

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 in den Lohnabzugsmerkmalen 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, in deren Lohnabzugsmerkmalen 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 = 1.308,85 €

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

Kug = 633,49 €

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 2022 6.750 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- satz | I / IV | II | III | V | VI |
| von | bis | | monatlich | | | | |
| € | € | | € | € | € | € | € |
| 10,00 | 29,99 | 1 | 10,72 | 10,72 | 10,72 | 10,72 | 9,27 |
| | | 2 | 9,60 | 9,60 | 9,60 | 9,60 | 8,30 |
| 30,00 | 49,99 | 1 | 21,44 | 21,44 | 21,44 | 21,44 | 18,49 |
| | | 2 | 19,20 | 19,20 | 19,20 | 19,20 | 16,55 |
| 50,00 | 69,99 | 1 | 32,16 | 32,16 | 32,16 | 32,16 | 27,70 |
| | | 2 | 28,80 | 28,80 | 28,80 | 28,80 | 24,80 |
| 70,00 | 89,99 | 1 | 42,88 | 42,88 | 42,88 | 42,88 | 36,91 |
| | | 2 | 38,40 | 38,40 | 38,40 | 38,40 | 33,05 |
| 90,00 | 109,99 | 1 | 53,60 | 53,60 | 53,60 | 53,60 | 46,18 |
| | | 2 | 48,00 | 48,00 | 48,00 | 48,00 | 41,35 |
| 110,00 | 129,99 | 1 | 64,32 | 64,32 | 64,32 | 63,48 | 55,39 |
| | | 2 | 57,60 | 57,60 | 57,60 | 56,85 | 49,60 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|------------------|--------|--------|--------|--------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Leistungs- satz | Lohnsteuerklasse | | | | |
| | | | I / IV | II | III | V | VI |
| | | | monatlich | | | | |
| von € | bis € | | € | € | € | € | € |
| 130,00 | 149,99 | 1 | 75,04 | 75,04 | 75,04 | 72,70 | 64,60 |
| | | 2 | 67,20 | 67,20 | 67,20 | 65,10 | 57,85 |
| 150,00 | 169,99 | 1 | 85,76 | 85,76 | 85,76 | 81,91 | 73,81 |
| | | 2 | 76,80 | 76,80 | 76,80 | 73,35 | 66,10 |
| 170,00 | 189,99 | 1 | 96,48 | 96,48 | 96,48 | 91,12 | 83,03 |
| | | 2 | 86,40 | 86,40 | 86,40 | 81,60 | 74,35 |
| 190,00 | 209,99 | 1 | 107,20 | 107,20 | 107,20 | 100,33 | 92,24 |
| | | 2 | 96,00 | 96,00 | 96,00 | 89,85 | 82,60 |
| 210,00 | 229,99 | 1 | 117,92 | 117,92 | 117,92 | 109,61 | 101,51 |
| | | 2 | 105,60 | 105,60 | 105,60 | 98,15 | 90,90 |
| 230,00 | 249,99 | 1 | 128,64 | 128,64 | 128,64 | 118,82 | 110,72 |
| | | 2 | 115,20 | 115,20 | 115,20 | 106,40 | 99,15 |
| 250,00 | 269,99 | 1 | 139,36 | 139,36 | 139,36 | 128,03 | 119,93 |
| | | 2 | 124,80 | 124,80 | 124,80 | 114,65 | 107,40 |
| 270,00 | 289,99 | 1 | 150,08 | 150,08 | 150,08 | 137,24 | 129,14 |
| | | 2 | 134,40 | 134,40 | 134,40 | 122,90 | 115,65 |
| 290,00 | 309,99 | 1 | 160,80 | 160,80 | 160,80 | 146,46 | 138,36 |
| | | 2 | 144,00 | 144,00 | 144,00 | 131,15 | 123,90 |
| 310,00 | 329,99 | 1 | 171,52 | 171,52 | 171,52 | 155,72 | 147,63 |
| | | 2 | 153,60 | 153,60 | 153,60 | 139,45 | 132,20 |
| 330,00 | 349,99 | 1 | 182,24 | 182,24 | 182,24 | 164,93 | 156,84 |
| | | 2 | 163,20 | 163,20 | 163,20 | 147,70 | 140,45 |
| 350,00 | 369,99 | 1 | 192,96 | 192,96 | 192,96 | 174,15 | 166,05 |
| | | 2 | 172,80 | 172,80 | 172,80 | 155,95 | 148,70 |
| 370,00 | 389,99 | 1 | 203,68 | 203,68 | 203,68 | 183,36 | 175,27 |
| | | 2 | 182,40 | 182,40 | 182,40 | 164,20 | 156,95 |
| 390,00 | 409,99 | 1 | 214,40 | 214,40 | 214,40 | 192,57 | 184,48 |
| | | 2 | 192,00 | 192,00 | 192,00 | 172,45 | 165,20 |
| 410,00 | 429,99 | 1 | 225,12 | 225,12 | 225,12 | 201,78 | 193,69 |
| | | 2 | 201,60 | 201,60 | 201,60 | 180,70 | 173,45 |
| 430,00 | 449,99 | 1 | 235,84 | 235,84 | 235,84 | 211,05 | 202,96 |
| | | 2 | 211,20 | 211,20 | 211,20 | 189,00 | 181,75 |
| 450,00 | 469,99 | 1 | 246,56 | 246,56 | 246,56 | 220,26 | 212,17 |
| | | 2 | 220,80 | 220,80 | 220,80 | 197,25 | 190,00 |
| 470,00 | 489,99 | 1 | 257,28 | 257,28 | 257,28 | 229,48 | 221,38 |
| | | 2 | 230,40 | 230,40 | 230,40 | 205,50 | 198,25 |
| 490,00 | 509,99 | 1 | 268,00 | 268,00 | 268,00 | 238,69 | 230,59 |
| | | 2 | 240,00 | 240,00 | 240,00 | 213,75 | 206,50 |
| 510,00 | 529,99 | 1 | 278,72 | 278,72 | 278,72 | 247,90 | 239,81 |
| | | 2 | 249,60 | 249,60 | 249,60 | 222,00 | 214,75 |
| 530,00 | 549,99 | 1 | 289,44 | 289,44 | 289,44 | 257,11 | 249,02 |
| | | 2 | 259,20 | 259,20 | 259,20 | 230,25 | 223,00 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|------------------|--------|--------|--------|--------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Leistungs- satz | Lohnsteuerklasse | | | | |
| | | | I / IV | II | III | V | VI |
| | | | monatlich | | | | |
| von € | bis € | | € | € | € | € | € |
| 550,00 | 569,99 | 1 | 300,16 | 300,16 | 300,16 | 266,39 | 258,29 |
| | | 2 | 268,80 | 268,80 | 268,80 | 238,55 | 231,30 |
| 570,00 | 589,99 | 1 | 310,88 | 310,88 | 310,88 | 275,60 | 267,50 |
| | | 2 | 278,40 | 278,40 | 278,40 | 246,80 | 239,55 |
| 590,00 | 609,99 | 1 | 321,60 | 321,60 | 321,60 | 284,81 | 276,71 |
| | | 2 | 288,00 | 288,00 | 288,00 | 255,05 | 247,80 |
| 610,00 | 629,99 | 1 | 332,32 | 332,32 | 332,32 | 294,02 | 285,92 |
| | | 2 | 297,60 | 297,60 | 297,60 | 263,30 | 256,05 |
| 630,00 | 649,99 | 1 | 343,04 | 343,04 | 343,04 | 303,24 | 295,14 |
| | | 2 | 307,20 | 307,20 | 307,20 | 271,55 | 264,30 |
| 650,00 | 669,99 | 1 | 353,76 | 353,76 | 353,76 | 312,50 | 304,41 |
| | | 2 | 316,80 | 316,80 | 316,80 | 279,85 | 272,60 |
| 670,00 | 689,99 | 1 | 364,48 | 364,48 | 364,48 | 321,71 | 313,62 |
| | | 2 | 326,40 | 326,40 | 326,40 | 288,10 | 280,85 |
| 690,00 | 709,99 | 1 | 375,20 | 375,20 | 375,20 | 330,93 | 322,83 |
| | | 2 | 336,00 | 336,00 | 336,00 | 296,35 | 289,10 |
| 710,00 | 729,99 | 1 | 385,92 | 385,92 | 385,92 | 340,14 | 332,05 |
| | | 2 | 345,60 | 345,60 | 345,60 | 304,60 | 297,35 |
| 730,00 | 749,99 | 1 | 396,64 | 396,64 | 396,64 | 349,35 | 341,26 |
| | | 2 | 355,20 | 355,20 | 355,20 | 312,85 | 305,60 |
| 750,00 | 769,99 | 1 | 407,36 | 407,36 | 407,36 | 358,56 | 350,47 |
| | | 2 | 364,80 | 364,80 | 364,80 | 321,10 | 313,85 |
| 770,00 | 789,99 | 1 | 418,08 | 418,08 | 418,08 | 367,83 | 359,74 |
| | | 2 | 374,40 | 374,40 | 374,40 | 329,40 | 322,15 |
| 790,00 | 809,99 | 1 | 428,80 | 428,80 | 428,80 | 377,04 | 368,95 |
| | | 2 | 384,00 | 384,00 | 384,00 | 337,65 | 330,40 |
| 810,00 | 829,99 | 1 | 439,52 | 439,52 | 439,52 | 386,26 | 378,16 |
| | | 2 | 393,60 | 393,60 | 393,60 | 345,90 | 338,65 |
| 830,00 | 849,99 | 1 | 450,24 | 450,24 | 450,24 | 395,47 | 387,37 |
| | | 2 | 403,20 | 403,20 | 403,20 | 354,15 | 346,90 |
| 850,00 | 869,99 | 1 | 460,96 | 460,96 | 460,96 | 404,68 | 396,59 |
| | | 2 | 412,80 | 412,80 | 412,80 | 362,40 | 355,15 |
| 870,00 | 889,99 | 1 | 471,68 | 471,68 | 471,68 | 413,95 | 405,85 |
| | | 2 | 422,40 | 422,40 | 422,40 | 370,70 | 363,45 |
| 890,00 | 909,99 | 1 | 482,40 | 482,40 | 482,40 | 423,17 | 415,07 |
| | | 2 | 432,00 | 432,00 | 432,00 | 378,95 | 371,70 |
| 910,00 | 929,99 | 1 | 493,12 | 493,12 | 493,12 | 432,38 | 424,28 |
| | | 2 | 441,60 | 441,60 | 441,60 | 387,20 | 379,95 |
| 930,00 | 949,99 | 1 | 503,84 | 503,84 | 503,84 | 441,59 | 433,49 |
| | | 2 | 451,20 | 451,20 | 451,20 | 395,45 | 388,20 |
| 950,00 | 969,99 | 1 | 514,56 | 514,56 | 514,56 | 450,80 | 442,70 |
