

Einkommensteuer Grundtabelle 2013

www.Grundtabelle.de

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| Einkommen | Steuer | Durchschnitts- steuersatz | Grenz- steuersatz | Solidaritats- zuschlag | KiSt 9% | Gesamt Steuer | Durchschn.- steuersatz | Grenz- steuersatz |
|-------------|------------|------------------------------|----------------------|----------------------------|----------|------------------|---------------------------|----------------------|
| 8.000,00 € | - € | 0% | 0% | - € | - € | - € | 0% | 0% |
| 8.100,00 € | 13,00 € | 0% | 13% | 0,72 € | 1,17 € | 14,89 € | 0% | 15% |
| 8.200,00 € | 27,00 € | 0% | 14% | 1,49 € | 2,43 € | 30,92 € | 0% | 16% |
| 8.300,00 € | 42,00 € | 1% | 15% | 2,31 € | 3,78 € | 48,09 € | 1% | 17% |
| 8.400,00 € | 56,00 € | 1% | 14% | 3,08 € | 5,04 € | 64,12 € | 1% | 16% |
| 8.500,00 € | 71,00 € | 1% | 15% | 3,91 € | 6,39 € | 81,30 € | 1% | 17% |
| 8.600,00 € | 86,00 € | 1% | 15% | 4,73 € | 7,74 € | 98,47 € | 1% | 17% |
| 8.700,00 € | 101,00 € | 1% | 15% | 5,56 € | 9,09 € | 115,65 € | 1% | 17% |
| 8.800,00 € | 117,00 € | 1% | 16% | 6,44 € | 10,53 € | 133,97 € | 2% | 18% |
| 8.900,00 € | 132,00 € | 1% | 15% | 7,26 € | 11,88 € | 151,14 € | 2% | 17% |
| 9.000,00 € | 148,00 € | 2% | 16% | 8,14 € | 13,32 € | 169,46 € | 2% | 18% |
| 9.100,00 € | 164,00 € | 2% | 16% | 9,02 € | 14,76 € | 187,78 € | 2% | 18% |
| 9.200,00 € | 180,00 € | 2% | 16% | 9,90 € | 16,20 € | 206,10 € | 2% | 18% |
| 9.300,00 € | 196,00 € | 2% | 16% | 10,78 € | 17,64 € | 224,42 € | 2% | 18% |
| 9.400,00 € | 213,00 € | 2% | 17% | 11,72 € | 19,17 € | 243,89 € | 3% | 19% |
| 9.500,00 € | 229,00 € | 2% | 16% | 12,60 € | 20,61 € | 262,21 € | 3% | 18% |
| 9.600,00 € | 246,00 € | 3% | 17% | 13,53 € | 22,14 € | 281,67 € | 3% | 19% |
| 9.700,00 € | 263,00 € | 3% | 17% | 14,47 € | 23,67 € | 301,14 € | 3% | 19% |
| 9.800,00 € | 280,00 € | 3% | 17% | 15,40 € | 25,20 € | 320,60 € | 3% | 19% |
| 9.900,00 € | 298,00 € | 3% | 18% | 16,39 € | 26,82 € | 341,21 € | 3% | 21% |
| 10.000,00 € | 315,00 € | 3% | 17% | 17,33 € | 28,35 € | 360,68 € | 4% | 19% |
| 10.100,00 € | 333,00 € | 3% | 18% | 18,32 € | 29,97 € | 381,29 € | 4% | 21% |
| 10.200,00 € | 351,00 € | 3% | 18% | 19,31 € | 31,59 € | 401,90 € | 4% | 21% |
| 10.300,00 € | 369,00 € | 4% | 18% | 20,30 € | 33,21 € | 422,51 € | 4% | 21% |
| 10.400,00 € | 387,00 € | 4% | 18% | 21,29 € | 34,83 € | 443,12 € | 4% | 21% |
| 10.500,00 € | 406,00 € | 4% | 19% | 22,33 € | 36,54 € | 464,87 € | 4% | 22% |
| 10.600,00 € | 424,00 € | 4% | 18% | 23,32 € | 38,16 € | 485,48 € | 5% | 21% |
| 10.700,00 € | 443,00 € | 4% | 19% | 24,37 € | 39,87 € | 507,24 € | 5% | 22% |
| 10.800,00 € | 462,00 € | 4% | 19% | 25,41 € | 41,58 € | 528,99 € | 5% | 22% |
| 10.900,00 € | 481,00 € | 4% | 19% | 26,46 € | 43,29 € | 550,75 € | 5% | 22% |
| 11.000,00 € | 501,00 € | 5% | 20% | 27,56 € | 45,09 € | 573,65 € | 5% | 23% |
| 11.100,00 € | 520,00 € | 5% | 19% | 28,60 € | 46,80 € | 595,40 € | 5% | 22% |
| 11.200,00 € | 540,00 € | 5% | 20% | 29,70 € | 48,60 € | 618,30 € | 6% | 23% |
| 11.300,00 € | 560,00 € | 5% | 20% | 30,80 € | 50,40 € | 641,20 € | 6% | 23% |
| 11.400,00 € | 580,00 € | 5% | 20% | 31,90 € | 52,20 € | 664,10 € | 6% | 23% |
| 11.500,00 € | 600,00 € | 5% | 20% | 33,00 € | 54,00 € | 687,00 € | 6% | 23% |
| 11.600,00 € | 621,00 € | 5% | 21% | 34,16 € | 55,89 € | 711,05 € | 6% | 24% |
| 11.700,00 € | 642,00 € | 5% | 21% | 35,31 € | 57,78 € | 735,09 € | 6% | 24% |
| 11.800,00 € | 662,00 € | 6% | 20% | 36,41 € | 59,58 € | 757,99 € | 6% | 23% |
| 11.900,00 € | 683,00 € | 6% | 21% | 37,57 € | 61,47 € | 782,04 € | 7% | 24% |
| 12.000,00 € | 705,00 € | 6% | 22% | 38,78 € | 63,45 € | 807,23 € | 7% | 25% |
| 12.100,00 € | 726,00 € | 6% | 21% | 39,93 € | 65,34 € | 831,27 € | 7% | 24% |
| 12.200,00 € | 748,00 € | 6% | 22% | 41,14 € | 67,32 € | 856,46 € | 7% | 25% |
| 12.300,00 € | 769,00 € | 6% | 21% | 42,30 € | 69,21 € | 880,51 € | 7% | 24% |
| 12.400,00 € | 791,00 € | 6% | 22% | 43,51 € | 71,19 € | 905,70 € | 7% | 25% |
| 12.500,00 € | 813,00 € | 7% | 22% | 44,72 € | 73,17 € | 930,89 € | 7% | 25% |
| 12.600,00 € | 836,00 € | 7% | 23% | 45,98 € | 75,24 € | 957,22 € | 8% | 26% |
| 12.700,00 € | 858,00 € | 7% | 22% | 47,19 € | 77,22 € | 982,41 € | 8% | 25% |
| 12.800,00 € | 881,00 € | 7% | 23% | 48,46 € | 79,29 € | 1.008,75 € | 8% | 26% |
| 12.900,00 € | 904,00 € | 7% | 23% | 49,72 € | 81,36 € | 1.035,08 € | 8% | 26% |
| 13.000,00 € | 927,00 € | 7% | 23% | 50,99 € | 83,43 € | 1.061,42 € | 8% | 26% |
| 13.100,00 € | 950,00 € | 7% | 23% | 52,25 € | 85,50 € | 1.087,75 € | 8% | 26% |
| 13.200,00 € | 973,00 € | 7% | 23% | 53,52 € | 87,57 € | 1.114,09 € | 8% | 26% |
| 13.300,00 € | 997,00 € | 7% | 24% | 54,84 € | 89,73 € | 1.141,57 € | 9% | 27% |
| 13.400,00 € | 1.021,00 € | 8% | 24% | 56,16 € | 91,89 € | 1.169,05 € | 9% | 27% |
| 13.500,00 € | 1.045,00 € | 8% | 24% | 57,48 € | 94,05 € | 1.196,53 € | 9% | 27% |
| 13.600,00 € | 1.069,00 € | 8% | 24% | 58,80 € | 96,21 € | 1.224,01 € | 9% | 27% |
| 13.700,00 € | 1.093,00 € | 8% | 24% | 60,12 € | 98,37 € | 1.251,49 € | 9% | 27% |
| 13.800,00 € | 1.117,00 € | 8% | 24% | 61,44 € | 100,53 € | 1.278,97 € | 9% | 27% |
| 13.900,00 € | 1.141,00 € | 8% | 24% | 62,76 € | 102,69 € | 1.306,45 € | 9% | 27% |
| 14.000,00 € | 1.165,00 € | 8% | 24% | 64,08 € | 104,85 € | 1.333,93 € | 10% | 27% |
| 14.100,00 € | 1.190,00 € | 8% | 25% | 65,45 € | 107,10 € | 1.362,55 € | 10% | 29% |

