



## WELCOME TO THE UNIVERSITY OF BONN!

Being fully aware of the manifold challenges and language barriers that come along with moving to a new country, we have created this guide to help you reading and understanding your German payslip. We trust it will contribute to a smooth start at the University of Bonn!

### *Where can you find your payslip?*

Your payslip is sent at the end of the month to your work address. Please note that you don't receive a payslip for every month, but only after your start and in case some relevant data or the salary has changed.

### *When do you receive your salary?*

Your salary is paid by the responsible state department ("*Landesamt für Besoldung und Versorgung, LBV*") on the last working day of the month.

### *Checking your payslip*

It is your responsibility to check whether you receive the correct salary. Please make sure that the salary and supplements correspond with your contract. It is also important to check the tax rate. If the information differs, please contact the LBV or the HR desk officer who is responsible for you.

## Contact

### International Office

Welcome Center for International Researchers  
Poppelsdorfer Allee 102  
D-53115 Bonn

Phone: +49 (0)228/73-4040  
E-mail: [welcome@uni-bonn.de](mailto:welcome@uni-bonn.de)

 [www.welcome-center.uni-bonn.de](http://www.welcome-center.uni-bonn.de)

## Understanding your payslip



## A guide to read and understand your German payslip

# Understanding your payslip

## 1 Salary components

## 2 Pay grade

Pay grade according to the collective agreement between the states and the labor union ("TV-L").

## 3 Salary

This amount shows your fixed monthly salary. If applicable, further salary components can be listed in this section.

## 4 Total gross salary

This amount shows the aggregation of all salary components.

## 5 Taxable gross salary

This amount shows the aggregation of all taxable salary components and is used to determine the income tax amount.

## 6 Gross for health insurance/long-term care insurance

This amount shows the aggregation of all salary components that are subject to social security contributions.

## 7 Gross for pension insurance

This amount shows the aggregation of all salary components that are subject to social security contributions.

## 8 Gross for unemployment insurance

This amount shows the aggregation of all salary components that are subject to social security contributions.

## 9 Gross for additional pension insurance

This amount shows the aggregation of all pensionable salary components. Please note: The additional pension is not among the statutory social security insurances. It is based on the collective agreement on pensions for employees in the public sector ("ATV").

## 10 Income tax

The taxation rate varies from 14% to 42%. The rule is: the higher your taxable income, the higher the rate of taxation.

## 11 Solidarity surcharge

The solidarity surcharge is an additional fee (5,5 %) on income tax. It was introduced in 1991 and was mostly justified by the costs of German reunification.

## 12 Unemployment insurance

A monthly contribution to the statutory unemployment insurance fund is mandatory and is paid by the employer and by you. This amount shows your share. Benefits from unemployment insurance are available during time periods of unemployment. Payment depends on years of contribution and residence status.

## 13 Health insurance

A monthly contribution to the statutory health insurance fund is mandatory and is paid by the employer and by you. This amount shows your share. The statutory health insurance covers the costs of visits to the doctor, of medication and therapy.

## 14 Long-term care insurance

A monthly contribution to the statutory long-term care insurance fund is mandatory and is paid by the employer and by you. This amount shows your share. The statutory long-term care insurance offers basic insurance for the eventuality of you being dependent on long-term care due to illness. This usually applies to people of old age.

## 15 Pension insurance

A monthly contribution to the statutory pension insurance fund is mandatory and is paid by the employer and by you. This amount shows your share. The statutory pension insurance pays employees a pension once they have retired. Basically, the amount of pension you receive depends first and foremost on your income and the number of years you have worked in Germany (and/or the EU).

