

Aufwandsvergleich Beamte-Angestellter

Beispiel: Mitarbeiterin am 01.07.2011 38 Jahre alt

a) Angestellter

Beitragsbemessungsgrenze GRV p.a.:
Beitragsbemessungsgrenze GKV p.a.:66.000
44.550Rentenvers.
ALV AG
PV AG
GKV AG
ZVK-Umlage
ZVK-Sanierung9,80%
1,50% ALV AN
0,975% PV AN
7,30% GKV AN
4,25%
3,50%9,95%
1,50%
1,225%
8,20%Barwert/
Endwert
4,00%

Alter	Entgelt- gruppe	Stufe	Kinder	Störfall	Steuer- klasse	VL	mtl. Grundgehalt	Jahressonder- zahlung	stpl. Jahres- Gehalt	AG-Aufwand Brutto-Jahr	AG-GrV	AG-ALV	AG-KV	AG-PV	ZVK-Umlage	ZVK Sanierung	Gesamt- Aufwand AG	err. Endwert AG	Netto-Gehalt jährlich	err. Endwert AN	Alters- faktor	Vers. Pkte.
22	E/9	1	-		I	6,65	2.289	1.831	28.302	29.309	2.872	440	2.140	286	1.246	1.026	37.317	37.317	18.671	18.671	2,6	6,35
23	E/9	2	-		I	6,65	2.538	2.030	32.480	32.487	3.184	487	2.372	317	1.381	1.137	41.364	80.174	20.249	39.667	2,5	6,77
24	E/9	2	-		I	6,65	2.538	2.030	32.480	32.487	3.184	487	2.372	317	1.381	1.137	41.364	124.745	20.249	61.503	2,4	6,50
25	E/9	3	-		I	6,65	2.668	2.134	34.146	34.153	3.347	512	2.493	333	1.451	1.195	43.485	173.220	21.061	85.024	2,4	6,83
26	E/9	3	-		I	6,65	2.668	2.134	34.146	34.153	3.347	512	2.493	333	1.451	1.195	43.485	223.634	21.061	109.486	2,3	6,54
27	E/9	3	-		I	6,65	2.668	2.134	34.146	34.153	3.347	512	2.493	333	1.451	1.195	43.485	276.064	21.061	134.926	2,2	6,26
28	E/9	4	-		I	6,65	3.015	2.412	38.588	38.595	3.782	579	2.817	376	1.640	1.351	49.141	336.247	23.171	163.495	2,2	7,07
29	E/9	4	-		I	6,65	3.015	2.412	38.588	38.595	3.782	579	2.817	376	1.640	1.351	49.141	396.838	23.171	193.206	2,1	6,75
30	E/9	4	-		III	6,65	3.015	2.412	38.588	38.595	3.782	579	2.817	376	1.640	1.351	49.141	463.932	26.730	227.664	2	6,43
31	E/10	4	-		III	6,65	3.307	2.646	42.371	42.377	4.153	636	3.094	413	1.801	1.483	53.957	536.446	28.417	265.187	2	7,06
32	E/10	4	-		III	6,65	3.307	2.646	42.371	42.377	4.153	636	3.094	413	1.801	1.483	53.957	611.861	28.417	304.211	1,9	6,71
33	E/10	4	1		III	6,65	3.307	2.646	42.371	42.377	4.153	636	3.094	413	1.801	1.483	53.957	690.292	28.781	345.160	1,9	6,71
34	E/10	4	1		III	6,65	3.307	2.646	42.371	42.377	4.153	636	3.094	413	1.801	1.483	53.957	771.860	28.781	387.748	1,8	6,36
35	E/10	5	1		III	6,65	3.720	2.976	47.869	47.876	4.692	718	3.495	467	2.035	1.676	60.958	863.693	31.739	434.997	1,7	6,78
36	E/10	5	2		III	6,65	3.720	2.976	47.869	47.876	4.692	718	3.495	467	2.035	1.676	60.958	959.199	32.093	484.489	1,7	6,78
37	E/10	5	2		III	6,65	3.720	2.976	47.869	47.876	4.692	718	3.495	467	2.035	1.676	60.958	1.058.525	32.093	535.962	1,6	6,38
38	E/11	5	2		III	6,65	3.996	3.197	51.559	51.566	5.053	773	3.764	503	2.192	1.805	65.656	1.166.522	34.022	591.423	1,6	6,87
39	E/11	5	2		III	6,65	3.996	3.197	51.559	51.566	5.053	773	3.764	503	2.192	1.805	65.656	1.278.839	34.022	649.102	1,6	6,87
40	E/11	5	2		III	6,65	3.996	3.197	51.559	51.566	5.053	773	3.764	503	2.192	1.805	65.656	1.396.649	34.022	709.069	1,5	6,44
41	E/11	5	2		III	6,65	3.996	3.197	51.559	51.566	5.053	773	3.764	503	2.192	1.805	65.656	1.517.132	34.022	771.475	1,5	6,44