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|-------------|------------|------------------------------|--------|----------------------------|----------|------------------|---------------------------|--------|
| 14.200,00 € | 1.214,00 € | 9% | 24% | 66,77 € | 109,26 € | 1.390,03 € | 10% | 27% |
| 14.300,00 € | 1.238,00 € | 9% | 24% | 68,09 € | 111,42 € | 1.417,51 € | 10% | 27% |
| 14.400,00 € | 1.263,00 € | 9% | 25% | 69,47 € | 113,67 € | 1.446,14 € | 10% | 29% |
| 14.500,00 € | 1.287,00 € | 9% | 24% | 70,79 € | 115,83 € | 1.473,62 € | 10% | 27% |
| 14.600,00 € | 1.312,00 € | 9% | 25% | 72,16 € | 118,08 € | 1.502,24 € | 10% | 29% |
| 14.700,00 € | 1.336,00 € | 9% | 24% | 73,48 € | 120,24 € | 1.529,72 € | 10% | 27% |
| 14.800,00 € | 1.361,00 € | 9% | 25% | 74,86 € | 122,49 € | 1.558,35 € | 11% | 29% |
| 14.900,00 € | 1.385,00 € | 9% | 24% | 76,18 € | 124,65 € | 1.585,83 € | 11% | 27% |
| 15.000,00 € | 1.410,00 € | 9% | 25% | 77,55 € | 126,90 € | 1.614,45 € | 11% | 29% |
| 15.100,00 € | 1.435,00 € | 10% | 25% | 78,93 € | 129,15 € | 1.643,08 € | 11% | 29% |
| 15.200,00 € | 1.459,00 € | 10% | 24% | 80,25 € | 131,31 € | 1.670,56 € | 11% | 27% |
| 15.300,00 € | 1.484,00 € | 10% | 25% | 81,62 € | 133,56 € | 1.699,18 € | 11% | 29% |
| 15.400,00 € | 1.509,00 € | 10% | 25% | 83,00 € | 135,81 € | 1.727,81 € | 11% | 29% |
| 15.500,00 € | 1.534,00 € | 10% | 25% | 84,37 € | 138,06 € | 1.756,43 € | 11% | 29% |
| 15.600,00 € | 1.559,00 € | 10% | 25% | 85,75 € | 140,31 € | 1.785,06 € | 11% | 29% |
| 15.700,00 € | 1.584,00 € | 10% | 25% | 87,12 € | 142,56 € | 1.813,68 € | 12% | 29% |
| 15.800,00 € | 1.609,00 € | 10% | 25% | 88,50 € | 144,81 € | 1.842,31 € | 12% | 29% |
| 15.900,00 € | 1.634,00 € | 10% | 25% | 89,87 € | 147,06 € | 1.870,93 € | 12% | 29% |
| 16.000,00 € | 1.659,00 € | 10% | 25% | 91,25 € | 149,31 € | 1.899,56 € | 12% | 29% |
| 16.100,00 € | 1.684,00 € | 10% | 25% | 92,62 € | 151,56 € | 1.928,18 € | 12% | 29% |
| 16.200,00 € | 1.709,00 € | 11% | 25% | 94,00 € | 153,81 € | 1.956,81 € | 12% | 29% |
| 16.300,00 € | 1.734,00 € | 11% | 25% | 95,37 € | 156,06 € | 1.985,43 € | 12% | 29% |
| 16.400,00 € | 1.760,00 € | 11% | 26% | 96,80 € | 158,40 € | 2.015,20 € | 12% | 30% |
| 16.500,00 € | 1.785,00 € | 11% | 25% | 98,18 € | 160,65 € | 2.043,83 € | 12% | 29% |
| 16.600,00 € | 1.810,00 € | 11% | 25% | 99,55 € | 162,90 € | 2.072,45 € | 12% | 29% |
| 16.700,00 € | 1.836,00 € | 11% | 26% | 100,98 € | 165,24 € | 2.102,22 € | 13% | 30% |
| 16.800,00 € | 1.861,00 € | 11% | 25% | 102,36 € | 167,49 € | 2.130,85 € | 13% | 29% |
| 16.900,00 € | 1.887,00 € | 11% | 26% | 103,79 € | 169,83 € | 2.160,62 € | 13% | 30% |
| 17.000,00 € | 1.912,00 € | 11% | 25% | 105,16 € | 172,08 € | 2.189,24 € | 13% | 29% |
| 17.100,00 € | 1.938,00 € | 11% | 26% | 106,59 € | 174,42 € | 2.219,01 € | 13% | 30% |
| 17.200,00 € | 1.964,00 € | 11% | 26% | 108,02 € | 176,76 € | 2.248,78 € | 13% | 30% |
| 17.300,00 € | 1.989,00 € | 11% | 25% | 109,40 € | 179,01 € | 2.277,41 € | 13% | 29% |
| 17.400,00 € | 2.015,00 € | 12% | 26% | 110,83 € | 181,35 € | 2.307,18 € | 13% | 30% |
| 17.500,00 € | 2.041,00 € | 12% | 26% | 112,26 € | 183,69 € | 2.336,95 € | 13% | 30% |
| 17.600,00 € | 2.067,00 € | 12% | 26% | 113,69 € | 186,03 € | 2.366,72 € | 13% | 30% |
| 17.700,00 € | 2.093,00 € | 12% | 26% | 115,12 € | 188,37 € | 2.396,49 € | 14% | 30% |
| 17.800,00 € | 2.119,00 € | 12% | 26% | 116,55 € | 190,71 € | 2.426,26 € | 14% | 30% |
| 17.900,00 € | 2.145,00 € | 12% | 26% | 117,98 € | 193,05 € | 2.456,03 € | 14% | 30% |
| 18.000,00 € | 2.171,00 € | 12% | 26% | 119,41 € | 195,39 € | 2.485,80 € | 14% | 30% |
| 18.100,00 € | 2.197,00 € | 12% | 26% | 120,84 € | 197,73 € | 2.515,57 € | 14% | 30% |
| 18.200,00 € | 2.223,00 € | 12% | 26% | 122,27 € | 200,07 € | 2.545,34 € | 14% | 30% |
| 18.300,00 € | 2.249,00 € | 12% | 26% | 123,70 € | 202,41 € | 2.575,11 € | 14% | 30% |
| 18.400,00 € | 2.275,00 € | 12% | 26% | 125,13 € | 204,75 € | 2.604,88 € | 14% | 30% |
| 18.500,00 € | 2.301,00 € | 12% | 26% | 126,56 € | 207,09 € | 2.634,65 € | 14% | 30% |
| 18.600,00 € | 2.328,00 € | 13% | 27% | 128,04 € | 209,52 € | 2.665,56 € | 14% | 31% |
| 18.700,00 € | 2.354,00 € | 13% | 26% | 129,47 € | 211,86 € | 2.695,33 € | 14% | 30% |
| 18.800,00 € | 2.380,00 € | 13% | 26% | 130,90 € | 214,20 € | 2.725,10 € | 14% | 30% |
| 18.900,00 € | 2.407,00 € | 13% | 27% | 132,39 € | 216,63 € | 2.756,02 € | 15% | 31% |
| 19.000,00 € | 2.433,00 € | 13% | 26% | 133,82 € | 218,97 € | 2.785,79 € | 15% | 30% |
| 19.100,00 € | 2.460,00 € | 13% | 27% | 135,30 € | 221,40 € | 2.816,70 € | 15% | 31% |
| 19.200,00 € | 2.486,00 € | 13% | 26% | 136,73 € | 223,74 € | 2.846,47 € | 15% | 30% |
| 19.300,00 € | 2.513,00 € | 13% | 27% | 138,22 € | 226,17 € | 2.877,39 € | 15% | 31% |
| 19.400,00 € | 2.540,00 € | 13% | 27% | 139,70 € | 228,60 € | 2.908,30 € | 15% | 31% |
| 19.500,00 € | 2.566,00 € | 13% | 26% | 141,13 € | 230,94 € | 2.938,07 € | 15% | 30% |
| 19.600,00 € | 2.593,00 € | 13% | 27% | 142,62 € | 233,37 € | 2.968,99 € | 15% | 31% |
| 19.700,00 € | 2.620,00 € | 13% | 27% | 144,10 € | 235,80 € | 2.999,90 € | 15% | 31% |
| 19.800,00 € | 2.647,00 € | 13% | 27% | 145,59 € | 238,23 € | 3.030,82 € | 15% | 31% |
| 19.900,00 € | 2.674,00 € | 13% | 27% | 147,07 € | 240,66 € | 3.061,73 € | 15% | 31% |
| 20.000,00 € | 2.701,00 € | 14% | 27% | 148,56 € | 243,09 € | 3.092,65 € | 15% | 31% |
| 20.100,00 € | 2.728,00 € | 14% | 27% | 150,04 € | 245,52 € | 3.123,56 € | 16% | 31% |
| 20.200,00 € | 2.755,00 € | 14% | 27% | 151,53 € | 247,95 € | 3.154,48 € | 16% | 31% |
| 20.300,00 € | 2.782,00 € | 14% | 27% | 153,01 € | 250,38 € | 3.185,39 € | 16% | 31% |

