



Tabelle (nur vom 01.01. – 31.12.2021) zur Berechnung des Kurzarbeitergeldes (Kug) ab dem siebten Bezugsmonat, wenn im Abrechnungsmonat ein Entgeltausfall von mind. 50 % vorliegt

Für die Ermittlung der Höhe des Kug ist es erforderlich, dass zunächst für das Soll-Entgelt (Bruttoarbeitsentgelt ohne Mehrarbeitsentgelt und Einmalzahlungen) und für das Ist-Entgelt (tatsächlich im Kalendermonat erzieltetes Bruttoarbeitsentgelt) ein rechnerischer Leistungssatz aus der Tabelle abgelesen wird. Dabei ist die auf der Lohnsteuerkarte im Anspruchszeitraum (Kalendermonat) eingetragene Lohnsteuerklasse und der Leistungssatz 5 (87%) oder 6 (80%) zu Grunde zu legen. Die Zuordnung zu den Leistungssätzen 5 oder 6 richtet sich nach folgenden Merkmalen:

Leistungssatz 5 = Arbeitnehmer, auf deren Lohnsteuerkarte ein Kinderfreibetrag mit dem Zähler von mindestens 0,5 eingetragen ist (die Kinder i.S. des § 32 Abs. 1, 3 bis 5 EStG haben) oder für die aufgrund einer Bescheinigung der Agentur für Arbeit der Leistungssatz 5 maßgebend ist.

Leistungssatz 6 = alle übrigen Arbeitnehmer.

Der Unterschiedsbetrag zwischen den aus dieser Tabelle abgelesenen Leistungssätzen ergibt das Kug für den jeweiligen Kalendermonat.

Beispiel:

Arbeitnehmer, Lohnsteuerklasse III; Kinderfreibetrag 1,0

= Lohnsteuerklasse III, Leistungssatz 5

Soll-Entgelt im Kalendermonat = 2.500,00 € - Rechnerischer Leistungssatz = 1.692,01 €
Ist-Entgelt im Kalendermonat = 1.250,00 € - Rechnerischer Leistungssatz = 876,96 €
Kug = 815,05 €

Bei der Wahl des steuerlichen Faktorverfahrens nach § 39f Einkommensteuergesetz kann das Kurzarbeitergeld nur maschinell errechnet und nicht aus der Kug-Tabelle abgelesen werden.

Für Arbeitnehmerinnen und Arbeitnehmer in Betrieben in den neuen Bundesländern ist die Tabelle höchstens bis zu dem durch Trennlinie gekennzeichneten Wert anzuwenden (Berücksichtigung der Beitragsbemessungsgrenze als rechnerische Größe; diese beträgt für das Jahr 2021 6.700 Euro im Monat). Soweit Arbeitnehmerinnen oder Arbeitnehmer keine Beiträge zur Sozialversicherung zu tragen haben (Geringverdiener), gilt eine besondere Tabelle, die Sie bei der Agentur für Arbeit anfordern können.

Table with columns: Bruttoarbeitsentgelt (von/bis €), Rechnerische Leistungssätze (Lohnsteuerklasse I/IV, II, III, V, VI), and monthly amounts in €. It provides rechnerische Leistungssätze for different tax classes and gross wages.

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|--------|--|------------------|--------|--------|--------|--------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Leistungs- satz | Lohnsteuerklasse | | | | |
| | | | I / IV | II | III | V | VI |
| monatlich | | | | | | | |
| von | bis | | € | € | € | € | € |
| 130,00 | 149,99 | 5 | 97,44 | 97,44 | 97,44 | 94,33 | 83,82 |
| | | 6 | 89,60 | 89,60 | 89,60 | 86,74 | 77,07 |
| 150,00 | 169,99 | 5 | 111,36 | 111,36 | 111,36 | 106,29 | 95,78 |
| | | 6 | 102,40 | 102,40 | 102,40 | 97,74 | 88,07 |
| 170,00 | 189,99 | 5 | 125,28 | 125,28 | 125,28 | 118,25 | 107,74 |
| | | 6 | 115,20 | 115,20 | 115,20 | 108,74 | 99,07 |
| 190,00 | 209,99 | 5 | 139,20 | 139,20 | 139,20 | 130,21 | 119,70 |
| | | 6 | 128,00 | 128,00 | 128,00 | 119,74 | 110,07 |
| 210,00 | 229,99 | 5 | 153,12 | 153,12 | 153,12 | 142,18 | 131,67 |
| | | 6 | 140,80 | 140,80 | 140,80 | 130,74 | 121,07 |
| 230,00 | 249,99 | 5 | 167,04 | 167,04 | 167,04 | 154,14 | 143,63 |
| | | 6 | 153,60 | 153,60 | 153,60 | 141,74 | 132,07 |
| 250,00 | 269,99 | 5 | 180,96 | 180,96 | 180,96 | 166,10 | 155,59 |
| | | 6 | 166,40 | 166,40 | 166,40 | 152,74 | 143,07 |
| 270,00 | 289,99 | 5 | 194,88 | 194,88 | 194,88 | 178,06 | 167,55 |
| | | 6 | 179,20 | 179,20 | 179,20 | 163,74 | 154,07 |
| 290,00 | 309,99 | 5 | 208,80 | 208,80 | 208,80 | 190,03 | 179,52 |
| | | 6 | 192,00 | 192,00 | 192,00 | 174,74 | 165,07 |
| 310,00 | 329,99 | 5 | 222,72 | 222,72 | 222,72 | 201,99 | 191,48 |
| | | 6 | 204,80 | 204,80 | 204,80 | 185,74 | 176,07 |
| 330,00 | 349,99 | 5 | 236,64 | 236,64 | 236,64 | 214,02 | 203,51 |
| | | 6 | 217,60 | 217,60 | 217,60 | 196,80 | 187,14 |
| 350,00 | 369,99 | 5 | 250,56 | 250,56 | 250,56 | 225,98 | 215,47 |
| | | 6 | 230,40 | 230,40 | 230,40 | 207,80 | 198,14 |
| 370,00 | 389,99 | 5 | 264,48 | 264,48 | 264,48 | 237,95 | 227,44 |
| | | 6 | 243,20 | 243,20 | 243,20 | 218,80 | 209,14 |
| 390,00 | 409,99 | 5 | 278,40 | 278,40 | 278,40 | 249,91 | 239,40 |
| | | 6 | 256,00 | 256,00 | 256,00 | 229,80 | 220,14 |
| 410,00 | 429,99 | 5 | 292,32 | 292,32 | 292,32 | 261,87 | 251,36 |
| | | 6 | 268,80 | 268,80 | 268,80 | 240,80 | 231,14 |
| 430,00 | 449,99 | 5 | 306,24 | 306,24 | 306,24 | 273,83 | 263,32 |
| | | 6 | 281,60 | 281,60 | 281,60 | 251,80 | 242,14 |
| 450,00 | 469,99 | 5 | 320,16 | 320,16 | 320,16 | 285,80 | 275,29 |
| | | 6 | 294,40 | 294,40 | 294,40 | 262,80 | 253,14 |
| 470,00 | 489,99 | 5 | 334,08 | 334,08 | 334,08 | 297,76 | 287,25 |
| | | 6 | 307,20 | 307,20 | 307,20 | 273,80 | 264,14 |
| 490,00 | 509,99 | 5 | 348,00 | 348,00 | 348,00 | 309,72 | 299,21 |
| | | 6 | 320,00 | 320,00 | 320,00 | 284,80 | 275,14 |
| 510,00 | 529,99 | 5 | 361,92 | 361,92 | 361,92 | 321,68 | 311,17 |
| | | 6 | 332,80 | 332,80 | 332,80 | 295,80 | 286,14 |
| 530,00 | 549,99 | 5 | 375,84 | 375,84 | 375,84 | 333,65 | 323,14 |
| | | 6 | 345,60 | 345,60 | 345,60 | 306,80 | 297,14 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|--------|--|--------|--------|--------|--------|--------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Lohnsteuerklasse | | | | | |
| | | Leistungs- satz | I / IV | II | III | V | VI |
| monatlich | | | | | | | |
| € | € | | € | € | € | | |
| von | bis | | | | | | |
| € | € | | | | | | |
| 550,00 | 569,99 | 5 | 389,76 | 389,76 | 389,76 | 345,61 | 335,10 |
| | | 6 | 358,40 | 358,40 | 358,40 | 317,80 | 308,14 |
| 570,00 | 589,99 | 5 | 403,68 | 403,68 | 403,68 | 357,57 | 347,06 |
| | | 6 | 371,20 | 371,20 | 371,20 | 328,80 | 319,14 |
| 590,00 | 609,99 | 5 | 417,60 | 417,60 | 417,60 | 369,53 | 359,02 |
| | | 6 | 384,00 | 384,00 | 384,00 | 339,80 | 330,14 |
| 610,00 | 629,99 | 5 | 431,52 | 431,52 | 431,52 | 381,50 | 370,99 |
| | | 6 | 396,80 | 396,80 | 396,80 | 350,80 | 341,14 |
| 630,00 | 649,99 | 5 | 445,44 | 445,44 | 445,44 | 393,46 | 382,95 |
| | | 6 | 409,60 | 409,60 | 409,60 | 361,80 | 352,14 |
| 650,00 | 669,99 | 5 | 459,36 | 459,36 | 459,36 | 405,50 | 394,91 |
| | | 6 | 422,40 | 422,40 | 422,40 | 372,87 | 363,14 |
| 670,00 | 689,99 | 5 | 473,28 | 473,28 | 473,28 | 417,46 | 406,87 |
| | | 6 | 435,20 | 435,20 | 435,20 | 383,87 | 374,14 |
| 690,00 | 709,99 | 5 | 487,20 | 487,20 | 487,20 | 429,42 | 418,91 |
| | | 6 | 448,00 | 448,00 | 448,00 | 394,87 | 385,20 |
| 710,00 | 729,99 | 5 | 501,12 | 501,12 | 501,12 | 441,39 | 430,87 |
| | | 6 | 460,80 | 460,80 | 460,80 | 405,87 | 396,20 |
| 730,00 | 749,99 | 5 | 515,04 | 515,04 | 515,04 | 453,35 | 442,83 |
| | | 6 | 473,60 | 473,60 | 473,60 | 416,87 | 407,20 |
| 750,00 | 769,99 | 5 | 528,96 | 528,96 | 528,96 | 465,31 | 454,79 |
| | | 6 | 486,40 | 486,40 | 486,40 | 427,87 | 418,20 |
| 770,00 | 789,99 | 5 | 542,88 | 542,88 | 542,88 | 477,27 | 466,76 |
| | | 6 | 499,20 | 499,20 | 499,20 | 438,87 | 429,20 |
| 790,00 | 809,99 | 5 | 556,80 | 556,80 | 556,80 | 489,24 | 478,72 |
