

## **Tabelle zur Berechnung des Kurzarbeitergeldes (Kug)**

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 1 oder 2 zu Grunde zu legen. Die Zuordnung zu den Leistungssätzen 1 oder 2 richtet sich nach folgenden Merkmalen:

**Leistungssatz 1 =** 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 1 maßgebend ist.

**Leistungssatz 2 =** 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 1**

**Soll-Entgelt im Kalendermonat = 2.500,00 € - Rechnerischer Leistungssatz = 1.295,11 €**

**Ist-Entgelt im Kalendermonat = 1.250,00 € - Rechnerischer Leistungssatz = 675,36 €**

**Kug = 619,75 €**

**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 2020 6.450 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.

| Bruttoarbeitsentgelt |        | Rechnerische Leistungssätze                          |           |       |       |       |       |
|----------------------|--------|------------------------------------------------------|-----------|-------|-------|-------|-------|
|                      |        | nach den pauschalisierten monatlichen Nettoentgelten |           |       |       |       |       |
|                      |        | Lohnsteuerklasse                                     |           |       |       |       |       |
|                      |        | Leistungs-<br>satz                                   | I / IV    | II    | III   | V     | VI    |
| von                  | bis    |                                                      | monatlich |       |       |       |       |
| €                    | €      |                                                      | €         | €     | €     | €     | €     |
| 10,00                | 29,99  | 1                                                    | 10,72     | 10,72 | 10,72 | 10,72 | 9,21  |
|                      |        | 2                                                    | 9,60      | 9,60  | 9,60  | 9,60  | 8,25  |
| 30,00                | 49,99  | 1                                                    | 21,44     | 21,44 | 21,44 | 21,44 | 18,43 |
|                      |        | 2                                                    | 19,20     | 19,20 | 19,20 | 19,20 | 16,50 |
| 50,00                | 69,99  | 1                                                    | 32,16     | 32,16 | 32,16 | 32,16 | 27,64 |
|                      |        | 2                                                    | 28,80     | 28,80 | 28,80 | 28,80 | 24,75 |
| 70,00                | 89,99  | 1                                                    | 42,88     | 42,88 | 42,88 | 42,88 | 36,85 |
|                      |        | 2                                                    | 38,40     | 38,40 | 38,40 | 38,40 | 33,00 |
| 90,00                | 109,99 | 1                                                    | 53,60     | 53,60 | 53,60 | 53,60 | 46,06 |
|                      |        | 2                                                    | 48,00     | 48,00 | 48,00 | 48,00 | 41,25 |
| 110,00               | 129,99 | 1                                                    | 64,32     | 64,32 | 64,32 | 63,38 | 55,28 |
|                      |        | 2                                                    | 57,60     | 57,60 | 57,60 | 56,75 | 49,50 |

| Bruttoarbeitsentgelt |          | Rechnerische Leistungssätze                          |                  |        |        |        |        |
|----------------------|----------|------------------------------------------------------|------------------|--------|--------|--------|--------|
|                      |          | nach den pauschalisierten monatlichen Nettoentgelten |                  |        |        |        |        |
|                      |          | Leistungs-<br>satz                                   | Lohnsteuerklasse |        |        |        |        |
|                      |          |                                                      | I / IV           | II     | III    | V      | VI     |
|                      |          |                                                      | monatlich        |        |        |        |        |
| von<br>€             | bis<br>€ |                                                      | €                | €      | €      | €      | €      |
| 130,00               | 149,99   | 1                                                    | 75,04            | 75,04  | 75,04  | 72,59  | 64,49  |
|                      |          | 2                                                    | 67,20            | 67,20  | 67,20  | 65,00  | 57,75  |
| 150,00               | 169,99   | 1                                                    | 85,76            | 85,76  | 85,76  | 81,80  | 73,70  |
|                      |          | 2                                                    | 76,80            | 76,80  | 76,80  | 73,25  | 66,00  |
| 170,00               | 189,99   | 1                                                    | 96,48            | 96,48  | 96,48  | 91,01  | 82,91  |
|                      |          | 2                                                    | 86,40            | 86,40  | 86,40  | 81,50  | 74,25  |
| 190,00               | 209,99   | 1                                                    | 107,20           | 107,20 | 107,20 | 100,23 | 92,13  |
|                      |          | 2                                                    | 96,00            | 96,00  | 96,00  | 89,75  | 82,50  |
| 210,00               | 229,99   | 1                                                    | 117,92           | 117,92 | 117,92 | 109,44 | 101,34 |
|                      |          | 2                                                    | 105,60           | 105,60 | 105,60 | 98,00  | 90,75  |
| 230,00               | 249,99   | 1                                                    | 128,64           | 128,64 | 128,64 | 118,65 | 110,55 |
|                      |          | 2                                                    | 115,20           | 115,20 | 115,20 | 106,25 | 99,00  |
| 250,00               | 269,99   | 1                                                    | 139,36           | 139,36 | 139,36 | 127,86 | 119,76 |
|                      |          | 2                                                    | 124,80           | 124,80 | 124,80 | 114,50 | 107,25 |
| 270,00               | 289,99   | 1                                                    | 150,08           | 150,08 | 150,08 | 137,08 | 128,98 |
|                      |          | 2                                                    | 134,40           | 134,40 | 134,40 | 122,75 | 115,50 |
| 290,00               | 309,99   | 1                                                    | 160,80           | 160,80 | 160,80 | 146,29 | 138,13 |
|                      |          | 2                                                    | 144,00           | 144,00 | 144,00 | 131,00 | 123,70 |
| 310,00               | 329,99   | 1                                                    | 171,52           | 171,52 | 171,52 | 155,50 | 147,35 |
|                      |          | 2                                                    | 153,60           | 153,60 | 153,60 | 139,25 | 131,95 |
| 330,00               | 349,99   | 1                                                    | 182,24           | 182,24 | 182,24 | 164,65 | 156,56 |
|                      |          | 2                                                    | 163,20           | 163,20 | 163,20 | 147,45 | 140,20 |
| 350,00               | 369,99   | 1                                                    | 192,96           | 192,96 | 192,96 | 173,87 | 165,77 |
|                      |          | 2                                                    | 172,80           | 172,80 | 172,80 | 155,70 | 148,45 |
| 370,00               | 389,99   | 1                                                    | 203,68           | 203,68 | 203,68 | 183,08 | 174,98 |
|                      |          | 2                                                    | 182,40           | 182,40 | 182,40 | 163,95 | 156,70 |
| 390,00               | 409,99   | 1                                                    | 214,40           | 214,40 | 214,40 | 192,29 | 184,20 |
|                      |          | 2                                                    | 192,00           | 192,00 | 192,00 | 172,20 | 164,95 |
| 410,00               | 429,99   | 1                                                    | 225,12           | 225,12 | 225,12 | 201,50 | 193,41 |
|                      |          | 2                                                    | 201,60           | 201,60 | 201,60 | 180,45 | 173,20 |
| 430,00               | 449,99   | 1                                                    | 235,84           | 235,84 | 235,84 | 210,72 | 202,62 |
|                      |          | 2                                                    | 211,20           | 211,20 | 211,20 | 188,70 | 181,45 |
| 450,00               | 469,99   | 1                                                    | 246,56           | 246,56 | 246,56 | 219,93 | 211,83 |
|                      |          | 2                                                    | 220,80           | 220,80 | 220,80 | 196,95 | 189,70 |
| 470,00               | 489,99   | 1                                                    | 257,28           | 257,28 | 257,28 | 229,14 | 221,05 |
|                      |          | 2                                                    | 230,40           | 230,40 | 230,40 | 205,20 | 197,95 |
| 490,00               | 509,99   | 1                                                    | 268,00           | 268,00 | 268,00 | 238,35 | 230,26 |
|                      |          | 2                                                    | 240,00           | 240,00 | 240,00 | 213,45 | 206,20 |
| 510,00               | 529,99   | 1                                                    | 278,72           | 278,72 | 278,72 | 247,57 | 239,47 |
|                      |          | 2                                                    | 249,60           | 249,60 | 249,60 | 221,70 | 214,45 |
| 530,00               | 549,99   | 1                                                    | 289,44           | 289,44 | 289,44 | 256,78 | 248,68 |
|                      |          | 2                                                    | 259,20           | 259,20 | 259,20 | 229,95 | 222,70 |

| Bruttoarbeitsentgelt |          | Rechnerische Leistungssätze                          |                  |        |        |        |        |
|----------------------|----------|------------------------------------------------------|------------------|--------|--------|--------|--------|
|                      |          | nach den pauschalisierten monatlichen Nettoentgelten |                  |        |        |        |        |
|                      |          | Leistungs-<br>satz                                   | Lohnsteuerklasse |        |        |        |        |
|                      |          |                                                      | I / IV           | II     | III    | V      | VI     |
|                      |          |                                                      | monatlich        |        |        |        |        |
| von<br>€             | bis<br>€ |                                                      | €                | €      | €      | €      | €      |
| 550,00               | 569,99   | 1                                                    | 300,16           | 300,16 | 300,16 | 265,99 | 257,90 |
|                      |          | 2                                                    | 268,80           | 268,80 | 268,80 | 238,20 | 230,95 |
| 570,00               | 589,99   | 1                                                    | 310,88           | 310,88 | 310,88 | 275,20 | 267,11 |
|                      |          | 2                                                    | 278,40           | 278,40 | 278,40 | 246,45 | 239,20 |
| 590,00               | 609,99   | 1                                                    | 321,60           | 321,60 | 321,60 | 284,42 | 276,27 |
|                      |          | 2                                                    | 288,00           | 288,00 | 288,00 | 254,70 | 247,40 |
| 610,00               | 629,99   | 1                                                    | 332,32           | 332,32 | 332,32 | 293,63 | 285,48 |
|                      |          | 2                                                    | 297,60           | 297,60 | 297,60 | 262,95 | 255,65 |
| 630,00               | 649,99   | 1                                                    | 343,04           | 343,04 | 343,04 | 302,79 | 294,69 |
|                      |          | 2                                                    | 307,20           | 307,20 | 307,20 | 271,15 | 263,90 |
| 650,00               | 669,99   | 1                                                    | 353,76           | 353,76 | 353,76 | 312,00 | 303,91 |
|                      |          | 2                                                    | 316,80           | 316,80 | 316,80 | 279,40 | 272,15 |
| 670,00               | 689,99   | 1                                                    | 364,48           | 364,48 | 364,48 | 321,21 | 313,12 |
|                      |          | 2                                                    | 326,40           | 326,40 | 326,40 | 287,65 | 280,40 |
| 690,00               | 709,99   | 1                                                    | 375,20           | 375,20 | 375,20 | 330,42 | 322,33 |
|                      |          | 2                                                    | 336,00           | 336,00 | 336,00 | 295,90 | 288,65 |
| 710,00               | 729,99   | 1                                                    | 385,92           | 385,92 | 385,92 | 339,64 | 331,52 |
|                      |          | 2                                                    | 345,60           | 345,60 | 345,60 | 304,15 | 296,89 |
| 730,00               | 749,99   | 1                                                    | 396,64           | 396,64 | 396,64 | 348,85 | 340,43 |
|                      |          | 2                                                    | 355,20           | 355,20 | 355,20 | 312,40 | 304,87 |
| 750,00               | 769,99   | 1                                                    | 407,36           | 407,36 | 407,36 | 358,06 | 349,34 |
|                      |          | 2                                                    | 364,80           | 364,80 | 364,80 | 320,65 | 312,85 |
| 770,00               | 789,99   | 1                                                    | 418,08           | 418,08 | 418,08 | 367,27 | 358,26 |
|                      |          | 2                                                    | 374,40           | 374,40 | 374,40 | 328,90 | 320,83 |
| 790,00               | 809,99   | 1                                                    | 428,80           | 428,80 | 428,80 | 376,49 | 367,17 |
|                      |          | 2                                                    | 384,00           | 384,00 | 384,00 | 337,15 | 328,81 |
| 810,00               | 829,99   | 1                                                    | 439,52           | 439,52 | 439,52 | 385,70 | 376,08 |
|                      |          | 2                                                    | 393,60           | 393,60 | 393,60 | 345,40 | 336,79 |
| 830,00               | 849,99   | 1                                                    | 450,24           | 450,24 | 450,24 | 394,70 | 384,99 |
|                      |          | 2                                                    | 403,20           | 403,20 | 403,20 | 353,47 | 344,77 |
| 850,00               | 869,99   | 1                                                    | 460,96           | 460,96 | 460,96 | 403,61 | 393,90 |
|                      |          | 2                                                    | 412,80           | 412,80 | 412,80 | 361,45 | 352,75 |
| 870,00               | 889,99   | 1                                                    | 471,68           | 471,68 | 471,68 | 412,53 | 402,81 |
|                      |          | 2                                                    | 422,40           | 422,40 | 422,40 | 369,43 | 360,73 |
| 890,00               | 909,99   | 1                                                    | 482,40           | 482,40 | 482,40 | 421,44 | 411,65 |
|                      |          | 2                                                    | 432,00           | 432,00 | 432,00 | 377,41 | 368,64 |
| 910,00               | 929,99   | 1                                                    | 493,12           | 493,12 | 493,12 | 430,35 | 420,56 |
|                      |          | 2                                                    | 441,60           | 441,60 | 441,60 | 385,39 | 376,62 |
| 930,00               | 949,99   | 1                                                    | 503,84           | 503,84 | 503,84 | 439,19 | 429,47 |
|                      |          | 2                                                    | 451,20           | 451,20 | 451,20 | 393,31 | 384,60 |
| 950,00               | 969,99   | 1                                                    | 514,56           | 514,56 | 514,56 | 448,10 | 438,38 |
|                      |          | 2                                                    | 460,80           | 460,80 | 460,80 | 401,29 | 392,58 |

