

Josef Pröll
Finanzminister



XXIV. GP.-NR

2801 /AB

10. Sep. 2009

zu 2758 /J

Frau Präsidentin
des Nationalrates
Mag. Barbara Prammer
Parlament
1017 Wien

Wien, am 10. September 2009

GZ: BMF-310205/0152-I/4/2009

Sehr geehrte Frau Präsidentin!

Auf die schriftliche parlamentarische Anfrage Nr. 2758/J vom 10. Juli 2009 der Abgeordneten Mag. Werner Kogler, Kolleginnen und Kollegen, beehre ich mich Folgendes mitzuteilen:

Die Auswertungen der Erbschafts- und Schenkungssteuerbescheide 2008 wird der vorliegenden Anfragebeantwortung angeschlossen, wobei die in zeitlicher Fortschreibung der parlamentarischen Anfrage Nr. 270/J vom 17. Jänner 2007 gewünschten Daten den Tabellen laut Anlagen 1 bis 10 zu entnehmen sind. Die geschlechterspezifische Verteilung der Komponenten der Bemessungsgrundlagen der Erbschafts- und Schenkungssteuer sowie die den Erben bzw. Beschenkten vorgeschriebene Steuer ist den beiliegenden Tabellen zu entnehmen. Die zurechenbaren Datensätze sind mit „M“ bzw. „W“ gekennzeichnet. Ein Leerfeld in dieser Spalte bedeutet, dass die Daten nicht zugeordnet werden können. Dabei handelt es sich im Allgemeinen um juristische Personen.

Zu 1. bis 12.:

Die Tabelle laut Anlage 1 enthält entsprechend der gewünschten Gliederung gemäß § 8 ErbStG und der Untergliederung nach den 5 Steuerklassen die Detaildaten zur Anzahl der Fälle und zur vorgeschriebenen Erbschaftssteuer für das Jahr 2008. Die Anlagen 2 bis 13 enthalten unter Zugrundelegung der gleichen Gliederung (§ 8 ErbStG plus 5 Steuerklassen) die Daten zu den einzelnen Vermögensarten.

Die Erbschaftssteuer wird auf Grundlage des gesamten Erwerbs (grob gesprochen der Summe der Vermögensarten nach Abzug von Abzugsposten und Freibeträgen) festgesetzt. Aufgrund der nicht den einzelnen Vermögensarten zuzuordnenden Abzugsposten und der Tarifstufen, die bei den einzelnen Steuerklassen vorliegen, kann bezogen auf einzelne Vermögensarten die Bemessungsgrundlage, nicht aber die vorgeschriebene Erbschaftssteuer angegeben werden.

Zu den Detailfragen betreffend die Vererbung von betrieblichem Vermögen "mit und ohne Betriebsgrundstücke" und betreffend die Aufgliederung der Betriebsübertragungen gemäß § 15 ErbStG nach Einzelunternehmen und Anteilen an Personen- bzw. Kapitalgesellschaften (Frage 3) liegen dem Bundesministerium für Finanzen keine statistisch auswertbaren Daten vor. Dazu können daher keine Angaben gemacht werden.

Zu 13. bis 17.:

Das Antwortschema folgt jenem der Fragen 1. bis 12. Die Daten sind in der beiliegenden Tabelle laut Anlage 14 zusammengefasst und in den entsprechenden Tabellen laut Anlagen 15 bis 19 detailliert angeführt. Aus den bereits betreffend Erbschaftssteuer genannten Gründen kann auch die vorgeschriebene Schenkungssteuer nicht den einzelnen Vermögensarten zugeordnet werden.

Auch bezüglich die Detailfragen betreffend die Schenkung von betrieblichem Vermögen "mit und ohne Betriebsgrundstücke" und betreffend die Aufgliederung der Betriebsübertragungen gemäß § 15 ErbStG nach Einzelunternehmen und Anteilen an Personen- bzw. Kapitalgesellschaften wird auf die Ausführungen zu den Fragen 1. bis 12. hingewiesen.