| | | 6 | 512,00 | 512,00 | 512,00 | 449,87 | 440,20 |
| 810,00 | 829,99 | 5 | 570,72 | 570,72 | 570,72 | 501,20 | 490,68 |
| | | 6 | 524,80 | 524,80 | 524,80 | 460,87 | 451,20 |
| 830,00 | 849,99 | 5 | 584,64 | 584,64 | 584,64 | 513,16 | 502,64 |
| | | 6 | 537,60 | 537,60 | 537,60 | 471,87 | 462,20 |
| 850,00 | 869,99 | 5 | 598,56 | 598,56 | 598,56 | 525,12 | 514,61 |
| | | 6 | 550,40 | 550,40 | 550,40 | 482,87 | 473,20 |
| 870,00 | 889,99 | 5 | 612,48 | 612,48 | 612,48 | 537,09 | 526,57 |
| | | 6 | 563,20 | 563,20 | 563,20 | 493,87 | 484,20 |
| 890,00 | 909,99 | 5 | 626,40 | 626,40 | 626,40 | 549,05 | 538,53 |
| | | 6 | 576,00 | 576,00 | 576,00 | 504,87 | 495,20 |
| 910,00 | 929,99 | 5 | 640,32 | 640,32 | 640,32 | 561,01 | 550,49 |
| | | 6 | 588,80 | 588,80 | 588,80 | 515,87 | 506,20 |
| 930,00 | 949,99 | 5 | 654,24 | 654,24 | 654,24 | 572,97 | 562,46 |
| | | 6 | 601,60 | 601,60 | 601,60 | 526,87 | 517,20 |
| 950,00 | 969,99 | 5 | 668,16 | 668,16 | 668,16 | 584,94 | 574,42 |
| | | 6 | 614,40 | 614,40 | 614,40 | 537,87 | 528,20 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|--------|--------|--------|--------|--------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Lohnsteuerklasse | | | | | |
| | | Leistungs- satz | I / IV | II | III | V | VI |
| monatlich | | | | | | | |
| € | € | | € | € | € | | |
| von | bis | | | | | | |
| € | € | | | | | | |
| 970,00 | 989,99 | 5 | 682,08 | 682,08 | 682,08 | 596,90 | 586,38 |
| | | 6 | 627,20 | 627,20 | 627,20 | 548,87 | 539,20 |
| 990,00 | 1.009,99 | 5 | 696,00 | 696,00 | 696,00 | 608,86 | 598,34 |
| | | 6 | 640,00 | 640,00 | 640,00 | 559,87 | 550,20 |
| 1.010,00 | 1.029,99 | 5 | 709,92 | 709,92 | 709,92 | 620,82 | 610,31 |
| | | 6 | 652,80 | 652,80 | 652,80 | 570,87 | 561,20 |
| 1.030,00 | 1.049,99 | 5 | 723,84 | 723,84 | 723,84 | 632,86 | 622,35 |
| | | 6 | 665,60 | 665,60 | 665,60 | 581,94 | 572,27 |
| 1.050,00 | 1.069,99 | 5 | 737,76 | 737,76 | 737,76 | 644,82 | 634,31 |
| | | 6 | 678,40 | 678,40 | 678,40 | 592,94 | 583,27 |
| 1.070,00 | 1.089,99 | 5 | 751,68 | 751,68 | 751,68 | 656,78 | 646,27 |
| | | 6 | 691,20 | 691,20 | 691,20 | 603,94 | 594,27 |
| 1.090,00 | 1.109,99 | 5 | 765,60 | 765,60 | 765,60 | 668,74 | 658,23 |
| | | 6 | 704,00 | 704,00 | 704,00 | 614,94 | 605,27 |
| 1.110,00 | 1.129,99 | 5 | 779,52 | 779,52 | 779,52 | 680,71 | 670,20 |
| | | 6 | 716,80 | 716,80 | 716,80 | 625,94 | 616,27 |
| 1.130,00 | 1.149,99 | 5 | 791,56 | 793,44 | 793,44 | 692,67 | 682,16 |
| | | 6 | 727,87 | 729,60 | 729,60 | 636,94 | 627,27 |
| 1.150,00 | 1.169,99 | 5 | 803,45 | 807,36 | 807,36 | 704,63 | 694,12 |
| | | 6 | 738,80 | 742,40 | 742,40 | 647,94 | 638,27 |
| 1.170,00 | 1.189,99 | 5 | 815,27 | 821,28 | 821,28 | 716,59 | 703,69 |
| | | 6 | 749,67 | 755,20 | 755,20 | 658,94 | 647,07 |
| 1.190,00 | 1.209,99 | 5 | 827,01 | 835,20 | 835,20 | 728,56 | 711,74 |
| | | 6 | 760,47 | 768,00 | 768,00 | 669,94 | 654,47 |
| 1.210,00 | 1.229,99 | 5 | 838,76 | 849,12 | 849,12 | 740,52 | 719,86 |
| | | 6 | 771,27 | 780,80 | 780,80 | 680,94 | 661,94 |
| 1.230,00 | 1.249,99 | 5 | 850,43 | 863,04 | 863,04 | 752,48 | 727,90 |
| | | 6 | 782,00 | 793,60 | 793,60 | 691,94 | 669,34 |
| 1.250,00 | 1.269,99 | 5 | 862,03 | 876,96 | 876,96 | 764,44 | 735,95 |
| | | 6 | 792,67 | 806,40 | 806,40 | 702,94 | 676,74 |
| 1.270,00 | 1.289,99 | 5 | 873,63 | 890,88 | 890,88 | 775,54 | 744,00 |
| | | 6 | 803,34 | 819,20 | 819,20 | 713,14 | 684,14 |
| 1.290,00 | 1.309,99 | 5 | 885,16 | 904,80 | 904,80 | 783,58 | 752,05 |
| | | 6 | 813,94 | 832,00 | 832,00 | 720,54 | 691,54 |
| 1.310,00 | 1.329,99 | 5 | 896,61 | 918,65 | 918,72 | 791,63 | 760,09 |
| | | 6 | 824,47 | 844,74 | 844,80 | 727,94 | 698,94 |
| 1.330,00 | 1.349,99 | 5 | 907,63 | 930,25 | 932,64 | 798,81 | 767,27 |
| | | 6 | 834,60 | 855,40 | 857,60 | 734,54 | 705,54 |
| 1.350,00 | 1.369,99 | 5 | 918,58 | 941,78 | 946,56 | 805,99 | 774,45 |
| | | 6 | 844,67 | 866,00 | 870,40 | 741,14 | 712,14 |
| 1.370,00 | 1.389,99 | 5 | 929,46 | 953,30 | 960,48 | 813,16 | 781,63 |
| | | 6 | 854,67 | 876,60 | 883,20 | 747,74 | 718,74 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|----------|----------|----------|--------|--------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Lohnsteuerklasse | | | | | |
| | | Leistungs- satz | I / IV | II | III | V | VI |
| monatlich | | | | | | | |
| € | € | | € | € | € | | |
| von | bis | | | | | | |
| € | € | | | | | | |
| 1.390,00 | 1.409,99 | 5 | 940,25 | 964,76 | 974,40 | 820,41 | 788,80 |
| | | 6 | 864,60 | 887,14 | 896,00 | 754,40 | 725,34 |
| 1.410,00 | 1.429,99 | 5 | 950,99 | 976,07 | 988,32 | 827,59 | 796,05 |
| | | 6 | 874,47 | 897,54 | 908,80 | 761,00 | 732,00 |
| 1.430,00 | 1.449,99 | 5 | 961,65 | 987,38 | 1.002,24 | 834,77 | 803,16 |
| | | 6 | 884,27 | 907,94 | 921,60 | 767,60 | 738,54 |
| 1.450,00 | 1.469,99 | 5 | 972,30 | 998,54 | 1.016,16 | 841,94 | 810,41 |
| | | 6 | 894,07 | 918,20 | 934,40 | 774,20 | 745,20 |
| 1.470,00 | 1.489,99 | 5 | 982,81 | 1.009,71 | 1.030,08 | 849,12 | 817,58 |
| | | 6 | 903,74 | 928,47 | 947,20 | 780,80 | 751,80 |
| 1.490,00 | 1.509,99 | 5 | 993,25 | 1.020,81 | 1.044,00 | 856,30 | 824,76 |
| | | 6 | 913,34 | 938,67 | 960,00 | 787,40 | 758,40 |
| 1.510,00 | 1.529,99 | 5 | 1.003,62 | 1.031,75 | 1.057,92 | 863,48 | 831,94 |
| | | 6 | 922,87 | 948,74 | 972,80 | 794,00 | 765,00 |
| 1.530,00 | 1.549,99 | 5 | 1.013,99 | 1.042,70 | 1.071,84 | 870,65 | 839,12 |
| | | 6 | 932,40 | 958,80 | 985,60 | 800,60 | 771,60 |
| 1.550,00 | 1.569,99 | 5 | 1.024,21 | 1.053,57 | 1.085,76 | 877,83 | 846,29 |
| | | 6 | 941,80 | 968,80 | 998,40 | 807,20 | 778,20 |
| 1.570,00 | 1.589,99 | 5 | 1.034,43 | 1.064,38 | 1.099,68 | 885,01 | 853,47 |
| | | 6 | 951,20 | 978,74 | 1.011,20 | 813,80 | 784,80 |
| 1.590,00 | 1.609,99 | 5 | 1.044,51 | 1.075,03 | 1.113,60 | 892,19 | 860,65 |
| | | 6 | 960,47 | 988,54 | 1.024,00 | 820,40 | 791,40 |
| 1.610,00 | 1.629,99 | 5 | 1.054,59 | 1.085,69 | 1.127,52 | 899,36 | 867,83 |
| | | 6 | 969,74 | 998,34 | 1.036,80 | 827,00 | 798,00 |
| 1.630,00 | 1.649,99 | 5 | 1.064,66 | 1.096,28 | 1.141,44 | 906,62 | 875,00 |
| | | 6 | 979,00 | 1.008,07 | 1.049,60 | 833,67 | 804,60 |
| 1.650,00 | 1.669,99 | 5 | 1.074,67 | 1.106,79 | 1.155,36 | 913,80 | 882,26 |
| | | 6 | 988,20 | 1.017,74 | 1.062,40 | 840,27 | 811,27 |
| 1.670,00 | 1.689,99 | 5 | 1.084,67 | 1.117,23 | 1.169,28 | 920,90 | 889,36 |
| | | 6 | 997,40 | 1.027,34 | 1.075,20 | 846,80 | 817,80 |
| 1.690,00 | 1.709,99 | 5 | 1.094,68 | 1.127,60 | 1.183,20 | 928,15 | 896,61 |
| | | 6 | 1.006,60 | 1.036,87 | 1.088,00 | 853,47 | 824,47 |
| 1.710,00 | 1.729,99 | 5 | 1.104,68 | 1.137,89 | 1.197,12 | 935,33 | 903,79 |
| | | 6 | 1.015,80 | 1.046,34 | 1.100,80 | 860,07 | 831,07 |
| 1.730,00 | 1.749,99 | 5 | 1.114,91 | 1.148,33 | 1.211,04 | 942,94 | 911,40 |
| | | 6 | 1.025,20 | 1.055,94 | 1.113,60 | 867,07 | 838,07 |
| 1.750,00 | 1.769,99 | 5 | 1.125,28 | 1.158,92 | 1.224,96 | 950,84 | 919,30 |
| | | 6 | 1.034,74 | 1.065,67 | 1.126,40 | 874,34 | 845,34 |
| 1.770,00 | 1.789,99 | 5 | 1.135,65 | 1.169,36 | 1.238,88 | 958,67 | 927,13 |
| | | 6 | 1.044,27 | 1.075,27 | 1.139,20 | 881,54 | 852,54 |
| 1.790,00 | 1.809,99 | 5 | 1.146,01 | 1.179,87 | 1.252,80 | 966,57 | 934,96 |