| Bruttoarbeitsentgelt |          | Rechnerische Leistungssätze                          |                  |        |        |        |        |
|----------------------|----------|------------------------------------------------------|------------------|--------|--------|--------|--------|
|                      |          | nach den pauschalisierten monatlichen Nettoentgelten |                  |        |        |        |        |
|                      |          | Leistungs-<br>satz                                   | Lohnsteuerklasse |        |        |        |        |
|                      |          |                                                      | I / IV           | II     | III    | V      | VI     |
|                      |          |                                                      | monatlich        |        |        |        |        |
| von<br>€             | bis<br>€ |                                                      | €                | €      | €      | €      | €      |
| 970,00               | 989,99   | 1                                                    | 525,28           | 525,28 | 525,28 | 457,01 | 447,29 |
|                      |          | 2                                                    | 470,40           | 470,40 | 470,40 | 409,27 | 400,56 |
| 990,00               | 1.009,99 | 1                                                    | 536,00           | 536,00 | 536,00 | 465,92 | 456,30 |
|                      |          | 2                                                    | 480,00           | 480,00 | 480,00 | 417,25 | 408,63 |
| 1.010,00             | 1.029,99 | 1                                                    | 546,72           | 546,72 | 546,72 | 474,84 | 465,44 |
|                      |          | 2                                                    | 489,60           | 489,60 | 489,60 | 425,23 | 416,81 |
| 1.030,00             | 1.049,99 | 1                                                    | 557,44           | 557,44 | 557,44 | 483,75 | 474,57 |
|                      |          | 2                                                    | 499,20           | 499,20 | 499,20 | 433,21 | 424,99 |
| 1.050,00             | 1.069,99 | 1                                                    | 568,16           | 568,16 | 568,16 | 492,66 | 483,69 |
|                      |          | 2                                                    | 508,80           | 508,80 | 508,80 | 441,19 | 433,16 |
| 1.070,00             | 1.089,99 | 1                                                    | 578,88           | 578,88 | 578,88 | 501,57 | 492,83 |
|                      |          | 2                                                    | 518,40           | 518,40 | 518,40 | 449,17 | 441,34 |
| 1.090,00             | 1.109,99 | 1                                                    | 588,15           | 589,60 | 589,60 | 510,50 | 501,95 |
|                      |          | 2                                                    | 526,70           | 528,00 | 528,00 | 457,16 | 449,51 |
| 1.110,00             | 1.129,99 | 1                                                    | 597,25           | 600,32 | 600,32 | 519,63 | 511,08 |
|                      |          | 2                                                    | 534,85           | 537,60 | 537,60 | 465,34 | 457,69 |
| 1.130,00             | 1.149,99 | 1                                                    | 606,41           | 611,04 | 611,04 | 528,76 | 518,21 |
|                      |          | 2                                                    | 543,05           | 547,20 | 547,20 | 473,51 | 464,07 |
| 1.150,00             | 1.169,99 | 1                                                    | 615,46           | 621,76 | 621,76 | 537,89 | 524,16 |
|                      |          | 2                                                    | 551,15           | 556,80 | 556,80 | 481,69 | 469,40 |
| 1.170,00             | 1.189,99 | 1                                                    | 624,50           | 632,48 | 632,48 | 547,01 | 530,11 |
|                      |          | 2                                                    | 559,25           | 566,40 | 566,40 | 489,86 | 474,73 |
| 1.190,00             | 1.209,99 | 1                                                    | 633,49           | 643,20 | 643,20 | 556,15 | 536,06 |
|                      |          | 2                                                    | 567,30           | 576,00 | 576,00 | 498,04 | 480,05 |
| 1.210,00             | 1.229,99 | 1                                                    | 642,42           | 653,92 | 653,92 | 565,28 | 542,01 |
|                      |          | 2                                                    | 575,30           | 585,60 | 585,60 | 506,22 | 485,38 |
| 1.230,00             | 1.249,99 | 1                                                    | 651,30           | 664,64 | 664,64 | 573,52 | 547,90 |
|                      |          | 2                                                    | 583,25           | 595,20 | 595,20 | 513,60 | 490,66 |
| 1.250,00             | 1.269,99 | 1                                                    | 660,18           | 675,36 | 675,36 | 579,47 | 553,85 |
|                      |          | 2                                                    | 591,20           | 604,80 | 604,80 | 518,93 | 495,98 |
| 1.270,00             | 1.289,99 | 1                                                    | 669,00           | 685,91 | 686,08 | 585,42 | 559,80 |
|                      |          | 2                                                    | 599,10           | 614,25 | 614,40 | 524,26 | 501,31 |
| 1.290,00             | 1.309,99 | 1                                                    | 677,77           | 695,13 | 696,80 | 591,37 | 565,75 |
|                      |          | 2                                                    | 606,95           | 622,50 | 624,00 | 529,58 | 506,64 |
| 1.310,00             | 1.329,99 | 1                                                    | 686,53           | 704,28 | 707,52 | 597,25 | 571,63 |
|                      |          | 2                                                    | 614,80           | 630,70 | 633,60 | 534,85 | 511,91 |
| 1.330,00             | 1.349,99 | 1                                                    | 694,90           | 713,11 | 718,24 | 602,50 | 576,87 |
|                      |          | 2                                                    | 622,30           | 638,60 | 643,20 | 539,55 | 516,60 |
| 1.350,00             | 1.369,99 | 1                                                    | 703,28           | 721,93 | 728,96 | 607,74 | 582,12 |
|                      |          | 2                                                    | 629,80           | 646,50 | 652,80 | 544,24 | 521,30 |
| 1.370,00             | 1.389,99 | 1                                                    | 711,54           | 730,70 | 739,68 | 612,92 | 587,30 |
|                      |          | 2                                                    | 637,20           | 654,35 | 662,40 | 548,89 | 525,94 |

| Bruttoarbeitsentgelt |          | Rechnerische Leistungssätze                          |                  |        |        |        |        |
|----------------------|----------|------------------------------------------------------|------------------|--------|--------|--------|--------|
|                      |          | nach den pauschalisierten monatlichen Nettoentgelten |                  |        |        |        |        |
|                      |          | Leistungs-<br>satz                                   | Lohnsteuerklasse |        |        |        |        |
|                      |          |                                                      | I / IV           | II     | III    | V      | VI     |
|                      |          |                                                      | monatlich        |        |        |        |        |
| von<br>€             | bis<br>€ |                                                      | €                | €      | €      | €      | €      |
| 1.390,00             | 1.409,99 | 1                                                    | 719,81           | 739,35 | 750,40 | 618,17 | 592,54 |
|                      |          | 2                                                    | 644,60           | 662,10 | 672,00 | 553,58 | 530,63 |
| 1.410,00             | 1.429,99 | 1                                                    | 727,96           | 748,00 | 761,12 | 623,41 | 597,73 |
|                      |          | 2                                                    | 651,90           | 669,85 | 681,60 | 558,28 | 535,28 |
| 1.430,00             | 1.449,99 | 1                                                    | 736,11           | 756,60 | 771,84 | 628,59 | 602,97 |
|                      |          | 2                                                    | 659,20           | 677,55 | 691,20 | 562,92 | 539,97 |
| 1.450,00             | 1.469,99 | 1                                                    | 744,20           | 765,14 | 782,56 | 633,83 | 608,21 |
|                      |          | 2                                                    | 666,45           | 685,20 | 700,80 | 567,61 | 544,67 |
| 1.470,00             | 1.489,99 | 1                                                    | 752,19           | 773,63 | 793,28 | 639,08 | 613,45 |
|                      |          | 2                                                    | 673,60           | 692,80 | 710,40 | 572,31 | 549,36 |
| 1.490,00             | 1.509,99 | 1                                                    | 760,18           | 782,06 | 804,00 | 644,32 | 618,63 |
|                      |          | 2                                                    | 680,75           | 700,35 | 720,00 | 577,00 | 554,00 |
| 1.510,00             | 1.529,99 | 1                                                    | 768,10           | 790,43 | 814,72 | 649,50 | 623,87 |
|                      |          | 2                                                    | 687,85           | 707,85 | 729,60 | 581,64 | 558,69 |
| 1.530,00             | 1.549,99 | 1                                                    | 775,92           | 798,75 | 825,44 | 654,74 | 629,12 |
|                      |          | 2                                                    | 694,85           | 715,30 | 739,20 | 586,33 | 563,39 |
| 1.550,00             | 1.569,99 | 1                                                    | 783,73           | 807,02 | 836,16 | 659,92 | 634,30 |
|                      |          | 2                                                    | 701,85           | 722,70 | 748,80 | 590,98 | 568,03 |
| 1.570,00             | 1.589,99 | 1                                                    | 791,28           | 815,22 | 846,88 | 665,17 | 639,54 |
|                      |          | 2                                                    | 708,61           | 730,05 | 758,40 | 595,67 | 572,72 |
| 1.590,00             | 1.609,99 | 1                                                    | 798,45           | 823,38 | 857,60 | 670,41 | 644,79 |
|                      |          | 2                                                    | 715,03           | 737,35 | 768,00 | 600,37 | 577,42 |
| 1.610,00             | 1.629,99 | 1                                                    | 805,55           | 831,53 | 868,32 | 675,65 | 650,03 |
|                      |          | 2                                                    | 721,39           | 744,65 | 777,60 | 605,06 | 582,11 |
| 1.630,00             | 1.649,99 | 1                                                    | 812,65           | 839,57 | 879,04 | 680,83 | 655,21 |
|                      |          | 2                                                    | 727,75           | 751,85 | 787,20 | 609,70 | 586,76 |
| 1.650,00             | 1.669,99 | 1                                                    | 819,75           | 847,55 | 889,76 | 686,08 | 660,45 |
|                      |          | 2                                                    | 734,11           | 759,00 | 796,80 | 614,40 | 591,45 |
| 1.670,00             | 1.689,99 | 1                                                    | 826,85           | 855,48 | 900,48 | 691,32 | 665,63 |
|                      |          | 2                                                    | 740,47           | 766,10 | 806,40 | 619,09 | 596,09 |
| 1.690,00             | 1.709,99 | 1                                                    | 833,96           | 863,41 | 911,20 | 696,50 | 670,87 |
|                      |          | 2                                                    | 746,83           | 773,20 | 816,00 | 623,73 | 600,78 |
| 1.710,00             | 1.729,99 | 1                                                    | 841,23           | 871,23 | 921,92 | 701,74 | 676,12 |
|                      |          | 2                                                    | 753,34           | 780,20 | 825,60 | 628,42 | 605,48 |
| 1.730,00             | 1.749,99 | 1                                                    | 848,70           | 879,04 | 932,64 | 706,98 | 681,36 |
|                      |          | 2                                                    | 760,03           | 787,20 | 835,20 | 633,12 | 610,17 |
| 1.750,00             | 1.769,99 | 1                                                    | 856,42           | 886,55 | 943,36 | 712,58 | 686,95 |
|                      |          | 2                                                    | 766,94           | 793,93 | 844,80 | 638,13 | 615,18 |
| 1.770,00             | 1.789,99 | 1                                                    | 864,20           | 894,05 | 954,08 | 718,35 | 692,73 |
|                      |          | 2                                                    | 773,91           | 800,65 | 854,40 | 643,30 | 620,35 |
| 1.790,00             | 1.809,99 | 1                                                    | 871,97           | 901,56 | 964,80 | 724,12 | 698,50 |
|                      |          | 2                                                    | 780,87           | 807,37 | 864,00 | 648,47 | 625,52 |