| | | 2 | 460,80 | 460,80 | 460,80 | 403,70 | 396,45 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|------------------|--------|--------|--------|--------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Leistungs- satz | Lohnsteuerklasse | | | | |
| | | | I / IV | II | III | V | VI |
| | | | monatlich | | | | |
| von € | bis € | | € | € | € | € | € |
| 970,00 | 989,99 | 1 | 525,28 | 525,28 | 525,28 | 460,02 | 451,92 |
| | | 2 | 470,40 | 470,40 | 470,40 | 411,95 | 404,70 |
| 990,00 | 1.009,99 | 1 | 536,00 | 536,00 | 536,00 | 469,28 | 461,19 |
| | | 2 | 480,00 | 480,00 | 480,00 | 420,25 | 413,00 |
| 1.010,00 | 1.029,99 | 1 | 546,72 | 546,72 | 546,72 | 478,49 | 470,40 |
| | | 2 | 489,60 | 489,60 | 489,60 | 428,50 | 421,25 |
| 1.030,00 | 1.049,99 | 1 | 557,44 | 557,44 | 557,44 | 487,71 | 479,61 |
| | | 2 | 499,20 | 499,20 | 499,20 | 436,75 | 429,50 |
| 1.050,00 | 1.069,99 | 1 | 568,16 | 568,16 | 568,16 | 496,92 | 488,83 |
| | | 2 | 508,80 | 508,80 | 508,80 | 445,00 | 437,75 |
| 1.070,00 | 1.089,99 | 1 | 578,88 | 578,88 | 578,88 | 506,13 | 498,04 |
| | | 2 | 518,40 | 518,40 | 518,40 | 453,25 | 446,00 |
| 1.090,00 | 1.109,99 | 1 | 589,60 | 589,60 | 589,60 | 515,40 | 507,30 |
| | | 2 | 528,00 | 528,00 | 528,00 | 461,55 | 454,30 |
| 1.110,00 | 1.129,99 | 1 | 600,32 | 600,32 | 600,32 | 524,61 | 516,52 |
| | | 2 | 537,60 | 537,60 | 537,60 | 469,80 | 462,55 |
| 1.130,00 | 1.149,99 | 1 | 611,04 | 611,04 | 611,04 | 533,82 | 525,73 |
| | | 2 | 547,20 | 547,20 | 547,20 | 478,05 | 470,80 |
| 1.150,00 | 1.169,99 | 1 | 621,09 | 621,76 | 621,76 | 543,04 | 534,94 |
| | | 2 | 556,20 | 556,80 | 556,80 | 486,30 | 479,05 |
| 1.170,00 | 1.189,99 | 1 | 630,25 | 632,48 | 632,48 | 552,25 | 544,15 |
| | | 2 | 564,40 | 566,40 | 566,40 | 494,55 | 487,30 |
| 1.190,00 | 1.209,99 | 1 | 639,41 | 643,20 | 643,20 | 561,52 | 553,20 |
| | | 2 | 572,60 | 576,00 | 576,00 | 502,85 | 495,40 |
| 1.210,00 | 1.229,99 | 1 | 648,51 | 653,92 | 653,92 | 570,73 | 559,40 |
| | | 2 | 580,75 | 585,60 | 585,60 | 511,10 | 500,95 |
| 1.230,00 | 1.249,99 | 1 | 657,55 | 664,64 | 664,64 | 579,95 | 565,65 |
| | | 2 | 588,85 | 595,20 | 595,20 | 519,35 | 506,55 |
| 1.250,00 | 1.269,99 | 1 | 666,60 | 675,36 | 675,36 | 589,16 | 571,91 |
| | | 2 | 596,95 | 604,80 | 604,80 | 527,60 | 512,15 |
| 1.270,00 | 1.289,99 | 1 | 675,59 | 686,08 | 686,08 | 598,37 | 578,10 |
| | | 2 | 605,00 | 614,40 | 614,40 | 535,85 | 517,70 |
| 1.290,00 | 1.309,99 | 1 | 684,52 | 696,80 | 696,80 | 607,58 | 584,35 |
| | | 2 | 613,00 | 624,00 | 624,00 | 544,10 | 523,30 |
| 1.310,00 | 1.329,99 | 1 | 693,40 | 707,52 | 707,52 | 614,84 | 590,55 |
| | | 2 | 620,95 | 633,60 | 633,60 | 550,60 | 528,85 |
| 1.330,00 | 1.349,99 | 1 | 701,94 | 718,24 | 718,24 | 620,37 | 596,08 |
| | | 2 | 628,60 | 643,20 | 643,20 | 555,55 | 533,80 |
| 1.350,00 | 1.369,99 | 1 | 710,48 | 728,96 | 728,96 | 625,95 | 601,66 |
| | | 2 | 636,25 | 652,80 | 652,80 | 560,55 | 538,80 |
| 1.370,00 | 1.389,99 | 1 | 718,91 | 739,68 | 739,68 | 631,54 | 607,19 |
| | | 2 | 643,80 | 662,40 | 662,40 | 565,55 | 543,75 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|------------------|--------|--------|--------|--------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Leistungs- satz | Lohnsteuerklasse | | | | |
| | | | I / IV | II | III | V | VI |
| | | | monatlich | | | | |
| von € | bis € | | € | € | € | € | € |
| 1.390,00 | 1.409,99 | 1 | 727,35 | 750,40 | 750,40 | 637,06 | 612,78 |
| | | 2 | 651,35 | 672,00 | 672,00 | 570,50 | 548,75 |
| 1.410,00 | 1.429,99 | 1 | 735,66 | 761,12 | 761,12 | 642,59 | 618,30 |
| | | 2 | 658,80 | 681,60 | 681,60 | 575,45 | 553,70 |
| 1.430,00 | 1.449,99 | 1 | 743,98 | 771,84 | 771,84 | 648,17 | 623,88 |
| | | 2 | 666,25 | 691,20 | 691,20 | 580,45 | 558,70 |
| 1.450,00 | 1.469,99 | 1 | 752,19 | 782,56 | 782,56 | 653,70 | 629,41 |
| | | 2 | 673,60 | 700,80 | 700,80 | 585,40 | 563,65 |
| 1.470,00 | 1.489,99 | 1 | 760,40 | 793,28 | 793,28 | 659,28 | 634,99 |
| | | 2 | 680,95 | 710,40 | 710,40 | 590,40 | 568,65 |
| 1.490,00 | 1.509,99 | 1 | 768,49 | 804,00 | 804,00 | 664,81 | 640,52 |
| | | 2 | 688,20 | 720,00 | 720,00 | 595,35 | 573,60 |
| 1.510,00 | 1.529,99 | 1 | 776,59 | 814,72 | 814,72 | 670,34 | 646,05 |
| | | 2 | 695,45 | 729,60 | 729,60 | 600,30 | 578,55 |
| 1.530,00 | 1.549,99 | 1 | 784,63 | 825,17 | 825,44 | 675,92 | 651,64 |
| | | 2 | 702,65 | 738,95 | 739,20 | 605,30 | 583,55 |
| 1.550,00 | 1.569,99 | 1 | 792,56 | 834,15 | 836,16 | 681,50 | 657,22 |
| | | 2 | 709,75 | 747,00 | 748,80 | 610,30 | 588,55 |
| 1.570,00 | 1.589,99 | 1 | 800,48 | 843,03 | 846,88 | 687,03 | 662,74 |
| | | 2 | 716,85 | 754,95 | 758,40 | 615,25 | 593,50 |
| 1.590,00 | 1.609,99 | 1 | 808,36 | 851,91 | 857,60 | 692,56 | 668,27 |
| | | 2 | 723,90 | 762,90 | 768,00 | 620,20 | 598,45 |
| 1.610,00 | 1.629,99 | 1 | 816,12 | 860,68 | 868,32 | 698,14 | 673,85 |
| | | 2 | 730,85 | 770,75 | 777,60 | 625,20 | 603,45 |
| 1.630,00 | 1.649,99 | 1 | 823,93 | 869,44 | 879,04 | 703,67 | 679,38 |
| | | 2 | 737,85 | 778,60 | 787,20 | 630,15 | 608,40 |
| 1.650,00 | 1.669,99 | 1 | 831,70 | 878,10 | 889,76 | 709,26 | 684,97 |
| | | 2 | 744,80 | 786,35 | 796,80 | 635,15 | 613,40 |
| 1.670,00 | 1.689,99 | 1 | 839,40 | 886,75 | 900,48 | 714,78 | 690,50 |
| | | 2 | 751,70 | 794,10 | 806,40 | 640,10 | 618,35 |
| 1.690,00 | 1.709,99 | 1 | 847,16 | 895,29 | 911,20 | 720,36 | 696,02 |
| | | 2 | 758,65 | 801,75 | 816,00 | 645,10 | 623,30 |
| 1.710,00 | 1.729,99 | 1 | 854,87 | 903,83 | 921,92 | 725,89 | 701,60 |
| | | 2 | 765,55 | 809,40 | 825,60 | 650,05 | 628,30 |
| 1.730,00 | 1.749,99 | 1 | 862,79 | 912,49 | 932,64 | 731,81 | 707,52 |
| | | 2 | 772,65 | 817,15 | 835,20 | 655,35 | 633,60 |
| 1.750,00 | 1.769,99 | 1 | 870,78 | 921,14 | 943,36 | 737,90 | 713,61 |
| | | 2 | 779,80 | 824,90 | 844,80 | 660,80 | 639,05 |
| 1.770,00 | 1.789,99 | 1 | 878,77 | 929,74 | 954,08 | 743,93 | 719,64 |
| | | 2 | 786,95 | 832,60 | 854,40 | 666,20 | 644,45 |
| 1.790,00 | 1.809,99 | 1 | 886,75 | 938,28 | 964,80 | 750,01 | 725,72 |
| | | 2 | 794,10 | 840,25 | 864,00 | 671,65 | 649,90 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|------------------|----------|----------|--------|--------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Leistungs- satz | Lohnsteuerklasse | | | | |
| | | | I / IV | II | III | V | VI |
| | | | monatlich | | | | |
| von € | bis € | | € | € | € | € | € |
| 1.810,00 | 1.829,99 | 1 | 894,73 | 946,82 | 975,52 | 756,10 | 731,81 |
| | | 2 | 801,25 | 847,90 | 873,60 | 677,10 | 655,35 |
| 1.830,00 | 1.849,99 | 1 | 902,72 | 955,25 | 986,24 | 762,13 | 737,84 |
| | | 2 | 808,40 | 855,45 | 883,20 | 682,50 | 660,75 |
| 1.850,00 | 1.869,99 | 1 | 910,64 | 963,69 | 996,96 | 768,22 | 743,93 |
| | | 2 | 815,50 | 863,00 | 892,80 | 687,95 | 666,20 |
| 1.870,00 | 1.889,99 | 1 | 918,63 | 972,12 | 1.007,68 | 774,30 | 750,01 |
| | | 2 | 822,65 | 870,55 | 902,40 | 693,40 | 671,65 |
| 1.890,00 | 1.909,99 | 1 | 926,56 | 980,44 | 1.018,40 | 780,38 | 756,04 |