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|-------------|------------|------------------------------|--------|----------------------------|----------|------------------|---------------------------|--------|
| 20.400,00 € | 2.809,00 € | 14% | 27% | 154,50 € | 252,81 € | 3.216,31 € | 16% | 31% |
| 20.500,00 € | 2.836,00 € | 14% | 27% | 155,98 € | 255,24 € | 3.247,22 € | 16% | 31% |
| 20.600,00 € | 2.863,00 € | 14% | 27% | 157,47 € | 257,67 € | 3.278,14 € | 16% | 31% |
| 20.700,00 € | 2.890,00 € | 14% | 27% | 158,95 € | 260,10 € | 3.309,05 € | 16% | 31% |
| 20.800,00 € | 2.918,00 € | 14% | 28% | 160,49 € | 262,62 € | 3.341,11 € | 16% | 32% |
| 20.900,00 € | 2.945,00 € | 14% | 27% | 161,98 € | 265,05 € | 3.372,03 € | 16% | 31% |
| 21.000,00 € | 2.972,00 € | 14% | 27% | 163,46 € | 267,48 € | 3.402,94 € | 16% | 31% |
| 21.100,00 € | 3.000,00 € | 14% | 28% | 165,00 € | 270,00 € | 3.435,00 € | 16% | 32% |
| 21.200,00 € | 3.027,00 € | 14% | 27% | 166,49 € | 272,43 € | 3.465,92 € | 16% | 31% |
| 21.300,00 € | 3.055,00 € | 14% | 28% | 168,03 € | 274,95 € | 3.497,98 € | 16% | 32% |
| 21.400,00 € | 3.082,00 € | 14% | 27% | 169,51 € | 277,38 € | 3.528,89 € | 16% | 31% |
| 21.500,00 € | 3.110,00 € | 14% | 28% | 171,05 € | 279,90 € | 3.560,95 € | 17% | 32% |
| 21.600,00 € | 3.138,00 € | 15% | 28% | 172,59 € | 282,42 € | 3.593,01 € | 17% | 32% |
| 21.700,00 € | 3.165,00 € | 15% | 27% | 174,08 € | 284,85 € | 3.623,93 € | 17% | 31% |
| 21.800,00 € | 3.193,00 € | 15% | 28% | 175,62 € | 287,37 € | 3.655,99 € | 17% | 32% |
| 21.900,00 € | 3.221,00 € | 15% | 28% | 177,16 € | 289,89 € | 3.688,05 € | 17% | 32% |
| 22.000,00 € | 3.249,00 € | 15% | 28% | 178,70 € | 292,41 € | 3.720,11 € | 17% | 32% |
| 22.100,00 € | 3.277,00 € | 15% | 28% | 180,24 € | 294,93 € | 3.752,17 € | 17% | 32% |
| 22.200,00 € | 3.305,00 € | 15% | 28% | 181,78 € | 297,45 € | 3.784,23 € | 17% | 32% |
| 22.300,00 € | 3.333,00 € | 15% | 28% | 183,32 € | 299,97 € | 3.816,29 € | 17% | 32% |
| 22.400,00 € | 3.361,00 € | 15% | 28% | 184,86 € | 302,49 € | 3.848,35 € | 17% | 32% |
| 22.500,00 € | 3.389,00 € | 15% | 28% | 186,40 € | 305,01 € | 3.880,41 € | 17% | 32% |
| 22.600,00 € | 3.417,00 € | 15% | 28% | 187,94 € | 307,53 € | 3.912,47 € | 17% | 32% |
| 22.700,00 € | 3.445,00 € | 15% | 28% | 189,48 € | 310,05 € | 3.944,53 € | 17% | 32% |
| 22.800,00 € | 3.473,00 € | 15% | 28% | 191,02 € | 312,57 € | 3.976,59 € | 17% | 32% |
| 22.900,00 € | 3.502,00 € | 15% | 29% | 192,61 € | 315,18 € | 4.009,79 € | 18% | 33% |
| 23.000,00 € | 3.530,00 € | 15% | 28% | 194,15 € | 317,70 € | 4.041,85 € | 18% | 32% |
| 23.100,00 € | 3.558,00 € | 15% | 28% | 195,69 € | 320,22 € | 4.073,91 € | 18% | 32% |
| 23.200,00 € | 3.587,00 € | 15% | 29% | 197,29 € | 322,83 € | 4.107,12 € | 18% | 33% |
| 23.300,00 € | 3.615,00 € | 16% | 28% | 198,83 € | 325,35 € | 4.139,18 € | 18% | 32% |
| 23.400,00 € | 3.644,00 € | 16% | 29% | 200,42 € | 327,96 € | 4.172,38 € | 18% | 33% |
| 23.500,00 € | 3.672,00 € | 16% | 28% | 201,96 € | 330,48 € | 4.204,44 € | 18% | 32% |
| 23.600,00 € | 3.701,00 € | 16% | 29% | 203,56 € | 333,09 € | 4.237,65 € | 18% | 33% |
| 23.700,00 € | 3.729,00 € | 16% | 28% | 205,10 € | 335,61 € | 4.269,71 € | 18% | 32% |
| 23.800,00 € | 3.758,00 € | 16% | 29% | 206,69 € | 338,22 € | 4.302,91 € | 18% | 33% |
| 23.900,00 € | 3.787,00 € | 16% | 29% | 208,29 € | 340,83 € | 4.336,12 € | 18% | 33% |
| 24.000,00 € | 3.815,00 € | 16% | 28% | 209,83 € | 343,35 € | 4.368,18 € | 18% | 32% |
| 24.100,00 € | 3.844,00 € | 16% | 29% | 211,42 € | 345,96 € | 4.401,38 € | 18% | 33% |
| 24.200,00 € | 3.873,00 € | 16% | 29% | 213,02 € | 348,57 € | 4.434,59 € | 18% | 33% |
| 24.300,00 € | 3.902,00 € | 16% | 29% | 214,61 € | 351,18 € | 4.467,79 € | 18% | 33% |
| 24.400,00 € | 3.931,00 € | 16% | 29% | 216,21 € | 353,79 € | 4.501,00 € | 18% | 33% |
| 24.500,00 € | 3.960,00 € | 16% | 29% | 217,80 € | 356,40 € | 4.534,20 € | 19% | 33% |
| 24.600,00 € | 3.989,00 € | 16% | 29% | 219,40 € | 359,01 € | 4.567,41 € | 19% | 33% |
| 24.700,00 € | 4.018,00 € | 16% | 29% | 220,99 € | 361,62 € | 4.600,61 € | 19% | 33% |
| 24.800,00 € | 4.047,00 € | 16% | 29% | 222,59 € | 364,23 € | 4.633,82 € | 19% | 33% |
| 24.900,00 € | 4.076,00 € | 16% | 29% | 224,18 € | 366,84 € | 4.667,02 € | 19% | 33% |
| 25.000,00 € | 4.106,00 € | 16% | 30% | 225,83 € | 369,54 € | 4.701,37 € | 19% | 34% |
| 25.100,00 € | 4.135,00 € | 16% | 29% | 227,43 € | 372,15 € | 4.734,58 € | 19% | 33% |
| 25.200,00 € | 4.164,00 € | 17% | 29% | 229,02 € | 374,76 € | 4.767,78 € | 19% | 33% |
| 25.300,00 € | 4.194,00 € | 17% | 30% | 230,67 € | 377,46 € | 4.802,13 € | 19% | 34% |
| 25.400,00 € | 4.223,00 € | 17% | 29% | 232,27 € | 380,07 € | 4.835,34 € | 19% | 33% |
| 25.500,00 € | 4.252,00 € | 17% | 29% | 233,86 € | 382,68 € | 4.868,54 € | 19% | 33% |
| 25.600,00 € | 4.282,00 € | 17% | 30% | 235,51 € | 385,38 € | 4.902,89 € | 19% | 34% |
| 25.700,00 € | 4.311,00 € | 17% | 29% | 237,11 € | 387,99 € | 4.936,10 € | 19% | 33% |
| 25.800,00 € | 4.341,00 € | 17% | 30% | 238,76 € | 390,69 € | 4.970,45 € | 19% | 34% |
| 25.900,00 € | 4.371,00 € | 17% | 30% | 240,41 € | 393,39 € | 5.004,80 € | 19% | 34% |
| 26.000,00 € | 4.400,00 € | 17% | 29% | 242,00 € | 396,00 € | 5.038,00 € | 19% | 33% |
| 26.100,00 € | 4.430,00 € | 17% | 30% | 243,65 € | 398,70 € | 5.072,35 € | 19% | 34% |
| 26.200,00 € | 4.460,00 € | 17% | 30% | 245,30 € | 401,40 € | 5.106,70 € | 19% | 34% |
| 26.300,00 € | 4.490,00 € | 17% | 30% | 246,95 € | 404,10 € | 5.141,05 € | 20% | 34% |
| 26.400,00 € | 4.520,00 € | 17% | 30% | 248,60 € | 406,80 € | 5.175,40 € | 20% | 34% |
| 26.500,00 € | 4.549,00 € | 17% | 29% | 250,20 € | 409,41 € | 5.208,61 € | 20% | 33% |

