



Explanation of the Payslip

When you look at your payslip you have lots of question marks? Well, then this explanation sheet is exactly what you need. We hope that your questions will be answered quickly!

In case you still have some uncertainties, please send us an email at helpme@jobvalley.com or just contact us via Help Center.



Example

Abb. 1



jobvalley ist eine Marke der Studitemps GmbH
 Studitemps GmbH
 Im Mediapark 4a
 50670 Köln

1

Seite 1

Abrechnungsmonat
 Personalnummer

Dezember 2022
 111111

Herrn
Max Mustermann
Musterstraße 1
10000 Musterstadt

| Verdienstabrechnung | | | | | |
|---------------------|--|-----------|--------|------------|-------------|
| LA | Text | | | Betrag EUR | Differenzen |
| | Krankenkasse: 42938966 - BARMER Steuerklasse 1 (I) / kein Kinderfreibetrag Röm.-Katholisch Vertragsbeginn 07.11.2022 Vertragsende 05.02.2023 Geburtsdatum: 01.01.2000 Beitragsgruppenschlüssel: 1111 Personengruppenschlüssel 101 SV pflichtig Beschäftigte ohne bes. Merkmale SV-Nr.: ohne PV-Kinderlosenzuschlag: Nein | | | | |
| 101 | Stundenlohn 02.12.2022 (JLL) | 9,00 Std. | 15,00 | 135,00 | |
| 101 | Stundenlohn 03.12.2022 (JLL) | 8,00 Std. | 15,00 | 120,00 | |
| 101 | Stundenlohn 10.12.2022 (JLL) | 9,00 Std. | 15,00 | 135,00 | |
| 402 | Lohnfortahlung (krank) 26.12.2022 (JLL) | 1,00 Tage | 51,83 | 51,83 | 259,15 |
| 402 | Lohnfortahlung (krank) 27.12.2022 (JLL) | 1,00 Tage | 51,83 | 51,83 | |
| 402 | Lohnfortahlung (krank) 28.12.2022 (JLL) | 1,00 Tage | 51,83 | 51,83 | |
| 402 | Lohnfortahlung (krank) 29.12.2022 (JLL) | 1,00 Tage | 51,83 | 51,83 | |
| 402 | Lohnfortahlung (krank) 30.12.2022 (JLL) | 1,00 Tage | 51,83 | 51,83 | |
| 706 | Urlaubsabgeltung (JEE) | 1,67 Tage | 51,83 | 86,56 | |
| BRG | Gesamtbrutto | | | 735,71 | 259,15 |
| BSL | Steuerbrutto, laufende Bezüge | | 649,15 | | 259,15 |
| LST | Lohnsteuer aus monatlichen Bezügen | | | 0,00 | 43,50 |
| LSE | Lohnsteuer aus sonstigen Bezügen | | | 0,00 | -10,00 |
| KIS | Kirchensteuer | | | 0,00 | 4,81 |
| BRK | Krankenversicherungsbrutto | | 649,15 | | 259,15 |
| KZA | Krankenversicherung Zusatzbeitrag AN 1,30 % | | | -4,22 | -1,68 |
| KZE | Krankenversicherung Zusatzbeitrag AN EMZ 1,30 % | | | -0,56 | |
| BRR | Rentenversicherungsbrutto | | 649,15 | | 259,15 |
| RAN | Rentenversicherung | | | -60,37 | -24,10 |
| AAN | Arbeitslosenversicherung AN | | | -7,79 | -3,11 |
| KAN | Krankenversicherung AN | | | -47,39 | -18,92 |
| PAN | Pflegeversicherung AN | | | -9,90 | -3,95 |
| GSN | Gesetzliches Netto | | | 588,75 | 265,70 |
| AZB | Auszahlungsbetrag | | | 588,75 | 265,70 |

Die Abrechnung wurde am 11.01.2023 um 22:30:29 erstellt.

Bescheinigung gemäß § 108 Absatz 3 Satz 1 Gewerbeordnung - Bitte sorgfältig aufbewahren.

