

gültig ab 1. Januar 2008

lineare Erhöhung	Sockelbetrag
3,10%	50,00

	Stufe 1	Stufe 2	Stufe 3	Stufe 4	Stufe 5	Stufe 6
15Ü/VKA		4.330,00	4.805,00	5.255,00	5.555,00	5.625,00
		4.515,78	5.005,51	5.469,46	5.778,76	5.850,93
		185,78	200,51	214,46	223,76	225,93
Diff-prozentual		4,29%	4,17%	4,08%	4,03%	4,02%
15Ü/Bund	4.275,00	4.750,00	5.200,00	5.500,00	5.570,00	
	4.459,08	4.948,80	5.412,75	5.722,05	5.794,22	
	184,08	198,80	212,75	222,05	224,22	
Diff-prozentual	4,31%	4,19%	4,09%	4,04%	4,03%	
15	3.384,00	3.760,00	3.900,00	4.400,00	4.780,00	5.030,00
	3.540,45	3.928,11	4.072,45	4.587,95	4.979,73	5.237,48
Diff	156,45	168,11	172,45	187,95	199,73	207,48
Diff-prozentual	4,62%	4,47%	4,42%	4,27%	4,18%	4,12%
14	3.060,00	3.400,00	3.600,00	3.900,00	4.360,00	4.610,00
	3.206,41	3.556,95	3.763,15	4.072,45	4.546,71	4.804,46
	146,41	156,95	163,15	172,45	186,71	194,46
Diff-prozentual	4,78%	4,62%	4,53%	4,42%	4,28%	4,22%
13	2.817,00	3.130,00	3.300,00	3.630,00	4.090,00	4.280,00
	2.955,88	3.278,58	3.453,85	3.794,08	4.268,34	4.464,23
	138,88	148,58	153,85	164,08	178,34	184,23
Diff-prozentual	4,93%	4,75%	4,66%	4,52%	4,36%	4,30%
12	2.520,00	2.800,00	3.200,00	3.550,00	4.000,00	4.200,00
	2.649,67	2.938,35	3.350,75	3.711,60	4.175,55	4.381,75
	129,67	138,35	150,75	161,60	175,55	181,75
Diff-prozentual	5,15%	4,94%	4,71%	4,55%	4,39%	4,33%
11	2.430,00	2.700,00	2.900,00	3.200,00	3.635,00	3.835,00
	2.556,88	2.835,25	3.041,45	3.350,75	3.799,24	4.005,44
	126,88	135,25	141,45	150,75	164,24	170,44
Diff-prozentual	5,22%	5,01%	4,88%	4,71%	4,52%	4,44%
10	2.340,00	2.600,00	2.800,00	3.000,00	3.380,00	3.470,00
	2.464,09	2.732,15	2.938,35	3.144,55	3.536,33	3.629,12
	124,09	132,15	138,35	144,55	156,33	159,12
Diff-prozentual	5,30%	5,08%	4,94%	4,82%	4,63%	4,59%
9	2.061,00	2.290,00	2.410,00	2.730,00	2.980,00	3.180,00
	2.176,44	2.412,54	2.536,26	2.866,18	3.123,93	3.330,13
	115,44	122,54	126,26	136,18	143,93	150,13
Diff-prozentual	5,60%	5,35%	5,24%	4,99%	4,83%	4,72%
8	1.926,00	2.140,00	2.240,00	2.330,00	2.430,00	2.493,00
	2.037,26	2.257,89	2.360,99	2.453,78	2.556,88	2.621,83
	111,26	117,89	120,99	123,78	126,88	128,83
Diff-prozentual	5,78%	5,51%	5,40%	5,31%	5,22%	5,17%
7	1.800,00	2.000,00	2.130,00	2.230,00	2.305,00	2.375,00
	1.907,35	2.113,55	2.247,58	2.350,68	2.428,01	2.500,18
	107,35	113,55	117,58	120,68	123,01	125,18
Diff-prozentual	5,96%	5,68%	5,52%	5,41%	5,34%	5,27%
6	1.764,00	1.960,00	2.060,00	2.155,00	2.220,00	2.285,00
	1.870,23	2.072,31	2.175,41	2.273,36	2.340,37	2.407,39
	106,23	112,31	115,41	118,36	120,37	122,39
Diff-prozentual	6,02%	5,73%	5,60%	5,49%	5,42%	5,36%
5	1.688,00	1.875,00	1.970,00	2.065,00	2.135,00	2.185,00
	1.791,88	1.984,68	2.082,62	2.180,57	2.252,74	2.304,29
	103,88	109,68	112,62	115,57	117,74	119,29
Diff-prozentual	6,15%	5,85%	5,72%	5,60%	5,51%	5,46%
4	1.602,00	1.780,00	1.900,00	1.970,00	2.040,00	2.081,00
	1.703,21	1.886,73	2.010,45	2.082,62	2.154,79	2.197,06
	101,21	106,73	110,45	112,62	114,79	116,06
Diff-prozentual	6,32%	6,00%	5,81%	5,72%	5,63%	5,58%
3	1.575,00	1.750,00	1.800,00	1.880,00	1.940,00	1.995,00
	1.675,38	1.855,80	1.907,35	1.989,83	2.051,69	2.108,40
	100,38	105,80	107,35	109,83	111,69	113,40
Diff-prozentual	6,37%	6,05%	5,96%	5,84%	5,76%	5,68%
2Ü	1.503,00	1.670,00	1.730,00	1.810,00	1.865,00	1.906,00
	1.601,14	1.773,32	1.835,18	1.917,66	1.974,37	2.016,64
	98,14	103,32	105,18	107,66	109,37	110,64
Diff-prozentual	6,53%	6,19%	6,08%	5,95%	5,86%	5,80%
2	1.449,00	1.610,00	1.660,00	1.710,00	1.820,00	1.935,00
	1.545,47	1.711,46	1.763,01	1.814,56	1.927,97	2.046,54
	96,47	101,46	103,01	104,56	107,97	111,54
Diff-prozentual	6,66%	6,30%	6,21%	6,11%	5,93%	5,76%
1		1.286,00	1.310,00	1.340,00	1.368,00	1.440,00
		1.377,42	1.402,16	1.433,09	1.461,96	1.536,19
		91,42	92,16	93,09	93,96	96,19
Diff-prozentual		7,11%	7,04%	6,95%	6,87%	6,68%