

Appendix - A

Nettoschenkung		Steuerklasse 1				Steuerklasse 2	Steuerklasse 3
		Freibetrag				Freibetrag	Freibetrag
		100.000	200.000	400.000	500.000	20.000	20.000
Bruttoschenkung	250.000	233.677	246.515	250.000	250.000	205.483	185.467
	500.000	441.151	467.355	489.118	500.000	385.714	365.323
	750.000	646.031	669.083	700.285	722.796	561.538	545.179
	1.000.000	834.034	853.618	911.727	926.439	726.896	725.035
	1.250.000	1.037.933	1.056.373	1.093.255	1.114.708	904.892	904.892
	1.500.000	1.241.831	1.260.272	1.297.153	1.315.594	1.084.748	1.084.748
	1.750.000	1.445.730	1.464.170	1.501.052	1.519.492	1.264.604	1.264.604
	2.000.000	1.649.628	1.668.069	1.704.950	1.723.391	1.444.460	1.444.460
	2.250.000	1.853.527	1.871.968	1.908.849	1.927.289	1.624.316	1.624.316
	2.500.000	2.057.425	2.075.866	2.112.747	2.131.188	1.804.172	1.804.172
	2.750.000	2.261.324	2.279.765	2.316.646	2.335.086	1.984.028	1.984.028
	3.000.000	2.465.223	2.483.663	2.520.544	2.538.985	2.163.884	2.163.884
	3.250.000	2.669.121	2.687.562	2.724.443	2.742.883	2.343.741	2.343.741
	3.500.000	2.873.020	2.891.460	2.928.341	2.946.782	2.523.597	2.523.597
	3.750.000	3.076.918	3.095.359	3.132.240	3.150.681	2.703.453	2.703.453
	4.000.000	3.280.817	3.299.257	3.336.138	3.354.579	2.883.309	2.883.309
	4.250.000	3.484.715	3.503.156	3.540.037	3.558.478	3.063.165	3.063.165
	4.500.000	3.688.614	3.707.054	3.743.936	3.762.376	3.243.021	3.243.021
	4.750.000	3.892.512	3.910.953	3.947.834	3.966.275	3.422.877	3.422.877
	5.000.000	4.096.411	4.114.851	4.151.733	4.170.173	3.602.733	3.602.733
	5.250.000	4.300.309	4.318.750	4.355.631	4.374.072	3.782.589	3.782.589
	5.500.000	4.504.208	4.522.649	4.559.530	4.577.970	3.962.446	3.962.446
	5.750.000	4.708.107	4.726.547	4.763.428	4.781.869	4.142.302	4.142.302
	6.000.000	4.912.005	4.930.446	4.967.327	4.985.767	4.322.158	4.322.158
	6.250.000	5.115.904	5.134.344	5.171.225	5.189.666	4.502.014	4.502.014
	6.500.000	5.278.683	5.315.987	5.375.124	5.393.564	4.668.101	4.668.101
	6.750.000	5.435.423	5.472.727	5.547.335	5.584.639	4.794.683	4.794.683
	7.000.000	5.592.163	5.629.467	5.704.075	5.741.379	4.921.265	4.921.265
	7.250.000	5.748.902	5.786.206	5.860.815	5.898.119	5.047.848	5.047.848
	7.500.000	5.909.845	5.942.946	6.017.554	6.054.858	5.174.430	5.174.430
	7.750.000	6.105.799	6.127.612	6.174.294	6.211.598	5.332.714	5.301.012
	8.000.000	6.291.672	6.317.323	6.366.868	6.388.356	5.504.536	5.427.594
	8.250.000	6.477.546	6.503.197	6.554.498	6.580.148	5.676.357	5.554.177
8.500.000	6.663.420	6.689.070	6.740.371	6.766.022	5.848.178	5.680.759	
8.750.000	6.849.293	6.874.944	6.926.245	6.951.895	6.020.000	5.807.341	
9.000.000	7.037.407	7.060.817	7.112.118	7.137.769	6.175.038	5.933.924	
9.250.000	7.232.278	7.254.330	7.298.433	7.323.643	6.330.077	6.054.594	
9.500.000	7.427.149	7.449.201	7.493.304	7.515.355	6.485.116	6.162.702	
9.750.000	7.622.020	7.644.072	7.688.175	7.710.226	6.640.155	6.270.810	
10.000.000	7.816.891	7.838.943	7.883.046	7.905.097	6.797.589	6.378.918	