Lohnart(): 1.Gesamtbrutto,(Ja/Nein),2.Steuer-/3.SV-Brutto(L=Laufend,E=Einmalbezug,F=Frei,P=Pauschal)

Abb. 2

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 Im Mediapark 4a
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9

Seite 1

Rückrechnung
 Abrechnungsmonat
 Personalnummer

Dezember 2022
Februar 2023
 111111

Herrn
Max Mustermann
Musterstraße 1
10000 Musterstadt

| Verdienstabrechnung | | | | |
|---------------------|--|-----------|------------|-------------|
| LA | Text | | Betrag EUR | Differenzen |
| | Krankenkasse: 42938966 - BARMER Steuerklasse 1 (I) / kein Kinderfreibetrag Röm.-Katholisch Vertragsbeginn 07.11.2022 Vertragsende 05.02.2023 Geburtsdatum: 01.01.2000 Beitragsgruppenschlüssel: 1111 Personengruppenschlüssel 101 SV pflichtig Beschäftigte ohne bes. Merkmale SV-Nr.: ohne PV-Kinderlosenzuschlag: Nein | | | |
| 101 | Stundenlohn 12.12.2022 (JLL) | 5,00 Std. | 15,00 | 75,00 |
| 101 | Stundenlohn 02.12.2022 (JLL) | 9,00 Std. | 15,00 | 135,00 |
| 101 | Stundenlohn 03.12.2022 (JLL) | 8,00 Std. | 15,00 | 120,00 |
| 101 | Stundenlohn 10.12.2022 (JLL) | 9,00 Std. | 15,00 | 135,00 |
| 402 | Lohnfortahlung (krank) 26.12.2022 (JLL) | 1,00 Tage | 51,83 | 51,83 |
| 402 | Lohnfortahlung (krank) 27.12.2022 (JLL) | 1,00 Tage | 51,83 | 51,83 |
| 402 | Lohnfortahlung (krank) 28.12.2022 (JLL) | 1,00 Tage | 51,83 | 51,83 |
| 402 | Lohnfortahlung (krank) 29.12.2022 (JLL) | 1,00 Tage | 51,83 | 51,83 |
| 402 | Lohnfortahlung (krank) 30.12.2022 (JLL) | 1,00 Tage | 51,83 | 51,83 |
| 706 | Urlaubsabgeltung (JEE) | 1,67 Tage | 51,83 | 86,56 |
| BRG | Gesamtbrutto | | | 810,71 |
| BSL | Steuerbrutto, laufende Bezüge | | 649,15 | |
| BRK | Krankenversicherungsbrutto | | 724,15 | 75,00 |
| KZA | Krankenversicherung Zusatzbeitrag AN 1,30 % | | | -4,71 |
| KZE | Krankenversicherung Zusatzbeitrag AN EMZ 1,30 % | | | -0,56 |
| BRR | Rentenversicherungsbrutto | | 724,15 | 75,00 |
| RAN | Rentenversicherung AN | | | -67,35 |
| AAN | Arbeitslosenversicherung AN | | | -8,69 |
| KAN | Krankenversicherung AN | | | -52,86 |
| PAN | Pflegeversicherung AN | | | -11,04 |
| GSN | Gesetzliches Netto | | | 648,77 |
| 811 | Vorschuss | | | -40,02 |
| AZB | Auszahlungsbetrag | | | 608,75 |
| | Verrechnung in Monat 01.02.2023 | | | 20,00 |

Die Abrechnung wurde am 28.02.2023 um 15:33:08 erstellt.
 Bescheinigung gemäß § 108 Absatz 3 Satz 1 Gewerbeordnung. Bitte sorgfältig aufbewahren.
 Lohnart(): 1. Gesamtbrutto(Ja/Nein), 2. Steuer-/3. SV-Brutto(L=Laufend, E=Einmalbezug, F=Frei, P=Pauschal)

Abb. 3



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 Im Mediapark 4a
 50670 Köln

Seite 1

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10000 Musterstadt

Abrechnungsmonat **Februar 2023**
 Personalnummer **111111**

| Verdienstabrechnung | | | |
|---------------------|---|------------|-------------|
| LA | Text | Betrag EUR | Jahreswerte |
| | Krankenkasse: 42938966 - BARMER Steuerklasse 1 (I) / kein Kinderfreibetrag Röm.-Katholisch Vertragsbeginn 07.11.2022 Vertragsende 05.02.2023 Geburtsdatum: 01.01.2000 Beitragsgruppenschlüssel: 1111 Personengruppenschlüssel 101 SV pflichtig Beschäftigte ohne bes. Merkmale SV-Nr.: ohne PV-Kinderlosenzuschlag: Nein | | |
| BRG | Gesamtbrutto | 0,00 | |
| BSE | Steuerbrutto, sonstige Bezüge | | |
| KZA | Krankenversicherung Zusatzbeitrag AN | | |
| PA9 | PV-Kinderlosenzuschlag lfd | | |
| GSN | Gesetzliches Netto | 0,00 | 89,92 |
| 812 | Verrechnung autom. Vorschuss | -20,00 | -196,87 |
| AZR | Auszahlungskorrektur aus: [Dezember 2022] | 20,00 | 285,70 |
| AZB | Auszahlungsbetrag | 0,00 | 178,75 |
| | Auf Konto (IBAN) : DE46660908000001014030, BBBank, BIC GENODE61BBB | | |