Einkommensteuer Grundtabelle 2013

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| Einkommen | Steuer | Durchschnitts- steuersatz | Grenz- | Solidaritäts- zuschlag | KiSt 9% | Gesamt Steuer | Durchschn.- steuersatz | Grenz- |
|-------------|------------|------------------------------|--------|---------------------------|----------|------------------|---------------------------|--------|
| 26.600,00 € | 4.579,00 € | 17% | 30% | 251,85 € | 412,11 € | 5.242,96 € | 20% | 34% |
| 26.700,00 € | 4.609,00 € | 17% | 30% | 253,50 € | 414,81 € | 5.277,31 € | 20% | 34% |
| 26.800,00 € | 4.639,00 € | 17% | 30% | 255,15 € | 417,51 € | 5.311,66 € | 20% | 34% |
| 26.900,00 € | 4.670,00 € | 17% | 31% | 256,85 € | 420,30 € | 5.347,15 € | 20% | 35% |
| 27.000,00 € | 4.700,00 € | 17% | 30% | 258,50 € | 423,00 € | 5.381,50 € | 20% | 34% |
| 27.100,00 € | 4.730,00 € | 17% | 30% | 260,15 € | 425,70 € | 5.415,85 € | 20% | 34% |
| 27.200,00 € | 4.760,00 € | 18% | 30% | 261,80 € | 428,40 € | 5.450,20 € | 20% | 34% |
| 27.300,00 € | 4.790,00 € | 18% | 30% | 263,45 € | 431,10 € | 5.484,55 € | 20% | 34% |
| 27.400,00 € | 4.821,00 € | 18% | 31% | 265,16 € | 433,89 € | 5.520,05 € | 20% | 35% |
| 27.500,00 € | 4.851,00 € | 18% | 30% | 266,81 € | 436,59 € | 5.554,40 € | 20% | 34% |
| 27.600,00 € | 4.881,00 € | 18% | 30% | 268,46 € | 439,29 € | 5.588,75 € | 20% | 34% |
| 27.700,00 € | 4.912,00 € | 18% | 31% | 270,16 € | 442,08 € | 5.624,24 € | 20% | 35% |
| 27.800,00 € | 4.942,00 € | 18% | 30% | 271,81 € | 444,78 € | 5.658,59 € | 20% | 34% |
| 27.900,00 € | 4.973,00 € | 18% | 31% | 273,52 € | 447,57 € | 5.694,09 € | 20% | 35% |
| 28.000,00 € | 5.004,00 € | 18% | 31% | 275,22 € | 450,36 € | 5.729,58 € | 20% | 35% |
| 28.100,00 € | 5.034,00 € | 18% | 30% | 276,87 € | 453,06 € | 5.763,93 € | 21% | 34% |
| 28.200,00 € | 5.065,00 € | 18% | 31% | 278,58 € | 455,85 € | 5.799,43 € | 21% | 35% |
| 28.300,00 € | 5.096,00 € | 18% | 31% | 280,28 € | 458,64 € | 5.834,92 € | 21% | 35% |
| 28.400,00 € | 5.126,00 € | 18% | 30% | 281,93 € | 461,34 € | 5.869,27 € | 21% | 34% |
| 28.500,00 € | 5.157,00 € | 18% | 31% | 283,64 € | 464,13 € | 5.904,77 € | 21% | 35% |
| 28.600,00 € | 5.188,00 € | 18% | 31% | 285,34 € | 466,92 € | 5.940,26 € | 21% | 35% |
| 28.700,00 € | 5.219,00 € | 18% | 31% | 287,05 € | 469,71 € | 5.975,76 € | 21% | 35% |
| 28.800,00 € | 5.250,00 € | 18% | 31% | 288,75 € | 472,50 € | 6.011,25 € | 21% | 35% |
| 28.900,00 € | 5.281,00 € | 18% | 31% | 290,46 € | 475,29 € | 6.046,75 € | 21% | 35% |
| 29.000,00 € | 5.312,00 € | 18% | 31% | 292,16 € | 478,08 € | 6.082,24 € | 21% | 35% |
| 29.100,00 € | 5.343,00 € | 18% | 31% | 293,87 € | 480,87 € | 6.117,74 € | 21% | 35% |
| 29.200,00 € | 5.374,00 € | 18% | 31% | 295,57 € | 483,66 € | 6.153,23 € | 21% | 35% |
| 29.300,00 € | 5.405,00 € | 18% | 31% | 297,28 € | 486,45 € | 6.188,73 € | 21% | 35% |
| 29.400,00 € | 5.437,00 € | 18% | 32% | 299,04 € | 489,33 € | 6.225,37 € | 21% | 37% |
| 29.500,00 € | 5.468,00 € | 19% | 31% | 300,74 € | 492,12 € | 6.260,86 € | 21% | 35% |
| 29.600,00 € | 5.499,00 € | 19% | 31% | 302,45 € | 494,91 € | 6.296,36 € | 21% | 35% |
| 29.700,00 € | 5.531,00 € | 19% | 32% | 304,21 € | 497,79 € | 6.333,00 € | 21% | 37% |
| 29.800,00 € | 5.562,00 € | 19% | 31% | 305,91 € | 500,58 € | 6.368,49 € | 21% | 35% |
| 29.900,00 € | 5.594,00 € | 19% | 32% | 307,67 € | 503,46 € | 6.405,13 € | 21% | 37% |
| 30.000,00 € | 5.625,00 € | 19% | 31% | 309,38 € | 506,25 € | 6.440,63 € | 21% | 35% |
| 30.100,00 € | 5.657,00 € | 19% | 32% | 311,14 € | 509,13 € | 6.477,27 € | 22% | 37% |
| 30.200,00 € | 5.688,00 € | 19% | 31% | 312,84 € | 511,92 € | 6.512,76 € | 22% | 35% |
| 30.300,00 € | 5.720,00 € | 19% | 32% | 314,60 € | 514,80 € | 6.549,40 € | 22% | 37% |
| 30.400,00 € | 5.752,00 € | 19% | 32% | 316,36 € | 517,68 € | 6.586,04 € | 22% | 37% |
| 30.500,00 € | 5.783,00 € | 19% | 31% | 318,07 € | 520,47 € | 6.621,54 € | 22% | 35% |
| 30.600,00 € | 5.815,00 € | 19% | 32% | 319,83 € | 523,35 € | 6.658,18 € | 22% | 37% |
| 30.700,00 € | 5.847,00 € | 19% | 32% | 321,59 € | 526,23 € | 6.694,82 € | 22% | 37% |
| 30.800,00 € | 5.879,00 € | 19% | 32% | 323,35 € | 529,11 € | 6.731,46 € | 22% | 37% |
| 30.900,00 € | 5.911,00 € | 19% | 32% | 325,11 € | 531,99 € | 6.768,10 € | 22% | 37% |
| 31.000,00 € | 5.943,00 € | 19% | 32% | 326,87 € | 534,87 € | 6.804,74 € | 22% | 37% |
| 31.100,00 € | 5.975,00 € | 19% | 32% | 328,63 € | 537,75 € | 6.841,38 € | 22% | 37% |
| 31.200,00 € | 6.007,00 € | 19% | 32% | 330,39 € | 540,63 € | 6.878,02 € | 22% | 37% |
| 31.300,00 € | 6.039,00 € | 19% | 32% | 332,15 € | 543,51 € | 6.914,66 € | 22% | 37% |
| 31.400,00 € | 6.071,00 € | 19% | 32% | 333,91 € | 546,39 € | 6.951,30 € | 22% | 37% |
| 31.500,00 € | 6.103,00 € | 19% | 32% | 335,67 € | 549,27 € | 6.987,94 € | 22% | 37% |
| 31.600,00 € | 6.135,00 € | 19% | 32% | 337,43 € | 552,15 € | 7.024,58 € | 22% | 37% |
| 31.700,00 € | 6.168,00 € | 19% | 33% | 339,24 € | 555,12 € | 7.062,36 € | 22% | 38% |
| 31.800,00 € | 6.200,00 € | 19% | 32% | 341,00 € | 558,00 € | 7.099,00 € | 22% | 37% |
| 31.900,00 € | 6.232,00 € | 20% | 32% | 342,76 € | 560,88 € | 7.135,64 € | 22% | 37% |
| 32.000,00 € | 6.265,00 € | 20% | 33% | 344,58 € | 563,85 € | 7.173,43 € | 22% | 38% |
| 32.100,00 € | 6.297,00 € | 20% | 32% | 346,34 € | 566,73 € | 7.210,07 € | 22% | 37% |
| 32.200,00 € | 6.330,00 € | 20% | 33% | 348,15 € | 569,70 € | 7.247,85 € | 23% | 38% |
| 32.300,00 € | 6.362,00 € | 20% | 32% | 349,91 € | 572,58 € | 7.284,49 € | 23% | 37% |
| 32.400,00 € | 6.395,00 € | 20% | 33% | 351,73 € | 575,55 € | 7.322,28 € | 23% | 38% |
| 32.500,00 € | 6.428,00 € | 20% | 33% | 353,54 € | 578,52 € | 7.360,06 € | 23% | 38% |
| 32.600,00 € | 6.460,00 € | 20% | 32% | 355,30 € | 581,40 € | 7.396,70 € | 23% | 37% |
| 32.700,00 € | 6.493,00 € | 20% | 33% | 357,12 € | 584,37 € | 7.434,49 € | 23% | 38% |

