



**Explanations on the remuneration statement -Please keep in a safe place-**

When commencing your new employment the remuneration statement will be sent to you at your place of work following the first payment; further remuneration statements will only be created if the monthly "transfer amount" changes.

**In accordance with § 37 of the Collective Remuneration Agreement for Employees of the State (TV-L), any claims arising from the employment will be null and void if they have not been exercised in writing within a cut-off period of six months. I thus recommend that you verify the accuracy of the remuneration statements you receive.**

**In the case of questions, discrepancies and/or changes please contact your case worker in the central administration's personnel department without delay.**

Please keep the remuneration statements in a safe place. They serve as certificate of earnings.

To better understand the terms used in the remuneration statement please see the explanations below as well as a **sample remuneration statement**.

**So what do the terms actually mean?**

ZVK-Umlage Arbeitgeber

Company Pension Scheme

The employer's contributions to the **ZusatzVersorgungsKasse** / Versorgungsanstalt des Bundes und der Länder (VBL) is a salary in the sense of § 19 Income Tax Act (EStG)/ § 2 Income Tax Implementing Order (LStDV) and is therefore shown on the payslip.

AVmG Zukunftssicherung AG

German Pension Act, employer contribution to vol. insurance with VBL for employees in a research occupation who have been released from the compulsory insurance.

Gesamtbrutto

The sum of all salary components received without any deductions for tax or social security purposes.

Steuer-Brutto

Employee income used to assess the income tax amount due.

SV Brutto KV/PV

Gross remuneration liable to social security contributions, with regard to medical and care insurance.

SV Brutto RV/AV

Gross remuneration liable to social security contributions, with regard to pension and unemployment insurance.

**ZVK**

**ZusatzVersorgungsKasse** [supplementary insurance provider] of the Versorgungsanstalt des Bundes und der Länder (VBL).

ZVK-pflichtiges Entgelt

The remuneration for which a levy to the VBL supplementary insurance is made.

ZV SV-/Steuer-Hinz-Betrag

The add-back amount increases the taxable gross or where applicable the gross amount liable to social security contributions by the part of the ZVK levy liable for contributions.

VB

Accumulation of Capital (accumulation of capital by salary earners)

Nachverrechnung aus Vormonaten

Back payment or repayment amount, which results from the back calculations of remuneration from the previous (already billed) months.

Aufrolldifferenz

A differential arising from the (already) accounted statements from the previous months and the back calculations. The carry-over differential amount will be formed in the back calculations month, the adjustment will be made in the current month.

Abzüge ZV-AG-Umlage

Employer contribution to VBL

Abzüge ZV-AN-Umlage

Own contributions by the employee for the supplementary insurance with VBL.

Abzüge wegen AVmG

vol. pension contribution to VBL (so-called Riester pension / vol. insurance for exempt scientists)

Forderungen

Overpayments that have to be paid back or, in some circumstances, will be offset against the regular salary of the following months.

## The remuneration certificate is constructed as follows:

①	This section shows which month the remuneration statement is for or if it is a back calculation "R". The date stated here corresponds with the printing date of the remuneration statement. Below is the name of the case worker responsible for the statement with the corresponding telephone number "Tel.:"
②	Name and personal address of the employee as well as department of the employee
③	The personal data listed here contains information on the staff number, the entry date [beginning] for the current employment the pay-as-you-earn features and the days relevant for taxation and social security purposes of that month. Further, this section also shows the public medical insurance provider with the current <u>employee contribution rate</u> and the social security number of the pension insurance. The weekly or monthly working hours are listed. In the case of changes to the working hours during a month the latest valid working hours appear. Further, the pay group and pay grade can be seen.
④	In this section the gross remuneration for the respective month is shown. The back payments /return accounts for an already billed month will appear on a separate accounting sheet as redemption. The basic remuneration is based on the pay group and pay scale.
⑤	The sum of the wages and remuneration will appear as total gross. The monthly amounts are listed in the middle part, on the right side the accrued annual amounts are listed. The employer levy to the VBL (supplementary insurance levy), as well as the creditable amounts after deduction of the corresponding social security and tax exemption amounts are listed in the last two lines.
⑥	The individual positions of the statutory deductions are listed per month. Under the column 'annual amounts' the amounts up to the respective billing month appear. Deductions for back payments / back calculations appear on the remuneration statement of the respective month.
⑦	The statutory net is calculated from the total gross minus the positions in part 6. In part 7 of the statement the following are also listed: the deductible amount for accumulation of capital, child benefit, contributions to voluntary medical and care insurance (where applicable), employer contributions to voluntary medical and care insurance (where applicable), back settlements from previous months [e. g. back payments resulting from salary increases, personal back calculations], the employee contribution to VBL [deductions supplementary insurance employee levy], the employer contribution to VBL [deductions supplementary insurance employer levy] to be transferred as well as the voluntary contribution by the employee to VBLeXtra/VBLdynamik or the employer contribution to the voluntary insurance for exempt scientists [deductions due to AVmG] An overpayment or back payment will appear in the month of the back calculation/back payment as "carry-over differential amount" and in the current month as "back settlement from previous month".
⑧	The transfer amount as well as, where applicable, any accumulation of capital, attachment amounts etc. will be transferred to the accounts listed here.
⑨	This section contains general and / or personal messages.