| | | 6 | 1.053,80 | 1.084,94 | 1.152,00 | 888,80 | 859,74 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|----------|----------|----------|----------|----------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Lohnsteuerklasse | | | | | |
| | | Leistungs- satz | I / IV | II | III | V | VI |
| monatlich | | | | | | | |
| € | € | | € | € | € | | |
| von | bis | | | | | | |
| € | € | | | | | | |
| 1.810,00 | 1.829,99 | 5 | 1.156,31 | 1.190,24 | 1.266,72 | 974,40 | 942,79 |
| | | 6 | 1.063,27 | 1.094,47 | 1.164,80 | 896,00 | 866,94 |
| 1.830,00 | 1.849,99 | 5 | 1.166,60 | 1.200,68 | 1.280,64 | 982,23 | 950,69 |
| | | 6 | 1.072,74 | 1.104,07 | 1.177,60 | 903,20 | 874,20 |
| 1.850,00 | 1.869,99 | 5 | 1.176,89 | 1.211,12 | 1.294,56 | 990,06 | 958,52 |
| | | 6 | 1.082,20 | 1.113,67 | 1.190,40 | 910,40 | 881,40 |
| 1.870,00 | 1.889,99 | 5 | 1.187,19 | 1.221,48 | 1.308,48 | 997,97 | 966,43 |
| | | 6 | 1.091,67 | 1.123,20 | 1.203,20 | 917,67 | 888,67 |
| 1.890,00 | 1.909,99 | 5 | 1.197,49 | 1.231,92 | 1.322,40 | 1.005,80 | 974,26 |
| | | 6 | 1.101,14 | 1.132,80 | 1.216,00 | 924,87 | 895,87 |
| 1.910,00 | 1.929,99 | 5 | 1.207,71 | 1.242,29 | 1.336,32 | 1.013,63 | 982,09 |
| | | 6 | 1.110,54 | 1.142,34 | 1.228,80 | 932,07 | 903,07 |
| 1.930,00 | 1.949,99 | 5 | 1.218,00 | 1.252,66 | 1.350,24 | 1.021,53 | 989,99 |
| | | 6 | 1.120,00 | 1.151,87 | 1.241,60 | 939,34 | 910,34 |
| 1.950,00 | 1.969,99 | 5 | 1.228,22 | 1.263,02 | 1.364,16 | 1.029,36 | 997,82 |
| | | 6 | 1.129,40 | 1.161,40 | 1.254,40 | 946,54 | 917,54 |
| 1.970,00 | 1.989,99 | 5 | 1.238,45 | 1.273,32 | 1.378,08 | 1.037,19 | 1.005,72 |
| | | 6 | 1.138,80 | 1.170,87 | 1.267,20 | 953,74 | 924,80 |
| 1.990,00 | 2.009,99 | 5 | 1.248,67 | 1.283,69 | 1.392,00 | 1.045,02 | 1.014,57 |
| | | 6 | 1.148,20 | 1.180,40 | 1.280,00 | 960,94 | 932,94 |
| 2.010,00 | 2.029,99 | 5 | 1.258,89 | 1.293,99 | 1.405,92 | 1.052,92 | 1.023,56 |
| | | 6 | 1.157,60 | 1.189,87 | 1.292,80 | 968,20 | 941,20 |
| 2.030,00 | 2.049,99 | 5 | 1.269,04 | 1.304,28 | 1.419,84 | 1.060,75 | 1.032,40 |
| | | 6 | 1.166,94 | 1.199,34 | 1.305,60 | 975,40 | 949,34 |
| 2.050,00 | 2.069,99 | 5 | 1.279,27 | 1.314,57 | 1.433,76 | 1.068,66 | 1.041,39 |
| | | 6 | 1.176,34 | 1.208,80 | 1.318,40 | 982,67 | 957,60 |
| 2.070,00 | 2.089,99 | 5 | 1.289,42 | 1.324,87 | 1.447,68 | 1.076,49 | 1.050,09 |
| | | 6 | 1.185,67 | 1.218,27 | 1.331,20 | 989,87 | 965,60 |
| 2.090,00 | 2.109,99 | 5 | 1.299,56 | 1.335,16 | 1.461,60 | 1.085,19 | 1.059,09 |
| | | 6 | 1.195,00 | 1.227,74 | 1.344,00 | 997,87 | 973,87 |
| 2.110,00 | 2.129,99 | 5 | 1.309,72 | 1.345,39 | 1.475,52 | 1.094,17 | 1.067,79 |
| | | 6 | 1.204,34 | 1.237,14 | 1.356,80 | 1.006,14 | 981,87 |
| 2.130,00 | 2.149,99 | 5 | 1.319,87 | 1.355,61 | 1.488,00 | 1.103,16 | 1.076,63 |
| | | 6 | 1.213,67 | 1.246,54 | 1.368,27 | 1.014,40 | 990,00 |
| 2.150,00 | 2.169,99 | 5 | 1.329,94 | 1.365,90 | 1.499,59 | 1.112,01 | 1.085,33 |
| | | 6 | 1.222,94 | 1.256,00 | 1.378,94 | 1.022,54 | 998,00 |
| 2.170,00 | 2.189,99 | 5 | 1.340,02 | 1.376,05 | 1.511,19 | 1.120,71 | 1.094,03 |
| | | 6 | 1.232,20 | 1.265,34 | 1.389,60 | 1.030,54 | 1.006,00 |
| 2.190,00 | 2.209,99 | 5 | 1.350,17 | 1.386,28 | 1.522,80 | 1.129,56 | 1.102,87 |
| | | 6 | 1.241,54 | 1.274,74 | 1.400,27 | 1.038,67 | 1.014,14 |
| 2.210,00 | 2.229,99 | 5 | 1.360,25 | 1.396,50 | 1.534,25 | 1.138,54 | 1.111,57 |
| | | 6 | 1.250,80 | 1.284,14 | 1.410,80 | 1.046,94 | 1.022,14 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|----------|----------|----------|----------|----------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Lohnsteuerklasse | | | | | |
| | | Leistungs- satz | I / IV | II | III | V | VI |
| monatlich | | | | | | | |
| € | € | | € | € | € | | |
| von | bis | | | | | | |
| € | € | | | | | | |
| 2.230,00 | 2.249,99 | 5 | 1.370,33 | 1.406,72 | 1.545,85 | 1.147,24 | 1.120,27 |
| | | 6 | 1.260,07 | 1.293,54 | 1.421,47 | 1.054,94 | 1.030,14 |
| 2.250,00 | 2.269,99 | 5 | 1.380,33 | 1.416,87 | 1.557,30 | 1.155,94 | 1.128,83 |
| | | 6 | 1.269,27 | 1.302,87 | 1.432,00 | 1.062,94 | 1.038,00 |
| 2.270,00 | 2.289,99 | 5 | 1.390,41 | 1.427,02 | 1.568,61 | 1.164,79 | 1.137,39 |
| | | 6 | 1.278,54 | 1.312,20 | 1.442,40 | 1.071,07 | 1.045,87 |
| 2.290,00 | 2.309,99 | 5 | 1.400,41 | 1.437,17 | 1.580,07 | 1.173,34 | 1.145,94 |
| | | 6 | 1.287,74 | 1.321,54 | 1.452,94 | 1.078,94 | 1.053,74 |
| 2.310,00 | 2.329,99 | 5 | 1.410,49 | 1.447,32 | 1.591,38 | 1.182,19 | 1.154,64 |
| | | 6 | 1.297,00 | 1.330,87 | 1.463,34 | 1.087,07 | 1.061,74 |
| 2.330,00 | 2.349,99 | 5 | 1.420,49 | 1.457,40 | 1.602,69 | 1.190,74 | 1.163,05 |
| | | 6 | 1.306,20 | 1.340,14 | 1.473,74 | 1.094,94 | 1.069,47 |
| 2.350,00 | 2.369,99 | 5 | 1.430,50 | 1.467,55 | 1.614,00 | 1.199,44 | 1.171,75 |
| | | 6 | 1.315,40 | 1.349,47 | 1.484,14 | 1.102,94 | 1.077,47 |
| 2.370,00 | 2.389,99 | 5 | 1.440,43 | 1.477,63 | 1.625,31 | 1.208,14 | 1.180,16 |
| | | 6 | 1.324,54 | 1.358,74 | 1.494,54 | 1.110,94 | 1.085,20 |
| 2.390,00 | 2.409,99 | 5 | 1.450,44 | 1.487,70 | 1.636,47 | 1.216,70 | 1.188,72 |
| | | 6 | 1.333,74 | 1.368,00 | 1.504,80 | 1.118,80 | 1.093,07 |
| 2.410,00 | 2.429,99 | 5 | 1.460,37 | 1.497,85 | 1.647,64 | 1.225,26 | 1.197,12 |
| | | 6 | 1.342,87 | 1.377,34 | 1.515,07 | 1.126,67 | 1.100,80 |
| 2.430,00 | 2.449,99 | 5 | 1.470,38 | 1.507,86 | 1.658,80 | 1.233,81 | 1.205,53 |
| | | 6 | 1.352,07 | 1.386,54 | 1.525,34 | 1.134,54 | 1.108,54 |
| 2.450,00 | 2.469,99 | 5 | 1.480,31 | 1.517,93 | 1.669,83 | 1.242,36 | 1.213,95 |
| | | 6 | 1.361,20 | 1.395,80 | 1.535,47 | 1.142,40 | 1.116,27 |
| 2.470,00 | 2.489,99 | 5 | 1.490,24 | 1.527,94 | 1.680,99 | 1.250,92 | 1.222,35 |
| | | 6 | 1.370,34 | 1.405,00 | 1.545,74 | 1.150,27 | 1.124,00 |
| 2.490,00 | 2.509,99 | 5 | 1.500,10 | 1.538,02 | 1.692,01 | 1.259,47 | 1.230,62 |
| | | 6 | 1.379,40 | 1.414,27 | 1.555,87 | 1.158,14 | 1.131,60 |
| 2.510,00 | 2.529,99 | 5 | 1.510,03 | 1.548,03 | 1.703,03 | 1.267,89 | 1.239,03 |
| | | 6 | 1.388,54 | 1.423,47 | 1.566,00 | 1.165,87 | 1.139,34 |
| 2.530,00 | 2.549,99 | 5 | 1.519,89 | 1.558,03 | 1.713,90 | 1.276,15 | 1.247,29 |
| | | 6 | 1.397,60 | 1.432,67 | 1.576,00 | 1.173,47 | 1.146,94 |
| 2.550,00 | 2.569,99 | 5 | 1.529,83 | 1.568,04 | 1.724,92 | 1.284,56 | 1.255,71 |
| | | 6 | 1.406,74 | 1.441,87 | 1.586,14 | 1.181,20 | 1.154,67 |
| 2.570,00 | 2.589,99 | 5 | 1.539,68 | 1.577,96 | 1.735,80 | 1.292,97 | 1.263,82 |
| | | 6 | 1.415,80 | 1.451,00 | 1.596,14 | 1.188,94 | 1.162,14 |
| 2.590,00 | 2.609,99 | 5 | 1.549,47 | 1.587,97 | 1.746,67 | 1.301,38 | 1.272,09 |
| | | 6 | 1.424,80 | 1.460,20 | 1.606,14 | 1.196,67 | 1.169,74 |
| 2.610,00 | 2.629,99 | 5 | 1.559,34 | 1.597,90 | 1.757,40 | 1.309,79 | 1.280,35 |
| | | 6 | 1.433,87 | 1.469,34 | 1.616,00 | 1.204,40 | 1.177,34 |
| 2.630,00 | 2.649,99 | 5 | 1.569,19 | 1.607,84 | 1.768,28 | 1.318,05 | 1.288,47 |
| | | 6 | 1.442,94 | 1.478,47 | 1.626,00 | 1.212,00 | 1.184,80 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|------------------|----------|----------|----------|----------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Leistungs- satz | Lohnsteuerklasse | | | | |
| | | | I / IV | II | III | V | VI |
| monatlich | | | | | | | |
| von € | bis € | | € | € | € | € | € |
| 2.650,00 | 2.669,99 | 5 | 1.578,98 | 1.617,77 | 1.779,01 | 1.326,32 | 1.296,60 |
| | | 6 | 1.451,94 | 1.487,60 | 1.635,87 | 1.219,60 | 1.192,27 |