| | | 2 | 829,75 | 878,00 | 912,00 | 698,85 | 677,05 |
| 1.910,00 | 1.929,99 | 1 | 934,48 | 988,70 | 1.029,12 | 786,41 | 762,13 |
| | | 2 | 836,85 | 885,40 | 921,60 | 704,25 | 682,50 |
| 1.930,00 | 1.949,99 | 1 | 942,42 | 996,96 | 1.039,84 | 792,50 | 768,22 |
| | | 2 | 843,95 | 892,80 | 931,20 | 709,70 | 687,95 |
| 1.950,00 | 1.969,99 | 1 | 950,29 | 1.005,17 | 1.050,56 | 798,59 | 774,30 |
| | | 2 | 851,00 | 900,15 | 940,80 | 715,15 | 693,40 |
| 1.970,00 | 1.989,99 | 1 | 958,21 | 1.013,32 | 1.061,28 | 804,67 | 780,33 |
| | | 2 | 858,10 | 907,45 | 950,40 | 720,60 | 698,80 |
| 1.990,00 | 2.009,99 | 1 | 966,09 | 1.021,48 | 1.072,00 | 810,70 | 786,41 |
| | | 2 | 865,15 | 914,75 | 960,00 | 726,00 | 704,25 |
| 2.010,00 | 2.029,99 | 1 | 973,96 | 1.029,52 | 1.082,72 | 816,79 | 792,50 |
| | | 2 | 872,20 | 921,95 | 969,60 | 731,45 | 709,70 |
| 2.030,00 | 2.049,99 | 1 | 981,89 | 1.037,61 | 1.093,44 | 822,87 | 798,53 |
| | | 2 | 879,30 | 929,20 | 979,20 | 736,90 | 715,10 |
| 2.050,00 | 2.069,99 | 1 | 989,76 | 1.045,65 | 1.104,16 | 828,90 | 804,90 |
| | | 2 | 886,35 | 936,40 | 988,80 | 742,30 | 720,80 |
| 2.070,00 | 2.089,99 | 1 | 997,58 | 1.053,69 | 1.114,88 | 834,99 | 811,71 |
| | | 2 | 893,35 | 943,60 | 998,40 | 747,75 | 726,90 |
| 2.090,00 | 2.109,99 | 1 | 1.005,45 | 1.061,73 | 1.125,60 | 841,08 | 818,63 |
| | | 2 | 900,40 | 950,80 | 1.008,00 | 753,20 | 733,10 |
| 2.110,00 | 2.129,99 | 1 | 1.013,27 | 1.069,77 | 1.136,32 | 847,16 | 825,44 |
| | | 2 | 907,40 | 958,00 | 1.017,60 | 758,65 | 739,20 |
| 2.130,00 | 2.149,99 | 1 | 1.021,08 | 1.077,76 | 1.147,04 | 853,19 | 832,25 |
| | | 2 | 914,40 | 965,15 | 1.027,20 | 764,05 | 745,30 |
| 2.150,00 | 2.169,99 | 1 | 1.028,90 | 1.085,74 | 1.157,76 | 859,39 | 838,95 |
| | | 2 | 921,40 | 972,30 | 1.036,80 | 769,60 | 751,30 |
| 2.170,00 | 2.189,99 | 1 | 1.036,72 | 1.093,78 | 1.168,48 | 866,20 | 845,88 |
| | | 2 | 928,40 | 979,50 | 1.046,40 | 775,70 | 757,50 |
| 2.190,00 | 2.209,99 | 1 | 1.044,53 | 1.101,71 | 1.177,42 | 873,01 | 852,47 |
| | | 2 | 935,40 | 986,60 | 1.054,40 | 781,80 | 763,40 |
| 2.210,00 | 2.229,99 | 1 | 1.052,35 | 1.109,69 | 1.186,35 | 879,94 | 859,28 |
| | | 2 | 942,40 | 993,75 | 1.062,40 | 788,00 | 769,50 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|------------------|----------|----------|----------|--------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Leistungs- satz | Lohnsteuerklasse | | | | |
| | | | I / IV | II | III | V | VI |
| | | | monatlich | | | | |
| von € | bis € | | € | € | € | € | € |
| 2.230,00 | 2.249,99 | 1 | 1.060,11 | 1.117,67 | 1.195,28 | 886,75 | 866,09 |
| | | 2 | 949,35 | 1.000,90 | 1.070,40 | 794,10 | 775,60 |
| 2.250,00 | 2.269,99 | 1 | 1.067,87 | 1.125,66 | 1.204,22 | 893,45 | 872,68 |
| | | 2 | 956,30 | 1.008,05 | 1.078,40 | 800,10 | 781,50 |
| 2.270,00 | 2.289,99 | 1 | 1.075,69 | 1.133,59 | 1.213,04 | 900,37 | 879,38 |
| | | 2 | 963,30 | 1.015,15 | 1.086,30 | 806,30 | 787,50 |
| 2.290,00 | 2.309,99 | 1 | 1.083,45 | 1.141,51 | 1.221,86 | 907,07 | 886,08 |
| | | 2 | 970,25 | 1.022,25 | 1.094,20 | 812,30 | 793,50 |
| 2.310,00 | 2.329,99 | 1 | 1.091,16 | 1.149,45 | 1.230,68 | 913,77 | 892,78 |
| | | 2 | 977,15 | 1.029,35 | 1.102,10 | 818,30 | 799,50 |
| 2.330,00 | 2.349,99 | 1 | 1.098,91 | 1.157,37 | 1.239,50 | 920,47 | 899,37 |
| | | 2 | 984,10 | 1.036,45 | 1.110,00 | 824,30 | 805,40 |
| 2.350,00 | 2.369,99 | 1 | 1.106,62 | 1.165,30 | 1.248,32 | 927,28 | 905,95 |
| | | 2 | 991,00 | 1.043,55 | 1.117,90 | 830,40 | 811,30 |
| 2.370,00 | 2.389,99 | 1 | 1.114,32 | 1.173,17 | 1.257,03 | 933,98 | 912,65 |
| | | 2 | 997,90 | 1.050,60 | 1.125,70 | 836,40 | 817,30 |
| 2.390,00 | 2.409,99 | 1 | 1.122,08 | 1.181,10 | 1.265,74 | 940,68 | 919,13 |
| | | 2 | 1.004,85 | 1.057,70 | 1.133,50 | 842,40 | 823,10 |
| 2.410,00 | 2.429,99 | 1 | 1.129,79 | 1.188,98 | 1.274,45 | 947,27 | 925,83 |
| | | 2 | 1.011,75 | 1.064,75 | 1.141,30 | 848,30 | 829,10 |
| 2.430,00 | 2.449,99 | 1 | 1.137,44 | 1.196,85 | 1.283,05 | 953,86 | 932,20 |
| | | 2 | 1.018,60 | 1.071,80 | 1.149,00 | 854,20 | 834,80 |
| 2.450,00 | 2.469,99 | 1 | 1.145,14 | 1.204,72 | 1.291,65 | 960,56 | 938,78 |
| | | 2 | 1.025,50 | 1.078,85 | 1.156,70 | 860,20 | 840,70 |
| 2.470,00 | 2.489,99 | 1 | 1.152,85 | 1.212,59 | 1.300,25 | 967,15 | 945,37 |
| | | 2 | 1.032,40 | 1.085,90 | 1.164,40 | 866,10 | 846,60 |
| 2.490,00 | 2.509,99 | 1 | 1.160,50 | 1.220,41 | 1.308,85 | 973,74 | 951,85 |
| | | 2 | 1.039,25 | 1.092,90 | 1.172,10 | 872,00 | 852,40 |
| 2.510,00 | 2.529,99 | 1 | 1.168,15 | 1.228,28 | 1.317,45 | 980,21 | 958,33 |
| | | 2 | 1.046,10 | 1.099,95 | 1.179,80 | 877,80 | 858,20 |
| 2.530,00 | 2.549,99 | 1 | 1.175,80 | 1.236,10 | 1.325,93 | 986,91 | 964,80 |
| | | 2 | 1.052,95 | 1.106,95 | 1.187,40 | 883,80 | 864,00 |
| 2.550,00 | 2.569,99 | 1 | 1.183,45 | 1.243,92 | 1.334,42 | 993,39 | 971,17 |
| | | 2 | 1.059,80 | 1.113,95 | 1.195,00 | 889,60 | 869,70 |
| 2.570,00 | 2.589,99 | 1 | 1.191,04 | 1.251,73 | 1.342,91 | 999,87 | 977,64 |
| | | 2 | 1.066,60 | 1.120,95 | 1.202,60 | 895,40 | 875,50 |
| 2.590,00 | 2.609,99 | 1 | 1.198,69 | 1.259,55 | 1.351,28 | 1.006,34 | 983,90 |
| | | 2 | 1.073,45 | 1.127,95 | 1.210,10 | 901,20 | 881,10 |
| 2.610,00 | 2.629,99 | 1 | 1.206,28 | 1.267,37 | 1.359,77 | 1.012,82 | 990,37 |
| | | 2 | 1.080,25 | 1.134,95 | 1.217,70 | 907,00 | 886,90 |
| 2.630,00 | 2.649,99 | 1 | 1.213,87 | 1.275,12 | 1.368,14 | 1.019,30 | 996,74 |
| | | 2 | 1.087,05 | 1.141,90 | 1.225,20 | 912,80 | 892,60 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|------------------|----------|----------|----------|----------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Leistungs- satz | Lohnsteuerklasse | | | | |
| | | | I / IV | II | III | V | VI |
| | | | monatlich | | | | |
| von € | bis € | | € | € | € | € | € |
| 2.650,00 | 2.669,99 | 1 | 1.221,47 | 1.282,88 | 1.376,41 | 1.025,66 | 1.003,10 |
| | | 2 | 1.093,85 | 1.148,85 | 1.232,60 | 918,50 | 898,30 |
| 2.670,00 | 2.689,99 | 1 | 1.229,06 | 1.290,65 | 1.384,78 | 1.032,25 | 1.009,47 |
| | | 2 | 1.100,65 | 1.155,80 | 1.240,10 | 924,40 | 904,00 |
| 2.690,00 | 2.709,99 | 1 | 1.236,65 | 1.298,46 | 1.393,04 | 1.038,61 | 1.015,72 |
| | | 2 | 1.107,45 | 1.162,80 | 1.247,50 | 930,10 | 909,60 |
| 2.710,00 | 2.729,99 | 1 | 1.244,19 | 1.306,17 | 1.401,31 | 1.044,87 | 1.021,98 |
| | | 2 | 1.114,20 | 1.169,70 | 1.254,90 | 935,70 | 915,20 |
| 2.730,00 | 2.749,99 | 1 | 1.251,79 | 1.313,93 | 1.409,79 | 1.051,34 | 1.028,23 |
| | | 2 | 1.121,00 | 1.176,65 | 1.262,50 | 941,50 | 920,80 |
| 2.750,00 | 2.769,99 | 1 | 1.259,33 | 1.321,64 | 1.418,28 | 1.057,60 | 1.034,48 |
| | | 2 | 1.127,75 | 1.183,55 | 1.270,10 | 947,10 | 926,40 |
| 2.770,00 | 2.789,99 | 1 | 1.266,86 | 1.329,39 | 1.426,66 | 1.063,96 | 1.040,74 |
| | | 2 | 1.134,50 | 1.190,50 | 1.277,60 | 952,80 | 932,00 |
| 2.790,00 | 2.809,99 | 1 | 1.274,40 | 1.337,10 | 1.435,14 | 1.070,33 | 1.046,99 |
| | | 2 | 1.141,25 | 1.197,40 | 1.285,20 | 958,50 | 937,60 |