10.250.000	8.011.762	8.033.814	8.077.917	8.099.968	6.967.368	6.487.027	
10.500.000	8.206.633	8.228.685	8.272.788	8.294.839	7.137.147	6.595.135	
10.750.000	8.401.504	8.423.556	8.467.659	8.489.710	7.306.926	6.703.243	
11.000.000	8.596.375	8.618.427	8.662.530	8.684.581	7.476.706	6.811.351	
11.250.000	8.791.246	8.813.297	8.857.401	8.879.452	7.646.485	6.919.459	
11.500.000	8.986.117	9.008.168	9.052.272	9.074.323	7.816.264	7.027.567	
11.750.000	9.180.988	9.203.039	9.247.143	9.269.194	7.986.044	7.135.675	
12.000.000	9.375.859	9.397.910	9.442.014	9.464.065	8.155.823	7.243.783	
12.250.000	9.570.730	9.592.781	9.636.885	9.658.936	8.325.602	7.351.891	
12.500.000	9.765.601	9.787.652	9.831.756	9.853.807	8.495.382	7.460.000	
12.750.000	9.960.472	9.982.523	10.026.627	10.048.678	8.665.161	7.568.108	
13.000.000	10.155.343	10.177.394	10.221.498	10.243.549	8.834.940	7.676.216	
13.250.000	10.350.214	10.372.265	10.416.369	10.438.420	9.004.719	7.796.000	
13.500.000	10.545.085	10.567.136	10.611.240	10.633.291	9.174.499	7.929.333	
13.750.000	10.725.386	10.762.007	10.806.111	10.828.162	9.344.278	8.062.666	
14.000.000	10.880.185	10.918.266	10.994.427	11.023.033	9.514.057	8.196.000	
14.250.000	11.034.984	11.073.065	11.149.226	11.187.306	9.674.658	8.329.333	

Appendix - B

Nettoschenkung		Steuerklasse 1				Steuerklasse 2	Steuerklasse 3
		Freibetrag				Freibetrag	Freibetrag
		100.000	200.000	400.000	500.000	20.000	20.000
Bruttoschenkung	14.500.000	11.189.783	11.227.863	11.304.024	11.342.105	9.798.881	8.462.666
	14.750.000	11.344.582	11.382.662	11.458.823	11.496.904	9.923.105	8.596.000
	15.000.000	11.499.380	11.537.461	11.613.622	11.651.702	10.047.329	8.729.333
	15.250.000	11.654.179	11.692.260	11.768.421	11.806.501	10.171.552	8.862.666
	15.500.000	11.808.978	11.847.058	11.923.219	11.961.300	10.295.776	8.996.000
	15.750.000	11.963.777	12.001.857	12.078.018	12.116.099	10.420.000	9.129.333
	16.000.000	12.118.575	12.156.656	12.232.817	12.270.897	10.544.223	9.262.666
	16.250.000	12.273.374	12.311.455	12.387.616	12.425.696	10.668.447	9.396.000
	16.500.000	12.428.173	12.466.253	12.542.414	12.580.495	10.792.670	9.529.333
	16.750.000	12.599.061	12.623.992	12.697.213	12.735.294	10.916.894	9.662.666
	17.000.000	12.786.735	12.811.665	12.861.526	12.890.092	11.045.974	9.796.000
	17.250.000	12.974.408	12.999.339	13.049.200	13.074.131	11.208.311	9.929.333
	17.500.000	13.158.861	13.187.012	13.236.874	13.261.804	11.370.649	10.062.666
	17.750.000	13.336.797	13.365.622	13.423.274	13.449.478	11.532.987	10.196.000
	18.000.000	13.514.733	13.543.558	13.601.209	13.630.035	11.695.324	10.329.333
	18.250.000	13.692.669	13.721.494	13.779.145	13.807.971	11.857.662	10.462.666
	18.500.000	13.870.604	13.899.430	13.957.081	13.985.907	12.020.000	10.596.000
	18.750.000	14.048.540	14.077.366	14.135.017	14.163.843	12.182.337	10.729.333
	19.000.000	14.226.476	14.255.302	14.312.953	14.341.779	12.344.675	10.865.714