| Bruttoarbeitsentgelt |          | Rechnerische Leistungssätze                          |                  |          |          |        |        |
|----------------------|----------|------------------------------------------------------|------------------|----------|----------|--------|--------|
|                      |          | nach den pauschalisierten monatlichen Nettoentgelten |                  |          |          |        |        |
|                      |          | Leistungs-<br>satz                                   | Lohnsteuerklasse |          |          |        |        |
|                      |          |                                                      | I / IV           | II       | III      | V      | VI     |
|                      |          |                                                      | monatlich        |          |          |        |        |
| von<br>€             | bis<br>€ |                                                      | €                | €        | €        | €      | €      |
| 1.810,00             | 1.829,99 | 1                                                    | 879,74           | 908,99   | 975,52   | 729,89 | 704,27 |
|                      |          | 2                                                    | 787,83           | 814,02   | 873,60   | 653,63 | 630,69 |
| 1.830,00             | 1.849,99 | 1                                                    | 887,52           | 916,43   | 986,24   | 735,67 | 710,04 |
|                      |          | 2                                                    | 794,80           | 820,69   | 883,20   | 658,81 | 635,86 |
| 1.850,00             | 1.869,99 | 1                                                    | 895,24           | 923,94   | 996,96   | 741,44 | 715,81 |
|                      |          | 2                                                    | 801,71           | 827,41   | 892,80   | 663,97 | 641,03 |
| 1.870,00             | 1.889,99 | 1                                                    | 902,96           | 931,30   | 1.007,68 | 747,15 | 721,65 |
|                      |          | 2                                                    | 808,62           | 834,00   | 902,40   | 669,09 | 646,25 |
| 1.890,00             | 1.909,99 | 1                                                    | 910,67           | 938,82   | 1.018,40 | 752,93 | 728,24 |
|                      |          | 2                                                    | 815,53           | 840,74   | 912,00   | 674,26 | 652,16 |
| 1.910,00             | 1.929,99 | 1                                                    | 918,39           | 946,66   | 1.029,12 | 758,69 | 734,96 |
|                      |          | 2                                                    | 822,44           | 847,76   | 921,60   | 679,43 | 658,18 |
| 1.930,00             | 1.949,99 | 1                                                    | 926,10           | 954,44   | 1.039,84 | 764,47 | 741,67 |
|                      |          | 2                                                    | 829,34           | 854,72   | 931,20   | 684,60 | 664,18 |
| 1.950,00             | 1.969,99 | 1                                                    | 933,82           | 962,21   | 1.050,56 | 770,24 | 748,27 |
|                      |          | 2                                                    | 836,26           | 861,68   | 940,80   | 689,77 | 670,09 |
| 1.970,00             | 1.989,99 | 1                                                    | 941,47           | 969,99   | 1.061,28 | 776,07 | 754,86 |
|                      |          | 2                                                    | 843,11           | 868,64   | 950,40   | 694,99 | 676,00 |
| 1.990,00             | 2.009,99 | 1                                                    | 949,13           | 977,76   | 1.072,00 | 782,55 | 761,46 |
|                      |          | 2                                                    | 849,97           | 875,60   | 960,00   | 700,79 | 681,91 |
| 2.010,00             | 2.029,99 | 1                                                    | 956,85           | 985,53   | 1.082,72 | 789,27 | 768,18 |
|                      |          | 2                                                    | 856,88           | 882,56   | 969,60   | 706,81 | 687,92 |
| 2.030,00             | 2.049,99 | 1                                                    | 964,44           | 993,25   | 1.093,44 | 795,98 | 774,65 |
|                      |          | 2                                                    | 863,68           | 889,48   | 979,20   | 712,82 | 693,72 |
| 2.050,00             | 2.069,99 | 1                                                    | 972,10           | 1.001,03 | 1.103,72 | 802,58 | 781,37 |
|                      |          | 2                                                    | 870,54           | 896,44   | 988,40   | 718,73 | 699,74 |
| 2.070,00             | 2.089,99 | 1                                                    | 979,76           | 1.008,75 | 1.112,98 | 809,29 | 787,85 |
|                      |          | 2                                                    | 877,40           | 903,35   | 996,70   | 724,74 | 705,54 |
| 2.090,00             | 2.109,99 | 1                                                    | 987,36           | 1.016,46 | 1.121,92 | 815,77 | 794,33 |
|                      |          | 2                                                    | 884,20           | 910,26   | 1.004,70 | 730,54 | 711,34 |
| 2.110,00             | 2.129,99 | 1                                                    | 994,95           | 1.024,18 | 1.130,85 | 822,48 | 800,81 |
|                      |          | 2                                                    | 891,00           | 917,17   | 1.012,70 | 736,55 | 717,14 |
| 2.130,00             | 2.149,99 | 1                                                    | 1.002,61         | 1.031,89 | 1.139,67 | 829,08 | 807,40 |
|                      |          | 2                                                    | 897,86           | 924,08   | 1.020,60 | 742,46 | 723,05 |
| 2.150,00             | 2.169,99 | 1                                                    | 1.010,15         | 1.039,55 | 1.148,61 | 835,68 | 813,77 |
|                      |          | 2                                                    | 904,61           | 930,94   | 1.028,60 | 748,37 | 728,75 |
| 2.170,00             | 2.189,99 | 1                                                    | 1.017,75         | 1.047,26 | 1.157,43 | 842,16 | 820,25 |
|                      |          | 2                                                    | 911,42           | 937,84   | 1.036,50 | 754,17 | 734,55 |
| 2.190,00             | 2.209,99 | 1                                                    | 1.025,35         | 1.054,92 | 1.166,25 | 848,64 | 826,73 |
|                      |          | 2                                                    | 918,22           | 944,70   | 1.044,40 | 759,97 | 740,35 |
| 2.210,00             | 2.229,99 | 1                                                    | 1.032,89         | 1.062,58 | 1.174,96 | 855,23 | 833,08 |
|                      |          | 2                                                    | 924,98           | 951,56   | 1.052,20 | 765,88 | 746,05 |

| Bruttoarbeitsentgelt |          | Rechnerische Leistungssätze                          |                  |          |          |        |        |
|----------------------|----------|------------------------------------------------------|------------------|----------|----------|--------|--------|
|                      |          | nach den pauschalisierten monatlichen Nettoentgelten |                  |          |          |        |        |
|                      |          | Leistungs-<br>satz                                   | Lohnsteuerklasse |          |          |        |        |
|                      |          |                                                      | I / IV           | II       | III      | V      | VI     |
|                      |          |                                                      | monatlich        |          |          |        |        |
| von<br>€             | bis<br>€ |                                                      | €                | €        | €        | €      | €      |
| 2.230,00             | 2.249,99 | 1                                                    | 1.040,43         | 1.070,23 | 1.183,78 | 861,71 | 839,44 |
|                      |          | 2                                                    | 931,73           | 958,42   | 1.060,10 | 771,68 | 751,74 |
| 2.250,00             | 2.269,99 | 1                                                    | 1.047,97         | 1.077,83 | 1.192,49 | 868,19 | 845,81 |
|                      |          | 2                                                    | 938,48           | 965,22   | 1.067,90 | 777,48 | 757,44 |
| 2.270,00             | 2.289,99 | 1                                                    | 1.055,50         | 1.085,49 | 1.201,20 | 874,55 | 852,29 |
|                      |          | 2                                                    | 945,23           | 972,08   | 1.075,70 | 783,18 | 763,24 |
| 2.290,00             | 2.309,99 | 1                                                    | 1.063,05         | 1.093,08 | 1.209,80 | 881,03 | 858,52 |
|                      |          | 2                                                    | 951,98           | 978,88   | 1.083,40 | 788,98 | 768,83 |
| 2.310,00             | 2.329,99 | 1                                                    | 1.070,52         | 1.100,68 | 1.218,51 | 887,51 | 864,77 |
|                      |          | 2                                                    | 958,67           | 985,69   | 1.091,20 | 794,78 | 774,42 |
| 2.330,00             | 2.349,99 | 1                                                    | 1.078,06         | 1.108,28 | 1.227,11 | 893,87 | 871,13 |
|                      |          | 2                                                    | 965,43           | 992,49   | 1.098,90 | 800,48 | 780,11 |
| 2.350,00             | 2.369,99 | 1                                                    | 1.085,54         | 1.115,88 | 1.235,71 | 900,12 | 877,38 |
|                      |          | 2                                                    | 972,13           | 999,29   | 1.106,60 | 806,08 | 785,71 |
| 2.370,00             | 2.389,99 | 1                                                    | 1.093,02         | 1.123,48 | 1.244,30 | 906,48 | 883,62 |
|                      |          | 2                                                    | 978,83           | 1.006,10 | 1.114,30 | 811,77 | 791,30 |
| 2.390,00             | 2.409,99 | 1                                                    | 1.100,50         | 1.131,01 | 1.252,79 | 912,83 | 889,75 |
|                      |          | 2                                                    | 985,52           | 1.012,85 | 1.121,90 | 817,46 | 796,79 |
| 2.410,00             | 2.429,99 | 1                                                    | 1.107,93         | 1.138,56 | 1.261,28 | 919,20 | 895,98 |
|                      |          | 2                                                    | 992,17           | 1.019,60 | 1.129,50 | 823,16 | 802,37 |
| 2.430,00             | 2.449,99 | 1                                                    | 1.115,40         | 1.146,15 | 1.269,76 | 925,56 | 902,23 |
|                      |          | 2                                                    | 998,87           | 1.026,40 | 1.137,10 | 828,86 | 807,97 |
| 2.450,00             | 2.469,99 | 1                                                    | 1.122,89         | 1.153,69 | 1.278,25 | 931,68 | 908,36 |
|                      |          | 2                                                    | 1.005,57         | 1.033,16 | 1.144,70 | 834,34 | 813,46 |
| 2.470,00             | 2.489,99 | 1                                                    | 1.130,30         | 1.161,17 | 1.286,74 | 938,04 | 914,48 |
|                      |          | 2                                                    | 1.012,21         | 1.039,85 | 1.152,30 | 840,04 | 818,94 |
| 2.490,00             | 2.509,99 | 1                                                    | 1.137,73         | 1.168,71 | 1.295,11 | 944,16 | 920,61 |
|                      |          | 2                                                    | 1.018,87         | 1.046,61 | 1.159,80 | 845,52 | 824,42 |
| 2.510,00             | 2.529,99 | 1                                                    | 1.145,15         | 1.176,25 | 1.303,49 | 950,42 | 926,73 |
|                      |          | 2                                                    | 1.025,51         | 1.053,36 | 1.167,30 | 851,12 | 829,91 |
| 2.530,00             | 2.549,99 | 1                                                    | 1.152,51         | 1.183,74 | 1.311,75 | 956,54 | 932,74 |
|                      |          | 2                                                    | 1.032,10         | 1.060,06 | 1.174,70 | 856,60 | 835,29 |
| 2.550,00             | 2.569,99 | 1                                                    | 1.159,93         | 1.191,21 | 1.320,13 | 962,78 | 938,86 |
|                      |          | 2                                                    | 1.038,74         | 1.066,75 | 1.182,20 | 862,19 | 840,77 |
| 2.570,00             | 2.589,99 | 1                                                    | 1.167,29         | 1.198,69 | 1.328,39 | 968,79 | 944,87 |
|                      |          | 2                                                    | 1.045,34         | 1.073,45 | 1.189,60 | 867,57 | 846,16 |
| 2.590,00             | 2.609,99 | 1                                                    | 1.174,66         | 1.206,11 | 1.336,65 | 975,04 | 951,00 |
|                      |          | 2                                                    | 1.051,93         | 1.080,10 | 1.197,00 | 873,17 | 851,65 |
| 2.610,00             | 2.629,99 | 1                                                    | 1.182,02         | 1.213,59 | 1.344,92 | 981,16 | 957,01 |
|                      |          | 2                                                    | 1.058,53         | 1.086,80 | 1.204,40 | 878,65 | 857,02 |
| 2.630,00             | 2.649,99 | 1                                                    | 1.189,38         | 1.221,01 | 1.353,18 | 987,16 | 962,90 |
|                      |          | 2                                                    | 1.065,12         | 1.093,45 | 1.211,80 | 884,03 | 862,30 |