| 2.670,00 | 2.689,99 | 5 | 1.588,84 | 1.627,70 | 1.789,74 | 1.334,58 | 1.304,71 |
| | | 6 | 1.461,00 | 1.496,74 | 1.645,74 | 1.227,20 | 1.199,74 |
| 2.690,00 | 2.709,99 | 5 | 1.598,63 | 1.637,64 | 1.800,33 | 1.342,85 | 1.312,98 |
| | | 6 | 1.470,00 | 1.505,87 | 1.655,47 | 1.234,80 | 1.207,34 |
| 2.710,00 | 2.729,99 | 5 | 1.608,41 | 1.647,49 | 1.811,05 | 1.351,11 | 1.320,96 |
| | | 6 | 1.479,00 | 1.514,94 | 1.665,34 | 1.242,40 | 1.214,67 |
| 2.730,00 | 2.749,99 | 5 | 1.618,13 | 1.657,43 | 1.821,93 | 1.359,24 | 1.329,07 |
| | | 6 | 1.487,94 | 1.524,07 | 1.675,34 | 1.249,87 | 1.222,14 |
| 2.750,00 | 2.769,99 | 5 | 1.627,92 | 1.667,29 | 1.832,80 | 1.367,50 | 1.337,19 |
| | | 6 | 1.496,94 | 1.533,14 | 1.685,34 | 1.257,47 | 1.229,60 |
| 2.770,00 | 2.789,99 | 5 | 1.637,64 | 1.677,14 | 1.843,68 | 1.375,62 | 1.345,02 |
| | | 6 | 1.505,87 | 1.542,20 | 1.695,34 | 1.264,94 | 1.236,80 |
| 2.790,00 | 2.809,99 | 5 | 1.647,42 | 1.687,01 | 1.854,55 | 1.383,74 | 1.353,15 |
| | | 6 | 1.514,87 | 1.551,27 | 1.705,34 | 1.272,40 | 1.244,27 |
| 2.810,00 | 2.829,99 | 5 | 1.657,13 | 1.696,80 | 1.865,28 | 1.391,71 | 1.361,12 |
| | | 6 | 1.523,80 | 1.560,27 | 1.715,20 | 1.279,74 | 1.251,60 |
| 2.830,00 | 2.849,99 | 5 | 1.666,85 | 1.706,65 | 1.876,16 | 1.399,83 | 1.368,95 |
| | | 6 | 1.532,74 | 1.569,34 | 1.725,20 | 1.287,20 | 1.258,80 |
| 2.850,00 | 2.869,99 | 5 | 1.676,49 | 1.716,44 | 1.886,89 | 1.407,96 | 1.376,92 |
| | | 6 | 1.541,60 | 1.578,34 | 1.735,07 | 1.294,67 | 1.266,14 |
| 2.870,00 | 2.889,99 | 5 | 1.686,21 | 1.726,23 | 1.897,62 | 1.415,79 | 1.384,75 |
| | | 6 | 1.550,54 | 1.587,34 | 1.744,94 | 1.301,87 | 1.273,34 |
| 2.890,00 | 2.909,99 | 5 | 1.695,85 | 1.736,02 | 1.908,35 | 1.423,90 | 1.392,73 |
| | | 6 | 1.559,40 | 1.596,34 | 1.754,80 | 1.309,34 | 1.280,67 |
| 2.910,00 | 2.929,99 | 5 | 1.705,57 | 1.745,80 | 1.919,08 | 1.431,88 | 1.400,63 |
| | | 6 | 1.568,34 | 1.605,34 | 1.764,67 | 1.316,67 | 1.287,94 |
| 2.930,00 | 2.949,99 | 5 | 1.715,21 | 1.755,59 | 1.929,66 | 1.439,85 | 1.408,46 |
| | | 6 | 1.577,20 | 1.614,34 | 1.774,40 | 1.324,00 | 1.295,14 |
| 2.950,00 | 2.969,99 | 5 | 1.724,85 | 1.765,31 | 1.940,25 | 1.447,68 | 1.416,29 |
| | | 6 | 1.586,07 | 1.623,27 | 1.784,14 | 1.331,20 | 1.302,34 |
| 2.970,00 | 2.989,99 | 5 | 1.734,42 | 1.775,10 | 1.950,98 | 1.455,66 | 1.424,19 |
| | | 6 | 1.594,87 | 1.632,27 | 1.794,00 | 1.338,54 | 1.309,60 |
| 2.990,00 | 3.009,99 | 5 | 1.744,06 | 1.784,81 | 1.961,42 | 1.463,49 | 1.432,02 |
| | | 6 | 1.603,74 | 1.641,20 | 1.803,60 | 1.345,74 | 1.316,80 |
| 3.010,00 | 3.029,99 | 5 | 1.753,70 | 1.794,52 | 1.972,00 | 1.471,47 | 1.439,85 |
| | | 6 | 1.612,60 | 1.650,14 | 1.813,34 | 1.353,07 | 1.324,00 |
| 3.030,00 | 3.049,99 | 5 | 1.763,27 | 1.804,24 | 1.982,59 | 1.479,30 | 1.447,68 |
| | | 6 | 1.621,40 | 1.659,07 | 1.823,07 | 1.360,27 | 1.331,20 |
| 3.050,00 | 3.069,99 | 5 | 1.772,84 | 1.813,95 | 1.993,03 | 1.487,13 | 1.455,59 |
| | | 6 | 1.630,20 | 1.668,00 | 1.832,67 | 1.367,47 | 1.338,47 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|------------------|----------|----------|----------|----------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Leistungs- satz | Lohnsteuerklasse | | | | |
| | | | I / IV | II | III | V | VI |
| monatlich | | | | | | | |
| von € | bis € | | € | € | € | € | € |
| 3.070,00 | 3.089,99 | 5 | 1.782,41 | 1.823,60 | 2.003,47 | 1.494,96 | 1.463,42 |
| | | 6 | 1.639,00 | 1.676,87 | 1.842,27 | 1.374,67 | 1.345,67 |
| 3.090,00 | 3.109,99 | 5 | 1.791,98 | 1.833,31 | 2.013,91 | 1.502,86 | 1.471,32 |
| | | 6 | 1.647,80 | 1.685,80 | 1.851,87 | 1.381,94 | 1.352,94 |
| 3.110,00 | 3.129,99 | 5 | 1.801,48 | 1.842,96 | 2.024,35 | 1.510,69 | 1.479,15 |
| | | 6 | 1.656,54 | 1.694,67 | 1.861,47 | 1.389,14 | 1.360,14 |
| 3.130,00 | 3.149,99 | 5 | 1.810,98 | 1.852,60 | 2.034,79 | 1.518,52 | 1.486,98 |
| | | 6 | 1.665,27 | 1.703,54 | 1.871,07 | 1.396,34 | 1.367,34 |
| 3.150,00 | 3.169,99 | 5 | 1.820,55 | 1.862,24 | 2.045,23 | 1.526,42 | 1.494,88 |
| | | 6 | 1.674,07 | 1.712,40 | 1.880,67 | 1.403,60 | 1.374,60 |
| 3.170,00 | 3.189,99 | 5 | 1.830,05 | 1.871,81 | 2.055,67 | 1.534,25 | 1.502,71 |
| | | 6 | 1.682,80 | 1.721,20 | 1.890,27 | 1.410,80 | 1.381,80 |
| 3.190,00 | 3.209,99 | 5 | 1.839,55 | 1.881,45 | 2.066,11 | 1.542,08 | 1.510,54 |
| | | 6 | 1.691,54 | 1.730,07 | 1.899,87 | 1.418,00 | 1.389,00 |
| 3.210,00 | 3.229,99 | 5 | 1.849,05 | 1.891,02 | 2.076,40 | 1.549,91 | 1.518,37 |
| | | 6 | 1.700,27 | 1.738,87 | 1.909,34 | 1.425,20 | 1.396,20 |
| 3.230,00 | 3.249,99 | 5 | 1.858,47 | 1.900,59 | 2.086,84 | 1.557,81 | 1.526,28 |
| | | 6 | 1.708,94 | 1.747,67 | 1.918,94 | 1.432,47 | 1.403,47 |
| 3.250,00 | 3.269,99 | 5 | 1.867,97 | 1.910,16 | 2.097,28 | 1.565,64 | 1.534,11 |
| | | 6 | 1.717,67 | 1.756,47 | 1.928,54 | 1.439,67 | 1.410,67 |
| 3.270,00 | 3.289,99 | 5 | 1.877,39 | 1.919,73 | 2.107,72 | 1.573,54 | 1.542,01 |
| | | 6 | 1.726,34 | 1.765,27 | 1.938,14 | 1.446,94 | 1.417,94 |
| 3.290,00 | 3.309,99 | 5 | 1.886,81 | 1.929,30 | 2.118,02 | 1.581,37 | 1.549,84 |
| | | 6 | 1.735,00 | 1.774,07 | 1.947,60 | 1.454,14 | 1.425,14 |
| 3.310,00 | 3.329,99 | 5 | 1.896,24 | 1.938,80 | 2.128,46 | 1.589,20 | 1.557,67 |
| | | 6 | 1.743,67 | 1.782,80 | 1.957,20 | 1.461,34 | 1.432,34 |
| 3.330,00 | 3.349,99 | 5 | 1.905,67 | 1.948,37 | 2.138,90 | 1.597,10 | 1.565,50 |
| | | 6 | 1.752,34 | 1.791,60 | 1.966,80 | 1.468,60 | 1.439,54 |
| 3.350,00 | 3.369,99 | 5 | 1.915,09 | 1.957,87 | 2.149,20 | 1.604,93 | 1.573,40 |
| | | 6 | 1.761,00 | 1.800,34 | 1.976,27 | 1.475,80 | 1.446,80 |
| 3.370,00 | 3.389,99 | 5 | 1.924,44 | 1.967,37 | 2.159,64 | 1.612,76 | 1.581,23 |
| | | 6 | 1.769,60 | 1.809,07 | 1.985,87 | 1.483,00 | 1.454,00 |
| 3.390,00 | 3.409,99 | 5 | 1.933,79 | 1.976,86 | 2.169,93 | 1.620,59 | 1.589,06 |
| | | 6 | 1.778,20 | 1.817,80 | 1.995,34 | 1.490,20 | 1.461,20 |
| 3.410,00 | 3.429,99 | 5 | 1.943,15 | 1.986,36 | 2.180,22 | 1.628,50 | 1.596,96 |
| | | 6 | 1.786,80 | 1.826,54 | 2.004,80 | 1.497,47 | 1.468,47 |
| 3.430,00 | 3.449,99 | 5 | 1.952,50 | 1.995,78 | 2.190,66 | 1.636,33 | 1.604,79 |
| | | 6 | 1.795,40 | 1.835,20 | 2.014,40 | 1.504,67 | 1.475,67 |
| 3.450,00 | 3.469,99 | 5 | 1.961,85 | 2.005,21 | 2.200,96 | 1.644,16 | 1.612,62 |
| | | 6 | 1.804,00 | 1.843,87 | 2.023,87 | 1.511,87 | 1.482,87 |
| 3.470,00 | 3.489,99 | 5 | 1.971,20 | 2.014,70 | 2.211,25 | 1.652,06 | 1.620,52 |
| | | 6 | 1.812,60 | 1.852,60 | 2.033,34 | 1.519,14 | 1.490,14 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|------------------|----------|----------|----------|----------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Leistungs- satz | Lohnsteuerklasse | | | | |
| | | | I / IV | II | III | V | VI |
| monatlich | | | | | | | |
| von € | bis € | | € | € | € | € | € |
| 3.490,00 | 3.509,99 | 5 | 1.980,49 | 2.024,13 | 2.221,69 | 1.659,89 | 1.628,35 |
| | | 6 | 1.821,14 | 1.861,27 | 2.042,94 | 1.526,34 | 1.497,34 |
| 3.510,00 | 3.529,99 | 5 | 1.989,77 | 2.033,56 | 2.231,99 | 1.667,79 | 1.636,18 |
| | | 6 | 1.829,67 | 1.869,94 | 2.052,40 | 1.533,60 | 1.504,54 |
| 3.530,00 | 3.549,99 | 5 | 1.999,12 | 2.042,98 | 2.242,29 | 1.675,62 | 1.644,08 |
| | | 6 | 1.838,27 | 1.878,60 | 2.061,87 | 1.540,80 | 1.511,80 |
| 3.550,00 | 3.569,99 | 5 | 2.008,33 | 2.052,33 | 2.252,58 | 1.683,45 | 1.651,91 |