	19.250.000	14.404.412	14.433.238	14.490.889	14.519.715	12.507.012	11.008.571
	19.500.000	14.582.348	14.611.174	14.668.825	14.697.651	12.669.350	11.151.428
	19.750.000	14.760.284	14.789.110	14.846.761	14.875.587	12.831.688	11.294.285
	20.000.000	14.938.220	14.967.046	15.024.697	15.053.523	12.994.025	11.437.142
	20.250.000	15.116.156	15.144.982	15.202.633	15.231.459	13.143.529	11.580.000
	20.500.000	15.294.092	15.322.918	15.380.569	15.409.395	13.290.588	11.722.857
	20.750.000	15.477.168	15.502.703	15.558.505	15.587.330	13.437.647	11.865.714
	21.000.000	15.663.333	15.688.867	15.739.935	15.765.470	13.584.705	12.008.571
	21.250.000	15.849.497	15.875.031	15.926.100	15.951.634	13.731.764	12.151.428
	21.500.000	16.035.661	16.061.195	16.112.264	16.137.798	13.878.823	12.294.285
	21.750.000	16.221.825	16.247.360	16.298.428	16.323.963	14.025.882	12.437.142
	22.000.000	16.407.990	16.433.524	16.484.593	16.510.127	14.172.941	12.580.000
	22.250.000	16.594.154	16.619.688	16.670.757	16.696.291	14.320.000	12.722.857
	22.500.000	16.780.318	16.805.853	16.856.921	16.882.455	14.467.058	12.865.714
	22.750.000	16.966.482	16.992.017	17.043.085	17.068.620	14.614.117	13.008.571
	23.000.000	17.152.647	17.178.181	17.229.250	17.254.784	14.761.176	13.151.428
	23.250.000	17.338.811	17.364.345	17.415.414	17.440.948	14.911.025	13.294.285
	23.500.000	17.524.975	17.550.510	17.601.578	17.627.112	15.071.282	13.437.142
	23.750.000	17.711.140	17.736.674	17.787.742	17.813.277	15.231.538	13.580.000
	24.000.000	17.897.304	17.922.838	17.973.907	17.999.441	15.391.794	13.722.857
	24.250.000	18.083.468	18.109.002	18.160.071	18.185.605	15.552.051	13.865.714
24.500.000	18.269.632	18.295.167	18.346.235	18.371.770	15.712.307	14.008.571	
24.750.000	18.455.797	18.481.331	18.532.400	18.557.934	15.872.564	14.151.428	
25.000.000	18.641.961	18.667.495	18.718.564	18.744.098	16.032.820	14.294.285	
25.250.000	18.828.125	18.853.659	18.904.728	18.930.262	16.193.076	14.437.142	
25.500.000	19.014.289	19.039.824	19.090.892	19.116.427	16.353.333	14.580.000	
25.750.000	19.200.454	19.225.988	19.277.057	19.302.591	16.513.589	14.722.857	
26.000.000	19.386.618	19.412.152	19.463.221	19.488.755	16.673.846	14.865.714	
26.250.000	19.572.782	19.598.317	19.649.385	19.674.919	16.834.102	15.008.571	
26.500.000	19.758.947	19.784.481	19.835.549	19.861.084	16.994.358	15.151.428	
26.750.000	19.945.111	19.970.645	20.021.714	20.047.248	17.154.615	15.294.285	
27.000.000	20.131.275	20.156.809	20.207.878	20.233.412	17.314.871	15.437.142	
27.250.000	20.317.439	20.342.974	20.394.042	20.419.577	17.475.128	15.580.000	
27.500.000	20.503.604	20.529.138	20.580.207	20.605.741	17.635.384	15.722.857	
27.750.000	20.689.768	20.715.272	20.766.371	20.791.905	17.795.641	15.865.714	
28.000.000	20.875.932	20.901.406	20.952.465	20.977.064	17.955.897	16.008.571	
28.250.000	21.062.096	21.087.530	21.138.524	21.163.683	18.116.153	16.151.428	
28.500.000	21.248.260	21.273.694	21.324.588	21.349.847	18.276.410	16.294.285	