| Bruttoarbeitsentgelt |          | Rechnerische Leistungssätze                          |                  |          |          |          |          |
|----------------------|----------|------------------------------------------------------|------------------|----------|----------|----------|----------|
|                      |          | nach den pauschalisierten monatlichen Nettoentgelten |                  |          |          |          |          |
|                      |          | Leistungs-<br>satz                                   | Lohnsteuerklasse |          |          |          |          |
|                      |          |                                                      | I / IV           | II       | III      | V        | VI       |
|                      |          |                                                      | monatlich        |          |          |          |          |
| von<br>€             | bis<br>€ |                                                      | €                | €        | €        | €        | €        |
| 2.650,00             | 2.669,99 | 1                                                    | 1.196,74         | 1.228,50 | 1.361,33 | 993,29   | 968,91   |
|                      |          | 2                                                    | 1.071,71         | 1.100,15 | 1.219,10 | 889,51   | 867,68   |
| 2.670,00             | 2.689,99 | 1                                                    | 1.204,05         | 1.235,92 | 1.369,48 | 999,30   | 974,80   |
|                      |          | 2                                                    | 1.078,25         | 1.106,79 | 1.226,40 | 894,89   | 872,95   |
| 2.690,00             | 2.709,99 | 1                                                    | 1.211,35         | 1.243,34 | 1.377,63 | 1.005,31 | 980,68   |
|                      |          | 2                                                    | 1.084,79         | 1.113,44 | 1.233,70 | 900,28   | 878,22   |
| 2.710,00             | 2.729,99 | 1                                                    | 1.218,66         | 1.250,76 | 1.385,79 | 1.011,31 | 986,70   |
|                      |          | 2                                                    | 1.091,33         | 1.120,09 | 1.241,00 | 905,65   | 883,61   |
| 2.730,00             | 2.749,99 | 1                                                    | 1.226,02         | 1.258,12 | 1.393,83 | 1.017,32 | 992,46   |
|                      |          | 2                                                    | 1.097,93         | 1.126,67 | 1.248,20 | 911,03   | 888,77   |
| 2.750,00             | 2.769,99 | 1                                                    | 1.233,27         | 1.265,54 | 1.401,98 | 1.023,33 | 998,35   |
|                      |          | 2                                                    | 1.104,42         | 1.133,32 | 1.255,50 | 916,42   | 894,05   |
| 2.770,00             | 2.789,99 | 1                                                    | 1.240,57         | 1.272,91 | 1.410,24 | 1.029,21 | 1.004,12 |
|                      |          | 2                                                    | 1.110,95         | 1.139,92 | 1.262,90 | 921,68   | 899,21   |
| 2.790,00             | 2.809,99 | 1                                                    | 1.247,81         | 1.280,26 | 1.418,50 | 1.035,11 | 1.010,02 |
|                      |          | 2                                                    | 1.117,45         | 1.146,50 | 1.270,30 | 926,96   | 904,49   |
| 2.810,00             | 2.829,99 | 1                                                    | 1.255,11         | 1.287,63 | 1.426,77 | 1.041,11 | 1.015,91 |
|                      |          | 2                                                    | 1.123,98         | 1.153,10 | 1.277,70 | 932,34   | 909,77   |
| 2.830,00             | 2.849,99 | 1                                                    | 1.262,36         | 1.294,99 | 1.435,03 | 1.047,01 | 1.021,68 |
|                      |          | 2                                                    | 1.130,47         | 1.159,69 | 1.285,10 | 937,62   | 914,94   |
| 2.850,00             | 2.869,99 | 1                                                    | 1.269,60         | 1.302,30 | 1.443,18 | 1.052,90 | 1.027,45 |
|                      |          | 2                                                    | 1.136,96         | 1.166,24 | 1.292,40 | 942,89   | 920,11   |
| 2.870,00             | 2.889,99 | 1                                                    | 1.276,79         | 1.309,66 | 1.451,33 | 1.058,67 | 1.033,23 |
|                      |          | 2                                                    | 1.143,40         | 1.172,83 | 1.299,70 | 948,07   | 925,28   |
| 2.890,00             | 2.909,99 | 1                                                    | 1.284,03         | 1.316,97 | 1.459,60 | 1.064,56 | 1.039,00 |
|                      |          | 2                                                    | 1.149,88         | 1.179,37 | 1.307,10 | 953,33   | 930,44   |
| 2.910,00             | 2.929,99 | 1                                                    | 1.291,22         | 1.324,26 | 1.467,75 | 1.070,33 | 1.044,70 |
|                      |          | 2                                                    | 1.156,31         | 1.185,91 | 1.314,40 | 958,50   | 935,56   |
| 2.930,00             | 2.949,99 | 1                                                    | 1.298,47         | 1.331,57 | 1.475,79 | 1.076,10 | 1.050,48 |
|                      |          | 2                                                    | 1.162,81         | 1.192,45 | 1.321,60 | 963,67   | 940,73   |
| 2.950,00             | 2.969,99 | 1                                                    | 1.305,66         | 1.338,87 | 1.483,94 | 1.081,87 | 1.056,25 |
|                      |          | 2                                                    | 1.169,24         | 1.198,99 | 1.328,90 | 968,84   | 945,89   |
| 2.970,00             | 2.989,99 | 1                                                    | 1.312,84         | 1.346,12 | 1.491,98 | 1.087,64 | 1.062,02 |
|                      |          | 2                                                    | 1.175,68         | 1.205,48 | 1.336,10 | 974,01   | 951,07   |
| 2.990,00             | 3.009,99 | 1                                                    | 1.320,03         | 1.353,36 | 1.500,02 | 1.093,41 | 1.067,79 |
|                      |          | 2                                                    | 1.182,11         | 1.211,96 | 1.343,30 | 979,18   | 956,23   |
| 3.010,00             | 3.029,99 | 1                                                    | 1.327,15         | 1.360,67 | 1.507,64 | 1.099,19 | 1.073,57 |
|                      |          | 2                                                    | 1.188,49         | 1.218,51 | 1.350,13 | 984,35   | 961,40   |
| 3.030,00             | 3.049,99 | 1                                                    | 1.334,28         | 1.367,85 | 1.515,14 | 1.104,90 | 1.079,28 |
|                      |          | 2                                                    | 1.194,88         | 1.224,94 | 1.356,85 | 989,47   | 966,52   |
| 3.050,00             | 3.069,99 | 1                                                    | 1.341,46         | 1.375,09 | 1.522,65 | 1.110,68 | 1.085,05 |
|                      |          | 2                                                    | 1.201,31         | 1.231,43 | 1.363,57 | 994,64   | 971,69   |



| Bruttoarbeitsentgelt |          | Rechnerische Leistungssätze                          |                  |          |          |          |          |
|----------------------|----------|------------------------------------------------------|------------------|----------|----------|----------|----------|
|                      |          | nach den pauschalisierten monatlichen Nettoentgelten |                  |          |          |          |          |
|                      |          | Leistungs-<br>satz                                   | Lohnsteuerklasse |          |          |          |          |
|                      |          |                                                      | I / IV           | II       | III      | V        | VI       |
|                      |          |                                                      | monatlich        |          |          |          |          |
| von<br>€             | bis<br>€ |                                                      | €                | €        | €        | €        | €        |
| 3.070,00             | 3.089,99 | 1                                                    | 1.348,59         | 1.382,34 | 1.530,15 | 1.116,45 | 1.090,83 |
|                      |          | 2                                                    | 1.207,69         | 1.237,92 | 1.370,29 | 999,80   | 976,86   |
| 3.090,00             | 3.109,99 | 1                                                    | 1.355,71         | 1.389,59 | 1.537,66 | 1.122,22 | 1.096,60 |
|                      |          | 2                                                    | 1.214,07         | 1.244,41 | 1.377,01 | 1.004,98 | 982,03   |
| 3.110,00             | 3.129,99 | 1                                                    | 1.362,79         | 1.396,77 | 1.545,03 | 1.127,99 | 1.102,37 |
|                      |          | 2                                                    | 1.220,41         | 1.250,84 | 1.383,61 | 1.010,14 | 987,20   |
| 3.130,00             | 3.149,99 | 1                                                    | 1.369,91         | 1.403,96 | 1.552,53 | 1.133,77 | 1.108,09 |
|                      |          | 2                                                    | 1.226,78         | 1.257,28 | 1.390,33 | 1.015,31 | 992,32   |
| 3.150,00             | 3.169,99 | 1                                                    | 1.376,98         | 1.411,14 | 1.560,03 | 1.139,54 | 1.113,85 |
|                      |          | 2                                                    | 1.233,12         | 1.263,71 | 1.397,05 | 1.020,48 | 997,48   |
| 3.170,00             | 3.189,99 | 1                                                    | 1.384,11         | 1.418,33 | 1.567,54 | 1.145,31 | 1.119,63 |
|                      |          | 2                                                    | 1.239,50         | 1.270,15 | 1.403,77 | 1.025,65 | 1.002,65 |
| 3.190,00             | 3.209,99 | 1                                                    | 1.391,17         | 1.425,51 | 1.574,90 | 1.151,03 | 1.125,40 |
|                      |          | 2                                                    | 1.245,83         | 1.276,58 | 1.410,36 | 1.030,77 | 1.007,82 |
| 3.210,00             | 3.229,99 | 1                                                    | 1.398,24         | 1.432,64 | 1.582,41 | 1.156,80 | 1.131,17 |
|                      |          | 2                                                    | 1.252,16         | 1.282,96 | 1.417,08 | 1.035,94 | 1.012,99 |
| 3.230,00             | 3.249,99 | 1                                                    | 1.405,25         | 1.439,83 | 1.589,78 | 1.162,57 | 1.136,94 |
|                      |          | 2                                                    | 1.258,43         | 1.289,40 | 1.423,69 | 1.041,11 | 1.018,16 |
| 3.250,00             | 3.269,99 | 1                                                    | 1.412,31         | 1.446,95 | 1.597,29 | 1.168,34 | 1.142,72 |
|                      |          | 2                                                    | 1.264,76         | 1.295,78 | 1.430,41 | 1.046,27 | 1.023,33 |
| 3.270,00             | 3.289,99 | 1                                                    | 1.419,33         | 1.454,08 | 1.604,66 | 1.174,11 | 1.148,49 |
|                      |          | 2                                                    | 1.271,04         | 1.302,16 | 1.437,01 | 1.051,45 | 1.028,50 |
| 3.290,00             | 3.309,99 | 1                                                    | 1.426,34         | 1.461,15 | 1.612,02 | 1.179,82 | 1.154,20 |
|                      |          | 2                                                    | 1.277,32         | 1.308,49 | 1.443,60 | 1.056,56 | 1.033,61 |
| 3.310,00             | 3.329,99 | 1                                                    | 1.433,34         | 1.468,28 | 1.619,77 | 1.185,59 | 1.159,97 |
|                      |          | 2                                                    | 1.283,59         | 1.314,88 | 1.450,54 | 1.061,72 | 1.038,78 |
| 3.330,00             | 3.349,99 | 1                                                    | 1.440,35         | 1.475,41 | 1.627,56 | 1.191,37 | 1.165,74 |
|                      |          | 2                                                    | 1.289,87         | 1.321,26 | 1.457,51 | 1.066,90 | 1.043,95 |
| 3.350,00             | 3.369,99 | 1                                                    | 1.447,36         | 1.482,47 | 1.635,33 | 1.197,14 | 1.171,52 |
|                      |          | 2                                                    | 1.296,14         | 1.327,58 | 1.464,47 | 1.072,06 | 1.049,12 |
| 3.370,00             | 3.389,99 | 1                                                    | 1.454,32         | 1.489,54 | 1.643,22 | 1.202,91 | 1.177,28 |
|                      |          | 2                                                    | 1.302,37         | 1.333,91 | 1.471,54 | 1.077,23 | 1.054,28 |
| 3.390,00             | 3.409,99 | 1                                                    | 1.461,32         | 1.496,61 | 1.650,99 | 1.208,68 | 1.183,06 |
|                      |          | 2                                                    | 1.308,65         | 1.340,24 | 1.478,50 | 1.082,40 | 1.059,46 |
| 3.410,00             | 3.429,99 | 1                                                    | 1.468,28         | 1.503,67 | 1.658,77 | 1.214,40 | 1.188,77 |
|                      |          | 2                                                    | 1.314,88         | 1.346,57 | 1.485,47 | 1.087,52 | 1.064,57 |
| 3.430,00             | 3.449,99 | 1                                                    | 1.475,22         | 1.510,68 | 1.666,54 | 1.220,17 | 1.194,54 |
|                      |          | 2                                                    | 1.321,09         | 1.352,85 | 1.492,43 | 1.092,69 | 1.069,74 |
| 3.450,00             | 3.469,99 | 1                                                    | 1.482,17         | 1.517,75 | 1.674,32 | 1.225,94 | 1.200,32 |
|                      |          | 2                                                    | 1.327,32         | 1.359,18 | 1.499,39 | 1.097,86 | 1.074,91 |
| 3.470,00             | 3.489,99 | 1                                                    | 1.489,06         | 1.524,76 | 1.682,10 | 1.231,71 | 1.206,09 |
|                      |          | 2                                                    | 1.333,49         | 1.365,46 | 1.506,35 | 1.103,03 | 1.080,08 |