Zu 18. bis 21.:

Die Antworten sind in den Tabellen laut Anlagen 20 bis 24 enthalten. Da sich die Steuer der Stiftungen nicht nach den Steuerklassen I bis V richtet, gehen die diesbezüglichen Fragen ins Leere. Für Zuwendungen an Stiftungen kommt gemäß § 8 Abs. 3 entweder ein Steuersatz von 2,5% oder von 5% in Frage.

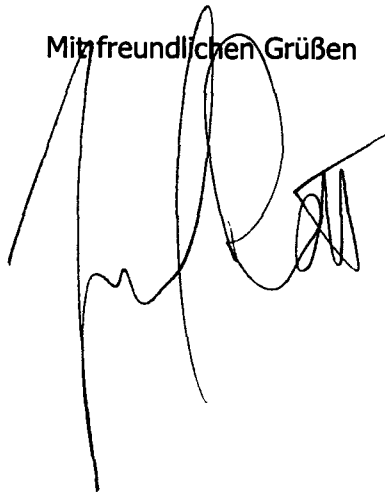
Zu 22.:

Die Daten sind der Tabelle laut Anlage 25 zu entnehmen.

Zu 23. bis 27.:

Gemäß § 212 BAO kommen Ratenzahlungen und Stundungen auch für die Erbschafts- und die Schenkungssteuer in Frage. Die detaillierten Antworten sind in der Tabelle laut Anlage 26 enthalten.

Mit freundlichen Grüßen

A handwritten signature in black ink, consisting of several loops and a long vertical stroke extending downwards.

Beilage

Bundesministerium für Finanzen

Anlage 1 zur AB zu pA 2758/J

Zusammenfassung 1.-12.

Erbchaftssteuer: vorgeschriebene Steuer 2008

| Steuerpflichtiger Erwerb | Aufteilung nach Geschlecht | | | | gesamt | | |
|--------------------------|----------------------------|------------|--------|------------------------|--------------|--------|------------------------|
| | Steuerklasse | Geschlecht | Anzahl | vorgeschriebene Steuer | Steuerklasse | Anzahl | vorgeschriebene Steuer |
| 0 - 1 | 1 | | 2.534 | 400.889,94 | 1 | 17.346 | 2.475.750,83 |
| 0 - 1 | 1 | M | 6.791 | 860.713,29 | | | |
| 0 - 1 | 1 | W | 8.021 | 1.214.147,60 | | | |
| 0 - 1 | 2 | | 112 | 13.527,08 | 2 | 1.009 | 111.927,34 |
| 0 - 1 | 2 | M | 474 | 57.988,11 | | | |
| 0 - 1 | 2 | W | 423 | 40.412,15 | | | |
| 0 - 1 | 3 | | 268 | 37.718,79 | 3 | 1.474 | 198.133,35 |
| 0 - 1 | 3 | M | 557 | 70.686,26 | | | |
| 0 - 1 | 3 | W | 649 | 89.728,30 | | | |
| 0 - 1 | 4 | | 205 | 18.855,54 | 4 | 1.381 | 144.243,78 |
| 0 - 1 | 4 | M | 606 | 71.605,08 | | | |
| 0 - 1 | 4 | W | 570 | 53.783,16 | | | |