Einkommensteuer Grundtabelle 2013

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| Einkommen | Steuer | Durchschnitts- steuersatz | Grenz- | Solidaritäts- zuschlag | KiSt 9% | Gesamt Steuer | Durchschn.- steuersatz | Grenz- |
|-------------|------------|------------------------------|--------|---------------------------|----------|------------------|---------------------------|--------|
| 32.800,00 € | 6.526,00 € | 20% | 33% | 358,93 € | 587,34 € | 7.472,27 € | 23% | 38% |
| 32.900,00 € | 6.559,00 € | 20% | 33% | 360,75 € | 590,31 € | 7.510,06 € | 23% | 38% |
| 33.000,00 € | 6.592,00 € | 20% | 33% | 362,56 € | 593,28 € | 7.547,84 € | 23% | 38% |
| 33.100,00 € | 6.625,00 € | 20% | 33% | 364,38 € | 596,25 € | 7.585,63 € | 23% | 38% |
| 33.200,00 € | 6.658,00 € | 20% | 33% | 366,19 € | 599,22 € | 7.623,41 € | 23% | 38% |
| 33.300,00 € | 6.691,00 € | 20% | 33% | 368,01 € | 602,19 € | 7.661,20 € | 23% | 38% |
| 33.400,00 € | 6.724,00 € | 20% | 33% | 369,82 € | 605,16 € | 7.698,98 € | 23% | 38% |
| 33.500,00 € | 6.757,00 € | 20% | 33% | 371,64 € | 608,13 € | 7.736,77 € | 23% | 38% |
| 33.600,00 € | 6.790,00 € | 20% | 33% | 373,45 € | 611,10 € | 7.774,55 € | 23% | 38% |
| 33.700,00 € | 6.823,00 € | 20% | 33% | 375,27 € | 614,07 € | 7.812,34 € | 23% | 38% |
| 33.800,00 € | 6.856,00 € | 20% | 33% | 377,08 € | 617,04 € | 7.850,12 € | 23% | 38% |
| 33.900,00 € | 6.890,00 € | 20% | 34% | 378,95 € | 620,10 € | 7.889,05 € | 23% | 39% |
| 34.000,00 € | 6.923,00 € | 20% | 33% | 380,77 € | 623,07 € | 7.926,84 € | 23% | 38% |
| 34.100,00 € | 6.956,00 € | 20% | 33% | 382,58 € | 626,04 € | 7.964,62 € | 23% | 38% |
| 34.200,00 € | 6.990,00 € | 20% | 34% | 384,45 € | 629,10 € | 8.003,55 € | 23% | 39% |
| 34.300,00 € | 7.023,00 € | 20% | 33% | 386,27 € | 632,07 € | 8.041,34 € | 23% | 38% |
| 34.400,00 € | 7.057,00 € | 21% | 34% | 388,14 € | 635,13 € | 8.080,27 € | 23% | 39% |
| 34.500,00 € | 7.090,00 € | 21% | 33% | 389,95 € | 638,10 € | 8.118,05 € | 24% | 38% |
| 34.600,00 € | 7.124,00 € | 21% | 34% | 391,82 € | 641,16 € | 8.156,98 € | 24% | 39% |
| 34.700,00 € | 7.158,00 € | 21% | 34% | 393,69 € | 644,22 € | 8.195,91 € | 24% | 39% |
| 34.800,00 € | 7.191,00 € | 21% | 33% | 395,51 € | 647,19 € | 8.233,70 € | 24% | 38% |
| 34.900,00 € | 7.225,00 € | 21% | 34% | 397,38 € | 650,25 € | 8.272,63 € | 24% | 39% |
| 35.000,00 € | 7.259,00 € | 21% | 34% | 399,25 € | 653,31 € | 8.311,56 € | 24% | 39% |
| 35.100,00 € | 7.293,00 € | 21% | 34% | 401,12 € | 656,37 € | 8.350,49 € | 24% | 39% |
| 35.200,00 € | 7.327,00 € | 21% | 34% | 402,99 € | 659,43 € | 8.389,42 € | 24% | 39% |
| 35.300,00 € | 7.361,00 € | 21% | 34% | 404,86 € | 662,49 € | 8.428,35 € | 24% | 39% |
| 35.400,00 € | 7.395,00 € | 21% | 34% | 406,73 € | 665,55 € | 8.467,28 € | 24% | 39% |
| 35.500,00 € | 7.429,00 € | 21% | 34% | 408,60 € | 668,61 € | 8.506,21 € | 24% | 39% |
| 35.600,00 € | 7.463,00 € | 21% | 34% | 410,47 € | 671,67 € | 8.545,14 € | 24% | 39% |
| 35.700,00 € | 7.497,00 € | 21% | 34% | 412,34 € | 674,73 € | 8.584,07 € | 24% | 39% |
| 35.800,00 € | 7.531,00 € | 21% | 34% | 414,21 € | 677,79 € | 8.623,00 € | 24% | 39% |
| 35.900,00 € | 7.565,00 € | 21% | 34% | 416,08 € | 680,85 € | 8.661,93 € | 24% | 39% |
| 36.000,00 € | 7.599,00 € | 21% | 34% | 417,95 € | 683,91 € | 8.700,86 € | 24% | 39% |
| 36.100,00 € | 7.634,00 € | 21% | 35% | 419,87 € | 687,06 € | 8.740,93 € | 24% | 40% |
| 36.200,00 € | 7.668,00 € | 21% | 34% | 421,74 € | 690,12 € | 8.779,86 € | 24% | 39% |
| 36.300,00 € | 7.702,00 € | 21% | 34% | 423,61 € | 693,18 € | 8.818,79 € | 24% | 39% |
| 36.400,00 € | 7.737,00 € | 21% | 35% | 425,54 € | 696,33 € | 8.858,87 € | 24% | 40% |
| 36.500,00 € | 7.771,00 € | 21% | 34% | 427,41 € | 699,39 € | 8.897,80 € | 24% | 39% |
| 36.600,00 € | 7.806,00 € | 21% | 35% | 429,33 € | 702,54 € | 8.937,87 € | 24% | 40% |
| 36.700,00 € | 7.840,00 € | 21% | 34% | 431,20 € | 705,60 € | 8.976,80 € | 24% | 39% |
| 36.800,00 € | 7.875,00 € | 21% | 35% | 433,13 € | 708,75 € | 9.016,88 € | 25% | 40% |
| 36.900,00 € | 7.910,00 € | 21% | 35% | 435,05 € | 711,90 € | 9.056,95 € | 25% | 40% |
| 37.000,00 € | 7.944,00 € | 21% | 34% | 436,92 € | 714,96 € | 9.095,88 € | 25% | 39% |
| 37.100,00 € | 7.979,00 € | 22% | 35% | 438,85 € | 718,11 € | 9.135,96 € | 25% | 40% |
| 37.200,00 € | 8.014,00 € | 22% | 35% | 440,77 € | 721,26 € | 9.176,03 € | 25% | 40% |
| 37.300,00 € | 8.049,00 € | 22% | 35% | 442,70 € | 724,41 € | 9.216,11 € | 25% | 40% |
| 37.400,00 € | 8.084,00 € | 22% | 35% | 444,62 € | 727,56 € | 9.256,18 € | 25% | 40% |
| 37.500,00 € | 8.119,00 € | 22% | 35% | 446,55 € | 730,71 € | 9.296,26 € | 25% | 40% |
| 37.600,00 € | 8.154,00 € | 22% | 35% | 448,47 € | 733,86 € | 9.336,33 € | 25% | 40% |
| 37.700,00 € | 8.189,00 € | 22% | 35% | 450,40 € | 737,01 € | 9.376,41 € | 25% | 40% |
| 37.800,00 € | 8.224,00 € | 22% | 35% | 452,32 € | 740,16 € | 9.416,48 € | 25% | 40% |
| 37.900,00 € | 8.259,00 € | 22% | 35% | 454,25 € | 743,31 € | 9.456,56 € | 25% | 40% |
| 38.000,00 € | 8.294,00 € | 22% | 35% | 456,17 € | 746,46 € | 9.496,63 € | 25% | 40% |
| 38.100,00 € | 8.329,00 € | 22% | 35% | 458,10 € | 749,61 € | 9.536,71 € | 25% | 40% |
| 38.200,00 € | 8.365,00 € | 22% | 36% | 460,08 € | 752,85 € | 9.577,93 € | 25% | 41% |
| 38.300,00 € | 8.400,00 € | 22% | 35% | 462,00 € | 756,00 € | 9.618,00 € | 25% | 40% |
| 38.400,00 € | 8.435,00 € | 22% | 35% | 463,93 € | 759,15 € | 9.658,08 € | 25% | 40% |
| 38.500,00 € | 8.471,00 € | 22% | 36% | 465,91 € | 762,39 € | 9.699,30 € | 25% | 41% |
| 38.600,00 € | 8.506,00 € | 22% | 35% | 467,83 € | 765,54 € | 9.739,37 € | 25% | 40% |
| 38.700,00 € | 8.542,00 € | 22% | 36% | 469,81 € | 768,78 € | 9.780,59 € | 25% | 41% |
| 38.800,00 € | 8.577,00 € | 22% | 35% | 471,74 € | 771,93 € | 9.820,67 € | 25% | 40% |
| 38.900,00 € | 8.613,00 € | 22% | 36% | 473,72 € | 775,17 € | 9.861,89 € | 25% | 41% |