| Bruttoarbeitsentgelt |          | Rechnerische Leistungssätze                          |                  |          |          |          |          |
|----------------------|----------|------------------------------------------------------|------------------|----------|----------|----------|----------|
|                      |          | nach den pauschalisierten monatlichen Nettoentgelten |                  |          |          |          |          |
|                      |          | Leistungs-<br>satz                                   | Lohnsteuerklasse |          |          |          |          |
|                      |          |                                                      | I / IV           | II       | III      | V        | VI       |
|                      |          |                                                      | monatlich        |          |          |          |          |
| von<br>€             | bis<br>€ |                                                      | €                | €        | €        | €        | €        |
| 3.490,00             | 3.509,99 | 1                                                    | 1.496,02         | 1.531,77 | 1.689,87 | 1.237,48 | 1.211,86 |
|                      |          | 2                                                    | 1.339,72         | 1.371,73 | 1.513,31 | 1.108,19 | 1.085,25 |
| 3.510,00             | 3.529,99 | 1                                                    | 1.502,90         | 1.538,78 | 1.697,64 | 1.243,26 | 1.217,63 |
|                      |          | 2                                                    | 1.345,88         | 1.378,01 | 1.520,27 | 1.113,37 | 1.090,42 |
| 3.530,00             | 3.549,99 | 1                                                    | 1.509,80         | 1.545,78 | 1.705,42 | 1.249,03 | 1.223,41 |
|                      |          | 2                                                    | 1.352,06         | 1.384,28 | 1.527,24 | 1.118,53 | 1.095,59 |
| 3.550,00             | 3.569,99 | 1                                                    | 1.516,69         | 1.552,79 | 1.713,07 | 1.254,80 | 1.229,18 |
|                      |          | 2                                                    | 1.358,23         | 1.390,56 | 1.534,09 | 1.123,70 | 1.100,75 |
| 3.570,00             | 3.589,99 | 1                                                    | 1.523,58         | 1.559,75 | 1.720,85 | 1.260,52 | 1.234,89 |
|                      |          | 2                                                    | 1.364,40         | 1.396,79 | 1.541,06 | 1.128,82 | 1.105,87 |
| 3.590,00             | 3.609,99 | 1                                                    | 1.530,47         | 1.566,70 | 1.728,63 | 1.266,29 | 1.240,67 |
|                      |          | 2                                                    | 1.370,57         | 1.403,02 | 1.548,02 | 1.133,99 | 1.111,04 |
| 3.610,00             | 3.629,99 | 1                                                    | 1.537,31         | 1.573,64 | 1.736,40 | 1.272,06 | 1.246,43 |
|                      |          | 2                                                    | 1.376,69         | 1.409,23 | 1.554,98 | 1.139,16 | 1.116,21 |
| 3.630,00             | 3.649,99 | 1                                                    | 1.544,20         | 1.580,60 | 1.744,06 | 1.277,83 | 1.252,21 |
|                      |          | 2                                                    | 1.382,86         | 1.415,46 | 1.561,84 | 1.144,33 | 1.121,38 |
| 3.650,00             | 3.669,99 | 1                                                    | 1.551,03         | 1.587,55 | 1.751,83 | 1.283,61 | 1.257,98 |
|                      |          | 2                                                    | 1.388,98         | 1.421,69 | 1.568,80 | 1.149,50 | 1.126,55 |
| 3.670,00             | 3.689,99 | 1                                                    | 1.557,86         | 1.594,49 | 1.759,61 | 1.289,37 | 1.263,75 |
|                      |          | 2                                                    | 1.395,10         | 1.427,90 | 1.575,77 | 1.154,66 | 1.131,72 |
| 3.690,00             | 3.709,99 | 1                                                    | 1.564,64         | 1.601,39 | 1.767,26 | 1.295,08 | 1.269,46 |
|                      |          | 2                                                    | 1.401,17         | 1.434,08 | 1.582,62 | 1.159,78 | 1.136,83 |
| 3.710,00             | 3.729,99 | 1                                                    | 1.571,46         | 1.608,28 | 1.775,04 | 1.300,86 | 1.275,23 |
|                      |          | 2                                                    | 1.407,28         | 1.440,25 | 1.589,59 | 1.164,95 | 1.142,00 |
| 3.730,00             | 3.749,99 | 1                                                    | 1.578,24         | 1.615,17 | 1.782,69 | 1.306,63 | 1.281,01 |
|                      |          | 2                                                    | 1.413,35         | 1.446,42 | 1.596,44 | 1.170,11 | 1.147,17 |
| 3.750,00             | 3.769,99 | 1                                                    | 1.585,07         | 1.622,06 | 1.790,35 | 1.312,40 | 1.286,78 |
|                      |          | 2                                                    | 1.419,46         | 1.452,59 | 1.603,30 | 1.175,29 | 1.152,34 |
| 3.770,00             | 3.789,99 | 1                                                    | 1.591,85         | 1.628,95 | 1.798,13 | 1.318,17 | 1.292,55 |
|                      |          | 2                                                    | 1.425,53         | 1.458,76 | 1.610,26 | 1.180,45 | 1.157,51 |
| 3.790,00             | 3.809,99 | 1                                                    | 1.598,62         | 1.635,78 | 1.805,78 | 1.323,95 | 1.298,27 |
|                      |          | 2                                                    | 1.431,60         | 1.464,88 | 1.617,12 | 1.185,62 | 1.162,63 |
| 3.810,00             | 3.829,99 | 1                                                    | 1.605,39         | 1.642,67 | 1.813,44 | 1.329,72 | 1.304,03 |
|                      |          | 2                                                    | 1.437,66         | 1.471,05 | 1.623,98 | 1.190,79 | 1.167,79 |
| 3.830,00             | 3.849,99 | 1                                                    | 1.612,11         | 1.649,51 | 1.821,21 | 1.335,49 | 1.309,81 |
|                      |          | 2                                                    | 1.443,68         | 1.477,17 | 1.630,94 | 1.195,96 | 1.172,96 |
| 3.850,00             | 3.869,99 | 1                                                    | 1.618,87         | 1.656,34 | 1.828,87 | 1.341,21 | 1.315,58 |
|                      |          | 2                                                    | 1.449,74         | 1.483,29 | 1.637,80 | 1.201,08 | 1.178,13 |
| 3.870,00             | 3.889,99 | 1                                                    | 1.625,59         | 1.663,17 | 1.836,52 | 1.346,97 | 1.321,35 |
|                      |          | 2                                                    | 1.455,76         | 1.489,41 | 1.644,65 | 1.206,25 | 1.183,30 |
| 3.890,00             | 3.909,99 | 1                                                    | 1.632,31         | 1.670,00 | 1.844,19 | 1.352,75 | 1.327,12 |
|                      |          | 2                                                    | 1.461,77         | 1.495,52 | 1.651,51 | 1.211,42 | 1.188,47 |

| Bruttoarbeitsentgelt |          | Rechnerische Leistungssätze                          |                  |          |          |          |          |
|----------------------|----------|------------------------------------------------------|------------------|----------|----------|----------|----------|
|                      |          | nach den pauschalisierten monatlichen Nettoentgelten |                  |          |          |          |          |
|                      |          | Leistungs-<br>satz                                   | Lohnsteuerklasse |          |          |          |          |
|                      |          |                                                      | I / IV           | II       | III      | V        | VI       |
|                      |          |                                                      | monatlich        |          |          |          |          |
| von<br>€             | bis<br>€ |                                                      | €                | €        | €        | €        | €        |
| 3.910,00             | 3.929,99 | 1                                                    | 1.639,02         | 1.676,78 | 1.851,85 | 1.358,52 | 1.332,90 |
|                      |          | 2                                                    | 1.467,78         | 1.501,60 | 1.658,37 | 1.216,58 | 1.193,64 |
| 3.930,00             | 3.949,99 | 1                                                    | 1.645,74         | 1.683,61 | 1.859,50 | 1.364,29 | 1.338,67 |
|                      |          | 2                                                    | 1.473,80         | 1.507,71 | 1.665,22 | 1.221,76 | 1.198,81 |
| 3.950,00             | 3.969,99 | 1                                                    | 1.652,39         | 1.690,39 | 1.867,16 | 1.370,01 | 1.344,38 |
|                      |          | 2                                                    | 1.479,76         | 1.513,78 | 1.672,08 | 1.226,87 | 1.203,92 |
| 3.970,00             | 3.989,99 | 1                                                    | 1.659,11         | 1.697,16 | 1.874,81 | 1.375,78 | 1.350,16 |
|                      |          | 2                                                    | 1.485,77         | 1.519,84 | 1.678,94 | 1.232,04 | 1.209,10 |
| 3.990,00             | 4.009,99 | 1                                                    | 1.665,76         | 1.703,93 | 1.882,47 | 1.381,55 | 1.355,93 |
|                      |          | 2                                                    | 1.491,73         | 1.525,91 | 1.685,79 | 1.237,21 | 1.214,26 |
| 4.010,00             | 4.029,99 | 1                                                    | 1.672,42         | 1.710,64 | 1.890,13 | 1.387,32 | 1.361,70 |
|                      |          | 2                                                    | 1.497,69         | 1.531,92 | 1.692,65 | 1.242,38 | 1.219,43 |
| 4.030,00             | 4.049,99 | 1                                                    | 1.679,07         | 1.717,42 | 1.897,79 | 1.393,10 | 1.367,47 |
|                      |          | 2                                                    | 1.503,65         | 1.537,99 | 1.699,51 | 1.247,55 | 1.224,60 |
| 4.050,00             | 4.069,99 | 1                                                    | 1.685,73         | 1.724,20 | 1.905,33 | 1.398,87 | 1.373,25 |
|                      |          | 2                                                    | 1.509,61         | 1.544,06 | 1.706,26 | 1.252,72 | 1.229,77 |
| 4.070,00             | 4.089,99 | 1                                                    | 1.692,33         | 1.730,85 | 1.912,98 | 1.404,57 | 1.378,95 |
|                      |          | 2                                                    | 1.515,52         | 1.550,02 | 1.713,11 | 1.257,83 | 1.234,88 |
| 4.090,00             | 4.109,99 | 1                                                    | 1.698,99         | 1.737,62 | 1.920,64 | 1.410,35 | 1.384,72 |
|                      |          | 2                                                    | 1.521,48         | 1.556,08 | 1.719,97 | 1.263,00 | 1.240,05 |
| 4.110,00             | 4.129,99 | 1                                                    | 1.705,58         | 1.744,34 | 1.928,18 | 1.416,12 | 1.390,50 |
|                      |          | 2                                                    | 1.527,38         | 1.562,09 | 1.726,73 | 1.268,17 | 1.245,22 |
| 4.130,00             | 4.149,99 | 1                                                    | 1.712,18         | 1.751,00 | 1.935,84 | 1.421,89 | 1.396,27 |
|                      |          | 2                                                    | 1.533,29         | 1.568,06 | 1.733,59 | 1.273,34 | 1.250,39 |
| 4.150,00             | 4.169,99 | 1                                                    | 1.718,77         | 1.757,70 | 1.943,49 | 1.427,66 | 1.402,04 |
|                      |          | 2                                                    | 1.539,20         | 1.574,06 | 1.740,44 | 1.278,50 | 1.255,56 |
| 4.170,00             | 4.189,99 | 1                                                    | 1.725,31         | 1.764,36 | 1.951,03 | 1.433,44 | 1.407,76 |
|                      |          | 2                                                    | 1.545,05         | 1.580,03 | 1.747,19 | 1.283,68 | 1.260,68 |
| 4.190,00             | 4.209,99 | 1                                                    | 1.731,91         | 1.771,02 | 1.958,56 | 1.439,21 | 1.413,53 |
|                      |          | 2                                                    | 1.550,96         | 1.585,99 | 1.753,94 | 1.288,84 | 1.265,85 |
| 4.210,00             | 4.229,99 | 1                                                    | 1.738,44         | 1.777,68 | 1.966,23 | 1.444,98 | 1.419,30 |
|                      |          | 2                                                    | 1.556,81         | 1.591,95 | 1.760,80 | 1.294,01 | 1.271,02 |
| 4.230,00             | 4.249,99 | 1                                                    | 1.744,98         | 1.784,33 | 1.973,77 | 1.450,70 | 1.425,08 |
|                      |          | 2                                                    | 1.562,67         | 1.597,91 | 1.767,55 | 1.299,13 | 1.276,19 |
| 4.250,00             | 4.269,99 | 1                                                    | 1.751,58         | 1.790,98 | 1.981,42 | 1.456,47 | 1.430,85 |
|                      |          | 2                                                    | 1.568,58         | 1.603,87 | 1.774,41 | 1.304,30 | 1.281,35 |
| 4.270,00             | 4.289,99 | 1                                                    | 1.758,11         | 1.797,58 | 1.988,96 | 1.462,24 | 1.436,62 |
|                      |          | 2                                                    | 1.574,43         | 1.609,78 | 1.781,16 | 1.309,47 | 1.286,53 |
| 4.290,00             | 4.309,99 | 1                                                    | 1.764,59         | 1.804,18 | 1.996,51 | 1.468,01 | 1.442,39 |
|                      |          | 2                                                    | 1.580,23         | 1.615,68 | 1.787,92 | 1.314,64 | 1.291,69 |
| 4.310,00             | 4.329,99 | 1                                                    | 1.771,14         | 1.810,78 | 2.004,04 | 1.473,79 | 1.448,16 |
|                      |          | 2                                                    | 1.586,09         | 1.621,59 | 1.794,67 | 1.319,81 | 1.296,86 |