| 0 - 1 | 5 | | 273 | 41.478,76 | 5 | 1.626 | 282.549,08 |
| 0 - 1 | 5 | M | 601 | 107.597,27 | | | |
| 0 - 1 | 5 | W | 752 | 133.473,05 | | | |
| 1 - 7.300 | 1 | | 1.628 | 326.764,79 | 1 | 11.195 | 2.289.271,99 |
| 1 - 7.300 | 1 | M | 4.185 | 868.854,56 | | | |
| 1 - 7.300 | 1 | W | 5.382 | 1.093.652,64 | | | |
| 1 - 7.300 | 2 | | 101 | 21.257,26 | 2 | 771 | 166.286,82 |
| 1 - 7.300 | 2 | M | 340 | 70.443,75 | | | |
| 1 - 7.300 | 2 | W | 330 | 74.585,81 | | | |
| 1 - 7.300 | 3 | | 285 | 83.391,10 | 3 | 1.405 | 381.455,97 |
| 1 - 7.300 | 3 | M | 497 | 133.729,64 | | | |
| 1 - 7.300 | 3 | W | 623 | 164.335,23 | | | |
| 1 - 7.300 | 4 | | 221 | 61.105,14 | 4 | 1.427 | 459.855,12 |
| 1 - 7.300 | 4 | M | 575 | 188.032,94 | | | |
| 1 - 7.300 | 4 | W | 631 | 210.717,04 | | | |
| 1 - 7.300 | 5 | | 342 | 137.755,04 | 5 | 2.247 | 928.533,84 |
| 1 - 7.300 | 5 | M | 795 | 311.166,49 | | | |
| 1 - 7.300 | 5 | W | 1.110 | 479.612,31 | | | |
| 7.301 - 14.600 | 1 | | 860 | 442.475,88 | 1 | 5.670 | 2.971.727,94 |
| 7.301 - 14.600 | 1 | M | 2.119 | 1.144.662,03 | | | |
| 7.301 - 14.600 | 1 | W | 2.691 | 1.384.590,03 | | | |
| 7.301 - 14.600 | 2 | | 37 | 24.926,36 | 2 | 260 | 200.250,77 |
| 7.301 - 14.600 | 2 | M | 109 | 80.704,47 | | | |
| 7.301 - 14.600 | 2 | W | 114 | 94.619,94 | | | |
| 7.301 - 14.600 | 3 | | 122 | 135.481,78 | 3 | 578 | 618.499,48 |
| 7.301 - 14.600 | 3 | M | 194 | 212.648,33 | | | |
| 7.301 - 14.600 | 3 | W | 262 | 270.369,37 | | | |
| 7.301 - 14.600 | 4 | | 60 | 87.359,43 | 4 | 409 | 576.595,94 |
| 7.301 - 14.600 | 4 | M | 172 | 242.144,30 | | | |
| 7.301 - 14.600 | 4 | W | 177 | 247.092,21 | | | |
| 7.301 - 14.600 | 5 | | 129 | 258.225,60 | 5 | 677 | 1.393.096,38 |
| 7.301 - 14.600 | 5 | M | 208 | 440.184,58 | | | |
| 7.301 - 14.600 | 5 | W | 340 | 694.686,20 | | | |

