

	A	B	C	D	E	F	G	H	I	J
1	Gehaltsabrechnung									
2										
3	Name	Vorname	Gehalt	AV (6,5%)	RV (19,5%)	KV (13%)	PV (1,7%)	Summe SV-Beträge	Restbetrag	verspflicht
4	Meier I	Sepp	2.500,00 €	81,25 €	243,75 €	162,50 €	21,25 €	508,75 €	1.991,25 €	ja
5	Meier II	Kurt	3.600,00 €	117,00 €	351,00 €	224,25 €	29,33 €	721,58 €	2.878,43 €	ja
6	Meier III	Maria	4.200,00 €	136,50 €	409,50 €	224,25 €	29,33 €	799,58 €	3.400,43 €	nein
7	Meier IV	Sonja	5.400,00 €	165,75 €	497,25 €	224,25 €	29,33 €	916,58 €	4.483,43 €	nein
8	Meier V	Erich	4.500,00 €	146,25 €	438,75 €	224,25 €	29,33 €	838,58 €	3.661,43 €	nein
9										
10										
11										
12				BMG		Versicherungspflicht:				
13				AV	5100					
14				RV	5100					
15				KV	3450	3825				
16				PV	3450	3825				

	A	B	C	D	E
1	Gehaltsabrechnung				
2					
3	Name	Vorname	Gehalt	AV (6,5%)	RV (19,5%)
4	Meier I	Sepp	2500	=WENN(C4<\$E\$13;C4*6,5/100/2;\$E\$13*6,5/100/2)	=WENN(C4<\$E\$14;C4*19,5/100/2;\$E\$14*19,5/100/2)
5	Meier II	Kurt	3600	=WENN(C5<\$E\$13;C5*6,5/100/2;\$E\$13*6,5/100/2)	=WENN(C5<\$E\$14;C5*19,5/100/2;\$E\$14*19,5/100/2)
6	Meier III	Maria	4200	=WENN(C6<\$E\$13;C6*6,5/100/2;\$E\$13*6,5/100/2)	=WENN(C6<\$E\$14;C6*19,5/100/2;\$E\$14*19,5/100/2)
7	Meier IV	Sonja	5400	=WENN(C7<\$E\$13;C7*6,5/100/2;\$E\$13*6,5/100/2)	=WENN(C7<\$E\$14;C7*19,5/100/2;\$E\$14*19,5/100/2)
8	Meier V	Erich	4500	=WENN(C8<\$E\$13;C8*6,5/100/2;\$E\$13*6,5/100/2)	=WENN(C8<\$E\$14;C8*19,5/100/2;\$E\$14*19,5/100/2)
9					
10					
11					
12				BMG	
13				AV	5100
14				RV	5100
15				KV	3450
16				PV	3450

	F	G	H	I	J
1					
2					
3	KV (13%)	PV (1,7%)	Summe SV-Beträge	Restbetrag	verspflicht
4	=WENN(C4<\$E\$15;C4*13/100/2;\$E\$15*13/100/2)	=WENN(C4<\$E\$16;C4*1,7/100/2;\$E\$16*1,7/100/2)	=SUMME(D4:G4)	=C4-H4	=WENN(C4<\$F\$15;"ja";"nein")
5	=WENN(C5<\$E\$15;C5*13/100/2;\$E\$15*13/100/2)	=WENN(C5<\$E\$16;C5*1,7/100/2;\$E\$16*1,7/100/2)	=SUMME(D5:G5)	=C5-H5	=WENN(C5<\$F\$15;"ja";"nein")
6	=WENN(C6<\$E\$15;C6*13/100/2;\$E\$15*13/100/2)	=WENN(C6<\$E\$16;C6*1,7/100/2;\$E\$16*1,7/100/2)	=SUMME(D6:G6)	=C6-H6	=WENN(C6<\$F\$15;"ja";"nein")
7	=WENN(C7<\$E\$15;C7*13/100/2;\$E\$15*13/100/2)	=WENN(C7<\$E\$16;C7*1,7/100/2;\$E\$16*1,7/100/2)	=SUMME(D7:G7)	=C7-H7	=WENN(C7<\$F\$15;"ja";"nein")
8	=WENN(C8<\$E\$15;C8*13/100/2;\$E\$15*13/100/2)	=WENN(C8<\$E\$16;C8*1,7/100/2;\$E\$16*1,7/100/2)	=SUMME(D8:G8)	=C8-H8	=WENN(C8<\$F\$15;"ja";"nein")
9					
10					
11					
12	Versicherungspflicht:				
13					
14					
15	=E13*0,75				
16	=E14*0,75				