| | | 6 | 1.846,74 | 1.887,20 | 2.071,34 | 1.548,00 | 1.519,00 |
| 3.570,00 | 3.589,99 | 5 | 2.017,61 | 2.061,68 | 2.262,87 | 1.691,28 | 1.659,74 |
| | | 6 | 1.855,27 | 1.895,80 | 2.080,80 | 1.555,20 | 1.526,20 |
| 3.590,00 | 3.609,99 | 5 | 2.026,88 | 2.071,11 | 2.273,17 | 1.699,19 | 1.667,65 |
| | | 6 | 1.863,80 | 1.904,47 | 2.090,27 | 1.562,47 | 1.533,47 |
| 3.610,00 | 3.629,99 | 5 | 2.036,10 | 2.080,47 | 2.283,46 | 1.707,02 | 1.675,48 |
| | | 6 | 1.872,27 | 1.913,07 | 2.099,74 | 1.569,67 | 1.540,67 |
| 3.630,00 | 3.649,99 | 5 | 2.045,30 | 2.089,74 | 2.293,76 | 1.714,85 | 1.683,31 |
| | | 6 | 1.880,74 | 1.921,60 | 2.109,20 | 1.576,87 | 1.547,87 |
| 3.650,00 | 3.669,99 | 5 | 2.054,58 | 2.099,09 | 2.304,06 | 1.722,75 | 1.691,14 |
| | | 6 | 1.889,27 | 1.930,20 | 2.118,67 | 1.584,14 | 1.555,07 |
| 3.670,00 | 3.689,99 | 5 | 2.063,79 | 2.108,45 | 2.314,35 | 1.730,58 | 1.699,04 |
| | | 6 | 1.897,74 | 1.938,80 | 2.128,14 | 1.591,34 | 1.562,34 |
| 3.690,00 | 3.709,99 | 5 | 2.072,99 | 2.117,73 | 2.324,64 | 1.738,41 | 1.706,87 |
| | | 6 | 1.906,20 | 1.947,34 | 2.137,60 | 1.598,54 | 1.569,54 |
| 3.710,00 | 3.729,99 | 5 | 2.082,13 | 2.127,01 | 2.334,94 | 1.746,24 | 1.714,70 |
| | | 6 | 1.914,60 | 1.955,87 | 2.147,07 | 1.605,74 | 1.576,74 |
| 3.730,00 | 3.749,99 | 5 | 2.091,26 | 2.136,29 | 2.345,09 | 1.754,14 | 1.722,60 |
| | | 6 | 1.923,00 | 1.964,40 | 2.156,40 | 1.613,00 | 1.584,00 |
| 3.750,00 | 3.769,99 | 5 | 2.100,48 | 2.145,57 | 2.355,39 | 1.761,97 | 1.730,43 |
| | | 6 | 1.931,47 | 1.972,94 | 2.165,87 | 1.620,20 | 1.591,20 |
| 3.770,00 | 3.789,99 | 5 | 2.109,61 | 2.154,85 | 2.365,68 | 1.769,88 | 1.738,34 |
| | | 6 | 1.939,87 | 1.981,47 | 2.175,34 | 1.627,47 | 1.598,47 |
| 3.790,00 | 3.809,99 | 5 | 2.118,75 | 2.164,13 | 2.375,97 | 1.777,71 | 1.746,17 |
| | | 6 | 1.948,27 | 1.990,00 | 2.184,80 | 1.634,67 | 1.605,67 |
| 3.810,00 | 3.829,99 | 5 | 2.127,88 | 2.173,34 | 2.386,12 | 1.785,54 | 1.754,00 |
| | | 6 | 1.956,67 | 1.998,47 | 2.194,14 | 1.641,87 | 1.612,87 |
| 3.830,00 | 3.849,99 | 5 | 2.136,94 | 2.182,54 | 2.396,28 | 1.793,44 | 1.761,83 |
| | | 6 | 1.965,00 | 2.006,94 | 2.203,47 | 1.649,14 | 1.620,07 |
| 3.850,00 | 3.869,99 | 5 | 2.146,07 | 2.191,75 | 2.406,57 | 1.801,27 | 1.769,73 |
| | | 6 | 1.973,40 | 2.015,40 | 2.212,94 | 1.656,34 | 1.627,34 |
| 3.870,00 | 3.889,99 | 5 | 2.155,14 | 2.200,96 | 2.416,72 | 1.809,10 | 1.777,56 |
| | | 6 | 1.981,74 | 2.023,87 | 2.222,27 | 1.663,54 | 1.634,54 |
| 3.890,00 | 3.909,99 | 5 | 2.164,20 | 2.210,17 | 2.427,01 | 1.816,93 | 1.785,39 |
| | | 6 | 1.990,07 | 2.032,34 | 2.231,74 | 1.670,74 | 1.641,74 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|------------------|----------|----------|----------|----------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Leistungs- satz | Lohnsteuerklasse | | | | |
| | | | I / IV | II | III | V | VI |
| monatlich | | | | | | | |
| von € | bis € | | € | € | € | € | € |
| 3.910,00 | 3.929,99 | 5 | 2.173,26 | 2.219,30 | 2.437,17 | 1.824,83 | 1.793,29 |
| | | 6 | 1.998,40 | 2.040,74 | 2.241,07 | 1.678,00 | 1.649,00 |
| 3.930,00 | 3.949,99 | 5 | 2.182,33 | 2.228,51 | 2.447,46 | 1.832,66 | 1.801,12 |
| | | 6 | 2.006,74 | 2.049,20 | 2.250,54 | 1.685,20 | 1.656,20 |
| 3.950,00 | 3.969,99 | 5 | 2.191,39 | 2.237,64 | 2.457,61 | 1.840,56 | 1.809,03 |
| | | 6 | 2.015,07 | 2.057,60 | 2.259,87 | 1.692,47 | 1.663,47 |
| 3.970,00 | 3.989,99 | 5 | 2.200,38 | 2.246,78 | 2.467,76 | 1.848,39 | 1.816,86 |
| | | 6 | 2.023,34 | 2.066,00 | 2.269,20 | 1.699,67 | 1.670,67 |
| 3.990,00 | 4.009,99 | 5 | 2.209,37 | 2.255,91 | 2.477,91 | 1.856,22 | 1.824,69 |
| | | 6 | 2.031,60 | 2.074,40 | 2.278,54 | 1.706,87 | 1.677,87 |
| 4.010,00 | 4.029,99 | 5 | 2.218,43 | 2.265,05 | 2.488,20 | 1.864,05 | 1.832,52 |
| | | 6 | 2.039,94 | 2.082,80 | 2.288,00 | 1.714,07 | 1.685,07 |
| 4.030,00 | 4.049,99 | 5 | 2.227,42 | 2.274,11 | 2.498,35 | 1.871,95 | 1.840,42 |
| | | 6 | 2.048,20 | 2.091,14 | 2.297,34 | 1.721,34 | 1.692,34 |
| 4.050,00 | 4.069,99 | 5 | 2.236,41 | 2.283,25 | 2.508,51 | 1.879,78 | 1.848,25 |
| | | 6 | 2.056,47 | 2.099,54 | 2.306,67 | 1.728,54 | 1.699,54 |
| 4.070,00 | 4.089,99 | 5 | 2.245,33 | 2.292,31 | 2.518,65 | 1.887,61 | 1.856,08 |
| | | 6 | 2.064,67 | 2.107,87 | 2.316,00 | 1.735,74 | 1.706,74 |
| 4.090,00 | 4.109,99 | 5 | 2.254,25 | 2.301,37 | 2.528,80 | 1.895,51 | 1.863,98 |
| | | 6 | 2.072,87 | 2.116,20 | 2.325,34 | 1.743,00 | 1.714,00 |
| 4.110,00 | 4.129,99 | 5 | 2.263,24 | 2.310,43 | 2.538,96 | 1.903,34 | 1.871,81 |
| | | 6 | 2.081,14 | 2.124,54 | 2.334,67 | 1.750,20 | 1.721,20 |
| 4.130,00 | 4.149,99 | 5 | 2.272,15 | 2.319,50 | 2.549,10 | 1.911,25 | 1.879,64 |
| | | 6 | 2.089,34 | 2.132,87 | 2.344,00 | 1.757,47 | 1.728,40 |
| 4.150,00 | 4.169,99 | 5 | 2.281,07 | 2.328,49 | 2.559,11 | 1.919,08 | 1.887,47 |
| | | 6 | 2.097,54 | 2.141,14 | 2.353,20 | 1.764,67 | 1.735,60 |
| 4.170,00 | 4.189,99 | 5 | 2.289,99 | 2.337,47 | 2.569,26 | 1.926,91 | 1.895,37 |
| | | 6 | 2.105,74 | 2.149,40 | 2.362,54 | 1.771,87 | 1.742,87 |
| 4.190,00 | 4.209,99 | 5 | 2.298,84 | 2.346,54 | 2.579,41 | 1.934,74 | 1.903,20 |
| | | 6 | 2.113,87 | 2.157,74 | 2.371,87 | 1.779,07 | 1.750,07 |
| 4.210,00 | 4.229,99 | 5 | 2.307,75 | 2.355,53 | 2.589,56 | 1.942,64 | 1.911,10 |
| | | 6 | 2.122,07 | 2.166,00 | 2.381,20 | 1.786,34 | 1.757,34 |
| 4.230,00 | 4.249,99 | 5 | 2.316,59 | 2.364,52 | 2.599,71 | 1.950,47 | 1.918,93 |
| | | 6 | 2.130,20 | 2.174,27 | 2.390,54 | 1.793,54 | 1.764,54 |
| 4.250,00 | 4.269,99 | 5 | 2.325,44 | 2.373,44 | 2.609,71 | 1.958,30 | 1.926,76 |
| | | 6 | 2.138,34 | 2.182,47 | 2.399,74 | 1.800,74 | 1.771,74 |
| 4.270,00 | 4.289,99 | 5 | 2.334,29 | 2.382,43 | 2.619,87 | 1.966,20 | 1.934,66 |
| | | 6 | 2.146,47 | 2.190,74 | 2.409,07 | 1.808,00 | 1.779,00 |
| 4.290,00 | 4.309,99 | 5 | 2.343,13 | 2.391,41 | 2.629,87 | 1.974,03 | 1.942,49 |
| | | 6 | 2.154,60 | 2.199,00 | 2.418,27 | 1.815,20 | 1.786,20 |
| 4.310,00 | 4.329,99 | 5 | 2.351,98 | 2.400,33 | 2.640,02 | 1.981,94 | 1.950,32 |
| | | 6 | 2.162,74 | 2.207,20 | 2.427,60 | 1.822,47 | 1.793,40 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|----------|----------|----------|----------|----------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Lohnsteuerklasse | | | | | |
| | | Leistungs- satz | I / IV | II | III | V | VI |
| monatlich | | | | | | | |
| € | € | | € | € | € | | |
| von | bis | | | | | | |
| € | € | | | | | | |
| 4.330,00 | 4.349,99 | 5 | 2.360,75 | 2.409,25 | 2.650,17 | 1.989,77 | 1.958,15 |
| | | 6 | 2.170,80 | 2.215,40 | 2.436,94 | 1.829,67 | 1.800,60 |
| 4.350,00 | 4.369,99 | 5 | 2.369,59 | 2.418,17 | 2.660,17 | 1.997,60 | 1.966,06 |
| | | 6 | 2.178,94 | 2.223,60 | 2.446,14 | 1.836,87 | 1.807,87 |
| 4.370,00 | 4.389,99 | 5 | 2.378,36 | 2.427,01 | 2.670,33 | 2.005,43 | 1.973,89 |
| | | 6 | 2.187,00 | 2.231,74 | 2.455,47 | 1.844,07 | 1.815,07 |
| 4.390,00 | 4.409,99 | 5 | 2.387,14 | 2.435,93 | 2.680,33 | 2.013,33 | 1.981,79 |
| | | 6 | 2.195,07 | 2.239,94 | 2.464,67 | 1.851,34 | 1.822,34 |
| 4.410,00 | 4.429,99 | 5 | 2.395,84 | 2.444,78 | 2.690,34 | 2.021,16 | 1.989,62 |
| | | 6 | 2.203,07 | 2.248,07 | 2.473,87 | 1.858,54 | 1.829,54 |
| 4.430,00 | 4.449,99 | 5 | 2.404,61 | 2.453,70 | 2.700,34 | 2.028,99 | 1.997,45 |
| | | 6 | 2.211,14 | 2.256,27 | 2.483,07 | 1.865,74 | 1.836,74 |