| Bruttoarbeitsentgelt |          | Rechnerische Leistungssätze                          |                  |          |          |          |          |
|----------------------|----------|------------------------------------------------------|------------------|----------|----------|----------|----------|
|                      |          | nach den pauschalisierten monatlichen Nettoentgelten |                  |          |          |          |          |
|                      |          | Leistungs-<br>satz                                   | Lohnsteuerklasse |          |          |          |          |
|                      |          |                                                      | I / IV           | II       | III      | V        | VI       |
|                      |          |                                                      | monatlich        |          |          |          |          |
| von<br>€             | bis<br>€ |                                                      | €                | €        | €        | €        | €        |
| 4.330,00             | 4.349,99 | 1                                                    | 1.777,62         | 1.817,43 | 2.011,58 | 1.479,55 | 1.453,93 |
|                      |          | 2                                                    | 1.591,90         | 1.627,55 | 1.801,42 | 1.324,97 | 1.302,03 |
| 4.350,00             | 4.369,99 | 1                                                    | 1.784,10         | 1.823,97 | 2.019,23 | 1.485,27 | 1.459,65 |
|                      |          | 2                                                    | 1.597,70         | 1.633,40 | 1.808,27 | 1.330,09 | 1.307,15 |
| 4.370,00             | 4.389,99 | 1                                                    | 1.790,58         | 1.830,57 | 2.026,77 | 1.491,04 | 1.465,42 |
|                      |          | 2                                                    | 1.603,50         | 1.639,31 | 1.815,02 | 1.335,26 | 1.312,32 |
| 4.390,00             | 4.409,99 | 1                                                    | 1.797,05         | 1.837,10 | 2.034,31 | 1.496,81 | 1.471,19 |
|                      |          | 2                                                    | 1.609,30         | 1.645,16 | 1.821,77 | 1.340,43 | 1.317,49 |
| 4.410,00             | 4.429,99 | 1                                                    | 1.803,53         | 1.843,70 | 2.041,85 | 1.502,59 | 1.476,97 |
|                      |          | 2                                                    | 1.615,10         | 1.651,07 | 1.828,52 | 1.345,60 | 1.322,66 |
| 4.430,00             | 4.449,99 | 1                                                    | 1.809,94         | 1.850,24 | 2.049,39 | 1.508,36 | 1.482,74 |
|                      |          | 2                                                    | 1.620,85         | 1.656,93 | 1.835,27 | 1.350,77 | 1.327,82 |
| 4.450,00             | 4.469,99 | 1                                                    | 1.816,37         | 1.856,72 | 2.056,93 | 1.514,13 | 1.488,45 |
|                      |          | 2                                                    | 1.626,60         | 1.662,73 | 1.842,02 | 1.355,94 | 1.332,94 |
| 4.470,00             | 4.489,99 | 1                                                    | 1.822,85         | 1.863,26 | 2.064,47 | 1.519,90 | 1.494,22 |
|                      |          | 2                                                    | 1.632,40         | 1.668,59 | 1.848,78 | 1.361,11 | 1.338,11 |
| 4.490,00             | 4.509,99 | 1                                                    | 1.829,27         | 1.869,80 | 2.071,89 | 1.525,68 | 1.499,99 |
|                      |          | 2                                                    | 1.638,15         | 1.674,44 | 1.855,43 | 1.366,28 | 1.343,27 |
| 4.510,00             | 4.529,99 | 1                                                    | 1.835,63         | 1.876,27 | 2.079,43 | 1.531,39 | 1.505,76 |
|                      |          | 2                                                    | 1.643,84         | 1.680,25 | 1.862,18 | 1.371,39 | 1.348,45 |
| 4.530,00             | 4.549,99 | 1                                                    | 1.842,05         | 1.882,81 | 2.086,98 | 1.537,15 | 1.511,53 |
|                      |          | 2                                                    | 1.649,60         | 1.686,10 | 1.868,93 | 1.376,56 | 1.353,61 |
| 4.550,00             | 4.569,99 | 1                                                    | 1.848,41         | 1.889,29 | 2.094,51 | 1.542,93 | 1.517,31 |
|                      |          | 2                                                    | 1.655,29         | 1.691,90 | 1.875,68 | 1.381,73 | 1.358,78 |
| 4.570,00             | 4.589,99 | 1                                                    | 1.854,83         | 1.895,77 | 2.101,93 | 1.548,70 | 1.523,08 |
|                      |          | 2                                                    | 1.661,04         | 1.697,70 | 1.882,33 | 1.386,89 | 1.363,95 |
| 4.590,00             | 4.609,99 | 1                                                    | 1.861,19         | 1.902,24 | 2.109,47 | 1.554,47 | 1.528,85 |
|                      |          | 2                                                    | 1.666,74         | 1.703,50 | 1.889,08 | 1.392,07 | 1.369,12 |
| 4.610,00             | 4.629,99 | 1                                                    | 1.867,55         | 1.908,67 | 2.116,89 | 1.560,19 | 1.534,57 |
|                      |          | 2                                                    | 1.672,43         | 1.709,26 | 1.895,72 | 1.397,18 | 1.374,24 |
| 4.630,00             | 4.649,99 | 1                                                    | 1.873,92         | 1.915,09 | 2.124,43 | 1.565,96 | 1.540,34 |
|                      |          | 2                                                    | 1.678,13         | 1.715,00 | 1.902,47 | 1.402,36 | 1.379,41 |
| 4.650,00             | 4.669,99 | 1                                                    | 1.880,21         | 1.921,57 | 2.131,85 | 1.571,73 | 1.546,11 |
|                      |          | 2                                                    | 1.683,77         | 1.720,81 | 1.909,12 | 1.407,52 | 1.384,58 |
| 4.670,00             | 4.689,99 | 1                                                    | 1.886,57         | 1.927,99 | 2.139,40 | 1.577,51 | 1.551,88 |
|                      |          | 2                                                    | 1.689,47         | 1.726,55 | 1.915,88 | 1.412,69 | 1.389,74 |
| 4.690,00             | 4.709,99 | 1                                                    | 1.892,58         | 1.934,11 | 2.146,58 | 1.582,92 | 1.557,30 |
|                      |          | 2                                                    | 1.694,85         | 1.732,04 | 1.922,31 | 1.417,54 | 1.394,60 |
| 4.710,00             | 4.729,99 | 1                                                    | 1.898,42         | 1.940,00 | 2.153,77 | 1.588,17 | 1.562,54 |
|                      |          | 2                                                    | 1.700,08         | 1.737,31 | 1.928,75 | 1.422,24 | 1.399,29 |
| 4.730,00             | 4.749,99 | 1                                                    | 1.904,25         | 1.945,95 | 2.160,83 | 1.593,35 | 1.567,73 |
|                      |          | 2                                                    | 1.705,30         | 1.742,64 | 1.935,07 | 1.426,88 | 1.403,93 |

| Bruttoarbeitsentgelt |          | Rechnerische Leistungssätze                          |                  |          |          |          |          |
|----------------------|----------|------------------------------------------------------|------------------|----------|----------|----------|----------|
|                      |          | nach den pauschalisierten monatlichen Nettoentgelten |                  |          |          |          |          |
|                      |          | Leistungs-<br>satz                                   | Lohnsteuerklasse |          |          |          |          |
|                      |          |                                                      | I / IV           | II       | III      | V        | VI       |
|                      |          |                                                      | monatlich        |          |          |          |          |
| von<br>€             | bis<br>€ |                                                      | €                | €        | €        | €        | €        |
| 4.750,00             | 4.769,99 | 1                                                    | 1.910,02         | 1.951,84 | 2.167,90 | 1.598,59 | 1.572,97 |
|                      |          | 2                                                    | 1.710,46         | 1.747,92 | 1.941,40 | 1.431,58 | 1.408,63 |
| 4.770,00             | 4.789,99 | 1                                                    | 1.915,84         | 1.957,73 | 2.175,08 | 1.603,83 | 1.578,21 |
|                      |          | 2                                                    | 1.715,68         | 1.753,19 | 1.947,83 | 1.436,27 | 1.413,32 |
| 4.790,00             | 4.809,99 | 1                                                    | 1.921,62         | 1.963,62 | 2.182,16 | 1.609,08 | 1.583,45 |
|                      |          | 2                                                    | 1.720,85         | 1.758,46 | 1.954,17 | 1.440,97 | 1.418,02 |
| 4.810,00             | 4.829,99 | 1                                                    | 1.927,34         | 1.969,51 | 2.189,10 | 1.614,26 | 1.588,63 |
|                      |          | 2                                                    | 1.725,97         | 1.763,74 | 1.960,39 | 1.445,60 | 1.422,65 |
| 4.830,00             | 4.849,99 | 1                                                    | 1.933,10         | 1.975,34 | 2.196,29 | 1.619,50 | 1.593,88 |
|                      |          | 2                                                    | 1.731,14         | 1.768,96 | 1.966,82 | 1.450,30 | 1.427,35 |
| 4.850,00             | 4.869,99 | 1                                                    | 1.938,88         | 1.981,23 | 2.203,36 | 1.624,74 | 1.599,06 |
|                      |          | 2                                                    | 1.736,31         | 1.774,24 | 1.973,16 | 1.454,99 | 1.432,00 |
| 4.870,00             | 4.889,99 | 1                                                    | 1.944,59         | 1.987,06 | 2.210,30 | 1.629,92 | 1.604,30 |
|                      |          | 2                                                    | 1.741,43         | 1.779,46 | 1.979,38 | 1.459,63 | 1.436,69 |
| 4.890,00             | 4.909,99 | 1                                                    | 1.950,30         | 1.992,89 | 2.217,38 | 1.635,17 | 1.609,54 |
|                      |          | 2                                                    | 1.746,54         | 1.784,68 | 1.985,71 | 1.464,33 | 1.441,38 |
| 4.910,00             | 4.929,99 | 1                                                    | 1.956,02         | 1.998,66 | 2.224,44 | 1.640,41 | 1.614,79 |
|                      |          | 2                                                    | 1.751,66         | 1.789,85 | 1.992,04 | 1.469,02 | 1.446,08 |
| 4.930,00             | 4.949,99 | 1                                                    | 1.961,73         | 2.004,50 | 2.231,51 | 1.645,65 | 1.620,03 |
|                      |          | 2                                                    | 1.756,78         | 1.795,07 | 1.998,37 | 1.473,71 | 1.450,77 |
| 4.950,00             | 4.969,99 | 1                                                    | 1.967,38         | 2.010,27 | 2.238,58 | 1.650,83 | 1.625,21 |
|                      |          | 2                                                    | 1.761,83         | 1.800,24 | 2.004,70 | 1.478,36 | 1.455,41 |
| 4.970,00             | 4.989,99 | 1                                                    | 1.973,04         | 2.016,04 | 2.245,53 | 1.656,08 | 1.630,45 |
|                      |          | 2                                                    | 1.766,90         | 1.805,41 | 2.010,92 | 1.483,06 | 1.460,11 |
| 4.990,00             | 5.009,99 | 1                                                    | 1.978,70         | 2.021,81 | 2.252,60 | 1.661,32 | 1.635,63 |
|                      |          | 2                                                    | 1.771,97         | 1.810,58 | 2.017,25 | 1.487,75 | 1.464,74 |
| 5.010,00             | 5.029,99 | 1                                                    | 1.984,35         | 2.027,52 | 2.259,66 | 1.666,50 | 1.640,88 |
|                      |          | 2                                                    | 1.777,03         | 1.815,69 | 2.023,58 | 1.492,39 | 1.469,44 |
| 5.030,00             | 5.049,99 | 1                                                    | 1.990,00         | 2.033,30 | 2.266,62 | 1.671,74 | 1.646,12 |
|                      |          | 2                                                    | 1.782,09         | 1.820,86 | 2.029,81 | 1.497,08 | 1.474,13 |
| 5.050,00             | 5.069,99 | 1                                                    | 1.995,60         | 2.039,01 | 2.273,69 | 1.676,98 | 1.651,36 |
|                      |          | 2                                                    | 1.787,10         | 1.825,98 | 2.036,14 | 1.501,78 | 1.478,83 |
| 5.070,00             | 5.089,99 | 1                                                    | 2.001,19         | 2.044,73 | 2.280,63 | 1.682,22 | 1.656,54 |
|                      |          | 2                                                    | 1.792,11         | 1.831,10 | 2.042,36 | 1.506,47 | 1.483,47 |
| 5.090,00             | 5.109,99 | 1                                                    | 2.006,78         | 2.050,43 | 2.287,58 | 1.687,41 | 1.661,79 |
|                      |          | 2                                                    | 1.797,12         | 1.836,21 | 2.048,58 | 1.511,11 | 1.488,17 |
| 5.110,00             | 5.129,99 | 1                                                    | 2.012,38         | 2.056,09 | 2.294,66 | 1.692,65 | 1.667,03 |
|                      |          | 2                                                    | 1.802,13         | 1.841,27 | 2.054,92 | 1.515,80 | 1.492,86 |
| 5.130,00             | 5.149,99 | 1                                                    | 2.017,92         | 2.061,80 | 2.301,60 | 1.697,83 | 1.672,21 |
|                      |          | 2                                                    | 1.807,09         | 1.846,39 | 2.061,13 | 1.520,45 | 1.497,50 |
| 5.150,00             | 5.169,99 | 1                                                    | 2.023,51         | 2.067,46 | 2.308,55 | 1.703,08 | 1.677,45 |
|                      |          | 2                                                    | 1.812,10         | 1.851,46 | 2.067,36 | 1.525,15 | 1.502,20 |