# Sample Case

Entgeltabrechnung für Oktober 2012  
 Georg-August-Universität Göttingen  
 Stiftung Öffentlichen Rechts

Datum 23.10.2012 Seite 1  
 Währung EUR

(1)

Rückfragen beantwortet Herr Test

Tel.: 9999  
 Personalnummer 999999  
 Eintritt 01.02.2007  
 Steuer-ID: 0000000000  
 Steuermerkmale 1/0,0 lt/  
 Freib.J/M  
 Faktor  
 Steuer/SV-Tage 30 / 30  
 RV-Nummer 11999999M048  
 Krankenkasse HAMÜ /8.15%  
 Arbeitsz./Woche 29,00 Std.  
 Entgeltgruppe E13  
 Entgeltstufe 1

(2)

Herrn  
 Otto Mustermann  
 Musterstr. 44  
 99999 Musterhausen  
 (Dienststelle)

(3)

OrdNr: 9999

(4)

ENTGELTBESTANDTEILE	Tg/Std	Betrag/Einheit	Monat	Jahressummen
entweder:	ZVK-Umlage, Arbeitgeber		132,39	
oder	AVmG Zukunftssicherung		82,10	
-	Grundentgelt E13 STUFE 1		2.052,59	
	Vermögensb.AG-Anteil		4,85	

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BRUTTOENTGELTE			
Gesamtbrutto		2.189,83	6.564,64
Steuer-Brutto	2.097,80		6.288,55
SV-Brutto KV/PV	2.120,17		6.355,66
SV-Brutto RV	2.120,17		6.355,66
SV-Brutto AV	2.120,17		6.355,66
ZV-pflichtiges Entgelt	2.052,59		6.157,77
ZV-Umlage	132,39		397,17
ZV SV-Hinz-Betrag	62,73		
ZV Steuer-Hinz-Betrag	40,36		

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GESETZLICHE ABZÜGE			
lfd. Lohnsteuer		284,08	850,91
lfd. SolZuschlag		16,62	46,79
lfd. Kirchensteuer		25,56	76,56
Krankenversicherung		172,79	517,98
Rentenversicherung		210,96	632,39
Arbeitslosenversicherung		44,52	133,46
Pflegeversicherung	-erhöhter Beitrag-	23,32	69,91

Gesetzliches Netto 1.412,98

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SONSTIGE BE-/ABZÜGE			
VB Bausparen	40,00-	120,00-	
Nachverrechnung aus Vorm.	411,76		
Abzüge ZV-AN-Umlage	28,94-	86,82-	
Abzüge ZV-AG-Umlage	132,39-	397,17-	
Abzüge wegen AVmG	82,10-	246,30-	

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INFORMATION ZUR ÜBERWEISUNG			
Überweisung 9999999999 Deutsche Bank 24 999999	1.541,31	EUR	
VB Überweisung 25055500 Otto Mustermann 645645645	40,00-	EUR	
Überweisung AVmG 60050101 Landesgirokasse Stuttgart 2228770	82,10-	EUR	

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\*\*\*MITTEILUNG\*\*\*\*\*  
 Raum für eine kurze allgemeine / persönliche Mitteilung