| 4.450,00 | 4.469,99 | 5 | 2.413,38 | 2.462,54 | 2.710,49 | 2.036,89 | 2.005,35 |
| | | 6 | 2.219,20 | 2.264,40 | 2.492,40 | 1.873,00 | 1.844,00 |
| 4.470,00 | 4.489,99 | 5 | 2.422,08 | 2.471,38 | 2.720,49 | 2.044,72 | 2.013,18 |
| | | 6 | 2.227,20 | 2.272,54 | 2.501,60 | 1.880,20 | 1.851,20 |
| 4.490,00 | 4.509,99 | 5 | 2.430,78 | 2.480,15 | 2.730,50 | 2.052,55 | 2.021,01 |
| | | 6 | 2.235,20 | 2.280,60 | 2.510,80 | 1.887,40 | 1.858,40 |
| 4.510,00 | 4.529,99 | 5 | 2.439,48 | 2.489,00 | 2.740,50 | 2.060,38 | 2.028,84 |
| | | 6 | 2.243,20 | 2.288,74 | 2.520,00 | 1.894,60 | 1.865,60 |
| 4.530,00 | 4.549,99 | 5 | 2.448,18 | 2.497,77 | 2.750,51 | 2.068,29 | 2.036,75 |
| | | 6 | 2.251,20 | 2.296,80 | 2.529,20 | 1.901,87 | 1.872,87 |
| 4.550,00 | 4.569,99 | 5 | 2.456,88 | 2.506,62 | 2.760,51 | 2.076,12 | 2.044,58 |
| | | 6 | 2.259,20 | 2.304,94 | 2.538,40 | 1.909,07 | 1.880,07 |
| 4.570,00 | 4.589,99 | 5 | 2.465,51 | 2.515,39 | 2.770,52 | 2.084,02 | 2.052,48 |
| | | 6 | 2.267,14 | 2.313,00 | 2.547,60 | 1.916,34 | 1.887,34 |
| 4.590,00 | 4.609,99 | 5 | 2.474,14 | 2.524,17 | 2.780,52 | 2.091,85 | 2.060,31 |
| | | 6 | 2.275,07 | 2.321,07 | 2.556,80 | 1.923,54 | 1.894,54 |
| 4.610,00 | 4.629,99 | 5 | 2.482,84 | 2.532,87 | 2.790,53 | 2.099,68 | 2.068,14 |
| | | 6 | 2.283,07 | 2.329,07 | 2.566,00 | 1.930,74 | 1.901,74 |
| 4.630,00 | 4.649,99 | 5 | 2.491,46 | 2.541,64 | 2.800,53 | 2.107,58 | 2.075,97 |
| | | 6 | 2.291,00 | 2.337,14 | 2.575,20 | 1.938,00 | 1.908,94 |
| 4.650,00 | 4.669,99 | 5 | 2.500,09 | 2.550,41 | 2.810,54 | 2.115,41 | 2.083,87 |
| | | 6 | 2.298,94 | 2.345,20 | 2.584,40 | 1.945,20 | 1.916,20 |
| 4.670,00 | 4.689,99 | 5 | 2.508,65 | 2.559,11 | 2.820,54 | 2.123,24 | 2.091,70 |
| | | 6 | 2.306,80 | 2.353,20 | 2.593,60 | 1.952,40 | 1.923,40 |
| 4.690,00 | 4.709,99 | 5 | 2.517,28 | 2.567,81 | 2.830,55 | 2.131,07 | 2.099,53 |
| | | 6 | 2.314,74 | 2.361,20 | 2.602,80 | 1.959,60 | 1.930,60 |
| 4.710,00 | 4.729,99 | 5 | 2.525,83 | 2.576,51 | 2.840,41 | 2.138,97 | 2.107,44 |
| | | 6 | 2.322,60 | 2.369,20 | 2.611,87 | 1.966,87 | 1.937,87 |
| 4.730,00 | 4.749,99 | 5 | 2.534,39 | 2.585,21 | 2.850,42 | 2.146,80 | 2.115,27 |
| | | 6 | 2.330,47 | 2.377,20 | 2.621,07 | 1.974,07 | 1.945,07 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|----------|----------|----------|----------|----------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Lohnsteuerklasse | | | | | |
| | | Leistungs- satz | I / IV | II | III | V | VI |
| monatlich | | | | | | | |
| € | € | | € | € | € | | |
| von | bis | | | | | | |
| € | € | | | | | | |
| 4.750,00 | 4.769,99 | 5 | 2.542,94 | 2.593,84 | 2.860,42 | 2.154,63 | 2.123,10 |
| | | 6 | 2.338,34 | 2.385,14 | 2.630,27 | 1.981,27 | 1.952,27 |
| 4.770,00 | 4.789,99 | 5 | 2.551,49 | 2.602,47 | 2.870,28 | 2.162,53 | 2.131,00 |
| | | 6 | 2.346,20 | 2.393,07 | 2.639,34 | 1.988,54 | 1.959,54 |
| 4.790,00 | 4.809,99 | 5 | 2.560,05 | 2.611,17 | 2.880,28 | 2.170,36 | 2.138,83 |
| | | 6 | 2.354,07 | 2.401,07 | 2.648,54 | 1.995,74 | 1.966,74 |
| 4.810,00 | 4.829,99 | 5 | 2.568,54 | 2.619,79 | 2.890,14 | 2.178,26 | 2.146,66 |
| | | 6 | 2.361,87 | 2.409,00 | 2.657,60 | 2.003,00 | 1.973,94 |
| 4.830,00 | 4.849,99 | 5 | 2.577,02 | 2.628,35 | 2.900,01 | 2.186,02 | 2.154,49 |
| | | 6 | 2.369,67 | 2.416,87 | 2.666,67 | 2.010,14 | 1.981,14 |
| 4.850,00 | 4.869,99 | 5 | 2.584,92 | 2.636,40 | 2.909,58 | 2.193,20 | 2.161,66 |
| | | 6 | 2.376,94 | 2.424,27 | 2.675,47 | 2.016,74 | 1.987,74 |
| 4.870,00 | 4.889,99 | 5 | 2.592,75 | 2.644,37 | 2.919,00 | 2.200,38 | 2.168,77 |
| | | 6 | 2.384,14 | 2.431,60 | 2.684,14 | 2.023,34 | 1.994,27 |
| 4.890,00 | 4.909,99 | 5 | 2.600,65 | 2.652,34 | 2.928,42 | 2.207,56 | 2.175,42 |
| | | 6 | 2.391,40 | 2.438,94 | 2.692,80 | 2.029,94 | 2.000,38 |
| 4.910,00 | 4.929,99 | 5 | 2.608,48 | 2.660,32 | 2.937,99 | 2.214,73 | 2.181,79 |
| | | 6 | 2.398,60 | 2.446,27 | 2.701,60 | 2.036,54 | 2.006,25 |
| 4.930,00 | 4.949,99 | 5 | 2.616,31 | 2.668,29 | 2.947,42 | 2.221,91 | 2.188,17 |
| | | 6 | 2.405,80 | 2.453,60 | 2.710,27 | 2.043,14 | 2.012,11 |
| 4.950,00 | 4.969,99 | 5 | 2.624,14 | 2.676,27 | 2.956,84 | 2.229,09 | 2.194,54 |
| | | 6 | 2.413,00 | 2.460,94 | 2.718,94 | 2.049,74 | 2.017,97 |
| 4.970,00 | 4.989,99 | 5 | 2.631,97 | 2.684,17 | 2.966,27 | 2.236,21 | 2.200,92 |
| | | 6 | 2.420,20 | 2.468,20 | 2.727,60 | 2.056,29 | 2.023,83 |
| 4.990,00 | 5.009,99 | 5 | 2.639,73 | 2.692,08 | 2.975,70 | 2.242,58 | 2.207,29 |
| | | 6 | 2.427,34 | 2.475,47 | 2.736,27 | 2.062,14 | 2.029,70 |
| 5.010,00 | 5.029,99 | 5 | 2.647,56 | 2.700,05 | 2.985,12 | 2.248,96 | 2.213,67 |
| | | 6 | 2.434,54 | 2.482,80 | 2.744,94 | 2.068,01 | 2.035,56 |
| 5.030,00 | 5.049,99 | 5 | 2.655,24 | 2.707,88 | 2.994,54 | 2.255,34 | 2.220,05 |
| | | 6 | 2.441,60 | 2.490,00 | 2.753,60 | 2.073,87 | 2.041,42 |
| 5.050,00 | 5.069,99 | 5 | 2.663,00 | 2.715,78 | 3.003,82 | 2.261,71 | 2.226,42 |
| | | 6 | 2.448,74 | 2.497,27 | 2.762,14 | 2.079,74 | 2.047,28 |
| 5.070,00 | 5.089,99 | 5 | 2.670,76 | 2.723,61 | 3.013,25 | 2.268,16 | 2.232,79 |
| | | 6 | 2.455,87 | 2.504,47 | 2.770,80 | 2.085,66 | 2.053,14 |
| 5.090,00 | 5.109,99 | 5 | 2.678,51 | 2.731,51 | 3.022,68 | 2.274,54 | 2.239,25 |
| | | 6 | 2.463,00 | 2.511,74 | 2.779,47 | 2.091,53 | 2.059,08 |
| 5.110,00 | 5.129,99 | 5 | 2.686,13 | 2.739,27 | 3.032,10 | 2.280,91 | 2.245,55 |
| | | 6 | 2.470,00 | 2.518,87 | 2.788,14 | 2.097,39 | 2.064,87 |
| 5.130,00 | 5.149,99 | 5 | 2.693,89 | 2.747,10 | 3.041,52 | 2.287,29 | 2.252,00 |
| | | 6 | 2.477,14 | 2.526,07 | 2.796,80 | 2.103,26 | 2.070,80 |
| 5.150,00 | 5.169,99 | 5 | 2.701,57 | 2.754,93 | 3.050,80 | 2.293,67 | 2.258,37 |
| | | 6 | 2.484,20 | 2.533,27 | 2.805,34 | 2.109,12 | 2.076,66 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|----------|----------|----------|----------|----------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Lohnsteuerklasse | | | | | |
| | | Leistungs- satz | I / IV | II | III | V | VI |
| monatlich | | | | | | | |
| € | € | | € | € | € | | |
| von | bis | | | | | | |
| € | € | | | | | | |
| 5.170,00 | 5.189,99 | 5 | 2.709,18 | 2.762,69 | 3.060,23 | 2.300,04 | 2.264,75 |
| | | 6 | 2.491,20 | 2.540,40 | 2.814,00 | 2.114,98 | 2.082,53 |
| 5.190,00 | 5.209,99 | 5 | 2.716,79 | 2.770,45 | 3.069,51 | 2.306,41 | 2.271,13 |
| | | 6 | 2.498,20 | 2.547,54 | 2.822,54 | 2.120,84 | 2.088,39 |
| 5.210,00 | 5.229,99 | 5 | 2.724,48 | 2.778,21 | 3.078,93 | 2.312,79 | 2.277,49 |
| | | 6 | 2.505,27 | 2.554,67 | 2.831,20 | 2.126,70 | 2.094,25 |
| 5.230,00 | 5.249,99 | 5 | 2.732,10 | 2.785,96 | 3.088,21 | 2.319,17 | 2.283,87 |
| | | 6 | 2.512,27 | 2.561,80 | 2.839,74 | 2.132,57 | 2.100,11 |
| 5.250,00 | 5.269,99 | 5 | 2.739,71 | 2.793,72 | 3.097,50 | 2.325,54 | 2.290,25 |
| | | 6 | 2.519,27 | 2.568,94 | 2.848,27 | 2.138,42 | 2.105,98 |
| 5.270,00 | 5.289,99 | 5 | 2.747,24 | 2.801,40 | 3.106,92 | 2.331,91 | 2.296,63 |
| | | 6 | 2.526,20 | 2.576,00 | 2.856,94 | 2.144,29 | 2.111,84 |
| 5.290,00 | 5.309,99 | 5 | 2.754,79 | 2.809,09 | 3.116,20 | 2.338,29 | 2.303,00 |
| | | 6 | 2.533,14 | 2.583,07 | 2.865,47 | 2.150,15 | 2.117,70 |
| 5.310,00 | 5.329,99 | 5 | 2.762,40 | 2.816,77 | 3.125,48 | 2.344,67 | 2.309,37 |
| | | 6 | 2.540,14 | 2.590,14 | 2.874,00 | 2.156,02 | 2.123,56 |
| 5.330,00 | 5.349,99 | 5 | 2.769,86 | 2.824,46 | 3.134,76 | 2.351,04 | 2.315,75 |