| Bruttoarbeitsentgelt |          | Rechnerische Leistungssätze                          |                  |          |          |          |          |
|----------------------|----------|------------------------------------------------------|------------------|----------|----------|----------|----------|
|                      |          | nach den pauschalisierten monatlichen Nettoentgelten |                  |          |          |          |          |
|                      |          | Leistungs-<br>satz                                   | Lohnsteuerklasse |          |          |          |          |
|                      |          |                                                      | I / IV           | II       | III      | V        | VI       |
|                      |          |                                                      | monatlich        |          |          |          |          |
| von<br>€             | bis<br>€ |                                                      | €                | €        | €        | €        | €        |
| 5.170,00             | 5.189,99 | 1                                                    | 2.029,05         | 2.073,11 | 2.315,51 | 1.708,32 | 1.682,70 |
|                      |          | 2                                                    | 1.817,06         | 1.856,52 | 2.073,59 | 1.529,84 | 1.506,89 |
| 5.190,00             | 5.209,99 | 1                                                    | 2.034,58         | 2.078,76 | 2.322,45 | 1.713,56 | 1.687,94 |
|                      |          | 2                                                    | 1.822,01         | 1.861,58 | 2.079,80 | 1.534,53 | 1.511,59 |
| 5.210,00             | 5.229,99 | 1                                                    | 2.040,12         | 2.084,36 | 2.329,40 | 1.718,74 | 1.693,12 |
|                      |          | 2                                                    | 1.826,98         | 1.866,59 | 2.086,03 | 1.539,17 | 1.516,22 |
| 5.230,00             | 5.249,99 | 1                                                    | 2.045,60         | 2.089,95 | 2.336,36 | 1.723,98 | 1.698,36 |
|                      |          | 2                                                    | 1.831,88         | 1.871,60 | 2.092,26 | 1.543,87 | 1.520,92 |
| 5.250,00             | 5.269,99 | 1                                                    | 2.051,08         | 2.095,55 | 2.343,30 | 1.729,22 | 1.703,54 |
|                      |          | 2                                                    | 1.836,79         | 1.876,61 | 2.098,48 | 1.548,56 | 1.525,56 |
| 5.270,00             | 5.289,99 | 1                                                    | 2.056,56         | 2.101,15 | 2.350,25 | 1.734,41 | 1.708,79 |
|                      |          | 2                                                    | 1.841,69         | 1.881,62 | 2.104,70 | 1.553,20 | 1.530,26 |
| 5.290,00             | 5.309,99 | 1                                                    | 2.062,03         | 2.106,74 | 2.357,21 | 1.739,65 | 1.714,03 |
|                      |          | 2                                                    | 1.846,60         | 1.886,63 | 2.110,93 | 1.557,89 | 1.534,95 |
| 5.310,00             | 5.329,99 | 1                                                    | 2.067,51         | 2.112,28 | 2.364,15 | 1.744,89 | 1.719,27 |
|                      |          | 2                                                    | 1.851,50         | 1.891,59 | 2.117,15 | 1.562,59 | 1.539,64 |
| 5.330,00             | 5.349,99 | 1                                                    | 2.072,99         | 2.117,88 | 2.371,10 | 1.750,13 | 1.724,45 |
|                      |          | 2                                                    | 1.856,41         | 1.896,61 | 2.123,38 | 1.567,28 | 1.544,29 |
| 5.350,00             | 5.369,99 | 1                                                    | 2.078,41         | 2.123,41 | 2.377,94 | 1.755,32 | 1.729,70 |
|                      |          | 2                                                    | 1.861,26         | 1.901,56 | 2.129,50 | 1.571,93 | 1.548,98 |
| 5.370,00             | 5.389,99 | 1                                                    | 2.083,83         | 2.128,88 | 2.384,89 | 1.760,56 | 1.734,94 |
|                      |          | 2                                                    | 1.866,11         | 1.906,46 | 2.135,72 | 1.576,62 | 1.553,68 |
| 5.390,00             | 5.409,99 | 1                                                    | 2.089,19         | 2.134,43 | 2.391,72 | 1.765,74 | 1.740,12 |
|                      |          | 2                                                    | 1.870,91         | 1.911,43 | 2.141,84 | 1.581,26 | 1.558,31 |
| 5.410,00             | 5.429,99 | 1                                                    | 2.094,61         | 2.139,96 | 2.398,67 | 1.770,98 | 1.745,36 |
|                      |          | 2                                                    | 1.875,77         | 1.916,38 | 2.148,06 | 1.585,96 | 1.563,01 |
| 5.430,00             | 5.449,99 | 1                                                    | 2.100,03         | 2.145,44 | 2.405,49 | 1.776,22 | 1.750,60 |
|                      |          | 2                                                    | 1.880,62         | 1.921,29 | 2.154,17 | 1.590,65 | 1.567,70 |
| 5.450,00             | 5.469,99 | 1                                                    | 2.105,38         | 2.150,91 | 2.412,45 | 1.781,46 | 1.755,84 |
|                      |          | 2                                                    | 1.885,42         | 1.926,19 | 2.160,40 | 1.595,34 | 1.572,40 |
| 5.470,00             | 5.489,99 | 1                                                    | 2.110,74         | 2.156,39 | 2.419,28 | 1.786,65 | 1.761,03 |
|                      |          | 2                                                    | 1.890,22         | 1.931,09 | 2.166,52 | 1.599,98 | 1.577,04 |
| 5.490,00             | 5.509,99 | 1                                                    | 2.116,10         | 2.161,81 | 2.426,12 | 1.791,89 | 1.766,27 |
|                      |          | 2                                                    | 1.895,02         | 1.935,95 | 2.172,64 | 1.604,68 | 1.581,73 |
| 5.510,00             | 5.529,99 | 1                                                    | 2.121,40         | 2.167,23 | 2.433,06 | 1.797,13 | 1.771,45 |
|                      |          | 2                                                    | 1.899,76         | 1.940,80 | 2.178,86 | 1.609,37 | 1.586,38 |
| 5.530,00             | 5.549,99 | 1                                                    | 2.126,70         | 2.172,71 | 2.439,90 | 1.802,32 | 1.776,70 |
|                      |          | 2                                                    | 1.904,51         | 1.945,71 | 2.184,98 | 1.614,02 | 1.591,07 |
| 5.550,00             | 5.569,99 | 1                                                    | 2.132,06         | 2.178,13 | 2.446,73 | 1.807,56 | 1.781,94 |
|                      |          | 2                                                    | 1.909,31         | 1.950,56 | 2.191,10 | 1.618,71 | 1.595,77 |
| 5.570,00             | 5.589,99 | 1                                                    | 2.137,36         | 2.183,48 | 2.453,57 | 1.812,81 | 1.787,18 |
|                      |          | 2                                                    | 1.914,05         | 1.955,36 | 2.197,22 | 1.623,41 | 1.600,46 |

| Bruttoarbeitsentgelt |          | Rechnerische Leistungssätze                          |                  |          |          |          |          |
|----------------------|----------|------------------------------------------------------|------------------|----------|----------|----------|----------|
|                      |          | nach den pauschalisierten monatlichen Nettoentgelten |                  |          |          |          |          |
|                      |          | Leistungs-<br>satz                                   | Lohnsteuerklasse |          |          |          |          |
|                      |          |                                                      | I / IV           | II       | III      | V        | VI       |
|                      |          |                                                      | monatlich        |          |          |          |          |
| von<br>€             | bis<br>€ |                                                      | €                | €        | €        | €        | €        |
| 5.590,00             | 5.609,99 | 1                                                    | 2.142,61         | 2.188,90 | 2.460,39 | 1.818,05 | 1.792,42 |
|                      |          | 2                                                    | 1.918,75         | 1.960,21 | 2.203,34 | 1.628,10 | 1.605,16 |
| 5.610,00             | 5.629,99 | 1                                                    | 2.147,91         | 2.194,26 | 2.467,23 | 1.823,22 | 1.797,60 |
|                      |          | 2                                                    | 1.923,50         | 1.965,01 | 2.209,46 | 1.632,74 | 1.609,79 |
| 5.630,00             | 5.649,99 | 1                                                    | 2.153,15         | 2.199,68 | 2.474,06 | 1.828,46 | 1.802,84 |
|                      |          | 2                                                    | 1.928,20         | 1.969,87 | 2.215,58 | 1.637,43 | 1.614,49 |
| 5.650,00             | 5.669,99 | 1                                                    | 2.158,39         | 2.204,98 | 2.480,90 | 1.833,65 | 1.808,03 |
|                      |          | 2                                                    | 1.932,89         | 1.974,61 | 2.221,70 | 1.642,07 | 1.619,13 |
| 5.670,00             | 5.689,99 | 1                                                    | 2.163,64         | 2.210,34 | 2.487,72 | 1.838,90 | 1.813,27 |
|                      |          | 2                                                    | 1.937,59         | 1.979,41 | 2.227,81 | 1.646,77 | 1.623,82 |
| 5.690,00             | 5.709,99 | 1                                                    | 2.168,88         | 2.215,64 | 2.494,44 | 1.844,13 | 1.818,51 |
|                      |          | 2                                                    | 1.942,28         | 1.984,16 | 2.233,82 | 1.651,46 | 1.628,52 |
| 5.710,00             | 5.729,99 | 1                                                    | 2.174,12         | 2.221,00 | 2.501,27 | 1.849,38 | 1.823,75 |
|                      |          | 2                                                    | 1.946,97         | 1.988,96 | 2.239,94 | 1.656,16 | 1.633,21 |
| 5.730,00             | 5.749,99 | 1                                                    | 2.179,30         | 2.226,30 | 2.508,10 | 1.854,62 | 1.828,94 |
|                      |          | 2                                                    | 1.951,61         | 1.993,70 | 2.246,06 | 1.660,85 | 1.637,86 |
| 5.750,00             | 5.769,99 | 1                                                    | 2.184,54         | 2.231,61 | 2.514,93 | 1.859,81 | 1.834,18 |
|                      |          | 2                                                    | 1.956,31         | 1.998,46 | 2.252,18 | 1.665,50 | 1.642,55 |
| 5.770,00             | 5.789,99 | 1                                                    | 2.189,78         | 2.236,91 | 2.521,65 | 1.865,05 | 1.839,42 |
|                      |          | 2                                                    | 1.961,00         | 2.003,20 | 2.258,19 | 1.670,19 | 1.647,25 |
| 5.790,00             | 5.809,99 | 1                                                    | 2.194,97         | 2.242,15 | 2.528,48 | 1.870,22 | 1.844,60 |
|                      |          | 2                                                    | 1.965,64         | 2.007,89 | 2.264,31 | 1.674,83 | 1.651,88 |
| 5.810,00             | 5.829,99 | 1                                                    | 2.200,21         | 2.247,39 | 2.535,20 | 1.875,46 | 1.849,84 |
|                      |          | 2                                                    | 1.970,33         | 2.012,59 | 2.270,33 | 1.679,52 | 1.656,58 |
| 5.830,00             | 5.849,99 | 1                                                    | 2.205,45         | 2.252,63 | 2.542,03 | 1.880,71 | 1.855,08 |
|                      |          | 2                                                    | 1.975,03         | 2.017,28 | 2.276,45 | 1.684,22 | 1.661,27 |
| 5.850,00             | 5.869,99 | 1                                                    | 2.210,64         | 2.257,87 | 2.548,74 | 1.885,95 | 1.860,33 |
|                      |          | 2                                                    | 1.979,68         | 2.021,98 | 2.282,45 | 1.688,91 | 1.665,97 |
| 5.870,00             | 5.889,99 | 1                                                    | 2.215,88         | 2.263,12 | 2.555,45 | 1.891,14 | 1.865,51 |
|                      |          | 2                                                    | 1.984,37         | 2.026,67 | 2.288,47 | 1.693,55 | 1.670,61 |
| 5.890,00             | 5.909,99 | 1                                                    | 2.221,12         | 2.268,30 | 2.562,29 | 1.896,38 | 1.870,75 |
|                      |          | 2                                                    | 1.989,06         | 2.031,31 | 2.294,59 | 1.698,25 | 1.675,30 |
| 5.910,00             | 5.929,99 | 1                                                    | 2.226,36         | 2.273,54 | 2.569,01 | 1.901,62 | 1.876,00 |
|                      |          | 2                                                    | 1.993,76         | 2.036,01 | 2.300,60 | 1.702,94 | 1.680,00 |
| 5.930,00             | 5.949,99 | 1                                                    | 2.231,54         | 2.278,72 | 2.575,72 | 1.906,81 | 1.881,18 |
|                      |          | 2                                                    | 1.998,40         | 2.040,65 | 2.306,62 | 1.707,59 | 1.684,64 |
| 5.950,00             | 5.969,99 | 1                                                    | 2.236,78         | 2.283,96 | 2.582,43 | 1.912,05 | 1.886,43 |
|                      |          | 2                                                    | 2.003,09         | 2.045,34 | 2.312,62 | 1.712,28 | 1.689,34 |
| 5.970,00             | 5.989,99 | 1                                                    | 2.242,02         | 2.289,20 | 2.589,15 | 1.917,29 | 1.891,66 |
|                      |          | 2                                                    | 2.007,78         | 2.050,03 | 2.318,64 | 1.716,98 | 1.694,03 |
| 5.990,00             | 6.009,99 | 1                                                    | 2.247,21         | 2.294,45 | 2.595,86 | 1.922,53 | 1.896,84 |
|                      |          | 2                                                    | 2.012,42         | 2.054,73 | 2.324,65 | 1.721,67 | 1.698,67 |