15

Die Abrechnung wurde am 28.02.2023 um 16:31:30 erstellt.
 Bescheinigung gemäß § 108 Absatz 3 Satz 1 Gewerbeordnung . Bitte sorgfältig aufbewahren.
 Lohnart(): 1. Gesamtbrutto(Ja/Nein), 2. Steuer-/3. SV-Brutto(L=Laufend, E=Einmalbezug, F=Frei, P=Pauschal)

1 Payroll Month & Employee ID

The payroll month is the month for which components of your salary have been deducted or recalculated.

The employee ID is your personal number and is created by us as soon as you have had your first job at jobvalley. It serves as a kind of code for us to encrypt your data. The employee ID remains unchanged throughout your entire period of employment with us.

2 Payroll relevant Data

This field contains important information about you, which is crucial for the payroll. Based on this, your net wage will be calculated. Let's take a deeper look at each position.

Krankenkasse (Health Insurance)

Here you can find your statutory health insurance, which is responsible for all social security contributions (i.e. health insurance, pension insurance, unemployment insurance and nursing care insurance). This will only be recorded when such contributions are payable, and this in turn depends on your type of employment (see below). If you are privately insured or insured with a foreign health insurance, you won't find this listed on your payslip, since there can't be any contributions deducted.

Note: In Germany, only statutory health insurance companies are authorized to administer social security contributions.

Attention: In case you are employed with a short-term contract, no significant social security contributions will be charged. For this reason, short-term employment must be reported to the "Minijobzentrale der Bundesknappschaft". So the note "BUN Knappschaft" doesn't mean that you're now insured with the Knappschaft, because your insurance status with your health insurance company remains unaffected.

However, in case you are employed as a working student or you are subject to full social insurance contributions, then social contributions will be charged automatically.

Steuerklasse & Steueridentifikationsnummer (Income Tax Class & Tax ID)

Your income tax class is a "deduction criteria". Income tax deduction criteria are communicated to us by your responsible tax office after our registration with the tax ID and cannot be influenced by us. You will receive your tax ID automatically as soon as you are registered in Germany. You will also find it in this area of your payslip.

Note: You can only work in *one* job per month with your main income tax class. The main tax classes are the income tax classes 1 - 5. The other employment(s) are then usually automatically assigned to tax class 6. Therefore, if you are employed by several employers, you can inform your tax office which employment should be assigned to the main tax class. It is best to assign the job where you earn least to tax class 6, as you will have higher income tax deductions.

Here you have a small overview of the different income tax classes:

| Income Tax Class | Marital Status |
|------------------|--|
| 1 | Single, divorced, widowed, permanently separated spouses, registered civil partnership |
| 2 | Single Parent |
| 3 | Married (if your partner has tax class 5 or does not work) |
| 4 | Married (if your partner also chooses tax class 4) |
| 5 | Married (if your partner chooses tax class 3) |
| 6 | Second or side job (regardless of marital status) |

Vertragsbeginn (Start of Contract)

Here you will find the start of your contract and the end of your contract for the respective month. The end of the contract is extended from month to month, depending on whether you book new shifts and thereby generate new contracts.

Beitragsgruppenschlüssel ("Contribution-Group-Code")

Your social security contributions are calculated and assigned based on your contribution-group-code. We distinguish between three different contribution-group-codes. Here a short overview:

| Code | Meaning | Who will receive the Code? | Social Security Contributions & Income Taxes |
|------|---|---|---|
| 0000 | Short-term Employment | The Bundesknappschaft (Minijobzentrale) | No social security contributions, income tax may be charged |
| 0100 | Working Student | Your statutory health insurance company | only pension insurance contributions, income tax may be charged |
| 1111 | Subject to Social Insurance Contributions | Your statutory health insurance company | all social security contributions, income tax may be charged |

Short-term employment is definitely the best option, however, 3 conditions must be met for this type of employment:

1. You are studying full-time at a state-approved college/university.
2. You are not studying for a doctorate and are not in a preparatory semester.
3. You have not worked more than 70 days on a short-term basis in the current year.