| | | 6 | 2.547,00 | 2.597,20 | 2.882,54 | 2.161,87 | 2.129,42 |
| 5.350,00 | 5.369,99 | 5 | 2.777,41 | 2.832,07 | 3.144,04 | 2.357,41 | 2.322,13 |
| | | 6 | 2.553,94 | 2.604,20 | 2.891,07 | 2.167,74 | 2.135,29 |
| 5.370,00 | 5.389,99 | 5 | 2.784,95 | 2.839,76 | 3.153,32 | 2.363,88 | 2.328,50 |
| | | 6 | 2.560,87 | 2.611,27 | 2.899,60 | 2.173,68 | 2.141,15 |
| 5.390,00 | 5.409,99 | 5 | 2.792,48 | 2.847,37 | 3.162,75 | 2.370,25 | 2.334,96 |
| | | 6 | 2.567,80 | 2.618,27 | 2.908,27 | 2.179,54 | 2.147,09 |
| 5.410,00 | 5.429,99 | 5 | 2.799,88 | 2.854,98 | 3.171,88 | 2.376,63 | 2.341,25 |
| | | 6 | 2.574,60 | 2.625,27 | 2.916,67 | 2.185,41 | 2.152,87 |
| 5.430,00 | 5.449,99 | 5 | 2.807,35 | 2.862,60 | 3.181,16 | 2.383,00 | 2.347,71 |
| | | 6 | 2.581,47 | 2.632,27 | 2.925,20 | 2.191,26 | 2.158,82 |
| 5.450,00 | 5.469,99 | 5 | 2.814,82 | 2.870,13 | 3.190,44 | 2.389,38 | 2.354,09 |
| | | 6 | 2.588,34 | 2.639,20 | 2.933,74 | 2.197,13 | 2.164,68 |
| 5.470,00 | 5.489,99 | 5 | 2.822,28 | 2.877,74 | 3.199,72 | 2.395,75 | 2.360,47 |
| | | 6 | 2.595,20 | 2.646,20 | 2.942,27 | 2.202,99 | 2.170,54 |
| 5.490,00 | 5.509,99 | 5 | 2.829,68 | 2.885,22 | 3.208,86 | 2.402,13 | 2.366,84 |
| | | 6 | 2.602,00 | 2.653,07 | 2.950,67 | 2.208,86 | 2.176,40 |
| 5.510,00 | 5.529,99 | 5 | 2.837,07 | 2.892,75 | 3.218,13 | 2.408,50 | 2.373,21 |
| | | 6 | 2.608,80 | 2.660,00 | 2.959,20 | 2.214,71 | 2.182,26 |
| 5.530,00 | 5.549,99 | 5 | 2.844,47 | 2.900,29 | 3.227,41 | 2.414,88 | 2.379,59 |
| | | 6 | 2.615,60 | 2.666,94 | 2.967,74 | 2.220,58 | 2.188,13 |
| 5.550,00 | 5.569,99 | 5 | 2.851,86 | 2.907,84 | 3.236,70 | 2.421,25 | 2.385,97 |
| | | 6 | 2.622,40 | 2.673,87 | 2.976,27 | 2.226,44 | 2.193,99 |
| 5.570,00 | 5.589,99 | 5 | 2.859,19 | 2.915,30 | 3.245,83 | 2.427,63 | 2.392,33 |
| | | 6 | 2.629,14 | 2.680,74 | 2.984,67 | 2.232,30 | 2.199,85 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|----------|----------|----------|----------|----------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Lohnsteuerklasse | | | | | |
| | | Leistungs- satz | I / IV | II | III | V | VI |
| monatlich | | | | | | | |
| € | € | | € | € | € | | |
| von | bis | | | | | | |
| € | € | | | | | | |
| 5.590,00 | 5.609,99 | 5 | 2.866,58 | 2.922,77 | 3.254,97 | 2.434,01 | 2.398,71 |
| | | 6 | 2.635,94 | 2.687,60 | 2.993,07 | 2.238,17 | 2.205,71 |
| 5.610,00 | 5.629,99 | 5 | 2.873,91 | 2.930,24 | 3.264,24 | 2.440,38 | 2.405,09 |
| | | 6 | 2.642,67 | 2.694,47 | 3.001,60 | 2.244,02 | 2.211,58 |
| 5.630,00 | 5.649,99 | 5 | 2.881,22 | 2.937,70 | 3.273,38 | 2.446,83 | 2.411,54 |
| | | 6 | 2.649,40 | 2.701,34 | 3.010,00 | 2.249,96 | 2.217,51 |
| 5.650,00 | 5.669,99 | 5 | 2.888,48 | 2.945,10 | 3.282,66 | 2.453,13 | 2.417,84 |
| | | 6 | 2.656,07 | 2.708,14 | 3.018,54 | 2.255,75 | 2.223,30 |
| 5.670,00 | 5.689,99 | 5 | 2.895,80 | 2.952,49 | 3.291,79 | 2.459,59 | 2.424,21 |
| | | 6 | 2.662,80 | 2.714,94 | 3.026,94 | 2.261,69 | 2.229,16 |
| 5.690,00 | 5.709,99 | 5 | 2.903,12 | 2.959,96 | 3.300,93 | 2.465,95 | 2.430,67 |
| | | 6 | 2.669,54 | 2.721,80 | 3.035,34 | 2.267,54 | 2.235,10 |
| 5.710,00 | 5.729,99 | 5 | 2.910,37 | 2.967,28 | 3.310,06 | 2.472,33 | 2.437,04 |
| | | 6 | 2.676,20 | 2.728,54 | 3.043,74 | 2.273,41 | 2.240,96 |
| 5.730,00 | 5.749,99 | 5 | 2.917,55 | 2.974,68 | 3.319,20 | 2.478,71 | 2.443,42 |
| | | 6 | 2.682,80 | 2.735,34 | 3.052,14 | 2.279,27 | 2.246,82 |
| 5.750,00 | 5.769,99 | 5 | 2.924,80 | 2.982,00 | 3.328,33 | 2.485,09 | 2.449,79 |
| | | 6 | 2.689,47 | 2.742,07 | 3.060,54 | 2.285,14 | 2.252,68 |
| 5.770,00 | 5.789,99 | 5 | 2.932,05 | 2.989,40 | 3.337,62 | 2.491,46 | 2.456,17 |
| | | 6 | 2.696,14 | 2.748,87 | 3.069,07 | 2.291,00 | 2.258,54 |
| 5.790,00 | 5.809,99 | 5 | 2.939,23 | 2.996,72 | 3.346,75 | 2.497,83 | 2.462,54 |
| | | 6 | 2.702,74 | 2.755,60 | 3.077,47 | 2.296,86 | 2.264,41 |
| 5.810,00 | 5.829,99 | 5 | 2.946,40 | 3.003,97 | 3.355,74 | 2.504,21 | 2.468,92 |
| | | 6 | 2.709,34 | 2.762,27 | 3.085,74 | 2.302,72 | 2.270,27 |
| 5.830,00 | 5.849,99 | 5 | 2.953,58 | 3.011,29 | 3.364,87 | 2.510,59 | 2.475,29 |
| | | 6 | 2.715,94 | 2.769,00 | 3.094,14 | 2.308,58 | 2.276,13 |
| 5.850,00 | 5.869,99 | 5 | 2.960,76 | 3.018,61 | 3.374,01 | 2.516,96 | 2.481,67 |
| | | 6 | 2.722,54 | 2.775,74 | 3.102,54 | 2.314,45 | 2.281,99 |
| 5.870,00 | 5.889,99 | 5 | 2.967,94 | 3.025,86 | 3.383,14 | 2.523,41 | 2.488,04 |
| | | 6 | 2.729,14 | 2.782,40 | 3.110,94 | 2.320,38 | 2.287,86 |
| 5.890,00 | 5.909,99 | 5 | 2.975,11 | 3.033,12 | 3.392,28 | 2.529,71 | 2.494,42 |
| | | 6 | 2.735,74 | 2.789,07 | 3.119,34 | 2.326,17 | 2.293,72 |
| 5.910,00 | 5.929,99 | 5 | 2.982,29 | 3.040,36 | 3.401,27 | 2.536,16 | 2.500,80 |
| | | 6 | 2.742,34 | 2.795,74 | 3.127,60 | 2.332,10 | 2.299,58 |
| 5.930,00 | 5.949,99 | 5 | 2.989,54 | 3.047,54 | 3.410,40 | 2.542,54 | 2.507,24 |
| | | 6 | 2.749,00 | 2.802,34 | 3.136,00 | 2.337,97 | 2.305,51 |
| 5.950,00 | 5.969,99 | 5 | 2.996,72 | 3.054,79 | 3.419,40 | 2.548,91 | 2.513,62 |
| | | 6 | 2.755,60 | 2.809,00 | 3.144,27 | 2.343,82 | 2.311,38 |
| 5.970,00 | 5.989,99 | 5 | 3.003,82 | 3.061,97 | 3.428,53 | 2.555,29 | 2.520,00 |
| | | 6 | 2.762,14 | 2.815,60 | 3.152,67 | 2.349,69 | 2.317,24 |
| 5.990,00 | 6.009,99 | 5 | 3.011,07 | 3.069,14 | 3.437,52 | 2.561,66 | 2.526,38 |
| | | 6 | 2.768,80 | 2.822,20 | 3.160,94 | 2.355,55 | 2.323,10 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|----------|----------|----------|----------|----------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Lohnsteuerklasse | | | | | |
| | | Leistungs- satz | I / IV | II | III | V | VI |
| monatlich | | | | | | | |
| € | € | | € | € | € | | |
| von | bis | | | | | | |
| € | € | | | | | | |
| 6.010,00 | 6.029,99 | 5 | 3.018,25 | 3.076,32 | 3.446,65 | 2.568,04 | 2.532,74 |
| | | 6 | 2.775,40 | 2.828,80 | 3.169,34 | 2.361,42 | 2.328,96 |
| 6.030,00 | 6.049,99 | 5 | 3.025,43 | 3.083,50 | 3.455,64 | 2.574,42 | 2.539,12 |
| | | 6 | 2.782,00 | 2.835,40 | 3.177,60 | 2.367,28 | 2.334,82 |
| 6.050,00 | 6.069,99 | 5 | 3.032,60 | 3.090,68 | 3.464,78 | 2.580,79 | 2.545,50 |
| | | 6 | 2.788,60 | 2.842,00 | 3.186,00 | 2.373,14 | 2.340,69 |
| 6.070,00 | 6.089,99 | 5 | 3.039,78 | 3.097,85 | 3.473,77 | 2.587,16 | 2.551,88 |
| | | 6 | 2.795,20 | 2.848,60 | 3.194,27 | 2.379,00 | 2.346,55 |
| 6.090,00 | 6.109,99 | 5 | 3.046,96 | 3.105,11 | 3.482,76 | 2.593,54 | 2.558,25 |
| | | 6 | 2.801,80 | 2.855,27 | 3.202,54 | 2.384,86 | 2.352,42 |
| 6.110,00 | 6.129,99 | 5 | 3.054,14 | 3.112,29 | 3.491,75 | 2.599,92 | 2.564,62 |
| | | 6 | 2.808,40 | 2.861,87 | 3.210,80 | 2.390,73 | 2.358,27 |
| 6.130,00 | 6.149,99 | 5 | 3.061,31 | 3.119,39 | 3.500,74 | 2.606,29 | 2.571,00 |
| | | 6 | 2.815,00 | 2.868,40 | 3.219,07 | 2.396,58 | 2.364,14 |
| 6.150,00 | 6.169,99 | 5 | 3.068,49 | 3.126,64 | 3.509,73 | 2.612,66 | 2.577,38 |
| | | 6 | 2.821,60 | 2.875,07 | 3.227,34 | 2.402,45 | 2.370,00 |
| 6.170,00 | 6.189,99 | 5 | 3.075,67 | 3.133,82 | 3.518,72 | 2.619,13 | 2.583,75 |
| | | 6 | 2.828,20 | 2.881,67 | 3.235,60 | 2.408,39 | 2.375,86 |
| 6.190,00 | 6.209,99 | 5 | 3.082,58 | 3.141,00 | 3.527,71 | 2.625,50 | 2.590,21 |
| | | 6 | 2.834,55 | 2.888,27 | 3.243,87 | 2.414,26 | 2.381,80 |
| 6.210,00 | 6.229,99 | 5 | 3.088,87 | 3.148,17 | 3.536,70 | 2.631,88 | 2.596,50 |