## 16 Statutory net salary

## 17 Employee's contribution to the additional pension

## 18 Transfer to your bank account

## Bezugemittellung 01/2018

Gilt auch zur Vorlage bei Behörden

### Landesamt für Besoldung und Versorgung Nordrhein-Westfalen

Postanschrift: LBV, 40192 Düsseldorf  
D F012 DEZ.21  
Persönlich

Herrn  
Dr. Max Mustermann  
Musterweg 2  
12345 Musterstadt

15.01.2018

Lfd.Nr. 0013 gültig ab 01/2018

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### Auskunft zur Bezugemittellung

Tel.: (0211) 6023-04 Fax: (0211) 6023-432224  
www.lbv.nrw.de/kontakt

### 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.

K61123951 8 A					
Aktenzeichen - bitte bei allen Zuschriften angeben!					
B	Steuermerkmale und Vorsorgeaufwendungen	C	Steuerfrei/- (F) Hinzurechnungsbetrag (H)		
F	Steuerklasse I	E	Kinderfreibetrag 0,0	D	Religion --
G	Faktor 0,00	KV-Betrag 0,00	H	Dienststelle	Rhein. FW-Uni Bonn Regina-Pacis-Weg 3, 53113 Bonn
	anteilige Bezüge				Mitversteuerungsbetrag monatlich
				weiterer Bezug	Versorgungsbezug
I	Steuer-ID:	31502629846	J	ZVK-Nummer:	0103821562
					#65938925#

1	Bezügebestandteile	K	Kennz./Berechnungsgr.	L	Betrag (in EUR)
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3	Bezüge:	2	E13/1		
	Entgelt		LSGZ*		3.672,02
4	Brutto:				
	Gesamtbrutto				3.672,02
5	Gesetzliche Abzüge:				
	Steuerbrutto, lfd.			3.686,84	
6	KV/PV-Brutto, lfd.			3.834,33	
7	RV-Brutto, lfd.			3.834,33	
8	AV-Brutto, lfd.			3.834,33	
9	ZV-Brutto			3.834,33	
10	Lohnsteuer				609,41-
11	Solidaritätszuschlag				33,51-
12	Arbeitslosenversicherung				57,51-
13	Krankenversicherung, lfd.				314,42-
14	Pflegeversicherung				58,47-
15	Rentenversicherung				356,59-
16	Netto:				
	Gesetzliches Netto				2.242,10
17	sonstige Be- und Abzüge:				
	AN Zusatzversorgung				66,46-
18	Gesamtbrutto				
	Überweisung				2.175,64

\*Kennzeichen: (E)Einmalzahlung, (L)ohnsteuer-, (S)V-pflichtig, (G)esamtbrutto  
Bescheinigung nach § 108 Absatz 3 Satz 1 Gewerbeordnung

M	Aufgelauf. Jahreswerte (Lohnkonto)	Versicherungspflicht	Krankenversicherung	Rentenversicherung	Arbeitslosenversich.	Pflegeversicherung
	gesamter steuerpflichtiger Bezug	3.686,84 (Beitragsgruppe)	1	1	1	1
	- davon Lohnsteuer	609,41 Beitragssatz (AN) akt. Monat	8,20%	9,30%	1,50%	1,5250%
	- davon Solidaritätszuschlag	33,51 Beitr.-Gem-Grenze lfd. Monat				
	- davon Kirchensteuer	SV - pf. Entg. V. lfd. Bezug	3.834,33	3.834,33	3.834,33	3.834,33
	sonst. Bezug für mehrjährige Tätigkeit	Kum. AN-Beiträge SV	314,42	356,59	57,51	58,47
	- davon Lohnsteuer	Aufgel. svpfl. Brutto lfd. Kal.J.	3.834,33	3.834,33	3.834,33	3.834,33
	- davon Solidaritätszuschlag	svpfl. Entg. einm.gez. Bezug				
	- davon Kirchensteuer	Krankenkasse: BIG direkt gesund		SV/Steuertage: 30,0/30,0		Eintrittsdatum: 1.1.2018
	AN-Beiträge zur Sozialvers.	833,52 RV-Nummer: 53010382P009		Geburtsdatum: 1.3.1982		
	AG-Anteil zur Krankenversicherung	323,03		Gleitzone: nein	Mehrfachb.: nein	PV-Zuschlag: ja
	AG-Anteil zur Rentenversicherung	356,59 Fortsetzung Lohnkonto	Entgelt Zusatzversorgung			ZV-Hinzurechnungsbetrag lfd. Monat
	AG-Anteil zur Arbeitslosenversicherung	57,51 Z. MuschG / KUG / Aufstock. AIG	lfd. Monat	lfd. Jahr	steuerpflichtig	sozialvers.pfl.
	AG-Anteil zur Pflegeversicherung	56,42	3.834,33	3.834,33		
	AN-Anteil Zusatzversorgung	66,46 Fahrtkostenzuschuss	Sachbezüge / sonst. Leist. lfd. Monat	steuerpfl. Bezug		davon steuerpfl.
	AG-Beitrag teilw. Zus.Vers.		steuerpflichtig	sozialvers.pfl.		Zeitzuschläge
	Davon steuerbeg. Vers.bezüge					
	Vers.bezüge über 12 Kal.-monate					