| 2.810,00 | 2.829,99 | 1 | 1.281,94 | 1.344,80 | 1.443,52 | 1.076,58 | 1.053,24 |
| | | 2 | 1.148,00 | 1.204,30 | 1.292,70 | 964,10 | 943,20 |
| 2.830,00 | 2.849,99 | 1 | 1.289,42 | 1.352,51 | 1.451,89 | 1.082,95 | 1.059,27 |
| | | 2 | 1.154,70 | 1.211,20 | 1.300,20 | 969,80 | 948,60 |
| 2.850,00 | 2.869,99 | 1 | 1.296,95 | 1.360,16 | 1.460,27 | 1.089,20 | 1.065,53 |
| | | 2 | 1.161,45 | 1.218,05 | 1.307,70 | 975,40 | 954,20 |
| 2.870,00 | 2.889,99 | 1 | 1.304,44 | 1.367,87 | 1.468,64 | 1.095,45 | 1.071,67 |
| | | 2 | 1.168,15 | 1.224,95 | 1.315,20 | 981,00 | 959,70 |
| 2.890,00 | 2.909,99 | 1 | 1.311,92 | 1.375,51 | 1.476,91 | 1.101,59 | 1.077,81 |
| | | 2 | 1.174,85 | 1.231,80 | 1.322,60 | 986,50 | 965,20 |
| 2.910,00 | 2.929,99 | 1 | 1.319,40 | 1.383,16 | 1.485,17 | 1.107,85 | 1.083,95 |
| | | 2 | 1.181,55 | 1.238,65 | 1.330,00 | 992,10 | 970,70 |
| 2.930,00 | 2.949,99 | 1 | 1.326,88 | 1.390,81 | 1.493,43 | 1.113,99 | 1.090,09 |
| | | 2 | 1.188,25 | 1.245,50 | 1.337,40 | 997,60 | 976,20 |
| 2.950,00 | 2.969,99 | 1 | 1.334,31 | 1.398,46 | 1.501,70 | 1.120,13 | 1.096,18 |
| | | 2 | 1.194,90 | 1.252,35 | 1.344,80 | 1.003,10 | 981,65 |
| 2.970,00 | 2.989,99 | 1 | 1.341,74 | 1.406,11 | 1.509,96 | 1.126,38 | 1.102,26 |
| | | 2 | 1.201,55 | 1.259,20 | 1.352,20 | 1.008,70 | 987,10 |
| 2.990,00 | 3.009,99 | 1 | 1.349,21 | 1.413,76 | 1.518,11 | 1.132,41 | 1.108,35 |
| | | 2 | 1.208,25 | 1.266,05 | 1.359,50 | 1.014,10 | 992,55 |
| 3.010,00 | 3.029,99 | 1 | 1.356,64 | 1.421,35 | 1.526,37 | 1.138,56 | 1.114,38 |
| | | 2 | 1.214,90 | 1.272,85 | 1.366,90 | 1.019,60 | 997,95 |
| 3.030,00 | 3.049,99 | 1 | 1.364,07 | 1.428,94 | 1.534,53 | 1.144,70 | 1.120,47 |
| | | 2 | 1.221,55 | 1.279,65 | 1.374,20 | 1.025,10 | 1.003,40 |
| 3.050,00 | 3.069,99 | 1 | 1.371,49 | 1.436,54 | 1.542,68 | 1.150,84 | 1.126,55 |
| | | 2 | 1.228,20 | 1.286,45 | 1.381,50 | 1.030,60 | 1.008,85 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|------------------|----------|----------|----------|----------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Leistungs- satz | Lohnsteuerklasse | | | | |
| | | | I / IV | II | III | V | VI |
| | | | monatlich | | | | |
| von € | bis € | | € | € | € | € | € |
| 3.070,00 | 3.089,99 | 1 | 1.378,86 | 1.444,13 | 1.550,72 | 1.156,87 | 1.132,58 |
| | | 2 | 1.234,80 | 1.293,25 | 1.388,70 | 1.036,00 | 1.014,25 |
| 3.090,00 | 3.109,99 | 1 | 1.386,29 | 1.451,72 | 1.558,87 | 1.162,95 | 1.138,67 |
| | | 2 | 1.241,45 | 1.300,05 | 1.396,00 | 1.041,45 | 1.019,70 |
| 3.110,00 | 3.129,99 | 1 | 1.393,66 | 1.459,26 | 1.566,91 | 1.169,04 | 1.144,76 |
| | | 2 | 1.248,05 | 1.306,80 | 1.403,20 | 1.046,90 | 1.025,15 |
| 3.130,00 | 3.149,99 | 1 | 1.401,03 | 1.466,86 | 1.574,95 | 1.175,07 | 1.150,79 |
| | | 2 | 1.254,65 | 1.313,60 | 1.410,40 | 1.052,30 | 1.030,55 |
| 3.150,00 | 3.169,99 | 1 | 1.408,40 | 1.474,40 | 1.582,99 | 1.181,16 | 1.156,87 |
| | | 2 | 1.261,25 | 1.320,35 | 1.417,60 | 1.057,75 | 1.036,00 |
| 3.170,00 | 3.189,99 | 1 | 1.415,77 | 1.481,93 | 1.591,14 | 1.187,24 | 1.162,95 |
| | | 2 | 1.267,85 | 1.327,10 | 1.424,90 | 1.063,20 | 1.041,45 |
| 3.190,00 | 3.209,99 | 1 | 1.423,08 | 1.489,47 | 1.599,07 | 1.193,27 | 1.168,98 |
| | | 2 | 1.274,40 | 1.333,85 | 1.432,00 | 1.068,60 | 1.046,85 |
| 3.210,00 | 3.229,99 | 1 | 1.430,45 | 1.497,01 | 1.607,22 | 1.199,36 | 1.175,07 |
| | | 2 | 1.281,00 | 1.340,60 | 1.439,30 | 1.074,05 | 1.052,30 |
| 3.230,00 | 3.249,99 | 1 | 1.437,77 | 1.504,49 | 1.615,26 | 1.205,44 | 1.181,16 |
| | | 2 | 1.287,55 | 1.347,30 | 1.446,50 | 1.079,50 | 1.057,75 |
| 3.250,00 | 3.269,99 | 1 | 1.445,08 | 1.511,97 | 1.623,30 | 1.211,53 | 1.187,19 |
| | | 2 | 1.294,10 | 1.354,00 | 1.453,70 | 1.084,95 | 1.063,15 |
| 3.270,00 | 3.289,99 | 1 | 1.452,39 | 1.519,51 | 1.631,34 | 1.217,56 | 1.193,27 |
| | | 2 | 1.300,65 | 1.360,75 | 1.460,90 | 1.090,35 | 1.068,60 |
| 3.290,00 | 3.309,99 | 1 | 1.459,71 | 1.526,99 | 1.639,27 | 1.223,65 | 1.199,36 |
| | | 2 | 1.307,20 | 1.367,45 | 1.468,00 | 1.095,80 | 1.074,05 |
| 3.310,00 | 3.329,99 | 1 | 1.467,03 | 1.534,47 | 1.647,31 | 1.229,73 | 1.205,44 |
| | | 2 | 1.313,75 | 1.374,15 | 1.475,20 | 1.101,25 | 1.079,50 |
| 3.330,00 | 3.349,99 | 1 | 1.474,28 | 1.541,95 | 1.655,35 | 1.235,82 | 1.211,47 |
| | | 2 | 1.320,25 | 1.380,85 | 1.482,40 | 1.106,70 | 1.084,90 |
| 3.350,00 | 3.369,99 | 1 | 1.481,60 | 1.549,38 | 1.663,39 | 1.241,85 | 1.217,56 |
| | | 2 | 1.326,80 | 1.387,50 | 1.489,60 | 1.112,10 | 1.090,35 |
| 3.370,00 | 3.389,99 | 1 | 1.488,85 | 1.556,86 | 1.671,32 | 1.247,94 | 1.223,65 |
| | | 2 | 1.333,30 | 1.394,20 | 1.496,70 | 1.117,55 | 1.095,80 |
| 3.390,00 | 3.409,99 | 1 | 1.496,11 | 1.564,28 | 1.679,36 | 1.254,02 | 1.229,73 |
| | | 2 | 1.339,80 | 1.400,85 | 1.503,90 | 1.123,00 | 1.101,25 |
| 3.410,00 | 3.429,99 | 1 | 1.503,37 | 1.571,71 | 1.687,40 | 1.260,05 | 1.235,76 |
| | | 2 | 1.346,30 | 1.407,50 | 1.511,10 | 1.128,40 | 1.106,65 |
| 3.430,00 | 3.449,99 | 1 | 1.510,58 | 1.579,14 | 1.695,33 | 1.266,13 | 1.241,85 |
| | | 2 | 1.352,75 | 1.414,15 | 1.518,20 | 1.133,85 | 1.112,10 |
| 3.450,00 | 3.469,99 | 1 | 1.517,83 | 1.586,56 | 1.703,37 | 1.272,22 | 1.247,94 |
| | | 2 | 1.359,25 | 1.420,80 | 1.525,40 | 1.139,30 | 1.117,55 |
| 3.470,00 | 3.489,99 | 1 | 1.525,03 | 1.593,99 | 1.711,29 | 1.278,31 | 1.253,97 |
| | | 2 | 1.365,70 | 1.427,45 | 1.532,50 | 1.144,75 | 1.122,95 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|------------------|----------|----------|----------|----------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Leistungs- satz | Lohnsteuerklasse | | | | |
| | | | I / IV | II | III | V | VI |
| | | | monatlich | | | | |
| von € | bis € | | € | € | € | € | € |
| 3.490,00 | 3.509,99 | 1 | 1.532,24 | 1.601,36 | 1.719,33 | 1.284,34 | 1.260,05 |
| | | 2 | 1.372,15 | 1.434,05 | 1.539,70 | 1.150,15 | 1.128,40 |
| 3.510,00 | 3.529,99 | 1 | 1.539,44 | 1.608,73 | 1.727,26 | 1.290,42 | 1.266,13 |
| | | 2 | 1.378,60 | 1.440,65 | 1.546,80 | 1.155,60 | 1.133,85 |
| 3.530,00 | 3.549,99 | 1 | 1.546,64 | 1.616,15 | 1.735,30 | 1.296,51 | 1.272,22 |
| | | 2 | 1.385,05 | 1.447,30 | 1.554,00 | 1.161,05 | 1.139,30 |
| 3.550,00 | 3.569,99 | 1 | 1.553,84 | 1.623,47 | 1.743,23 | 1.302,54 | 1.278,25 |
| | | 2 | 1.391,50 | 1.453,85 | 1.561,10 | 1.166,45 | 1.144,70 |
| 3.570,00 | 3.589,99 | 1 | 1.560,99 | 1.630,84 | 1.751,16 | 1.308,62 | 1.284,34 |
| | | 2 | 1.397,90 | 1.460,45 | 1.568,20 | 1.171,90 | 1.150,15 |
| 3.590,00 | 3.609,99 | 1 | 1.568,20 | 1.638,21 | 1.759,20 | 1.314,71 | 1.290,42 |
| | | 2 | 1.404,35 | 1.467,05 | 1.575,40 | 1.177,35 | 1.155,60 |
| 3.610,00 | 3.629,99 | 1 | 1.575,34 | 1.645,52 | 1.767,13 | 1.320,74 | 1.296,45 |
| | | 2 | 1.410,75 | 1.473,60 | 1.582,50 | 1.182,75 | 1.161,00 |
| 3.630,00 | 3.649,99 | 1 | 1.582,49 | 1.652,89 | 1.775,06 | 1.326,83 | 1.302,54 |
| | | 2 | 1.417,15 | 1.480,20 | 1.589,60 | 1.188,20 | 1.166,45 |
| 3.650,00 | 3.669,99 | 1 | 1.589,64 | 1.660,21 | 1.782,98 | 1.332,91 | 1.308,62 |
| | | 2 | 1.423,55 | 1.486,75 | 1.596,70 | 1.193,65 | 1.171,90 |