42	E/11	5	2		III	6,65	3.996	3.197	51.559	51.566	5.053	773	3.764	503	2.192	1.805	65.656	1.643.473	34.022	836.356	1,4	6,02
43	E/11	6	2		III	6,65	4.213	3.370	54.453	54.460	5.337	817	3.976	531	2.315	1.906	69.341	1.776.554	35.594	905.404	1,4	6,35
44	E/11	6	2		III	6,65	4.213	3.370	54.453	54.460	5.337	817	3.976	531	2.315	1.906	69.341	1.919.037	35.594	977.214	1,3	5,90
45	E/11	6	2		III	6,65	4.213	3.370	54.453	54.460	5.337	817	3.976	531	2.315	1.906	69.341	2.065.140	35.594	1.051.896	1,3	5,90
46	E/11	6	2		III	6,65	4.213	3.370	54.453	54.460	5.337	817	3.976	531	2.315	1.906	69.341	2.217.086	35.594	1.129.566	1,3	5,90
47	E/11	6	2		III	6,65	4.213	3.370	54.453	54.460	5.337	817	3.976	531	2.315	1.906	69.341	2.375.111	35.594	1.210.342	1,2	5,45
48	E/11	6	2	6 Wochen krank	III	6,65	4.213	3.370	51.193	51.199	5.018	768	3.738	499	2.176	1.792	65.190	2.535.305	33.823	1.292.579	1,2	5,12
49	E/12	6	2		III	6,65	4.609	3.687	59.735	59.742	5.855	896	4.361	582	2.539	2.091	76.066	2.712.784	38.410	1.382.892	1,2	5,97
50	E/12	6	2		III	6,65	4.609	3.687	59.735	59.742	5.855	896	4.361	582	2.539	2.091	76.066	2.897.361	38.410	1.476.410	1,1	5,48
51	E/12	6	2		III	6,65	4.609	3.687	59.735	59.742	5.855	896	4.361	582	2.539	2.091	76.066	3.089.322	38.410	1.573.876	1,1	5,48
52	E/12	6	2		III	6,65	4.609	3.687	59.735	59.742	5.855	896	4.361	582	2.539	2.091	76.066	3.288.961	38.410	1.675.242	1,1	5,48
53	E/12	6	2		III	6,65	4.609	3.687	59.735	59.742	5.855	896	4.361	582	2.539	2.091	76.066	3.496.585	38.410	1.780.661	1	4,98
54	E/12	6	2		III	6,65	4.609	3.687	59.735	59.742	5.855	896	4.361	582	2.539	2.091	76.066	3.712.515	38.410	1.890.298	1	4,98
55	E/12	6	2		III	6,65	4.609	3.687	59.735	59.742	5.855	896	4.361	582	2.539	2.091	76.066	3.937.082	38.410	2.004.320	1	4,98
56	E/12	6	1		III	6,65	4.609	3.687	59.735	59.742	5.855	896	4.361	582	2.539	2.091	76.066	4.170.631	38.133	2.122.626	1	4,98
57	E/12	6	1		III	6,65	4.609	3.687	59.735	59.742	5.855	896	4.361	582	2.539	2.091	76.066	4.413.522	38.133	2.245.664	0,9	4,48
58	E/12	6	1		III	6,65	4.609	3.687	59.735	59.742	5.855	896	4.361	582	2.539	2.091	76.066	4.666.129	38.133	2.373.624	0,9	4,48
59	E/12	6	-		III	6,65	4.609	3.687	59.735	59.742	5.855	896	4.361	582	2.539	2.091	76.066	4.928.841	37.764	2.506.333	0,9	4,48
60	E/12	6	-		III	6,65	4.609	3.687	59.735	59.742	5.855	896	4.361	582	2.539	2.091	76.066	5.202.060	37.764	2.644.351	0,9	4,48
61	E/12	6	-		III	6,65	4.609	3.687	59.735	59.742	5.855	896	4.361	582	2.539	2.091	76.066	5.486.209	37.764	2.787.889	0,9	4,48
62	E/12	6	-		III	6,65	4.609	3.687	59.735	59.742	5.855	896	4.361	582	2.539	2.091	76.066	5.781.724	37.764	2.937.168	0,8	3,98
63	E/12	6	-		III	6,65	4.609	3.687	59.735	59.742	5.855	896	4.361	582	2.539	2.091	76.066	6.089.059	37.764	3.092.419	0,8	3,98
64	E/12	6	-		III	6,65	4.609	3.687	59.735	59.742	5.855	896	4.361	582	2.539	2.091	76.066	6.408.687	37.764	3.253.880	0,8	3,98
65	E/12	6	-		III	6,65	4.609	3.687	59.735	59.742	5.855	896	4.361	582	2.539	2.091	76.066	6.741.101	37.764	3.421.800	0,8	3,98
66	E/12	6	-		III	6,65	4.609	3.687	59.735	59.742	5.855	896	4.361	582	2.539	2.091	76.066	7.086.811	37.764	3.596.436	0,8	3,98