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|-----------------|---|---|-------|--------------|---|-------|--------------|
| 14.601 - 29.200 | 1 | | 816 | 848.845,17 | 1 | 5.462 | 5.753.410,84 |
| 14.601 - 29.200 | 1 | M | 1.988 | 2.115.035,21 | | | |
| 14.601 - 29.200 | 1 | W | 2.678 | 2.789.530,46 | | | |
| 14.601 - 29.200 | 2 | | 29 | 48.028,68 | 2 | 182 | 286.799,39 |
| 14.601 - 29.200 | 2 | M | 79 | 125.399,52 | | | |
| 14.601 - 29.200 | 2 | W | 74 | 113.371,19 | | | |
| 14.601 - 29.200 | 3 | | 99 | 233.555,08 | 3 | 514 | 1.241.524,05 |
| 14.601 - 29.200 | 3 | M | 176 | 427.823,62 | | | |
| 14.601 - 29.200 | 3 | W | 239 | 580.145,35 | | | |
| 14.601 - 29.200 | 4 | | 41 | 131.162,57 | 4 | 331 | 1.074.488,42 |
| 14.601 - 29.200 | 4 | M | 146 | 477.024,20 | | | |
| 14.601 - 29.200 | 4 | W | 144 | 466.301,65 | | | |
| 14.601 - 29.200 | 5 | | 102 | 448.330,56 | 5 | 607 | 2.681.628,74 |
| 14.601 - 29.200 | 5 | M | 184 | 835.186,09 | | | |
| 14.601 - 29.200 | 5 | W | 321 | 1.398.112,09 | | | |
| | | | | | | | |
| 29.201 - 43.800 | 1 | | 402 | 761.220,24 | 1 | 2.300 | 4.367.278,79 |
| 29.201 - 43.800 | 1 | M | 773 | 1.490.316,33 | | | |
| 29.201 - 43.800 | 1 | W | 1.125 | 2.115.742,22 | | | |
| 29.201 - 43.800 | 2 | | 9 | 25.858,59 | 2 | 71 | 215.930,31 |
| 29.201 - 43.800 | 2 | M | 31 | 96.107,82 | | | |
| 29.201 - 43.800 | 2 | W | 31 | 93.963,90 | | | |
| 29.201 - 43.800 | 3 | | 50 | 229.805,35 | 3 | 201 | 897.471,41 |
| 29.201 - 43.800 | 3 | M | 68 | 309.853,58 | | | |
| 29.201 - 43.800 | 3 | W | 83 | 357.812,48 | | | |
| 29.201 - 43.800 | 4 | | 18 | 109.806,67 | 4 | 135 | 845.989,21 |
| 29.201 - 43.800 | 4 | M | 64 | 400.120,36 | | | |
| 29.201 - 43.800 | 4 | W | 53 | 336.062,18 | | | |
| 29.201 - 43.800 | 5 | | 34 | 285.319,87 | 5 | 278 | 2.239.300,02 |
| 29.201 - 43.800 | 5 | M | 103 | 833.054,50 | | | |
| 29.201 - 43.800 | 5 | W | 141 | 1.120.925,65 | | | |
| | | | | | | | |
| 43.801 - 58.400 | 1 | | 161 | 439.482,54 | 1 | 1.108 | 3.121.377,38 |
| 43.801 - 58.400 | 1 | M | 371 | 1.079.894,39 | | | |
| 43.801 - 58.400 | 1 | W | 576 | 1.602.000,45 | | | |
| 43.801 - 58.400 | 2 | | 4 | 21.388,82 | 2 | 42 | 207.398,94 |
| 43.801 - 58.400 | 2 | M | 19 | 89.874,87 | | | |
| 43.801 - 58.400 | 2 | W | 19 | 96.135,25 | | | |
| 43.801 - 58.400 | 3 | | 28 | 202.949,51 | 3 | 119 | 857.849,46 |
| 43.801 - 58.400 | 3 | M | 44 | 321.776,72 | | | |
| 43.801 - 58.400 | 3 | W | 47 | 333.123,23 | | | |
| 43.801 - 58.400 | 4 | | 3 | 22.443,64 | 4 | 57 | 532.365,20 |
| 43.801 - 58.400 | 4 | M | 33 | 311.978,89 | | | |
| 43.801 - 58.400 | 4 | W | 21 | 187.842,67 | | | |
| 43.801 - 58.400 | 5 | | 11 | 135.741,52 | 5 | 125 | 1.513.892,77 |
| 43.801 - 58.400 | 5 | M | 42 | 495.649,58 | | | |
| 43.801 - 58.400 | 5 | W | 72 | 882.501,67 | | | |
| | | | | | | | |
| 58.401 - 73.000 | 1 | | 131 | 571.841,03 | 1 | 642 | 2.750.358,44 |
| 58.401 - 73.000 | 1 | M | 187 | 815.952,77 | | | |
| 58.401 - 73.000 | 1 | W | 324 | 1.362.564,64 | | | |
| 58.401 - 73.000 | 2 | M | 8 | 55.761,94 | 2 | 15 | 109.275,66 |
| 58.401 - 73.000 | 2 | W | 7 | 53.513,72 | | | |
| 58.401 - 73.000 | 3 | | 16 | 173.370,15 | 3 | 66 | 717.998,83 |
| 58.401 - 73.000 | 3 | M | 19 | 216.512,25 | | | |