| 3.670,00 | 3.689,99 | 1 | 1.596,78 | 1.667,52 | 1.790,91 | 1.338,94 | 1.314,65 |
| | | 2 | 1.429,95 | 1.493,30 | 1.603,80 | 1.199,05 | 1.177,30 |
| 3.690,00 | 3.709,99 | 1 | 1.603,87 | 1.674,83 | 1.798,84 | 1.345,03 | 1.320,74 |
| | | 2 | 1.436,30 | 1.499,85 | 1.610,90 | 1.204,50 | 1.182,75 |
| 3.710,00 | 3.729,99 | 1 | 1.611,02 | 1.682,15 | 1.806,77 | 1.351,12 | 1.326,83 |
| | | 2 | 1.442,70 | 1.506,40 | 1.618,00 | 1.209,95 | 1.188,20 |
| 3.730,00 | 3.749,99 | 1 | 1.618,11 | 1.689,41 | 1.814,70 | 1.357,15 | 1.332,86 |
| | | 2 | 1.449,05 | 1.512,90 | 1.625,10 | 1.215,35 | 1.193,60 |
| 3.750,00 | 3.769,99 | 1 | 1.625,20 | 1.696,67 | 1.822,63 | 1.363,23 | 1.338,94 |
| | | 2 | 1.455,40 | 1.519,40 | 1.632,20 | 1.220,80 | 1.199,05 |
| 3.770,00 | 3.789,99 | 1 | 1.632,29 | 1.703,98 | 1.830,55 | 1.369,31 | 1.345,03 |
| | | 2 | 1.461,75 | 1.525,95 | 1.639,30 | 1.226,25 | 1.204,50 |
| 3.790,00 | 3.809,99 | 1 | 1.639,32 | 1.711,18 | 1.838,48 | 1.375,34 | 1.351,06 |
| | | 2 | 1.468,05 | 1.532,40 | 1.646,40 | 1.231,65 | 1.209,90 |
| 3.810,00 | 3.829,99 | 1 | 1.646,42 | 1.718,44 | 1.846,41 | 1.381,43 | 1.357,15 |
| | | 2 | 1.474,40 | 1.538,90 | 1.653,50 | 1.237,10 | 1.215,35 |
| 3.830,00 | 3.849,99 | 1 | 1.653,51 | 1.725,70 | 1.854,34 | 1.387,52 | 1.363,23 |
| | | 2 | 1.480,75 | 1.545,40 | 1.660,60 | 1.242,55 | 1.220,80 |
| 3.850,00 | 3.869,99 | 1 | 1.660,54 | 1.732,96 | 1.862,16 | 1.393,60 | 1.369,26 |
| | | 2 | 1.487,05 | 1.551,90 | 1.667,60 | 1.248,00 | 1.226,20 |
| 3.870,00 | 3.889,99 | 1 | 1.667,58 | 1.740,16 | 1.870,08 | 1.399,63 | 1.375,34 |
| | | 2 | 1.493,35 | 1.558,35 | 1.674,70 | 1.253,40 | 1.231,65 |
| 3.890,00 | 3.909,99 | 1 | 1.674,61 | 1.747,36 | 1.878,01 | 1.405,72 | 1.381,43 |
| | | 2 | 1.499,65 | 1.564,80 | 1.681,80 | 1.258,85 | 1.237,10 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|------------------|----------|----------|----------|----------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Leistungs- satz | Lohnsteuerklasse | | | | |
| | | | I / IV | II | III | V | VI |
| | | | monatlich | | | | |
| von € | bis € | | € | € | € | € | € |
| 3.910,00 | 3.929,99 | 1 | 1.681,65 | 1.754,56 | 1.885,83 | 1.411,80 | 1.387,52 |
| | | 2 | 1.505,95 | 1.571,25 | 1.688,80 | 1.264,30 | 1.242,55 |
| 3.930,00 | 3.949,99 | 1 | 1.688,63 | 1.761,77 | 1.893,76 | 1.417,89 | 1.393,55 |
| | | 2 | 1.512,20 | 1.577,70 | 1.695,90 | 1.269,75 | 1.247,95 |
| 3.950,00 | 3.969,99 | 1 | 1.695,66 | 1.768,97 | 1.901,57 | 1.423,92 | 1.399,63 |
| | | 2 | 1.518,50 | 1.584,15 | 1.702,90 | 1.275,15 | 1.253,40 |
| 3.970,00 | 3.989,99 | 1 | 1.702,64 | 1.776,12 | 1.909,50 | 1.430,01 | 1.405,72 |
| | | 2 | 1.524,75 | 1.590,55 | 1.710,00 | 1.280,60 | 1.258,85 |
| 3.990,00 | 4.009,99 | 1 | 1.709,62 | 1.783,32 | 1.917,32 | 1.436,09 | 1.411,80 |
| | | 2 | 1.531,00 | 1.597,00 | 1.717,00 | 1.286,05 | 1.264,30 |
| 4.010,00 | 4.029,99 | 1 | 1.716,60 | 1.790,47 | 1.925,25 | 1.442,12 | 1.417,83 |
| | | 2 | 1.537,25 | 1.603,40 | 1.724,10 | 1.291,45 | 1.269,70 |
| 4.030,00 | 4.049,99 | 1 | 1.723,58 | 1.797,61 | 1.933,06 | 1.448,21 | 1.423,92 |
| | | 2 | 1.543,50 | 1.609,80 | 1.731,10 | 1.296,90 | 1.275,15 |
| 4.050,00 | 4.069,99 | 1 | 1.730,56 | 1.804,76 | 1.940,88 | 1.454,30 | 1.430,01 |
| | | 2 | 1.549,75 | 1.616,20 | 1.738,10 | 1.302,35 | 1.280,60 |
| 4.070,00 | 4.089,99 | 1 | 1.737,48 | 1.811,91 | 1.948,81 | 1.460,33 | 1.436,04 |
| | | 2 | 1.555,95 | 1.622,60 | 1.745,20 | 1.307,75 | 1.286,00 |
| 4.090,00 | 4.109,99 | 1 | 1.744,41 | 1.819,05 | 1.956,63 | 1.466,41 | 1.442,12 |
| | | 2 | 1.562,15 | 1.629,00 | 1.752,20 | 1.313,20 | 1.291,45 |
| 4.110,00 | 4.129,99 | 1 | 1.751,38 | 1.826,15 | 1.964,44 | 1.472,49 | 1.448,21 |
| | | 2 | 1.568,40 | 1.635,35 | 1.759,20 | 1.318,65 | 1.296,90 |
| 4.130,00 | 4.149,99 | 1 | 1.758,25 | 1.833,23 | 1.972,26 | 1.478,52 | 1.454,24 |
| | | 2 | 1.574,55 | 1.641,70 | 1.766,20 | 1.324,05 | 1.302,30 |
| 4.150,00 | 4.169,99 | 1 | 1.765,18 | 1.840,32 | 1.980,08 | 1.484,61 | 1.460,33 |
| | | 2 | 1.580,75 | 1.648,05 | 1.773,20 | 1.329,50 | 1.307,75 |
| 4.170,00 | 4.189,99 | 1 | 1.772,10 | 1.847,42 | 1.988,00 | 1.490,70 | 1.466,41 |
| | | 2 | 1.586,95 | 1.654,40 | 1.780,30 | 1.334,95 | 1.313,20 |
| 4.190,00 | 4.209,99 | 1 | 1.778,96 | 1.854,51 | 1.995,82 | 1.496,73 | 1.472,44 |
| | | 2 | 1.593,10 | 1.660,75 | 1.787,30 | 1.340,35 | 1.318,60 |
| 4.210,00 | 4.229,99 | 1 | 1.785,89 | 1.861,60 | 2.003,64 | 1.502,81 | 1.478,52 |
| | | 2 | 1.599,30 | 1.667,10 | 1.794,30 | 1.345,80 | 1.324,05 |
| 4.230,00 | 4.249,99 | 1 | 1.792,75 | 1.868,63 | 2.011,45 | 1.508,90 | 1.484,61 |
| | | 2 | 1.605,45 | 1.673,40 | 1.801,30 | 1.351,25 | 1.329,50 |
| 4.250,00 | 4.269,99 | 1 | 1.799,62 | 1.875,67 | 2.019,16 | 1.514,93 | 1.490,64 |
| | | 2 | 1.611,60 | 1.679,70 | 1.808,20 | 1.356,65 | 1.334,90 |
| 4.270,00 | 4.289,99 | 1 | 1.806,49 | 1.882,76 | 2.026,98 | 1.521,01 | 1.496,73 |
| | | 2 | 1.617,75 | 1.686,05 | 1.815,20 | 1.362,10 | 1.340,35 |
| 4.290,00 | 4.309,99 | 1 | 1.813,36 | 1.889,80 | 2.034,79 | 1.527,10 | 1.502,81 |
| | | 2 | 1.623,90 | 1.692,35 | 1.822,20 | 1.367,55 | 1.345,80 |
| 4.310,00 | 4.329,99 | 1 | 1.820,17 | 1.896,77 | 2.042,61 | 1.533,19 | 1.508,84 |
| | | 2 | 1.630,00 | 1.698,60 | 1.829,20 | 1.373,00 | 1.351,20 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|------------------|----------|----------|----------|----------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Leistungs- satz | Lohnsteuerklasse | | | | |
| | | | I / IV | II | III | V | VI |
| | | | monatlich | | | | |
| von € | bis € | | € | € | € | € | € |
| 4.330,00 | 4.349,99 | 1 | 1.826,98 | 1.903,81 | 2.050,43 | 1.539,22 | 1.514,93 |
| | | 2 | 1.636,10 | 1.704,90 | 1.836,20 | 1.378,40 | 1.356,65 |
| 4.350,00 | 4.369,99 | 1 | 1.833,85 | 1.910,84 | 2.058,24 | 1.545,30 | 1.521,01 |
| | | 2 | 1.642,25 | 1.711,20 | 1.843,20 | 1.383,85 | 1.362,10 |
| 4.370,00 | 4.389,99 | 1 | 1.840,66 | 1.917,82 | 2.065,95 | 1.551,39 | 1.527,10 |
| | | 2 | 1.648,35 | 1.717,45 | 1.850,10 | 1.389,30 | 1.367,55 |
| 4.390,00 | 4.409,99 | 1 | 1.847,47 | 1.924,80 | 2.073,76 | 1.557,42 | 1.533,13 |
| | | 2 | 1.654,45 | 1.723,70 | 1.857,10 | 1.394,70 | 1.372,95 |
| 4.410,00 | 4.429,99 | 1 | 1.854,23 | 1.931,78 | 2.081,47 | 1.563,51 | 1.539,22 |
| | | 2 | 1.660,50 | 1.729,95 | 1.864,00 | 1.400,15 | 1.378,40 |
| 4.430,00 | 4.449,99 | 1 | 1.861,04 | 1.938,76 | 2.089,29 | 1.569,59 | 1.545,30 |
| | | 2 | 1.666,60 | 1.736,20 | 1.871,00 | 1.405,60 | 1.383,85 |
| 4.450,00 | 4.469,99 | 1 | 1.867,79 | 1.945,74 | 2.097,10 | 1.575,67 | 1.551,33 |
| | | 2 | 1.672,65 | 1.742,45 | 1.878,00 | 1.411,05 | 1.389,25 |
| 4.470,00 | 4.489,99 | 1 | 1.874,61 | 1.952,66 | 2.104,81 | 1.581,70 | 1.557,42 |
| | | 2 | 1.678,75 | 1.748,65 | 1.884,90 | 1.416,45 | 1.394,70 |
| 4.490,00 | 4.509,99 | 1 | 1.881,31 | 1.959,58 | 2.112,51 | 1.587,79 | 1.563,51 |
| | | 2 | 1.684,75 | 1.754,85 | 1.891,80 | 1.421,90 | 1.400,15 |
| 4.510,00 | 4.529,99 | 1 | 1.888,06 | 1.966,56 | 2.120,33 | 1.593,88 | 1.569,59 |