Altersversorgung:
ab Alter 67.Brutto-GRV
Brutto-RZVK Pflicht
Brutto-Gesamt:
GRV gemäß steuerlicher Schätzmethode
Netto-Rente:
Barwert Netto-Rent/
(Zins 4%; 65% Witwenrente,
1% Anpassung)27.975
12.393
40.368
28.589
507.070Endwert AG
7.086.811
zzgl. Barwert
Netto-Rente
Gesamt AN3.596.436
507.070
4.103.506

Aufwandsvergleich Beamte-Angestellte
b) Beamter

Barwert/
Endwertzins 4,00%

Alter	Entgelt- gruppe	Stufe	Kinder	Störfall	Steuer- klasse	VL	mtl. Grundgehalt	allg. Stellen Zulage	Jahressonder- zahlung	stpf. Jahres- Gehalt	AG-Aufwand Brutto-Jahr	Beihilfe	Gesamt- Aufwand AG	err. Endwert AG	Netto-Gehalt jährlich	err. Endwert AN
22	A9	2	-		I	6,65	2.164	79	673	27.592	27.598	3.345	30.943	30.943	23.006	23.006
23	A9	2	-		I	6,65	2.164	79	673	27.592	27.598	3.345	30.943	63.124	23.006	46.932
24	A9	3	-		I	6,65	2.221	79	690	28.295	28.302	3.345	31.647	97.296	23.473	72.283
25	A9	3	-		I	6,65	2.221	79	690	28.295	28.302	3.345	31.647	132.835	23.473	98.648
26	A9	3	-		I	6,65	2.221	79	690	28.295	28.302	3.345	31.647	169.795	23.473	126.067
27	A10	4	-		I	6,65	2.528	79	782	32.062	32.068	3.345	35.413	212.000	25.935	157.045
28	A10	4	-		I	6,65	2.528	79	782	32.062	32.068	3.345	35.413	255.893	25.935	189.261
29	A10	4	-		I	6,65	2.528	79	782	32.062	32.068	3.345	35.413	301.542	25.935	222.766
30	A11	4	-		III	6,65	2.801	79	899	36.860	36.867	3.345	40.212	353.816	32.823	264.500
31	A11	4	-		III	6,65	2.801	79	899	36.860	36.867	3.345	40.212	408.180	32.823	307.903
32	A11	4	-		III	6,65	2.801	79	899	36.860	36.867	3.345	40.212	464.720	32.823	353.042
33	A11	4	1		III	6,65	2.801	79	929	38.089	38.096	3.345	41.441	524.749	34.031	401.195
34	A11	5	1		III	6,65	2.923	79	966	39.592	39.598	3.345	42.943	588.682	35.040	452.282
35	A11	5	1		III	6,65	2.923	79	966	39.592	39.598	3.345	42.943	655.173	35.040	505.413
36	A11	5	2		III	6,65	2.923	79	996	40.820	40.827	3.345	44.172	725.552	36.171	561.801
37	A11	5	2		III	6,65	2.923	79	996	40.820	40.827	3.345	44.172	798.746	36.171	620.443
38	A11	5	2		III	6,65	2.923	79	996	40.820	40.827	3.345	44.172	874.868	36.171	681.431
39	A11	6	2		III	6,65	3.045	79	1.032	42.323	42.330	3.345	45.675	955.537	37.249	745.937
40	A12	6	2		III	6,65	3.315	79	1.113	45.640	45.647	3.345	48.992	1.042.750	39.546	815.321
41	A12	6	2		III	6,65	3.315	79	1.113	45.640	45.647	3.345	48.992	1.133.452	37.249	885.183
42	A12	6	2		III	6,65	3.315	79	1.113	45.640	45.647	3.345	48.992	1.227.781	37.249	957.839
43	A12	6	2		III	6,65	3.315	79	1.113	45.640	45.647	3.345	48.992	1.325.884	37.249	1.033.401