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|-------------------|---|---|-----|--------------|---|-----|--------------|
| 58.401 - 73.000 | 3 | W | 31 | 328.116,43 | | | |
| 58.401 - 73.000 | 4 | | 2 | 32.164,28 | 4 | 33 | 492.365,42 |
| 58.401 - 73.000 | 4 | M | 14 | 209.852,31 | | | |
| 58.401 - 73.000 | 4 | W | 17 | 250.348,83 | | | |
| 58.401 - 73.000 | 5 | | 17 | 303.831,99 | 5 | 68 | 1.245.816,68 |
| 58.401 - 73.000 | 5 | M | 19 | 347.380,23 | | | |
| 58.401 - 73.000 | 5 | W | 32 | 594.604,46 | | | |
| | | | | | | | |
| 73.001 - 109.500 | 1 | | 118 | 746.651,21 | 1 | 696 | 4.451.271,45 |
| 73.001 - 109.500 | 1 | M | 210 | 1.356.223,12 | | | |
| 73.001 - 109.500 | 1 | W | 368 | 2.348.397,12 | | | |
| 73.001 - 109.500 | 2 | | 2 | 24.759,94 | 2 | 26 | 286.845,00 |
| 73.001 - 109.500 | 2 | M | 14 | 154.650,04 | | | |
| 73.001 - 109.500 | 2 | W | 10 | 107.435,02 | | | |
| 73.001 - 109.500 | 3 | | 13 | 230.180,53 | 3 | 60 | 1.049.249,66 |
| 73.001 - 109.500 | 3 | M | 16 | 278.508,01 | | | |
| 73.001 - 109.500 | 3 | W | 31 | 540.581,12 | | | |
| 73.001 - 109.500 | 4 | | 4 | 78.068,06 | 4 | 38 | 874.126,98 |
| 73.001 - 109.500 | 4 | M | 16 | 374.432,97 | | | |
| 73.001 - 109.500 | 4 | W | 18 | 421.625,95 | | | |
| 73.001 - 109.500 | 5 | | 15 | 427.838,59 | 5 | 75 | 2.109.333,83 |
| 73.001 - 109.500 | 5 | M | 20 | 580.616,83 | | | |
| 73.001 - 109.500 | 5 | W | 40 | 1.100.878,41 | | | |
| | | | | | | | |
| 109.501 - 146.000 | 1 | | 43 | 444.668,69 | 1 | 253 | 2.633.114,65 |
| 109.501 - 146.000 | 1 | M | 69 | 730.158,03 | | | |
| 109.501 - 146.000 | 1 | W | 141 | 1.458.287,93 | | | |
| 109.501 - 146.000 | 2 | | 2 | 36.327,06 | 2 | 7 | 129.772,00 |
| 109.501 - 146.000 | 2 | M | 1 | 18.592,00 | | | |
| 109.501 - 146.000 | 2 | W | 4 | 74.852,94 | | | |
| 109.501 - 146.000 | 3 | | 6 | 149.430,73 | 3 | 26 | 690.012,95 |
| 109.501 - 146.000 | 3 | M | 10 | 257.974,57 | | | |
| 109.501 - 146.000 | 3 | W | 10 | 282.607,65 | | | |
| 109.501 - 146.000 | 4 | | 1 | 29.800,29 | 4 | 12 | 451.569,31 |
| 109.501 - 146.000 | 4 | M | 7 | 258.295,67 | | | |
| 109.501 - 146.000 | 4 | W | 4 | 163.473,35 | | | |
| 109.501 - 146.000 | 5 | | 7 | 325.581,61 | 5 | 25 | 1.112.640,39 |
| 109.501 - 146.000 | 5 | M | 8 | 356.955,83 | | | |
| 109.501 - 146.000 | 5 | W | 10 | 430.102,95 | | | |
| | | | | | | | |
| 146.001 - 219.000 | 1 | | 40 | 641.357,82 | 1 | 177 | 2.780.176,18 |
| 146.001 - 219.000 | 1 | M | 53 | 840.734,64 | | | |
| 146.001 - 219.000 | 1 | W | 84 | 1.298.083,72 | | | |
| 146.001 - 219.000 | 2 | | 1 | 33.520,64 | 2 | 6 | 200.178,70 |
| 146.001 - 219.000 | 2 | M | 3 | 100.820,20 | | | |
| 146.001 - 219.000 | 2 | W | 2 | 65.837,86 | | | |
| 146.001 - 219.000 | 3 | | 5 | 218.919,23 | 3 | 22 | 1.001.946,79 |
| 146.001 - 219.000 | 3 | M | 5 | 224.319,76 | | | |
| 146.001 - 219.000 | 3 | W | 12 | 558.707,80 | | | |
| 146.001 - 219.000 | 4 | | 1 | 43.261,00 | 4 | 9 | 485.922,75 |
| 146.001 - 219.000 | 4 | M | 3 | 194.605,54 | | | |
| 146.001 - 219.000 | 4 | W | 5 | 248.056,21 | | | |
| 146.001 - 219.000 | 5 | | 3 | 244.321,45 | 5 | 26 | 1.879.497,52 |
| 146.001 - 219.000 | 5 | M | 8 | 564.240,08 | | | |
| 146.001 - 219.000 | 5 | W | 15 | 1.070.935,99 | | | |

