

What must a pay slip show?

A pay slip must show the following details:

- name, social security number, address, and phone number of employer
- name, social security number and address of employee
- basic information about the employment (start and end date, labour agreement applied, working hours, salary basis)
- amount of salary and the tax withheld
- date of salary payment
- amount of employee pension payment and unemployment insurance withheld
- amount of health insurance contribution
- holiday compensation
- working hour dividers for calculating hourly salary
 - If working time is 38 h 15 minutes (general working hours), the divider for calculating hourly salary is 163
 - If working time is 36 h 15 minutes (office working hours), the divider for calculating hourly salary is 152
 - If working time is 37 h 30 minutes (office working hours), the divider for calculating hourly salary is 160

Exemplary calculations when the field has no labour agreement or a generally binding labour agreement:

- 1399 € and full-day working time is 38 h 15 mins, making the hourly salary 8.58 € ($1399 \div 163 = 8,582\dots$)
 - Working time 30 hours per week, making the working time and salary percentage 78.43%
- 1399 € and full-day working time is 36 h 15 mins, making the hourly salary 9.20 € ($1399 \div 152 = 9,203\dots$)
 - Working time 30 hours per week, making the working time and salary percentage 82.76%
- 1399 € and full-day working time is 37 h 30 mins, making the hourly salary 8.74 € ($1399 \div 160 = 8,743\dots$)
 - Working time 30 hours per week, making the working time and salary percentage 80%

In 2024, the minimum salary according to the work requirement stated in the Unemployment Security Act must be at least 1399 €/month ([Kela: What is the work requirement?](#))