44	A12	6	2		III	6,65	3.315	79	1.113	45.640	45.647	3.345	48.992	1.427.911	37.249	1.111.986
45	A12	6	2		III	6,65	3.461	79	1.157	47.431	47.438	3.345	50.783	1.535.810	40.717	1.197.182
46	A12	7	2		III	6,65	3.461	79	1.157	47.431	47.438	3.345	50.783	1.648.025	40.717	1.285.786
47	A12	7	2		III	6,65	3.461	79	1.157	47.431	47.438	3.345	50.783	1.764.729	40.717	1.377.935
48	A12	7	2	6 Wochen	III	6,65	3.260	79	1.090	44.680	44.687	3.345	48.032	1.883.350	38.913	1.471.965
49	A12	7	2		III	6,65	3.461	79	1.157	47.431	47.438	3.345	50.783	2.009.467	40.717	1.571.560
50	A13	7	2		III	6,65	3.864	79	1.278	52.389	52.396	3.345	55.741	2.145.587	44.090	1.678.513
51	A13	7	2		III	6,65	3.864	79	1.278	52.389	52.396	3.345	55.741	2.287.151	44.090	1.789.744
52	A13	7	2		III	6,65	3.864	79	1.278	52.389	52.396	3.345	55.741	2.434.378	44.090	1.905.424
53	A13	7	2		III	6,65	3.864	79	1.278	52.389	52.396	3.345	55.741	2.587.494	44.090	2.025.732
54	A13	7	2		III	6,65	3.864	79	1.278	52.389	52.396	3.345	55.741	2.746.735	44.090	2.150.851
55	A13	7	2		III	6,65	3.864	79	1.278	52.389	52.396	3.345	55.741	2.912.346	44.090	2.280.976
56	A13	7	1		III	6,65	3.864	79	1.248	51.161	51.167	3.345	54.512	3.083.352	42.993	2.415.208
57	A13	8	1		III	6,65	3.969	79	1.279	52.450	52.457	3.345	55.802	3.262.488	43.862	2.555.678
58	A13	8	1		III	6,65	3.969	79	1.279	52.450	52.457	3.345	55.802	3.448.789	43.862	2.701.767
59	A13	8	-		III	6,65	3.969	79	1.249	51.222	51.228	3.345	54.573	3.641.314	42.753	2.852.591
60	A13	8	-		III	6,65	3.969	79	1.249	51.222	51.228	3.345	54.573	3.841.539	42.753	3.009.448
61	A13	8	-		III	6,65	3.969	79	1.249	51.222	51.228	3.345	54.573	4.049.774	42.753	3.172.579
62	A13	8	-		III	6,65	3.969	79	1.249	51.222	51.228	3.345	54.573	4.266.338	42.753	3.342.235
63	A13	8	-		III	6,65	3.969	79	1.249	51.222	51.228	3.345	54.573	4.491.565	42.753	3.518.677
64	A13	8	-		III	6,65	3.969	79	1.249	51.222	51.228	3.345	54.573	4.725.801	42.753	3.702.177
65	A13	9	-		III	6,65	4.073	79	1.281	52.511	52.518	3.345	55.863	4.970.696	43.617	3.893.881
66	A13	9	-		III	6,65	4.073	79	1.281	52.511	52.518	3.345	55.863	5.225.386	43.617	4.093.253

Altersversorgung:
ab Alter 67.

Brutto-Rente: 37.677
Netto-Rente: 25.958
Barwert brutto 668.264
Barwert netto 460.408
(Zins 4%; 55% Witwenrente,
1% Anpassung)

Barwert Beihilfe 52.774

1.974.543
zzgl. Barwert Pension brutto mit WR
zzgl. Barwert Beihilfe im Alter
Gesamt

2.125.068
5.225.386
668.264
52.774
5.946.424

1.671.909
zzgl Barwert Pension netto
mit WR
Gesamt

4.093.253
460.408
4.553.661