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|-----------------------|---|---|---------------|----------------------|---|---------------|----------------------|
| 219.001 - 365.000 | 1 | | 23 | 642.992,77 | 1 | 126 | 3.482.496,56 |
| 219.001 - 365.000 | 1 | M | 40 | 1.157.076,99 | | | |
| 219.001 - 365.000 | 1 | W | 63 | 1.682.426,80 | | | |
| 219.001 - 365.000 | 2 | | 2 | 113.003,82 | 2 | 8 | 413.583,92 |
| 219.001 - 365.000 | 2 | M | 2 | 112.824,62 | | | |
| 219.001 - 365.000 | 2 | W | 4 | 187.755,48 | | | |
| 219.001 - 365.000 | 3 | | 6 | 396.103,11 | 3 | 8 | 551.592,04 |
| 219.001 - 365.000 | 3 | W | 2 | 155.488,93 | | | |
| 219.001 - 365.000 | 4 | M | 4 | 461.772,71 | 4 | 6 | 644.327,32 |
| 219.001 - 365.000 | 4 | W | 2 | 182.554,61 | | | |
| 219.001 - 365.000 | 5 | | 1 | 99.483,02 | 5 | 7 | 797.424,68 |
| 219.001 - 365.000 | 5 | M | 2 | 274.680,01 | | | |
| 219.001 - 365.000 | 5 | W | 4 | 423.261,65 | | | |
| | | | | | | | |
| 365.001 - 730.000 | 1 | | 5 | 271.864,21 | 1 | 42 | 2.321.225,56 |
| 365.001 - 730.000 | 1 | M | 11 | 664.819,10 | | | |
| 365.001 - 730.000 | 1 | W | 26 | 1.384.542,25 | | | |
| 365.001 - 730.000 | 4 | M | 3 | 801.611,90 | 4 | 4 | 972.357,90 |
| 365.001 - 730.000 | 4 | W | 1 | 170.746,00 | | | |
| 365.001 - 730.000 | 5 | | 4 | 1.073.175,44 | 5 | 10 | 2.623.147,79 |
| 365.001 - 730.000 | 5 | M | 2 | 599.938,44 | | | |
| 365.001 - 730.000 | 5 | W | 4 | 950.033,91 | | | |
| | | | | | | | |
| 730.001 - 1.095.000 | 1 | | 2 | 190.212,22 | 1 | 16 | 1.490.281,33 |
| 730.001 - 1.095.000 | 1 | M | 6 | 499.328,78 | | | |
| 730.001 - 1.095.000 | 1 | W | 8 | 800.740,33 | | | |
| 730.001 - 1.095.000 | 4 | W | 4 | 1.442.753,95 | 4 | 4 | 1.442.753,95 |
| | | | | | | | |
| 1.095.001 - 1.460.000 | 1 | | 3 | 422.170,52 | 1 | 9 | 1.372.181,38 |
| 1.095.001 - 1.460.000 | 1 | M | 1 | 206.399,62 | | | |
| 1.095.001 - 1.460.000 | 1 | W | 5 | 743.611,24 | | | |
| | | | | | | | |
| 1.460.001 - 2.920.000 | 1 | | 2 | 527.147,59 | 1 | 15 | 3.761.508,05 |
| 1.460.001 - 2.920.000 | 1 | M | 7 | 1.813.995,58 | | | |
| 1.460.001 - 2.920.000 | 1 | W | 6 | 1.420.364,88 | | | |
| 1.460.001 - 2.920.000 | 5 | M | 1 | 1.019.046,28 | 5 | 2 | 2.370.497,13 |
| 1.460.001 - 2.920.000 | 5 | W | 1 | 1.351.450,85 | | | |
| | | | | | | | |
| > 4.380.000 | 1 | M | 2 | 11.088.622,36 | 1 | 2 | 11.088.622,36 |
| | | | | | | | |
| Summe | | | 61.548 | 97.818.356,72 | | 61.548 | 97.818.356,72 |