In case a short-term employment is not possible because you exceed the 70 days, a possible **working student** employment will be checked. The precondition for this is that you are a full-time student at a state-recognized college/university. For this type of employment, it is mandatory that you do not work more than 20 hours a week between 8:00 am and 8:00 pm. If you exceed this limitation, an employment as a working student is unfortunately no longer possible. On weekends as well as in the time before 08:00 and after 20:00 you can work additional hours 26 weeks a year.

If the requirements for neither short-term nor working student employment are met, we will employ you as **subject to social insurance contributions**. We will deduct the social security contributions directly from your salary and transfer them to your responsible statutory health insurance company.

Personengruppenschlüssel ("Person-Group-Code")

The person-group-code is used for a more precise classification of the employment. It can also be used to document special characteristics of your employment or information about the type of employment. For example, interns, apprentices or short-term employees have their own person-group-codes. The code to which you are assigned is also written directly behind it in your payslip (e.g. 101 employees subject to social insurance contributions without special characteristics).

Sozialversicherungsnummer / SV-Nr. (Social Security Number)

You can ask for your SV-Nr. at your statutory health insurance or at the German pension insurance. Here you can also apply for one if you don't have a number yet. Alternatively, you can also conveniently enter your birth data (date of birth, place of birth, country of birth and name at birth) in the jobvalley app, so then we can also apply for the SV number for you.

Note: It will initially be possible to register your employment at your statutory health insurance company without an SV-Nr., but we will not be able to deregister you without one.

PV-Kinderlosenzuschlag ("PV-Childless-Surcharge")

This surcharge is payable by all childless members from the age of 23. The reasons for childlessness are irrelevant.

Konfessionszugehörigkeit ("Religious-Denomination")

Your religious denomination is another income tax deduction criteria, which is communicated to us by your tax office.

Note: jobvalley has no influence on the calculation of tax contributions to church.

3

Payoff Data

Working Hours

Under your payoff data, you will first find an overview of your working hours. These always refer to all of your working hours within the entire payroll month. Each individual salary type has its own line, which refers to one payroll day. So you can see the exact number of hours and the corresponding hourly salary for each job. Multiplied up, you will find your daily wage in the gray column to the right.

Bonuses

Night, Sunday and public holiday bonuses as well as overtime bonuses are also taken into account in your payoff data and are indicated with a specific date. Bonuses are generally paid in accordance with the IGZ collective agreement.

According to the IGZ collective agreement, you are entitled to the following bonus rates:

Night Bonus: 25% on the IGZ minimum wage

Sunday Bonus: 50% of the IGZ minimum wage

Public Holiday Bonus: 100% of the IGZ minimum wage

Overtime Bonus: 25% of the IGZ minimum wage

Premiums

With a premium, you will be reimbursed for example for safety shoes, health certificates, a police clearance certificate, travel expenses and much more.

Vacation, Illness, Public Holidays

These topics are also listed under the payoff data. We have summarized a separate explanation for you, which you can also find in our Help Center or in the section "Lohndokumente" of the jobvalley App.

4

Gross Salary

The sum of your daily wages and all bonuses and premiums is your total gross salary. This may also be subject to taxation and contributions.

The taxation depends on your tax class and your salary. Depending on your tax class, there are different tax allowances. In addition, there is a calculation by the tax office. Because the tax office assumes 30 tax days every month, the gross salary that you have earned during the period of your employment contract is projected to be 30 tax days, unless the employment contract is issued for the whole month. For this reason, we are obliged to pay income taxes to the tax office on a pro rata basis.

However, you can reclaim the "overpaid" income tax from the tax office via the tax return in the following year.

5

Statutory Deductions

In this section, the payroll tax and social insurance information is processed from your payroll relevant data (point 3) and calculated individually with the respective sums.

The following deductions are made in the context of social insurance:

Health Insurance: 7.3%

Health Insurance Additional Contribution: depending on your health insurance company

Pension Insurance: 9.3%

Nursing Care Insurance: 1.525%

Unemployment Insurance: 1.2%

Possible contribution surcharge for nursing care insurance for childless individuals: 0.35%

6 Statutory Net

The statutory net corresponds to the amount paid out, i.e. what ultimately ends up in your bank account after all statutory deductions.