Maschinelle Mitteilung, ohne Unterschrift gültig. Auf unserer Internetseite www.lbv.nrw.de finden Sie aktuelle Informationen, Antragsformulare und Merkblätter.  
Rückruf der Bezüge bis zum letzten Geschäftstag vor dem Zahltag vorbehalten.

## Bezugemittellung

Gilt auch zur Vorlage bei Behörden

15.01.2018

Lfd.Nr. 0013 gültig ab 01/2018

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Personalnummer K6 1123951 8  
Herrn  
Markus Mustermann

Bezügebestandteile	Kennz./Berechnungsgr.	Betrag (in EUR)
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<b>Zahlungen:</b> Sparkasse KölnBonn	N IBAN: DE5130050000004006615	2.175,64
	BIC: COLSDE33XXX	

### Mitteilungen:

In der Einführungsphase des neuen Verfahrens wird unser derzeitiges Abrechnungsprogramm parallel für ggf. notwendige Nachzahlungen oder Einbehaltungen für Abrechnungsmonate bis zur Umstellung des Verfahrens weiter genutzt. Soweit für Sie Änderungen eintreten, die sowohl Zeiten ab der Umstellung als auch Vorzeiten betreffen, erhalten Sie - ggf. zeitlich versetzt - zwei Bezugemittellungen.

**Hausanschrift:** Johannstr. 35, 40476 Düsseldorf

**Öffnungszeiten für Besucher:** Mo. - Fr. 08:00 - 12:00 Uhr

Di. u. Do. 13:00 - 15:00 Uhr

**Telefonische Servicezeit:** Mo. - Fr. 07:00 - 16:00 Uhr

Maschinelle Mitteilung, ohne Unterschrift gültig. Auf unserer Internetseite www.lbv.nrw.de finden Sie aktuelle Informationen, Antragsformulare und Merkblätter.  
Rückruf der Bezüge bis zum letzten Geschäftstag vor dem Zahltag vorbehalten.

A Your LBV staff ID

B Tax features

C Tax exemption

A tax exemption is available, for example, if you have long-distance commutes or a severe disability.

D Religion (church membership)

Members of the Roman Catholic Church or the Protestant Church pay church tax, which is an income tax surcharge. Therefore, the amount of church tax to be paid depends on your income tax rate. The state forwards the collected church tax to the respective church administration. Please note: The information about your religious affiliation is voluntary and is noted down when registering at the Citizens' Service Center.

E Child tax credit

A child tax credit guarantees that a certain amount of your income is not taxed, but available to meet the living expenses for your child(ren).

F Tax bracket

The tax bracket depends on your marital status and/or on your spouse's tax bracket. Bracket I is for single persons, brackets III/VI/V are available for married persons. Bracket VI should be avoided.

G Payment fraction

A payment fraction of 100% means that you are employed full-time or 39,8 hours/week. 75% means that you are employed part-time - 29,9 hours/week.

H Employer

I Your tax ID

You receive your tax ID by mail approx. 2 weeks after you have registered at the Citizens' Services Office. It is valid for your entire lifetime.

J Your additional pension provider ID

Employees in the public sector benefit from additional pension provision under the collective labor agreement on pensions. Consequently, the university as your employer registers you for the compulsory insurance with the VBL ("Versorgungsanstalt des Bundes und der Länder"). This shows your VBL ID.

K Basis of calculation

L Amount

M Total sum in the current year so far

N Your bank account number