| | | 6 | 2.840,34 | 2.894,87 | 3.252,14 | 2.420,12 | 2.387,58 |
| 6.230,00 | 6.249,99 | 5 | 3.095,32 | 3.155,35 | 3.545,69 | 2.638,25 | 2.602,96 |
| | | 6 | 2.846,27 | 2.901,47 | 3.260,40 | 2.425,98 | 2.393,53 |
| 6.250,00 | 6.269,99 | 5 | 3.101,70 | 3.162,53 | 3.554,68 | 2.644,63 | 2.609,34 |
| | | 6 | 2.852,14 | 2.908,07 | 3.268,67 | 2.431,84 | 2.399,39 |
| 6.270,00 | 6.289,99 | 5 | 3.108,08 | 3.169,71 | 3.563,67 | 2.651,00 | 2.615,72 |
| | | 6 | 2.858,00 | 2.914,67 | 3.276,94 | 2.437,70 | 2.405,26 |
| 6.290,00 | 6.309,99 | 5 | 3.114,45 | 3.176,88 | 3.572,52 | 2.657,38 | 2.622,08 |
| | | 6 | 2.863,86 | 2.921,27 | 3.285,07 | 2.443,57 | 2.411,11 |
| 6.310,00 | 6.329,99 | 5 | 3.120,82 | 3.184,06 | 3.581,50 | 2.663,75 | 2.628,46 |
| | | 6 | 2.869,72 | 2.927,87 | 3.293,34 | 2.449,42 | 2.416,98 |
| 6.330,00 | 6.349,99 | 5 | 3.127,20 | 3.191,24 | 3.590,35 | 2.670,13 | 2.634,84 |
| | | 6 | 2.875,58 | 2.934,47 | 3.301,47 | 2.455,29 | 2.422,84 |
| 6.350,00 | 6.369,99 | 5 | 3.133,57 | 3.198,49 | 3.599,34 | 2.676,50 | 2.641,22 |
| | | 6 | 2.881,45 | 2.941,14 | 3.309,74 | 2.461,15 | 2.428,70 |
| 6.370,00 | 6.389,99 | 5 | 3.139,95 | 3.204,93 | 3.608,19 | 2.682,88 | 2.647,58 |
| | | 6 | 2.887,31 | 2.947,06 | 3.317,87 | 2.467,02 | 2.434,56 |
| 6.390,00 | 6.409,99 | 5 | 3.146,33 | 3.211,39 | 3.617,17 | 2.689,26 | 2.653,96 |
| | | 6 | 2.893,18 | 2.953,00 | 3.326,14 | 2.472,88 | 2.440,42 |
| 6.410,00 | 6.429,99 | 5 | 3.152,70 | 3.217,76 | 3.626,02 | 2.695,63 | 2.660,34 |
| | | 6 | 2.899,03 | 2.958,86 | 3.334,27 | 2.478,74 | 2.446,29 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|----------|----------|----------|----------|----------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Lohnsteuerklasse | | | | | |
| | | Leistungs- satz | I / IV | II | III | V | VI |
| monatlich | | | | | | | |
| € | € | | € | € | € | | |
| von | bis | | | | | | |
| € | € | | | | | | |
| 6.430,00 | 6.449,99 | 5 | 3.159,15 | 3.224,13 | 3.635,01 | 2.702,08 | 2.666,79 |
| | | 6 | 2.904,97 | 2.964,72 | 3.342,54 | 2.484,67 | 2.452,22 |
| 6.450,00 | 6.469,99 | 5 | 3.165,45 | 3.230,51 | 3.643,86 | 2.708,38 | 2.673,08 |
| | | 6 | 2.910,76 | 2.970,58 | 3.350,67 | 2.490,46 | 2.458,01 |
| 6.470,00 | 6.489,99 | 5 | 3.171,83 | 3.236,89 | 3.652,70 | 2.714,84 | 2.679,46 |
| | | 6 | 2.916,62 | 2.976,45 | 3.358,80 | 2.496,40 | 2.463,87 |
| 6.490,00 | 6.509,99 | 5 | 3.178,28 | 3.243,26 | 3.661,54 | 2.721,20 | 2.685,92 |
| | | 6 | 2.922,55 | 2.982,31 | 3.366,94 | 2.502,26 | 2.469,81 |
| 6.510,00 | 6.529,99 | 5 | 3.184,65 | 3.249,64 | 3.670,53 | 2.727,58 | 2.692,29 |
| | | 6 | 2.928,42 | 2.988,18 | 3.375,20 | 2.508,12 | 2.475,67 |
| 6.530,00 | 6.549,99 | 5 | 3.191,03 | 3.256,01 | 3.679,38 | 2.733,96 | 2.698,67 |
| | | 6 | 2.934,28 | 2.994,03 | 3.383,34 | 2.513,98 | 2.481,54 |
| 6.550,00 | 6.569,99 | 5 | 3.197,41 | 3.262,39 | 3.688,08 | 2.740,33 | 2.705,04 |
| | | 6 | 2.940,14 | 2.999,90 | 3.391,34 | 2.519,85 | 2.487,39 |
| 6.570,00 | 6.589,99 | 5 | 3.203,78 | 3.268,76 | 3.697,07 | 2.746,71 | 2.711,42 |
| | | 6 | 2.946,01 | 3.005,76 | 3.399,60 | 2.525,71 | 2.493,26 |
| 6.590,00 | 6.609,99 | 5 | 3.210,15 | 3.275,14 | 3.705,77 | 2.753,08 | 2.717,79 |
| | | 6 | 2.951,86 | 3.011,62 | 3.407,60 | 2.531,57 | 2.499,12 |
| 6.610,00 | 6.629,99 | 5 | 3.216,53 | 3.281,51 | 3.714,61 | 2.759,46 | 2.724,17 |
| | | 6 | 2.957,73 | 3.017,48 | 3.415,74 | 2.537,43 | 2.504,98 |
| 6.630,00 | 6.649,99 | 5 | 3.222,91 | 3.287,89 | 3.723,46 | 2.765,83 | 2.730,54 |
| | | 6 | 2.963,59 | 3.023,34 | 3.423,87 | 2.543,30 | 2.510,84 |
| 6.650,00 | 6.669,99 | 5 | 3.229,28 | 3.294,34 | 3.732,30 | 2.772,21 | 2.736,92 |
| | | 6 | 2.969,46 | 3.029,28 | 3.432,00 | 2.549,16 | 2.516,70 |
| 6.670,00 | 6.689,99 | 5 | 3.235,65 | 3.300,72 | 3.741,15 | 2.778,66 | 2.743,29 |
| | | 6 | 2.975,31 | 3.035,14 | 3.440,14 | 2.555,09 | 2.522,57 |
| 6.690,00 | 6.709,99 | 5 | 3.242,03 | 3.307,10 | 3.749,85 | 2.784,96 | 2.749,67 |
| | | 6 | 2.981,18 | 3.041,01 | 3.448,14 | 2.560,88 | 2.528,43 |
| 6.710,00 | 6.729,99 | 5 | 3.248,41 | 3.313,46 | 3.758,70 | 2.791,41 | 2.756,05 |
| | | 6 | 2.987,04 | 3.046,86 | 3.456,27 | 2.566,82 | 2.534,30 |
| 6.730,00 | 6.749,99 | 5 | 3.254,86 | 3.319,84 | 3.767,54 | 2.797,79 | 2.762,49 |
| | | 6 | 2.992,98 | 3.052,73 | 3.464,40 | 2.572,68 | 2.540,22 |
| 6.750,00 | 6.769,99 | 5 | 3.261,24 | 3.326,22 | 3.776,24 | 2.804,16 | 2.768,87 |
| | | 6 | 2.998,84 | 3.058,59 | 3.472,40 | 2.578,54 | 2.546,09 |
| 6.770,00 | 6.789,99 | 5 | 3.267,53 | 3.332,60 | 3.784,94 | 2.810,54 | 2.775,25 |
| | | 6 | 3.004,62 | 3.064,46 | 3.480,40 | 2.584,40 | 2.551,95 |
| 6.790,00 | 6.809,99 | 5 | 3.273,98 | 3.338,96 | 3.793,78 | 2.816,91 | 2.781,62 |
| | | 6 | 3.010,56 | 3.070,31 | 3.488,54 | 2.590,26 | 2.557,82 |
| 6.810,00 | 6.829,99 | 5 | 3.280,36 | 3.345,34 | 3.802,48 | 2.823,29 | 2.787,99 |
| | | 6 | 3.016,42 | 3.076,18 | 3.496,54 | 2.596,13 | 2.563,67 |
| 6.830,00 | 6.849,99 | 5 | 3.286,74 | 3.351,72 | 3.811,33 | 2.829,67 | 2.794,37 |
| | | 6 | 3.022,29 | 3.082,04 | 3.504,67 | 2.601,99 | 2.569,54 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|----------|----------|----------|----------|----------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Lohnsteuerklasse | | | | | |
| | | Leistungs- satz | I / IV | II | III | V | VI |
| monatlich | | | | | | | |
| € | € | | € | € | € | | |
| von | bis | | | | | | |
| € | € | | | | | | |
| 6.850,00 | 6.869,99 | 5 | 3.293,11 | 3.358,10 | 3.820,03 | 2.836,03 | 2.800,75 |
| | | 6 | 3.028,14 | 3.087,90 | 3.512,67 | 2.607,85 | 2.575,40 |
| 6.870,00 | 6.889,99 | 5 | 3.299,48 | 3.364,46 | 3.828,73 | 2.842,41 | 2.807,12 |
| | | 6 | 3.034,01 | 3.093,76 | 3.520,67 | 2.613,71 | 2.581,26 |
| 6.890,00 | 6.909,99 | 5 | 3.305,86 | 3.370,93 | 3.837,43 | 2.848,79 | 2.813,50 |
| | | 6 | 3.039,87 | 3.099,70 | 3.528,67 | 2.619,58 | 2.587,13 |
| 6.910,00 | 6.929,99 | 5 | 3.312,24 | 3.377,31 | 3.846,13 | 2.855,17 | 2.819,87 |
| | | 6 | 3.045,74 | 3.105,57 | 3.536,67 | 2.625,44 | 2.592,98 |
| 6.930,00 | 6.949,99 | 5 | 3.318,61 | 3.383,60 | 3.854,83 | 2.861,53 | 2.826,25 |
| | | 6 | 3.051,59 | 3.111,35 | 3.544,67 | 2.631,30 | 2.598,85 |
| 6.950,00 | 6.969,99 | 5 | 3.324,98 | 3.390,06 | 3.863,53 | 2.867,91 | 2.832,62 |
| | | 6 | 3.057,46 | 3.117,30 | 3.552,67 | 2.637,16 | 2.604,71 |
| 6.970,00 | 6.989,99 | 5 | 3.331,36 | 3.396,43 | 3.872,23 | 2.874,38 | 2.839,00 |
| | | 6 | 3.063,32 | 3.123,15 | 3.560,67 | 2.643,10 | 2.610,58 |
| 6.990,00 | 7.009,99 | 5 | 3.337,82 | 3.402,80 | 3.880,93 | 2.880,75 | 2.845,46 |
| | | 6 | 3.069,26 | 3.129,02 | 3.568,67 | 2.648,97 | 2.616,51 |
| 7.010,00 | 7.029,99 | 5 | 3.344,11 | 3.409,18 | 3.889,63 | 2.887,13 | 2.851,75 |
| | | 6 | 3.075,05 | 3.134,88 | 3.576,67 | 2.654,83 | 2.622,30 |
| 7.030,00 | 7.049,99 | 5 | 3.350,57 | 3.415,56 | 3.898,33 | 2.893,50 | 2.858,21 |
| | | 6 | 3.080,98 | 3.140,74 | 3.584,67 | 2.660,69 | 2.628,24 |
| 7.050,00 | 7.069,99 | 5 | 3.356,95 | 3.421,93 | 3.907,03 | 2.899,88 | 2.864,59 |
| | | 6 | 3.086,85 | 3.146,60 | 3.592,67 | 2.666,55 | 2.634,10 |
| 7.070,00 | 7.089,99 | 5 | 3.363,32 | 3.428,30 | 3.915,58 | 2.906,25 | 2.870,96 |
| | | 6 | 3.092,71 | 3.152,46 | 3.600,54 | 2.672,42 | 2.639,96 |
| 7.090,00 | und mehr | 5 | 3.369,70 | 3.434,68 | 3.924,28 | 2.912,63 | 2.877,33 |
| | | 6 | 3.098,58 | 3.158,33 | 3.608,54 | 2.678,28 | 2.645,82 |