Einkommensteuer Grundtabelle 2013

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| Einkommen | Steuer | Durchschnitts- steuersatz | Grenz- | Solidaritats- zuschlag | KiSt 9% | Gesamt Steuer | Durchschn.- steuersatz | Grenz- |
|-------------|-------------|------------------------------|--------|----------------------------|----------|------------------|---------------------------|--------|
| 39.000,00 € | 8.648,00 € | 22% | 35% | 475,64 € | 778,32 € | 9.901,96 € | 25% | 40% |
| 39.100,00 € | 8.684,00 € | 22% | 36% | 477,62 € | 781,56 € | 9.943,18 € | 25% | 41% |
| 39.200,00 € | 8.720,00 € | 22% | 36% | 479,60 € | 784,80 € | 9.984,40 € | 25% | 41% |
| 39.300,00 € | 8.755,00 € | 22% | 35% | 481,53 € | 787,95 € | 10.024,48 € | 26% | 40% |
| 39.400,00 € | 8.791,00 € | 22% | 36% | 483,51 € | 791,19 € | 10.065,70 € | 26% | 41% |
| 39.500,00 € | 8.827,00 € | 22% | 36% | 485,49 € | 794,43 € | 10.106,92 € | 26% | 41% |
| 39.600,00 € | 8.863,00 € | 22% | 36% | 487,47 € | 797,67 € | 10.148,14 € | 26% | 41% |
| 39.700,00 € | 8.899,00 € | 22% | 36% | 489,45 € | 800,91 € | 10.189,36 € | 26% | 41% |
| 39.800,00 € | 8.935,00 € | 22% | 36% | 491,43 € | 804,15 € | 10.230,58 € | 26% | 41% |
| 39.900,00 € | 8.971,00 € | 22% | 36% | 493,41 € | 807,39 € | 10.271,80 € | 26% | 41% |
| 40.000,00 € | 9.007,00 € | 23% | 36% | 495,39 € | 810,63 € | 10.313,02 € | 26% | 41% |
| 40.100,00 € | 9.043,00 € | 23% | 36% | 497,37 € | 813,87 € | 10.354,24 € | 26% | 41% |
| 40.200,00 € | 9.079,00 € | 23% | 36% | 499,35 € | 817,11 € | 10.395,46 € | 26% | 41% |
| 40.300,00 € | 9.116,00 € | 23% | 37% | 501,38 € | 820,44 € | 10.437,82 € | 26% | 42% |
| 40.400,00 € | 9.152,00 € | 23% | 36% | 503,36 € | 823,68 € | 10.479,04 € | 26% | 41% |
| 40.500,00 € | 9.188,00 € | 23% | 36% | 505,34 € | 826,92 € | 10.520,26 € | 26% | 41% |
| 40.600,00 € | 9.225,00 € | 23% | 37% | 507,38 € | 830,25 € | 10.562,63 € | 26% | 42% |
| 40.700,00 € | 9.261,00 € | 23% | 36% | 509,36 € | 833,49 € | 10.603,85 € | 26% | 41% |
| 40.800,00 € | 9.297,00 € | 23% | 36% | 511,34 € | 836,73 € | 10.645,07 € | 26% | 41% |
| 40.900,00 € | 9.334,00 € | 23% | 37% | 513,37 € | 840,06 € | 10.687,43 € | 26% | 42% |
| 41.000,00 € | 9.370,00 € | 23% | 36% | 515,35 € | 843,30 € | 10.728,65 € | 26% | 41% |
| 41.100,00 € | 9.407,00 € | 23% | 37% | 517,39 € | 846,63 € | 10.771,02 € | 26% | 42% |
| 41.200,00 € | 9.444,00 € | 23% | 37% | 519,42 € | 849,96 € | 10.813,38 € | 26% | 42% |
| 41.300,00 € | 9.480,00 € | 23% | 36% | 521,40 € | 853,20 € | 10.854,60 € | 26% | 41% |
| 41.400,00 € | 9.517,00 € | 23% | 37% | 523,44 € | 856,53 € | 10.896,97 € | 26% | 42% |
| 41.500,00 € | 9.554,00 € | 23% | 37% | 525,47 € | 859,86 € | 10.939,33 € | 26% | 42% |
| 41.600,00 € | 9.591,00 € | 23% | 37% | 527,51 € | 863,19 € | 10.981,70 € | 26% | 42% |
| 41.700,00 € | 9.628,00 € | 23% | 37% | 529,54 € | 866,52 € | 11.024,06 € | 26% | 42% |
| 41.800,00 € | 9.664,00 € | 23% | 36% | 531,52 € | 869,76 € | 11.065,28 € | 26% | 41% |
| 41.900,00 € | 9.701,00 € | 23% | 37% | 533,56 € | 873,09 € | 11.107,65 € | 27% | 42% |
| 42.000,00 € | 9.738,00 € | 23% | 37% | 535,59 € | 876,42 € | 11.150,01 € | 27% | 42% |
| 42.100,00 € | 9.775,00 € | 23% | 37% | 537,63 € | 879,75 € | 11.192,38 € | 27% | 42% |
| 42.200,00 € | 9.813,00 € | 23% | 38% | 539,72 € | 883,17 € | 11.235,89 € | 27% | 44% |
| 42.300,00 € | 9.850,00 € | 23% | 37% | 541,75 € | 886,50 € | 11.278,25 € | 27% | 42% |
| 42.400,00 € | 9.887,00 € | 23% | 37% | 543,79 € | 889,83 € | 11.320,62 € | 27% | 42% |
| 42.500,00 € | 9.924,00 € | 23% | 37% | 545,82 € | 893,16 € | 11.362,98 € | 27% | 42% |
| 42.600,00 € | 9.961,00 € | 23% | 37% | 547,86 € | 896,49 € | 11.405,35 € | 27% | 42% |
| 42.700,00 € | 9.999,00 € | 23% | 38% | 549,95 € | 899,91 € | 11.448,86 € | 27% | 44% |
| 42.800,00 € | 10.036,00 € | 23% | 37% | 551,98 € | 903,24 € | 11.491,22 € | 27% | 42% |
| 42.900,00 € | 10.073,00 € | 23% | 37% | 554,02 € | 906,57 € | 11.533,59 € | 27% | 42% |
| 43.000,00 € | 10.111,00 € | 24% | 38% | 556,11 € | 909,99 € | 11.577,10 € | 27% | 44% |
| 43.100,00 € | 10.148,00 € | 24% | 37% | 558,14 € | 913,32 € | 11.619,46 € | 27% | 42% |
| 43.200,00 € | 10.186,00 € | 24% | 38% | 560,23 € | 916,74 € | 11.662,97 € | 27% | 44% |
| 43.300,00 € | 10.224,00 € | 24% | 38% | 562,32 € | 920,16 € | 11.706,48 € | 27% | 44% |
| 43.400,00 € | 10.261,00 € | 24% | 37% | 564,36 € | 923,49 € | 11.748,85 € | 27% | 42% |
| 43.500,00 € | 10.299,00 € | 24% | 38% | 566,45 € | 926,91 € | 11.792,36 € | 27% | 44% |
| 43.600,00 € | 10.337,00 € | 24% | 38% | 568,54 € | 930,33 € | 11.835,87 € | 27% | 44% |
| 43.700,00 € | 10.374,00 € | 24% | 37% | 570,57 € | 933,66 € | 11.878,23 € | 27% | 42% |
| 43.800,00 € | 10.412,00 € | 24% | 38% | 572,66 € | 937,08 € | 11.921,74 € | 27% | 44% |
| 43.900,00 € | 10.450,00 € | 24% | 38% | 574,75 € | 940,50 € | 11.965,25 € | 27% | 44% |
| 44.000,00 € | 10.488,00 € | 24% | 38% | 576,84 € | 943,92 € | 12.008,76 € | 27% | 44% |
| 44.100,00 € | 10.526,00 € | 24% | 38% | 578,93 € | 947,34 € | 12.052,27 € | 27% | 44% |
| 44.200,00 € | 10.564,00 € | 24% | 38% | 581,02 € | 950,76 € | 12.095,78 € | 27% | 44% |
| 44.300,00 € | 10.602,00 € | 24% | 38% | 583,11 € | 954,18 € | 12.139,29 € | 27% | 44% |
| 44.400,00 € | 10.640,00 € | 24% | 38% | 585,20 € | 957,60 € | 12.182,80 € | 27% | 44% |
| 44.500,00 € | 10.678,00 € | 24% | 38% | 587,29 € | 961,02 € | 12.226,31 € | 27% | 44% |
| 44.600,00 € | 10.716,00 € | 24% | 38% | 589,38 € | 964,44 € | 12.269,82 € | 28% | 44% |
| 44.700,00 € | 10.755,00 € | 24% | 39% | 591,53 € | 967,95 € | 12.314,48 € | 28% | 45% |
| 44.800,00 € | 10.793,00 € | 24% | 38% | 593,62 € | 971,37 € | 12.357,99 € | 28% | 44% |
| 44.900,00 € | 10.831,00 € | 24% | 38% | 595,71 € | 974,79 € | 12.401,50 € | 28% | 44% |
| 45.000,00 € | 10.870,00 € | 24% | 39% | 597,85 € | 978,30 € | 12.446,15 € | 28% | 45% |
| 45.100,00 € | 10.908,00 € | 24% | 38% | 599,94 € | 981,72 € | 12.489,66 € | 28% | 44% |