| Bruttoarbeitsentgelt |          | Rechnerische Leistungssätze                          |                  |          |          |          |          |
|----------------------|----------|------------------------------------------------------|------------------|----------|----------|----------|----------|
|                      |          | nach den pauschalisierten monatlichen Nettoentgelten |                  |          |          |          |          |
|                      |          | Leistungs-<br>satz                                   | Lohnsteuerklasse |          |          |          |          |
|                      |          |                                                      | I / IV           | II       | III      | V        | VI       |
|                      |          |                                                      | monatlich        |          |          |          |          |
| von<br>€             | bis<br>€ |                                                      | €                | €        | €        | €        | €        |
| 6.010,00             | 6.029,99 | 1                                                    | 2.252,45         | 2.299,69 | 2.602,57 | 1.927,71 | 1.902,08 |
|                      |          | 2                                                    | 2.017,12         | 2.059,42 | 2.330,66 | 1.726,31 | 1.703,36 |
| 6.030,00             | 6.049,99 | 1                                                    | 2.257,69         | 2.304,87 | 2.609,29 | 1.932,95 | 1.907,33 |
|                      |          | 2                                                    | 2.021,81         | 2.064,07 | 2.336,68 | 1.731,00 | 1.708,06 |
| 6.050,00             | 6.069,99 | 1                                                    | 2.262,93         | 2.310,12 | 2.616,01 | 1.938,20 | 1.912,57 |
|                      |          | 2                                                    | 2.026,51         | 2.068,76 | 2.342,69 | 1.735,70 | 1.712,75 |
| 6.070,00             | 6.089,99 | 1                                                    | 2.268,12         | 2.315,30 | 2.622,72 | 1.943,38 | 1.917,75 |
|                      |          | 2                                                    | 2.031,15         | 2.073,40 | 2.348,70 | 1.740,34 | 1.717,39 |
| 6.090,00             | 6.109,99 | 1                                                    | 2.273,36         | 2.320,55 | 2.629,31 | 1.948,62 | 1.923,00 |
|                      |          | 2                                                    | 2.035,85         | 2.078,10 | 2.354,61 | 1.745,03 | 1.722,09 |
| 6.110,00             | 6.129,99 | 1                                                    | 2.278,60         | 2.325,78 | 2.636,03 | 1.953,86 | 1.928,24 |
|                      |          | 2                                                    | 2.040,54         | 2.082,79 | 2.360,62 | 1.749,73 | 1.726,78 |
| 6.130,00             | 6.149,99 | 1                                                    | 2.283,78         | 2.331,03 | 2.642,75 | 1.959,05 | 1.933,43 |
|                      |          | 2                                                    | 2.045,18         | 2.087,49 | 2.366,64 | 1.754,37 | 1.731,43 |
| 6.150,00             | 6.169,99 | 1                                                    | 2.289,02         | 2.336,20 | 2.649,34 | 1.964,29 | 1.938,67 |
|                      |          | 2                                                    | 2.049,87         | 2.092,12 | 2.372,54 | 1.759,07 | 1.736,12 |
| 6.170,00             | 6.189,99 | 1                                                    | 2.294,27         | 2.341,45 | 2.656,06 | 1.969,53 | 1.943,91 |
|                      |          | 2                                                    | 2.054,57         | 2.096,82 | 2.378,56 | 1.763,76 | 1.740,82 |
| 6.190,00             | 6.209,99 | 1                                                    | 2.299,51         | 2.346,69 | 2.662,65 | 1.974,77 | 1.949,15 |
|                      |          | 2                                                    | 2.059,26         | 2.101,51 | 2.384,47 | 1.768,45 | 1.745,51 |
| 6.210,00             | 6.229,99 | 1                                                    | 2.304,69         | 2.351,87 | 2.669,25 | 1.979,95 | 1.954,33 |
|                      |          | 2                                                    | 2.063,90         | 2.106,16 | 2.390,38 | 1.773,09 | 1.750,15 |
| 6.230,00             | 6.249,99 | 1                                                    | 2.309,93         | 2.357,12 | 2.675,96 | 1.985,20 | 1.959,57 |
|                      |          | 2                                                    | 2.068,60         | 2.110,85 | 2.396,38 | 1.777,79 | 1.754,84 |
| 6.250,00             | 6.269,99 | 1                                                    | 2.315,12         | 2.362,36 | 2.682,56 | 1.990,44 | 1.964,75 |
|                      |          | 2                                                    | 2.073,24         | 2.115,55 | 2.402,29 | 1.782,48 | 1.759,48 |
| 6.270,00             | 6.289,99 | 1                                                    | 2.320,36         | 2.367,60 | 2.689,16 | 1.995,62 | 1.970,00 |
|                      |          | 2                                                    | 2.077,94         | 2.120,24 | 2.408,20 | 1.787,12 | 1.764,18 |
| 6.290,00             | 6.309,99 | 1                                                    | 2.325,60         | 2.372,78 | 2.695,87 | 2.000,86 | 1.975,24 |
|                      |          | 2                                                    | 2.082,63         | 2.124,88 | 2.414,21 | 1.791,82 | 1.768,87 |
| 6.310,00             | 6.329,99 | 1                                                    | 2.330,84         | 2.378,03 | 2.702,47 | 2.006,11 | 1.980,48 |
|                      |          | 2                                                    | 2.087,32         | 2.129,58 | 2.420,12 | 1.796,51 | 1.773,56 |
| 6.330,00             | 6.349,99 | 1                                                    | 2.336,02         | 2.383,27 | 2.709,06 | 2.011,35 | 1.985,73 |
|                      |          | 2                                                    | 2.091,96         | 2.134,27 | 2.426,03 | 1.801,21 | 1.778,26 |
| 6.350,00             | 6.369,99 | 1                                                    | 2.341,27         | 2.388,45 | 2.715,66 | 2.016,53 | 1.990,91 |
|                      |          | 2                                                    | 2.096,66         | 2.138,91 | 2.431,94 | 1.805,85 | 1.782,91 |
| 6.370,00             | 6.389,99 | 1                                                    | 2.346,51         | 2.393,69 | 2.722,26 | 2.021,77 | 1.996,15 |
|                      |          | 2                                                    | 2.101,35         | 2.143,60 | 2.437,85 | 1.810,54 | 1.787,60 |
| 6.390,00             | 6.409,99 | 1                                                    | 2.351,69         | 2.398,94 | 2.728,86 | 2.027,02 | 2.001,33 |
|                      |          | 2                                                    | 2.105,99         | 2.148,30 | 2.443,75 | 1.815,24 | 1.792,24 |
| 6.410,00             | 6.429,99 | 1                                                    | 2.356,93         | 2.404,12 | 2.735,46 | 2.032,20 | 2.006,57 |
|                      |          | 2                                                    | 2.110,69         | 2.152,94 | 2.449,66 | 1.819,88 | 1.796,93 |



| Bruttoarbeitsentgelt |          | Rechnerische Leistungssätze                          |                  |          |          |          |          |
|----------------------|----------|------------------------------------------------------|------------------|----------|----------|----------|----------|
|                      |          | nach den pauschalisierten monatlichen Nettoentgelten |                  |          |          |          |          |
|                      |          | Leistungs-<br>satz                                   | Lohnsteuerklasse |          |          |          |          |
|                      |          |                                                      | I / IV           | II       | III      | V        | VI       |
|                      |          |                                                      | monatlich        |          |          |          |          |
| von<br>€             | bis<br>€ |                                                      | €                | €        | €        | €        | €        |
| 6.430,00             | 6.449,99 | 1                                                    | 2.362,18         | 2.409,36 | 2.742,06 | 2.037,44 | 2.011,82 |
|                      |          | 2                                                    | 2.115,38         | 2.157,64 | 2.455,57 | 1.824,57 | 1.801,63 |
| 6.450,00             | 6.469,99 | 1                                                    | 2.367,42         | 2.414,60 | 2.748,64 | 2.042,68 | 2.017,06 |
|                      |          | 2                                                    | 2.120,08         | 2.162,33 | 2.461,47 | 1.829,26 | 1.806,32 |
| 6.470,00             | 6.489,99 | 1                                                    | 2.372,60         | 2.419,85 | 2.755,12 | 2.047,92 | 2.022,24 |
|                      |          | 2                                                    | 2.124,72         | 2.167,03 | 2.467,27 | 1.833,96 | 1.810,96 |
| 6.490,00             | 6.509,99 | 1                                                    | 2.377,84         | 2.425,03 | 2.761,72 | 2.053,11 | 2.027,48 |
|                      |          | 2                                                    | 2.129,41         | 2.171,67 | 2.473,18 | 1.838,60 | 1.815,65 |
| 6.510,00             | 6.529,99 | 1                                                    | 2.383,02         | 2.430,27 | 2.768,32 | 2.058,35 | 2.032,73 |
|                      |          | 2                                                    | 2.134,05         | 2.176,36 | 2.479,09 | 1.843,30 | 1.820,35 |
| 6.530,00             | 6.549,99 | 1                                                    | 2.388,27         | 2.435,51 | 2.774,80 | 2.063,53 | 2.037,91 |
|                      |          | 2                                                    | 2.138,75         | 2.181,05 | 2.484,89 | 1.847,94 | 1.825,00 |
| 6.550,00             | 6.569,99 | 1                                                    | 2.393,51         | 2.440,69 | 2.781,39 | 2.068,77 | 2.043,15 |
|                      |          | 2                                                    | 2.143,44         | 2.185,69 | 2.490,80 | 1.852,63 | 1.829,69 |
| 6.570,00             | 6.589,99 | 1                                                    | 2.398,75         | 2.445,94 | 2.787,87 | 2.074,02 | 2.048,39 |
|                      |          | 2                                                    | 2.148,13         | 2.190,39 | 2.496,60 | 1.857,33 | 1.834,38 |
| 6.590,00             | 6.609,99 | 1                                                    | 2.403,99         | 2.451,17 | 2.794,47 | 2.079,26 | 2.053,64 |
|                      |          | 2                                                    | 2.152,83         | 2.195,08 | 2.502,51 | 1.862,02 | 1.839,08 |
| 6.610,00             | 6.629,99 | 1                                                    | 2.409,18         | 2.456,41 | 2.800,95 | 2.084,44 | 2.058,82 |
|                      |          | 2                                                    | 2.157,47         | 2.199,77 | 2.508,31 | 1.866,66 | 1.843,72 |
| 6.630,00             | 6.649,99 | 1                                                    | 2.414,42         | 2.461,60 | 2.807,43 | 2.089,68 | 2.064,06 |
|                      |          | 2                                                    | 2.162,17         | 2.204,42 | 2.514,11 | 1.871,35 | 1.848,41 |
| 6.650,00             | 6.669,99 | 1                                                    | 2.419,60         | 2.466,85 | 2.814,03 | 2.094,92 | 2.069,24 |
|                      |          | 2                                                    | 2.166,81         | 2.209,12 | 2.520,02 | 1.876,05 | 1.853,05 |
| 6.670,00             | 6.689,99 | 1                                                    | 2.424,84         | 2.472,03 | 2.820,51 | 2.100,11 | 2.074,48 |
|                      |          | 2                                                    | 2.171,50         | 2.213,76 | 2.525,83 | 1.880,69 | 1.857,74 |
| 6.690,00             | 6.709,99 | 1                                                    | 2.430,09         | 2.477,27 | 2.826,98 | 2.105,35 | 2.079,73 |
|                      |          | 2                                                    | 2.176,20         | 2.218,45 | 2.531,63 | 1.885,39 | 1.862,44 |
| 6.710,00             | 6.729,99 | 1                                                    | 2.435,33         | 2.482,51 | 2.833,46 | 2.110,59 | 2.084,97 |
|                      |          | 2                                                    | 2.180,89         | 2.223,14 | 2.537,43 | 1.890,08 | 1.867,13 |
| 6.730,00             | 6.749,99 | 1                                                    | 2.440,51         | 2.487,76 | 2.839,94 | 2.115,83 | 2.090,15 |
|                      |          | 2                                                    | 2.185,53         | 2.227,84 | 2.543,23 | 1.894,78 | 1.871,78 |
| 6.750,00             | 6.769,99 | 1                                                    | 2.445,75         | 2.492,94 | 2.846,42 | 2.121,02 | 2.095,39 |
|                      |          | 2                                                    | 2.190,22         | 2.232,48 | 2.549,03 | 1.899,42 | 1.876,47 |
| 6.770,00             | 6.789,99 | 1                                                    | 2.450,99         | 2.498,18 | 2.852,90 | 2.126,26 | 2.100,64 |
|                      |          | 2                                                    | 2.194,92         | 2.237,17 | 2.554,84 | 1.904,11 | 1.881,17 |
| 6.790,00             | 6.809,99 | 1                                                    | 2.456,18         | 2.503,41 | 2.859,38 | 2.131,44 | 2.105,82 |
|                      |          | 2                                                    | 2.199,56         | 2.241,86 | 2.560,64 | 1.908,75 | 1.885,81 |
| 6.810,00             | 6.829,99 | 1                                                    | 2.461,42         | 2.508,60 | 2.865,86 | 2.136,68 | 2.111,06 |
|                      |          | 2                                                    | 2.204,26         | 2.246,51 | 2.566,44 | 1.913,44 | 1.890,50 |
| 6.830,00             | 6.849,99 | 1                                                    | 2.466,67         | 2.513,85 | 2.872,34 | 2.141,92 | 2.116,30 |
|                      |          | 2                                                    | 2.208,95         | 2.251,21 | 2.572,24 | 1.918,14 | 1.895,19 |

| Bruttoarbeitsentgelt |          | Rechnerische Leistungssätze                          |           |          |          |          |          |
|----------------------|----------|------------------------------------------------------|-----------|----------|----------|----------|----------|
|                      |          | nach den pauschalisierten monatlichen Nettoentgelten |           |          |          |          |          |
|                      |          | Leistungs-<br>satz                                   | I / IV    | II       | III      | V        | VI       |
|                      |          |                                                      | monatlich |          |          |          |          |
| von                  | bis      |                                                      | €         | €        | €        | €        | €        |
| 6.850,00             | 6.869,99 | 1                                                    | 2.471,90  | 2.519,09 | 2.878,70 | 2.147,16 | 2.121,54 |
|                      |          | 2                                                    | 2.213,65  | 2.255,90 | 2.577,94 | 1.922,83 | 1.899,89 |
| 6.870,00             | 6.889,99 | 1                                                    | 2.477,09  | 2.524,33 | 2.885,17 | 2.152,35 | 2.126,73 |
|                      |          | 2                                                    | 2.218,29  | 2.260,59 | 2.583,74 | 1.927,48 | 1.904,53 |
| 6.890,00             | und mehr | 1                                                    | 2.482,33  | 2.529,51 | 2.891,65 | 2.157,59 | 2.131,97 |
|                      |          | 2                                                    | 2.222,98  | 2.265,23 | 2.589,54 | 1.932,17 | 1.909,22 |