| | | 2 | 1.690,80 | 1.761,10 | 1.898,80 | 1.427,35 | 1.405,60 |
| 4.530,00 | 4.549,99 | 1 | 1.894,82 | 1.973,49 | 2.128,03 | 1.599,96 | 1.575,62 |
| | | 2 | 1.696,85 | 1.767,30 | 1.905,70 | 1.432,80 | 1.411,00 |
| 4.550,00 | 4.569,99 | 1 | 1.901,57 | 1.980,35 | 2.135,85 | 1.605,99 | 1.581,70 |
| | | 2 | 1.702,90 | 1.773,45 | 1.912,70 | 1.438,20 | 1.416,45 |
| 4.570,00 | 4.589,99 | 1 | 1.908,27 | 1.987,28 | 2.143,56 | 1.612,08 | 1.587,79 |
| | | 2 | 1.708,90 | 1.779,65 | 1.919,60 | 1.443,65 | 1.421,90 |
| 4.590,00 | 4.609,99 | 1 | 1.915,03 | 1.994,20 | 2.151,26 | 1.618,16 | 1.593,88 |
| | | 2 | 1.714,95 | 1.785,85 | 1.926,50 | 1.449,10 | 1.427,35 |
| 4.610,00 | 4.629,99 | 1 | 1.921,67 | 2.001,07 | 2.158,97 | 1.624,19 | 1.599,91 |
| | | 2 | 1.720,90 | 1.792,00 | 1.933,40 | 1.454,50 | 1.432,75 |
| 4.630,00 | 4.649,99 | 1 | 1.928,37 | 2.007,94 | 2.166,67 | 1.630,28 | 1.605,99 |
| | | 2 | 1.726,90 | 1.798,15 | 1.940,30 | 1.459,95 | 1.438,20 |
| 4.650,00 | 4.669,99 | 1 | 1.935,07 | 2.014,80 | 2.174,38 | 1.636,37 | 1.612,08 |
| | | 2 | 1.732,90 | 1.804,30 | 1.947,20 | 1.465,40 | 1.443,65 |
| 4.670,00 | 4.689,99 | 1 | 1.941,77 | 2.021,67 | 2.182,19 | 1.642,40 | 1.618,11 |
| | | 2 | 1.738,90 | 1.810,45 | 1.954,20 | 1.470,80 | 1.449,05 |
| 4.690,00 | 4.709,99 | 1 | 1.948,42 | 2.028,54 | 2.189,90 | 1.648,48 | 1.624,19 |
| | | 2 | 1.744,85 | 1.816,60 | 1.961,10 | 1.476,25 | 1.454,50 |
| 4.710,00 | 4.729,99 | 1 | 1.955,12 | 2.035,41 | 2.197,60 | 1.654,57 | 1.630,28 |
| | | 2 | 1.750,85 | 1.822,75 | 1.968,00 | 1.481,70 | 1.459,95 |
| 4.730,00 | 4.749,99 | 1 | 1.961,76 | 2.042,22 | 2.205,20 | 1.660,60 | 1.636,31 |
| | | 2 | 1.756,80 | 1.828,85 | 1.974,80 | 1.487,10 | 1.465,35 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|------------------|----------|----------|----------|----------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Leistungs- satz | Lohnsteuerklasse | | | | |
| | | | I / IV | II | III | V | VI |
| von | bis | | monatlich | | | | |
| € | € | | € | € | € | € | € |
| 4.750,00 | 4.769,99 | 1 | 1.968,41 | 2.049,03 | 2.212,90 | 1.666,69 | 1.642,40 |
| | | 2 | 1.762,75 | 1.834,95 | 1.981,70 | 1.492,55 | 1.470,80 |
| 4.770,00 | 4.789,99 | 1 | 1.975,05 | 2.055,84 | 2.220,61 | 1.672,77 | 1.648,48 |
| | | 2 | 1.768,70 | 1.841,05 | 1.988,60 | 1.498,00 | 1.476,25 |
| 4.790,00 | 4.809,99 | 1 | 1.981,64 | 2.062,66 | 2.228,31 | 1.678,80 | 1.654,51 |
| | | 2 | 1.774,60 | 1.847,15 | 1.995,50 | 1.503,40 | 1.481,65 |
| 4.810,00 | 4.829,99 | 1 | 1.988,29 | 2.069,46 | 2.236,02 | 1.684,88 | 1.660,60 |
| | | 2 | 1.780,55 | 1.853,25 | 2.002,40 | 1.508,85 | 1.487,10 |
| 4.830,00 | 4.849,99 | 1 | 1.994,82 | 2.076,22 | 2.243,61 | 1.690,91 | 1.666,63 |
| | | 2 | 1.786,40 | 1.859,30 | 2.009,20 | 1.514,25 | 1.492,50 |
| 4.850,00 | 4.869,99 | 1 | 2.000,96 | 2.082,53 | 2.250,98 | 1.696,44 | 1.672,15 |
| | | 2 | 1.791,90 | 1.864,95 | 2.015,80 | 1.519,20 | 1.497,45 |
| 4.870,00 | 4.889,99 | 1 | 2.007,05 | 2.088,84 | 2.258,35 | 1.702,03 | 1.677,68 |
| | | 2 | 1.797,35 | 1.870,60 | 2.022,40 | 1.524,20 | 1.502,40 |
| 4.890,00 | 4.909,99 | 1 | 2.013,18 | 2.095,20 | 2.265,61 | 1.707,56 | 1.683,27 |
| | | 2 | 1.802,85 | 1.876,30 | 2.028,90 | 1.529,15 | 1.507,40 |
| 4.910,00 | 4.929,99 | 1 | 2.019,27 | 2.101,46 | 2.272,98 | 1.713,08 | 1.688,61 |
| | | 2 | 1.808,30 | 1.881,90 | 2.035,50 | 1.534,10 | 1.512,19 |
| 4.930,00 | 4.949,99 | 1 | 2.025,36 | 2.107,77 | 2.280,24 | 1.718,66 | 1.693,58 |
| | | 2 | 1.813,75 | 1.887,55 | 2.042,00 | 1.539,10 | 1.516,64 |
| 4.950,00 | 4.969,99 | 1 | 2.031,50 | 2.114,08 | 2.287,61 | 1.724,25 | 1.698,48 |
| | | 2 | 1.819,25 | 1.893,20 | 2.048,60 | 1.544,10 | 1.521,03 |
| 4.970,00 | 4.989,99 | 1 | 2.037,53 | 2.120,33 | 2.294,86 | 1.729,77 | 1.703,45 |
| | | 2 | 1.824,65 | 1.898,80 | 2.055,10 | 1.549,05 | 1.525,48 |
| 4.990,00 | 5.009,99 | 1 | 2.043,61 | 2.126,64 | 2.302,12 | 1.735,30 | 1.708,37 |
| | | 2 | 1.830,10 | 1.904,45 | 2.061,60 | 1.554,00 | 1.529,88 |
| 5.010,00 | 5.029,99 | 1 | 2.049,64 | 2.132,89 | 2.309,49 | 1.740,52 | 1.713,34 |
| | | 2 | 1.835,50 | 1.910,05 | 2.068,20 | 1.558,67 | 1.534,34 |
| 5.030,00 | 5.049,99 | 1 | 2.055,67 | 2.139,09 | 2.316,75 | 1.745,43 | 1.718,25 |
| | | 2 | 1.840,90 | 1.915,60 | 2.074,70 | 1.563,07 | 1.538,73 |
| 5.050,00 | 5.069,99 | 1 | 2.061,70 | 2.145,34 | 2.324,01 | 1.750,40 | 1.723,22 |
| | | 2 | 1.846,30 | 1.921,20 | 2.081,20 | 1.567,52 | 1.543,18 |
| 5.070,00 | 5.089,99 | 1 | 2.067,73 | 2.151,54 | 2.331,27 | 1.755,31 | 1.728,13 |
| | | 2 | 1.851,70 | 1.926,75 | 2.087,70 | 1.571,92 | 1.547,58 |
| 5.090,00 | 5.109,99 | 1 | 2.073,71 | 2.157,74 | 2.338,53 | 1.760,22 | 1.733,04 |
| | | 2 | 1.857,05 | 1.932,30 | 2.094,20 | 1.576,31 | 1.551,98 |
| 5.110,00 | 5.129,99 | 1 | 2.079,74 | 2.163,93 | 2.345,78 | 1.765,19 | 1.738,01 |
| | | 2 | 1.862,45 | 1.937,85 | 2.100,70 | 1.580,77 | 1.556,42 |
| 5.130,00 | 5.149,99 | 1 | 2.085,71 | 2.170,13 | 2.353,04 | 1.770,10 | 1.742,92 |
| | | 2 | 1.867,80 | 1.943,40 | 2.107,20 | 1.585,16 | 1.560,82 |
| 5.150,00 | 5.169,99 | 1 | 2.091,69 | 2.176,33 | 2.360,30 | 1.775,07 | 1.747,90 |
| | | 2 | 1.873,15 | 1.948,95 | 2.113,70 | 1.589,62 | 1.565,28 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|-----------|----------|----------|----------|----------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Lohnsteuerklasse | | | | | |
| | | Leistungs- satz | I / IV | II | III | V | VI |
| von | bis | | monatlich | | | | |
| € | € | | € | € | € | € | € |
| 5.170,00 | 5.189,99 | 1 | 2.097,66 | 2.182,47 | 2.367,56 | 1.779,98 | 1.752,81 |
| | | 2 | 1.878,50 | 1.954,45 | 2.120,20 | 1.594,01 | 1.569,68 |
| 5.190,00 | 5.209,99 | 1 | 2.103,58 | 2.188,62 | 2.374,82 | 1.784,95 | 1.757,78 |
| | | 2 | 1.883,80 | 1.959,95 | 2.126,70 | 1.598,47 | 1.574,13 |
| 5.210,00 | 5.229,99 | 1 | 2.109,50 | 2.194,75 | 2.382,08 | 1.789,86 | 1.762,68 |
| | | 2 | 1.889,10 | 1.965,45 | 2.133,20 | 1.602,86 | 1.578,52 |
| 5.230,00 | 5.249,99 | 1 | 2.115,47 | 2.200,90 | 2.389,22 | 1.794,83 | 1.767,65 |
| | | 2 | 1.894,45 | 1.970,95 | 2.139,60 | 1.607,31 | 1.582,97 |
| 5.250,00 | 5.269,99 | 1 | 2.121,33 | 2.206,98 | 2.396,48 | 1.799,74 | 1.772,57 |
| | | 2 | 1.899,70 | 1.976,40 | 2.146,10 | 1.611,71 | 1.587,37 |
| 5.270,00 | 5.289,99 | 1 | 2.127,25 | 2.213,12 | 2.403,63 | 1.804,72 | 1.777,48 |
| | | 2 | 1.905,00 | 1.981,90 | 2.152,50 | 1.616,17 | 1.591,77 |
| 5.290,00 | 5.309,99 | 1 | 2.133,17 | 2.219,21 | 2.410,89 | 1.809,63 | 1.782,45 |
| | | 2 | 1.910,30 | 1.987,35 | 2.159,00 | 1.620,56 | 1.596,22 |
| 5.310,00 | 5.329,99 | 1 | 2.139,04 | 2.225,30 | 2.418,14 | 1.814,54 | 1.787,36 |
| | | 2 | 1.915,55 | 1.992,80 | 2.165,50 | 1.624,96 | 1.600,62 |
| 5.330,00 | 5.349,99 | 1 | 2.144,90 | 2.231,38 | 2.425,29 | 1.819,51 | 1.792,33 |
| | | 2 | 1.920,80 | 1.998,25 | 2.171,90 | 1.629,41 | 1.605,07 |
| 5.350,00 | 5.369,99 | 1 | 2.150,76 | 2.237,47 | 2.432,55 | 1.824,48 | 1.797,24 |
| | | 2 | 1.926,05 | 2.003,70 | 2.178,40 | 1.633,86 | 1.609,47 |
| 5.370,00 | 5.389,99 | 1 | 2.156,62 | 2.243,50 | 2.439,70 | 1.829,39 | 1.802,21 |