Einkommensteuer Grundtabelle 2013

www.Grundtabelle.de

Hilfreiche Steuertipps erhalten Sie unter www.steuerschroeder.de

Unsere Buchhaltungsprogramm erhalten Sie unter www.MS-Buchhalter.de

| Einkommen | Steuer | Durchschnitts- steuersatz | Grenz- | Solidaritäts- zuschlag | KiSt 9% | Gesamt Steuer | Durchschn.- steuersatz | Grenz- |
|-------------|-------------|------------------------------|--------|---------------------------|------------|------------------|---------------------------|--------|
| 45.200,00 € | 10.947,00 € | 24% | 39% | 602,09 € | 985,23 € | 12.534,32 € | 28% | 45% |
| 45.300,00 € | 10.985,00 € | 24% | 38% | 604,18 € | 988,65 € | 12.577,83 € | 28% | 44% |
| 45.400,00 € | 11.024,00 € | 24% | 39% | 606,32 € | 992,16 € | 12.622,48 € | 28% | 45% |
| 45.500,00 € | 11.062,00 € | 24% | 38% | 608,41 € | 995,58 € | 12.665,99 € | 28% | 44% |
| 45.600,00 € | 11.101,00 € | 24% | 39% | 610,56 € | 999,09 € | 12.710,65 € | 28% | 45% |
| 45.700,00 € | 11.140,00 € | 24% | 39% | 612,70 € | 1.002,60 € | 12.755,30 € | 28% | 45% |
| 45.800,00 € | 11.178,00 € | 24% | 38% | 614,79 € | 1.006,02 € | 12.798,81 € | 28% | 44% |
| 45.900,00 € | 11.217,00 € | 24% | 39% | 616,94 € | 1.009,53 € | 12.843,47 € | 28% | 45% |
| 46.000,00 € | 11.256,00 € | 24% | 39% | 619,08 € | 1.013,04 € | 12.888,12 € | 28% | 45% |
| 46.100,00 € | 11.295,00 € | 25% | 39% | 621,23 € | 1.016,55 € | 12.932,78 € | 28% | 45% |
| 46.200,00 € | 11.334,00 € | 25% | 39% | 623,37 € | 1.020,06 € | 12.977,43 € | 28% | 45% |
| 46.300,00 € | 11.373,00 € | 25% | 39% | 625,52 € | 1.023,57 € | 13.022,09 € | 28% | 45% |
| 46.400,00 € | 11.412,00 € | 25% | 39% | 627,66 € | 1.027,08 € | 13.066,74 € | 28% | 45% |
| 46.500,00 € | 11.451,00 € | 25% | 39% | 629,81 € | 1.030,59 € | 13.111,40 € | 28% | 45% |
| 46.600,00 € | 11.490,00 € | 25% | 39% | 631,95 € | 1.034,10 € | 13.156,05 € | 28% | 45% |
| 46.700,00 € | 11.529,00 € | 25% | 39% | 634,10 € | 1.037,61 € | 13.200,71 € | 28% | 45% |
| 46.800,00 € | 11.568,00 € | 25% | 39% | 636,24 € | 1.041,12 € | 13.245,36 € | 28% | 45% |
| 46.900,00 € | 11.607,00 € | 25% | 39% | 638,39 € | 1.044,63 € | 13.290,02 € | 28% | 45% |
| 47.000,00 € | 11.647,00 € | 25% | 40% | 640,59 € | 1.048,23 € | 13.335,82 € | 28% | 46% |
| 47.100,00 € | 11.686,00 € | 25% | 39% | 642,73 € | 1.051,74 € | 13.380,47 € | 28% | 45% |
| 47.200,00 € | 11.725,00 € | 25% | 39% | 644,88 € | 1.055,25 € | 13.425,13 € | 28% | 45% |
| 47.300,00 € | 11.765,00 € | 25% | 40% | 647,08 € | 1.058,85 € | 13.470,93 € | 28% | 46% |
| 47.400,00 € | 11.804,00 € | 25% | 39% | 649,22 € | 1.062,36 € | 13.515,58 € | 29% | 45% |
| 47.500,00 € | 11.844,00 € | 25% | 40% | 651,42 € | 1.065,96 € | 13.561,38 € | 29% | 46% |
| 47.600,00 € | 11.883,00 € | 25% | 39% | 653,57 € | 1.069,47 € | 13.606,04 € | 29% | 45% |
| 47.700,00 € | 11.923,00 € | 25% | 40% | 655,77 € | 1.073,07 € | 13.651,84 € | 29% | 46% |
| 47.800,00 € | 11.963,00 € | 25% | 40% | 657,97 € | 1.076,67 € | 13.697,64 € | 29% | 46% |
| 47.900,00 € | 12.002,00 € | 25% | 39% | 660,11 € | 1.080,18 € | 13.742,29 € | 29% | 45% |
| 48.000,00 € | 12.042,00 € | 25% | 40% | 662,31 € | 1.083,78 € | 13.788,09 € | 29% | 46% |
| 48.100,00 € | 12.082,00 € | 25% | 40% | 664,51 € | 1.087,38 € | 13.833,89 € | 29% | 46% |
| 48.200,00 € | 12.122,00 € | 25% | 40% | 666,71 € | 1.090,98 € | 13.879,69 € | 29% | 46% |
| 48.300,00 € | 12.162,00 € | 25% | 40% | 668,91 € | 1.094,58 € | 13.925,49 € | 29% | 46% |
| 48.400,00 € | 12.201,00 € | 25% | 39% | 671,06 € | 1.098,09 € | 13.970,15 € | 29% | 45% |
| 48.500,00 € | 12.241,00 € | 25% | 40% | 673,26 € | 1.101,69 € | 14.015,95 € | 29% | 46% |
| 48.600,00 € | 12.281,00 € | 25% | 40% | 675,46 € | 1.105,29 € | 14.061,75 € | 29% | 46% |
| 48.700,00 € | 12.322,00 € | 25% | 41% | 677,71 € | 1.108,98 € | 14.108,69 € | 29% | 47% |
| 48.800,00 € | 12.362,00 € | 25% | 40% | 679,91 € | 1.112,58 € | 14.154,49 € | 29% | 46% |
| 48.900,00 € | 12.402,00 € | 25% | 40% | 682,11 € | 1.116,18 € | 14.200,29 € | 29% | 46% |