7 Annual Values

In this column you will find the annual values. These are the total values for the entire year and increase with each wage payment by the corresponding amount that you have received with this payroll.

Here is an example: If you earned 100€ in January, your annual value is 100€. If you had more jobs in February, where you earned a total of 150€, your annual value will increase to 250€. With each payroll, the annual value increases by the exact amount that you have been paid in the respective month.

8 Salary Type

The abbreviation "LA" stands for "Lohnart", which means salary type. This is expressed by a number that determines what is paid or deducted (e.g. gross wage, net wage, social security contributions, taxes, etc.). All the numbers and abbreviations in this column are not important for you, we only need them for our internal processing. So no need for confusion!

9 Recalculations

Retroactive accounting may occur due to subsequent changes (correction of values, subsequent entry of times, etc.). You can also recognize this by the fact that retroactive accounting is shown above the accounting month.

Here is an example (see Fig. 2): Retroactive accounting for December 2022 took place in the payroll month of February 2023. This means that the corrections for December 2022 were made and billed in the billing month of February 2023.

10 Comparison of data relevant to billing

If you have noticed that there has been a retroactive calculation, first check your payroll-relevant data. Has your tax class changed? Has your contribution group code remained the same?

All these details have an impact on your payroll. If, for example, your tax class changes from 1 to 6, there may be subsequent deductions in the area of income tax.

Here is an example (see Fig. 2): If you compare the information in Fig. 1 with Fig. 2, you will see that no data has changed. A retroactive calculation was therefore not carried out on the basis of corrected, payroll-relevant data.

11 Comparison of payout data

Unfortunately, it sometimes happens that data such as times, sick days or similar are not transmitted on time for payroll accounting, which can have many causes. As soon as the data is subsequently recorded, it can be recalculated.

Here is an example (see Fig. 2): As you can see, compared to the first statement (Fig. 1), times for 12.12.2023 were subsequently entered and recalculated. The total gross amount is 75.00 euros.

12 Your adjusted gross salary

If data is added and recalculated, the gross pay is also automatically adjusted. The gross tax amount and the gross health insurance amount can also be reduced or increased depending on deductions or additional payments.

Here is an example (see Fig. 2): As you can see from the figure, the gross pay has increased from 735.71 euros (Fig. 1) to 810.71 euros (Fig. 2). In other words, exactly by the recalculated 75.00 euros. The gross health insurance amount has also been adjusted accordingly, only the gross tax amount has remained unchanged.

Why is it that the gross tax amount has not changed in this case?

The answer is quite simple. The recalculation is for December 2022, but was only carried out in February 2023. The tax is therefore not paid in 2022, but in 2023 and is shown on the payslip for February 2023 as subsequent taxation. The 2022 tax year is already closed at this point.

13 Adjusted statutory deductions

Due to the retroactive calculation and the changed health insurance gross amount, the deductions in the area of social insurance have also been adjusted in percentage terms. Since, as explained under point 6, a fixed percentage is paid for each social insurance, the deductions in this area are also recalculated.

14 New net pay and offsets

After offsetting all statutory deductions, we now receive the new net pay. However, this is not always the same as the amount paid out. The net pay usually corresponds to the amount paid out, but there are cases in which this is not the case. Among other things, an advance payment can be offset.

Here is an example (see Fig. 2): The new statutory net is 648.77 euros. From this, -40.02 euros are deducted. This is the amount of an advance. An advance is an early payment before the actual payroll run on the 15th or the recalculation on the 1st of the following month; this is marked with wage type 811. After offsetting all values, a new payment amount of 608.75 euros remains. However, this is not the final payment amount that is actually transferred, as the employee has already received 588.75 euros with the actual payroll run, the outstanding

difference is now 20.00 euros. (see point 16)

15

Final payout amount after settlement

After there has been a retroactive accounting run, all final settlements and payments are finally listed and settled on the payslip for the current payroll month. Normally, payslips are made available in your app with the payroll run on the 15th of the following month. However, any entitlements can already be paid out on the 1st of the following month. This is an automatic early payment and is marked with wage type 812.

Here is an example (see Fig. 2): As you can see, there was no wage entitlement in the payroll month of February 2022, so the statutory net amount was 0.00 euros. However, there is a payment correction from December 2022 for 20.00 euros. This is calculated +/- 0.00, as the payment was already made on the 1st of the following month. We can see this in wage type 812.