| | | 2 | 1.931,30 | 2.009,10 | 2.184,80 | 1.638,26 | 1.613,92 |
| 5.390,00 | 5.409,99 | 1 | 2.162,43 | 2.249,53 | 2.446,84 | 1.834,30 | 1.807,12 |
| | | 2 | 1.936,50 | 2.014,50 | 2.191,20 | 1.642,66 | 1.618,31 |
| 5.410,00 | 5.429,99 | 1 | 2.168,23 | 2.255,56 | 2.453,99 | 1.839,27 | 1.812,03 |
| | | 2 | 1.941,70 | 2.019,90 | 2.197,60 | 1.647,11 | 1.622,71 |
| 5.430,00 | 5.449,99 | 1 | 2.174,10 | 2.261,59 | 2.461,25 | 1.844,18 | 1.817,01 |
| | | 2 | 1.946,95 | 2.025,30 | 2.204,10 | 1.651,51 | 1.627,17 |
| 5.450,00 | 5.469,99 | 1 | 2.179,91 | 2.267,56 | 2.468,39 | 1.849,15 | 1.821,98 |
| | | 2 | 1.952,15 | 2.030,65 | 2.210,50 | 1.655,96 | 1.631,62 |
| 5.470,00 | 5.489,99 | 1 | 2.185,65 | 2.273,54 | 2.475,54 | 1.854,06 | 1.826,88 |
| | | 2 | 1.957,30 | 2.036,00 | 2.216,90 | 1.660,36 | 1.636,01 |
| 5.490,00 | 5.509,99 | 1 | 2.191,46 | 2.279,57 | 2.482,69 | 1.859,03 | 1.831,79 |
| | | 2 | 1.962,50 | 2.041,40 | 2.223,30 | 1.664,80 | 1.640,41 |
| 5.510,00 | 5.529,99 | 1 | 2.197,21 | 2.285,54 | 2.489,83 | 1.863,94 | 1.836,76 |
| | | 2 | 1.967,65 | 2.046,75 | 2.229,70 | 1.669,20 | 1.644,86 |
| 5.530,00 | 5.549,99 | 1 | 2.202,96 | 2.291,46 | 2.496,98 | 1.868,85 | 1.841,68 |
| | | 2 | 1.972,80 | 2.052,05 | 2.236,10 | 1.673,60 | 1.649,26 |
| 5.550,00 | 5.569,99 | 1 | 2.208,72 | 2.297,43 | 2.504,13 | 1.873,83 | 1.846,65 |
| | | 2 | 1.977,95 | 2.057,40 | 2.242,50 | 1.678,06 | 1.653,71 |
| 5.570,00 | 5.589,99 | 1 | 2.214,46 | 2.303,41 | 2.511,27 | 1.878,80 | 1.851,56 |
| | | 2 | 1.983,10 | 2.062,75 | 2.248,90 | 1.682,51 | 1.658,11 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|------------------|----------|----------|----------|----------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Leistungs- satz | Lohnsteuerklasse | | | | |
| | | | I / IV | II | III | V | VI |
| von | bis | | monatlich | | | | |
| € | € | | € | € | € | € | € |
| 5.590,00 | 5.609,99 | 1 | 2.220,16 | 2.309,32 | 2.518,42 | 1.883,71 | 1.856,53 |
| | | 2 | 1.988,20 | 2.068,05 | 2.255,30 | 1.686,90 | 1.662,56 |
| 5.610,00 | 5.629,99 | 1 | 2.225,91 | 2.315,25 | 2.525,46 | 1.888,62 | 1.861,44 |
| | | 2 | 1.993,35 | 2.073,35 | 2.261,60 | 1.691,30 | 1.666,96 |
| 5.630,00 | 5.649,99 | 1 | 2.231,60 | 2.321,16 | 2.532,60 | 1.893,59 | 1.866,41 |
| | | 2 | 1.998,45 | 2.078,65 | 2.268,00 | 1.695,75 | 1.671,41 |
| 5.650,00 | 5.669,99 | 1 | 2.237,30 | 2.327,02 | 2.539,75 | 1.898,50 | 1.871,32 |
| | | 2 | 2.003,55 | 2.083,90 | 2.274,40 | 1.700,15 | 1.675,81 |
| 5.670,00 | 5.689,99 | 1 | 2.242,94 | 2.332,89 | 2.546,90 | 1.903,47 | 1.876,29 |
| | | 2 | 2.008,60 | 2.089,15 | 2.280,80 | 1.704,60 | 1.680,26 |
| 5.690,00 | 5.709,99 | 1 | 2.248,63 | 2.338,75 | 2.553,93 | 1.908,38 | 1.881,21 |
| | | 2 | 2.013,70 | 2.094,40 | 2.287,10 | 1.709,00 | 1.684,66 |
| 5.710,00 | 5.729,99 | 1 | 2.254,28 | 2.344,61 | 2.560,97 | 1.913,29 | 1.886,12 |
| | | 2 | 2.018,75 | 2.099,65 | 2.293,40 | 1.713,40 | 1.689,06 |
| 5.730,00 | 5.749,99 | 1 | 2.259,91 | 2.350,47 | 2.568,11 | 1.918,26 | 1.891,08 |
| | | 2 | 2.023,80 | 2.104,90 | 2.299,80 | 1.717,85 | 1.693,51 |
| 5.750,00 | 5.769,99 | 1 | 2.265,55 | 2.356,34 | 2.575,15 | 1.923,17 | 1.895,99 |
| | | 2 | 2.028,85 | 2.110,15 | 2.306,10 | 1.722,25 | 1.697,90 |
| 5.770,00 | 5.789,99 | 1 | 2.271,19 | 2.362,15 | 2.582,29 | 1.928,14 | 1.900,96 |
| | | 2 | 2.033,90 | 2.115,35 | 2.312,50 | 1.726,69 | 1.702,36 |
| 5.790,00 | 5.809,99 | 1 | 2.276,83 | 2.367,95 | 2.589,33 | 1.933,05 | 1.905,88 |
| | | 2 | 2.038,95 | 2.120,55 | 2.318,80 | 1.731,09 | 1.706,75 |
| 5.810,00 | 5.829,99 | 1 | 2.282,42 | 2.373,76 | 2.596,36 | 1.938,03 | 1.910,78 |
| | | 2 | 2.043,95 | 2.125,75 | 2.325,10 | 1.735,55 | 1.711,15 |
| 5.830,00 | 5.849,99 | 1 | 2.288,00 | 2.379,57 | 2.603,51 | 1.942,94 | 1.915,76 |
| | | 2 | 2.048,95 | 2.130,95 | 2.331,50 | 1.739,95 | 1.715,60 |
| 5.850,00 | 5.869,99 | 1 | 2.293,58 | 2.385,37 | 2.610,55 | 1.947,90 | 1.920,73 |
| | | 2 | 2.053,95 | 2.136,15 | 2.337,80 | 1.744,39 | 1.720,06 |
| 5.870,00 | 5.889,99 | 1 | 2.299,11 | 2.391,12 | 2.617,58 | 1.952,82 | 1.925,64 |
| | | 2 | 2.058,90 | 2.141,30 | 2.344,10 | 1.748,79 | 1.724,45 |
| 5.890,00 | 5.909,99 | 1 | 2.304,69 | 2.396,87 | 2.624,62 | 1.957,79 | 1.930,55 |
| | | 2 | 2.063,90 | 2.146,45 | 2.350,40 | 1.753,24 | 1.728,85 |
| 5.910,00 | 5.929,99 | 1 | 2.310,22 | 2.402,62 | 2.631,65 | 1.962,70 | 1.935,52 |
| | | 2 | 2.068,85 | 2.151,60 | 2.356,70 | 1.757,64 | 1.733,30 |
| 5.930,00 | 5.949,99 | 1 | 2.315,80 | 2.408,38 | 2.638,69 | 1.967,60 | 1.940,43 |
| | | 2 | 2.073,85 | 2.156,75 | 2.363,00 | 1.762,03 | 1.737,70 |
| 5.950,00 | 5.969,99 | 1 | 2.321,33 | 2.414,07 | 2.645,72 | 1.972,58 | 1.945,41 |
| | | 2 | 2.078,80 | 2.161,85 | 2.369,30 | 1.766,49 | 1.742,15 |
| 5.970,00 | 5.989,99 | 1 | 2.326,91 | 2.419,77 | 2.652,76 | 1.977,49 | 1.950,32 |
| | | 2 | 2.083,80 | 2.166,95 | 2.375,60 | 1.770,89 | 1.746,55 |
| 5.990,00 | 6.009,99 | 1 | 2.332,44 | 2.425,51 | 2.659,79 | 1.982,46 | 1.955,28 |
| | | 2 | 2.088,75 | 2.172,10 | 2.381,90 | 1.775,34 | 1.751,00 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|------------------|----------|----------|----------|----------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Leistungs- satz | Lohnsteuerklasse | | | | |
| | | | I / IV | II | III | V | VI |
| | | | monatlich | | | | |
| von € | bis € | | € | € | € | € | € |
| 6.010,00 | 6.029,99 | 1 | 2.338,03 | 2.431,21 | 2.666,71 | 1.987,37 | 1.960,19 |
| | | 2 | 2.093,75 | 2.177,20 | 2.388,10 | 1.779,74 | 1.755,40 |
| 6.030,00 | 6.049,99 | 1 | 2.343,55 | 2.436,85 | 2.673,75 | 1.992,34 | 1.965,10 |
| | | 2 | 2.098,70 | 2.182,25 | 2.394,40 | 1.784,18 | 1.759,79 |
| 6.050,00 | 6.069,99 | 1 | 2.349,13 | 2.442,55 | 2.680,78 | 1.997,25 | 1.970,07 |
| | | 2 | 2.103,70 | 2.187,35 | 2.400,70 | 1.788,58 | 1.764,25 |
| 6.070,00 | 6.089,99 | 1 | 2.354,66 | 2.448,18 | 2.687,71 | 2.002,23 | 1.975,05 |
| | | 2 | 2.108,65 | 2.192,40 | 2.406,90 | 1.793,04 | 1.768,70 |
| 6.090,00 | 6.109,99 | 1 | 2.360,19 | 2.453,82 | 2.694,74 | 2.007,14 | 1.979,96 |
| | | 2 | 2.113,60 | 2.197,45 | 2.413,20 | 1.797,44 | 1.773,10 |
| 6.110,00 | 6.129,99 | 1 | 2.365,77 | 2.459,46 | 2.701,67 | 2.012,10 | 1.984,87 |
| | | 2 | 2.118,60 | 2.202,50 | 2.419,40 | 1.801,88 | 1.777,49 |
| 6.130,00 | 6.149,99 | 1 | 2.371,30 | 2.465,10 | 2.708,70 | 2.017,01 | 1.989,84 |
| | | 2 | 2.123,55 | 2.207,55 | 2.425,70 | 1.806,28 | 1.781,95 |
| 6.150,00 | 6.169,99 | 1 | 2.376,89 | 2.470,74 | 2.715,62 | 2.021,93 | 1.994,75 |
| | | 2 | 2.128,55 | 2.212,60 | 2.431,90 | 1.810,68 | 1.786,34 |
| 6.170,00 | 6.189,99 | 1 | 2.382,41 | 2.476,32 | 2.722,66 | 2.026,90 | 1.999,72 |
| | | 2 | 2.133,50 | 2.217,60 | 2.438,20 | 1.815,13 | 1.790,79 |
| 6.190,00 | 6.209,99 | 1 | 2.387,94 | 2.481,91 | 2.729,58 | 2.031,80 | 2.004,63 |
| | | 2 | 2.138,45 | 2.222,60 | 2.444,40 | 1.819,52 | 1.795,19 |
| 6.210,00 | 6.229,99 | 1 | 2.393,52 | 2.487,49 | 2.736,51 | 2.036,78 | 2.009,60 |
| | | 2 | 2.143,45 | 2.227,60 | 2.450,60 | 1.823,98 | 1.799,65 |
