-Betrag, der von Smart im Schnitt pro Monat in Rechnung gestellt wird	690,00 €	750,00 €
minus Smart-Gebühr (9%)	62,10 €	67,50 €
Anstellungskosten: vor Abzug der Arbeitgeber- & Arbeitnehmerkosten, wird vom Budget abgezogen	627,90 €	682,50 €
minus Mini-Job-Pauschalabgaben	147,90 €	162,50 €
Netto-Gehalt: Auszahlungsbetrag am Ende des Monats	480,00 €	520,00 €
Entspricht maximal Stunden/Woche	8	8
Brutto-Gehalt (vor Abzug des Arbeitnehmer-Anteils), Betrag, der im <b>Arbeitsvertrag</b> steht	480,00 €	520,00 €

\*Note that one Mini-Job doesn't include automatic access to public health insurance. Pension insurance contributions are optional. In these calculations, pension insurance contributions are excluded. Please notify Smart if you want to exclude pension contributions so that the exemption can be applied for. The above amounts are approximate amounts. They depend on your health insurance provider's surcharge, tax class, religion etc.