| 49.000,00 € | 12.442,00 € | 25% | 40% | 684,31 € | 1.119,78 € | 14.246,09 € | 29% | 46% |
| 49.100,00 € | 12.482,00 € | 25% | 40% | 686,51 € | 1.123,38 € | 14.291,89 € | 29% | 46% |
| 49.200,00 € | 12.523,00 € | 25% | 41% | 688,77 € | 1.127,07 € | 14.338,84 € | 29% | 47% |
| 49.300,00 € | 12.563,00 € | 25% | 40% | 690,97 € | 1.130,67 € | 14.384,64 € | 29% | 46% |
| 49.400,00 € | 12.603,00 € | 26% | 40% | 693,17 € | 1.134,27 € | 14.430,44 € | 29% | 46% |
| 49.500,00 € | 12.644,00 € | 26% | 41% | 695,42 € | 1.137,96 € | 14.477,38 € | 29% | 47% |
| 49.600,00 € | 12.684,00 € | 26% | 40% | 697,62 € | 1.141,56 € | 14.523,18 € | 29% | 46% |
| 49.700,00 € | 12.725,00 € | 26% | 41% | 699,88 € | 1.145,25 € | 14.570,13 € | 29% | 47% |
| 49.800,00 € | 12.765,00 € | 26% | 40% | 702,08 € | 1.148,85 € | 14.615,93 € | 29% | 46% |
| 49.900,00 € | 12.806,00 € | 26% | 41% | 704,33 € | 1.152,54 € | 14.662,87 € | 29% | 47% |
| 50.000,00 € | 12.847,00 € | 26% | 41% | 706,59 € | 1.156,23 € | 14.709,82 € | 29% | 47% |
| 50.100,00 € | 12.887,00 € | 26% | 40% | 708,79 € | 1.159,83 € | 14.755,62 € | 29% | 46% |
| 50.200,00 € | 12.928,00 € | 26% | 41% | 711,04 € | 1.163,52 € | 14.802,56 € | 29% | 47% |
| 50.300,00 € | 12.969,00 € | 26% | 41% | 713,30 € | 1.167,21 € | 14.849,51 € | 30% | 47% |
| 50.400,00 € | 13.010,00 € | 26% | 41% | 715,55 € | 1.170,90 € | 14.896,45 € | 30% | 47% |
| 50.500,00 € | 13.051,00 € | 26% | 41% | 717,81 € | 1.174,59 € | 14.943,40 € | 30% | 47% |
| 50.600,00 € | 13.091,00 € | 26% | 40% | 720,01 € | 1.178,19 € | 14.989,20 € | 30% | 46% |
| 50.700,00 € | 13.132,00 € | 26% | 41% | 722,26 € | 1.181,88 € | 15.036,14 € | 30% | 47% |
| 50.800,00 € | 13.173,00 € | 26% | 41% | 724,52 € | 1.185,57 € | 15.083,09 € | 30% | 47% |
| 50.900,00 € | 13.215,00 € | 26% | 42% | 726,83 € | 1.189,35 € | 15.131,18 € | 30% | 48% |
| 51.000,00 € | 13.256,00 € | 26% | 41% | 729,08 € | 1.193,04 € | 15.178,12 € | 30% | 47% |
| 51.100,00 € | 13.297,00 € | 26% | 41% | 731,34 € | 1.196,73 € | 15.225,07 € | 30% | 47% |
| 51.200,00 € | 13.338,00 € | 26% | 41% | 733,59 € | 1.200,42 € | 15.272,01 € | 30% | 47% |
| 51.300,00 € | 13.379,00 € | 26% | 41% | 735,85 € | 1.204,11 € | 15.318,96 € | 30% | 47% |

Einkommensteuer Grundtabelle 2013

www.Grundtabelle.de

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| Einkommen | Steuer | Durchschnitts- steuersatz | Grenz- steuersatz | Solidaritäts- zuschlag | KiSt 9% | Gesamt Steuer | Durchschn.- steuersatz | Grenz- steuersatz |
|-------------|-------------|------------------------------|----------------------|---------------------------|------------|------------------|---------------------------|----------------------|
| 51.400,00 € | 13.421,00 € | 26% | 42% | 738,16 € | 1.207,89 € | 15.367,05 € | 30% | 48% |
| 51.500,00 € | 13.462,00 € | 26% | 41% | 740,41 € | 1.211,58 € | 15.413,99 € | 30% | 47% |
| 51.600,00 € | 13.503,00 € | 26% | 41% | 742,67 € | 1.215,27 € | 15.460,94 € | 30% | 47% |
| 51.700,00 € | 13.545,00 € | 26% | 42% | 744,98 € | 1.219,05 € | 15.509,03 € | 30% | 48% |
| 51.800,00 € | 13.586,00 € | 26% | 41% | 747,23 € | 1.222,74 € | 15.555,97 € | 30% | 47% |
| 51.900,00 € | 13.628,00 € | 26% | 42% | 749,54 € | 1.226,52 € | 15.604,06 € | 30% | 48% |
| 52.000,00 € | 13.669,00 € | 26% | 41% | 751,80 € | 1.230,21 € | 15.651,01 € | 30% | 47% |
| 52.100,00 € | 13.711,00 € | 26% | 42% | 754,11 € | 1.233,99 € | 15.699,10 € | 30% | 48% |
| 52.200,00 € | 13.753,00 € | 26% | 42% | 756,42 € | 1.237,77 € | 15.747,19 € | 30% | 48% |
| 52.300,00 € | 13.794,00 € | 26% | 41% | 758,67 € | 1.241,46 € | 15.794,13 € | 30% | 47% |
| 52.400,00 € | 13.836,00 € | 26% | 42% | 760,98 € | 1.245,24 € | 15.842,22 € | 30% | 48% |
| 52.500,00 € | 13.878,00 € | 26% | 42% | 763,29 € | 1.249,02 € | 15.890,31 € | 30% | 48% |
| 52.600,00 € | 13.920,00 € | 26% | 42% | 765,60 € | 1.252,80 € | 15.938,40 € | 30% | 48% |
| 52.700,00 € | 13.962,00 € | 26% | 42% | 767,91 € | 1.256,58 € | 15.986,49 € | 30% | 48% |