| 6.230,00 | 6.249,99 | 1 | 2.399,10 | 2.493,07 | 2.743,54 | 2.041,69 | 2.014,52 |
| | | 2 | 2.148,45 | 2.232,60 | 2.456,90 | 1.828,38 | 1.804,04 |
| 6.250,00 | 6.269,99 | 1 | 2.404,15 | 2.498,60 | 2.750,35 | 2.046,60 | 2.019,42 |
| | | 2 | 2.152,97 | 2.237,55 | 2.463,00 | 1.832,78 | 1.808,44 |
| 6.270,00 | 6.289,99 | 1 | 2.409,07 | 2.504,19 | 2.757,39 | 2.051,57 | 2.024,39 |
| | | 2 | 2.157,37 | 2.242,55 | 2.469,30 | 1.837,23 | 1.812,89 |
| 6.290,00 | 6.309,99 | 1 | 2.414,04 | 2.509,71 | 2.764,31 | 2.056,54 | 2.029,36 |
| | | 2 | 2.161,83 | 2.247,50 | 2.475,50 | 1.841,68 | 1.817,34 |
| 6.310,00 | 6.329,99 | 1 | 2.418,95 | 2.515,29 | 2.771,23 | 2.061,45 | 2.034,27 |
| | | 2 | 2.166,22 | 2.252,50 | 2.481,70 | 1.846,07 | 1.821,74 |
| 6.330,00 | 6.349,99 | 1 | 2.423,92 | 2.520,82 | 2.778,16 | 2.066,36 | 2.039,18 |
| | | 2 | 2.170,67 | 2.257,45 | 2.487,90 | 1.850,47 | 1.826,13 |
| 6.350,00 | 6.369,99 | 1 | 2.428,83 | 2.526,40 | 2.785,08 | 2.071,34 | 2.044,16 |
| | | 2 | 2.175,07 | 2.262,45 | 2.494,10 | 1.854,93 | 1.830,59 |
| 6.370,00 | 6.389,99 | 1 | 2.433,80 | 2.531,93 | 2.791,89 | 2.076,24 | 2.049,07 |
| | | 2 | 2.179,52 | 2.267,40 | 2.500,20 | 1.859,32 | 1.834,99 |
| 6.390,00 | 6.409,99 | 1 | 2.438,71 | 2.537,52 | 2.798,82 | 2.081,21 | 2.054,04 |
| | | 2 | 2.183,92 | 2.272,40 | 2.506,40 | 1.863,77 | 1.839,44 |
| 6.410,00 | 6.429,99 | 1 | 2.443,68 | 2.543,05 | 2.805,74 | 2.086,13 | 2.058,95 |
| | | 2 | 2.188,37 | 2.277,35 | 2.512,60 | 1.868,17 | 1.843,84 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|-----------|----------|----------|----------|----------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Lohnsteuerklasse | | | | | |
| | | Leistungs- satz | I / IV | II | III | V | VI |
| von | bis | | monatlich | | | | |
| € | € | | € | € | € | € | € |
| 6.430,00 | 6.449,99 | 1 | 2.448,60 | 2.548,57 | 2.812,66 | 2.091,10 | 2.063,85 |
| | | 2 | 2.192,77 | 2.282,30 | 2.518,80 | 1.872,62 | 1.848,23 |
| 6.450,00 | 6.469,99 | 1 | 2.453,57 | 2.554,15 | 2.819,59 | 2.096,00 | 2.068,83 |
| | | 2 | 2.197,22 | 2.287,30 | 2.525,00 | 1.877,02 | 1.852,68 |
| 6.470,00 | 6.489,99 | 1 | 2.458,48 | 2.559,68 | 2.826,40 | 2.100,91 | 2.073,74 |
| | | 2 | 2.201,62 | 2.292,25 | 2.531,10 | 1.881,41 | 1.857,08 |
| 6.490,00 | 6.509,99 | 1 | 2.463,38 | 2.565,26 | 2.833,32 | 2.105,89 | 2.078,72 |
| | | 2 | 2.206,01 | 2.297,25 | 2.537,30 | 1.885,87 | 1.861,54 |
| 6.510,00 | 6.529,99 | 1 | 2.468,35 | 2.570,79 | 2.840,13 | 2.110,86 | 2.083,62 |
| | | 2 | 2.210,47 | 2.302,20 | 2.543,40 | 1.890,32 | 1.865,93 |
| 6.530,00 | 6.549,99 | 1 | 2.473,26 | 2.576,32 | 2.847,06 | 2.115,77 | 2.088,59 |
| | | 2 | 2.214,86 | 2.307,15 | 2.549,60 | 1.894,72 | 1.870,38 |
| 6.550,00 | 6.569,99 | 1 | 2.478,24 | 2.581,91 | 2.853,87 | 2.120,68 | 2.093,50 |
| | | 2 | 2.219,32 | 2.312,15 | 2.555,70 | 1.899,11 | 1.874,78 |
| 6.570,00 | 6.589,99 | 1 | 2.483,15 | 2.587,49 | 2.860,79 | 2.125,65 | 2.098,47 |
| | | 2 | 2.223,71 | 2.317,15 | 2.561,90 | 1.903,57 | 1.879,23 |
| 6.590,00 | 6.609,99 | 1 | 2.488,12 | 2.593,01 | 2.867,60 | 2.130,56 | 2.103,38 |
| | | 2 | 2.228,17 | 2.322,10 | 2.568,00 | 1.907,96 | 1.883,63 |
| 6.610,00 | 6.629,99 | 1 | 2.493,03 | 2.598,18 | 2.874,41 | 2.135,54 | 2.108,36 |
| | | 2 | 2.232,56 | 2.326,73 | 2.574,10 | 1.912,42 | 1.888,08 |
| 6.630,00 | 6.649,99 | 1 | 2.498,00 | 2.603,15 | 2.881,23 | 2.140,44 | 2.113,27 |
| | | 2 | 2.237,02 | 2.331,18 | 2.580,20 | 1.916,81 | 1.892,48 |
| 6.650,00 | 6.669,99 | 1 | 2.502,91 | 2.608,06 | 2.888,04 | 2.145,41 | 2.118,18 |
| | | 2 | 2.241,41 | 2.335,57 | 2.586,30 | 1.921,27 | 1.896,88 |
| 6.670,00 | 6.689,99 | 1 | 2.507,82 | 2.613,03 | 2.894,96 | 2.150,32 | 2.123,15 |
| | | 2 | 2.245,81 | 2.340,03 | 2.592,50 | 1.925,66 | 1.901,33 |
| 6.690,00 | 6.709,99 | 1 | 2.512,79 | 2.617,94 | 2.901,77 | 2.155,30 | 2.128,11 |
| | | 2 | 2.250,26 | 2.344,43 | 2.598,60 | 1.930,12 | 1.905,77 |
| 6.710,00 | 6.729,99 | 1 | 2.517,71 | 2.622,92 | 2.908,47 | 2.160,21 | 2.133,03 |
| | | 2 | 2.254,66 | 2.348,88 | 2.604,60 | 1.934,51 | 1.910,17 |
| 6.730,00 | 6.749,99 | 1 | 2.522,68 | 2.627,83 | 2.915,28 | 2.165,11 | 2.137,94 |
| | | 2 | 2.259,11 | 2.353,28 | 2.610,70 | 1.938,91 | 1.914,57 |
| 6.750,00 | 6.769,99 | 1 | 2.527,58 | 2.632,73 | 2.922,10 | 2.170,09 | 2.142,91 |
| | | 2 | 2.263,51 | 2.357,67 | 2.616,80 | 1.943,36 | 1.919,03 |
| 6.770,00 | 6.789,99 | 1 | 2.532,55 | 2.637,70 | 2.928,91 | 2.175,00 | 2.147,82 |
| | | 2 | 2.267,96 | 2.362,12 | 2.622,90 | 1.947,76 | 1.923,42 |
| 6.790,00 | 6.809,99 | 1 | 2.537,46 | 2.642,68 | 2.935,72 | 2.179,97 | 2.152,79 |
| | | 2 | 2.272,36 | 2.366,58 | 2.629,00 | 1.952,21 | 1.927,87 |
| 6.810,00 | 6.829,99 | 1 | 2.542,38 | 2.647,59 | 2.942,53 | 2.184,88 | 2.157,70 |
| | | 2 | 2.276,75 | 2.370,98 | 2.635,10 | 1.956,61 | 1.932,27 |
| 6.830,00 | 6.849,99 | 1 | 2.547,35 | 2.652,50 | 2.949,23 | 2.189,85 | 2.162,67 |
| | | 2 | 2.281,21 | 2.375,37 | 2.641,10 | 1.961,06 | 1.936,72 |

| Bruttoarbeitsentgelt | | Rechnerische Leistungssätze | | | | | |
|----------------------|----------|--|------------------|----------|----------|----------|----------|
| | | nach den pauschalisierten monatlichen Nettoentgelten | | | | | |
| | | Leistungs- satz | Lohnsteuerklasse | | | | |
| | | | I / IV | II | III | V | VI |
| von | bis | | monatlich | | | | |
| € | € | | € | € | € | € | € |
| 6.850,00 | 6.869,99 | 1 | 2.552,32 | 2.657,47 | 2.956,04 | 2.194,76 | 2.167,58 |
| | | 2 | 2.285,66 | 2.379,82 | 2.647,20 | 1.965,46 | 1.941,12 |
| 6.870,00 | 6.889,99 | 1 | 2.557,23 | 2.662,38 | 2.962,85 | 2.199,67 | 2.172,49 |
| | | 2 | 2.290,06 | 2.384,22 | 2.653,30 | 1.969,85 | 1.945,51 |
| 6.890,00 | 6.909,99 | 1 | 2.562,14 | 2.667,35 | 2.969,55 | 2.204,64 | 2.177,47 |
| | | 2 | 2.294,45 | 2.388,67 | 2.659,30 | 1.974,31 | 1.949,97 |
| 6.910,00 | 6.929,99 | 1 | 2.567,11 | 2.672,26 | 2.976,37 | 2.209,61 | 2.182,44 |
| | | 2 | 2.298,91 | 2.393,07 | 2.665,40 | 1.978,76 | 1.954,42 |
| 6.930,00 | 6.949,99 | 1 | 2.572,02 | 2.677,23 | 2.983,07 | 2.214,52 | 2.187,35 |
| | | 2 | 2.303,30 | 2.397,52 | 2.671,40 | 1.983,16 | 1.958,82 |
| 6.950,00 | 6.969,99 | 1 | 2.576,99 | 2.682,14 | 2.989,88 | 2.219,44 | 2.192,25 |
| | | 2 | 2.307,76 | 2.401,92 | 2.677,50 | 1.987,55 | 1.963,21 |
| 6.970,00 | 6.989,99 | 1 | 2.581,91 | 2.687,06 | 2.996,58 | 2.224,41 | 2.197,16 |
| | | 2 | 2.312,15 | 2.406,32 | 2.683,50 | 1.992,01 | 1.967,61 |
| 6.990,00 | 7.009,99 | 1 | 2.586,88 | 2.692,03 | 3.003,28 | 2.229,31 | 2.202,14 |
| | | 2 | 2.316,61 | 2.410,77 | 2.689,50 | 1.996,40 | 1.972,06 |
| 7.010,00 | 7.029,99 | 1 | 2.591,78 | 2.696,99 | 3.010,09 | 2.234,29 | 2.207,11 |
| | | 2 | 2.321,00 | 2.415,22 | 2.695,60 | 2.000,86 | 1.976,52 |
| 7.030,00 | 7.049,99 | 1 | 2.596,69 | 2.701,90 | 3.016,79 | 2.239,20 | 2.212,02 |
| | | 2 | 2.325,40 | 2.419,61 | 2.701,60 | 2.005,25 | 1.980,91 |
| 7.050,00 | und mehr | 1 | 2.601,42 | 2.706,57 | 3.023,27 | 2.243,86 | 2.216,67 |
| | | 2 | 2.329,63 | 2.423,79 | 2.707,40 | 2.009,42 | 1.985,08 |