

| | Fall 1 | Fall 2 | Fall 3 | Fall 4 |
|---|------------|------------|------------|------------|
| Bruttogehalt | 2.500,00 € | 3.500,00 € | 6.000,00 € | 8.800,00 € |
| LSt unterstellt | 250,00 € | 450,00 € | 1.000,00 € | 2.500,00 € |
| KiSt-Satz B-W | 8,00% | 8,00% | 8,00% | 8,00% |
| Vorschussverr. | | | 500,00 € | |
| KV-Zusatzb. 1,3%, alle AN haben 2 Kinder, VS 40 €, VL AG 20 € | | | | |

Jahr 2026

| BBG KV/PV | RV/AV |
|------------|------------|
| 5.812,50 € | 8.450,00 € |

| Fall 1 | | € | Σ |
|-----------------------------|------------------|-------------------|----------|
| Bruttogehalt | | 2.500,00 € | |
| + VL AG | | 20,00 € | |
| = st.+svpfl. Gehalt | | 2.520,00 € | |
| - LSt | | 250,00 € | 270,00 € |
| - Kirchensteuer | 250,00 € 8,00% | 20,00 € | |
| Zwischensumme | | 2.250,00 € | |
| - KV | 2.520,00 € 7,95% | 200,34 € | 506,52 € |
| - PV | 2.520,00 € 1,55% | 39,06 € | |
| - RV | 2.520,00 € 9,30% | 234,36 € | |
| - AV | 2.520,00 € 1,30% | 32,76 € | |
| = Nettogehalt | | 1.743,48 € | |
| - VS | | 40,00 € | |
| = Überweisungsbetrag | | 1.703,48 € | |

| Fall 3 | | € | Σ |
|-----------------------------|------------------|-------------------|------------|
| Bruttogehalt | | 6.000,00 € | |
| + VL AG | | 20,00 € | |
| = st.+svpfl. Gehalt | | 6.020,00 € | |
| - LSt | | 1.000,00 € | 1.080,00 € |
| - Kirchensteuer | 1.000,00 € 8,00% | 80,00 € | |
| Zwischensumme | | 4.940,00 € | |
| - KV | 5.812,50 € 7,95% | 462,09 € | 1.190,31 € |
| - PV | 5.812,50 € 1,55% | 90,09 € | |
| - RV | 6.020,00 € 9,30% | 559,86 € | |
| - AV | 6.020,00 € 1,30% | 78,26 € | |
| = Nettogehalt | | 3.749,69 € | |
| - VS | | 40,00 € | |
| - Vorschussverrechnung | | 500,00 € | |
| = Überweisungsbetrag | | 3.209,69 € | |

| Fall 2 | | € | Σ |
|-----------------------------|------------------|-------------------|----------|
| Bruttogehalt | | 3.500,00 € | |
| + VL AG | | 20,00 € | |
| = st.+svpfl. Gehalt | | 3.520,00 € | |
| - LSt | | 450,00 € | 486,00 € |
| - Kirchensteuer | 450,00 € 8,00% | 36,00 € | |
| Zwischensumme | | 3.034,00 € | |
| - KV | 3.520,00 € 7,95% | 279,84 € | 707,52 € |
| - PV | 3.520,00 € 1,55% | 54,56 € | |
| - RV | 3.520,00 € 9,30% | 327,36 € | |
| - AV | 3.520,00 € 1,30% | 45,76 € | |
| = Nettogehalt | | 2.326,48 € | |
| - VS | | 40,00 € | |
| = Überweisungsbetrag | | 2.286,48 € | |

| Fall 4 | | € | Σ |
|-----------------------------|------------------|-------------------|------------|
| Bruttogehalt | | 8.800,00 € | |
| + VL AG | | 20,00 € | |
| = st.+svpfl. Gehalt | | 8.820,00 € | |
| - LSt | | 2.500,00 € | 2.700,00 € |
| - Kirchensteuer | 2.500,00 € 8,00% | 200,00 € | |
| Zwischensumme | | 6.120,00 € | |
| - KV | 5.812,50 € 7,95% | 462,09 € | 1.447,89 € |
| - PV | 5.812,50 € 1,55% | 90,09 € | |
| - RV | 8.450,00 € 9,30% | 785,85 € | |
| - AV | 8.450,00 € 1,30% | 109,85 € | |
| = Nettogehalt | | 4.672,11 € | |
| - VS | | 40,00 € | |
| = Überweisungsbetrag | | 4.632,11 € | |