

gültig ab 1. Januar 2009

lineare Erhöhung	Sockelbetrag
2,80%	0,00

	Stufe 1	Stufe 2	Stufe 3	Stufe 4	Stufe 5	Stufe 6
15Ü/VKA		4.515,78	5.005,51	5.469,46	5.778,76	5.850,93
		4.642,22	5.145,66	5.622,60	5.940,57	6.014,76
		126,44	140,15	153,14	161,81	163,83
Diff-prozentual		2,80%	2,80%	2,80%	2,80%	2,80%
15Ü/Bund	4.459,08	4.948,80	5.412,75	5.722,05	5.794,22	
	4.583,93	5.087,37	5.564,31	5.882,27	5.956,46	
	124,85	138,57	151,56	160,22	162,24	
Diff-prozentual	2,80%	2,80%	2,80%	2,80%	2,80%	
15	3.540,45	3.928,11	4.072,45	4.587,95	4.979,73	5.237,48
	3.639,58	4.038,10	4.186,48	4.716,41	5.119,16	5.384,13
Diff	99,13	109,99	114,03	128,46	139,43	146,65
Diff-prozentual	2,80%	2,80%	2,80%	2,80%	2,80%	2,80%
14	3.206,41	3.556,95	3.763,15	4.072,45	4.546,71	4.804,46
	3.296,19	3.656,54	3.868,52	4.186,48	4.674,02	4.938,98
	89,78	99,59	105,37	114,03	127,31	134,52
Diff-prozentual	2,80%	2,80%	2,80%	2,80%	2,80%	2,80%
13	2.955,88	3.278,58	3.453,85	3.794,08	4.268,34	4.464,23
	3.038,64	3.370,38	3.550,56	3.900,31	4.387,85	4.589,23
	82,76	91,80	96,71	106,23	119,51	125,00
Diff-prozentual	2,80%	2,80%	2,80%	2,80%	2,80%	2,80%
12	2.649,67	2.938,35	3.350,75	3.711,60	4.175,55	4.381,75
	2.723,86	3.020,62	3.444,57	3.815,52	4.292,47	4.504,44
	74,19	82,27	93,82	103,92	116,92	122,69
Diff-prozentual	2,80%	2,80%	2,80%	2,80%	2,80%	2,80%
11	2.556,88	2.835,25	3.041,45	3.350,75	3.799,24	4.005,44
	2.628,47	2.914,64	3.126,61	3.444,57	3.905,62	4.117,59
	71,59	79,39	85,16	93,82	106,38	112,15
Diff-prozentual	2,80%	2,80%	2,80%	2,80%	2,80%	2,80%
10	2.464,09	2.732,15	2.938,35	3.144,55	3.536,33	3.629,12
	2.533,08	2.808,65	3.020,62	3.232,60	3.635,35	3.730,74
	68,99	76,50	82,27	88,05	99,02	101,62
Diff-prozentual	2,80%	2,80%	2,80%	2,80%	2,80%	2,80%
9	2.176,44	2.412,54	2.536,26	2.866,18	3.123,93	3.330,13
	2.237,38	2.480,09	2.607,28	2.946,43	3.211,40	3.423,37
	60,94	67,55	71,02	80,25	87,47	93,24
Diff-prozentual	2,80%	2,80%	2,80%	2,80%	2,80%	2,80%
8	2.037,26	2.257,89	2.360,99	2.453,78	2.556,88	2.621,83
	2.094,30	2.321,11	2.427,10	2.522,49	2.628,47	2.695,24
	57,04	63,22	66,11	68,71	71,59	73,41
Diff-prozentual	2,80%	2,80%	2,80%	2,80%	2,80%	2,80%
7	1.907,35	2.113,55	2.247,58	2.350,68	2.428,01	2.500,18
	1.960,76	2.172,73	2.310,51	2.416,50	2.495,99	2.570,19
	53,41	59,18	62,93	65,82	67,98	70,01
Diff-prozentual	2,80%	2,80%	2,80%	2,80%	2,80%	2,80%
6	1.870,23	2.072,31	2.175,41	2.273,36	2.340,37	2.407,39
	1.922,60	2.130,33	2.236,32	2.337,01	2.405,90	2.474,80
	52,37	58,02	60,91	63,65	65,53	67,41
Diff-prozentual	2,80%	2,80%	2,80%	2,80%	2,80%	2,80%
5	1.791,88	1.984,68	2.082,62	2.180,57	2.252,74	2.304,29
	1.842,05	2.040,25	2.140,93	2.241,63	2.315,82	2.368,81
	50,17	55,57	58,31	61,06	63,08	64,52
Diff-prozentual	2,80%	2,80%	2,80%	2,80%	2,80%	2,80%
4	1.703,21	1.886,73	2.010,45	2.082,62	2.154,79	2.197,06
	1.750,90	1.939,56	2.066,74	2.140,93	2.215,12	2.258,58
	47,69	52,83	56,29	58,31	60,33	61,52
Diff-prozentual	2,80%	2,80%	2,80%	2,80%	2,80%	2,80%
3	1.675,38	1.855,80	1.907,35	1.989,83	2.051,69	2.108,40
	1.722,29	1.907,76	1.960,76	2.045,55	2.109,14	2.167,44
	46,91	51,96	53,41	55,72	57,45	59,04
Diff-prozentual	2,80%	2,80%	2,80%	2,80%	2,80%	2,80%
2Ü	1.601,14	1.773,32	1.835,18	1.917,66	1.974,37	2.016,64
	1.645,97	1.822,97	1.886,57	1.971,35	2.029,65	2.073,11
	44,83	49,65	51,39	53,69	55,28	56,47
Diff-prozentual	2,80%	2,80%	2,80%	2,80%	2,80%	2,80%
2	1.545,47	1.711,46	1.763,01	1.814,56	1.927,97	2.046,54
	1.588,74	1.759,38	1.812,37	1.865,37	1.981,95	2.103,84
	43,27	47,92	49,36	50,81	53,98	57,30
Diff-prozentual	2,80%	2,80%	2,80%	2,80%	2,80%	2,80%
1		1.377,42	1.402,16	1.433,09	1.461,96	1.536,19
		1.415,99	1.441,42	1.473,22	1.502,89	1.579,20
		38,57	39,26	40,13	40,93	43,01
Diff-prozentual		2,80%	2,80%	2,80%	2,80%	2,80%