Gesamtsummen

| | | | | | | |
|---|---|--------|---------------|---|--------|---------------|
| 1 | | 6.768 | 7.678.584,62 | 1 | 45.059 | 57.110.053,73 |
| 1 | M | 16.793 | 26.732.786,80 | | | |
| 1 | W | 21.498 | 22.698.682,31 | | | |
| 2 | | 299 | 362.598,25 | 2 | 2.397 | 2.328.248,85 |
| 2 | M | 1.080 | 963.167,34 | | | |
| 2 | W | 1.018 | 1.002.483,26 | | | |
| 3 | | 898 | 2.090.905,36 | 3 | 4.473 | 8.205.733,99 |
| 3 | M | 1.586 | 2.453.832,74 | | | |
| 3 | W | 1.989 | 3.660.995,89 | | | |
| 4 | | 556 | 614.028,62 | 4 | 3.646 | 8.996.961,30 |
| 4 | M | 1.643 | 3.991.476,87 | | | |
| 4 | W | 1.647 | 4.391.457,81 | | | |
| 5 | | 938 | 3.781.083,45 | 5 | 5.773 | 21.177.358,85 |
| 5 | M | 1.993 | 6.765.696,21 | | | |

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|--------------|---|---------------|----------------------|--------------|---------------|----------------------|
| 5 | W | 2.842 | 10.630.579,19 | | | |
| Summe | | 61.548 | 97.818.356,72 | Summe | 61.548 | 97.818.356,72 |

Bundesministerium für Finanzen

Anlage 2 zur AB zu pA 2758/J

Zu 1.

Einheitswert der übrigen Grundstücke
Erbchaftssteuer 2008

| Aufteilung nach Geschlecht | Ge- schlecht | Anzahl der Fälle | Bemessungs- grundlage |
|----------------------------|-----------------|---------------------|--------------------------|
| | | 5.696 | 135.464.881,91 |
| | M | 14.066 | 303.613.088,17 |
| | W | 17.453 | 395.794.078,26 |
| Summe | | 37.215 | 834.872.048,34 |

| Steuerpflichtiger Erwerb in Euro | Steuer- klasse | Anzahl der Fälle | Bemessungs- grundlage |
|-------------------------------------|-------------------|---------------------|--------------------------|
| 0 - 1 | 1 | 7.811 | 121.487.534,84 |
| 0 - 1 | 2 | 441 | 5.527.736,89 |
| 0 - 1 | 3 | 570 | 6.094.992,25 |
| 0 - 1 | 4 | 562 | 4.094.526,24 |
| 0 - 1 | 5 | 632 | 7.881.816,07 |
| 1 - 7.300 | 1 | 7.651 | 77.813.454,78 |
| 1 - 7.300 | 2 | 429 | 3.732.850,58 |
| 1 - 7.300 | 3 | 665 | 4.507.586,70 |
| 1 - 7.300 | 4 | 919 | 4.814.909,19 |
| 1 - 7.300 | 5 | 1.050 | 5.156.235,83 |
| 7.301 - 14.600 | 1 | 4.289 | 73.888.034,67 |
| 7.301 - 14.600 | 2 | 177 | 3.277.955,81 |
| 7.301 - 14.600 | 3 | 346 | 4.929.873,17 |
| 7.301 - 14.600 | 4 | 312 | 4.273.047,63 |
| 7.301 - 14.600 | 5 | 388 | 6.156.644,03 |
| 14.601 - 29.200 | 1 | 4.309 | 116.855.681,88 |
| 14.601 - 29.200 | 2 | 121 | 3.205.192,15 |
| 14.601 - 29.200 | 3 | 346 | 8.159.182,76 |
| 14.601 - 29.200 | 4 | 272 | 6.824.034,24 |
| 14.601 - 29.200 | 5 | 430 | 11.397.569,56 |
| 29.201 - 43.800 | 1 | 1.858 | 74.855.906,38 |
| 29.201 - 43.800 | 2 | 52 | 2.078.217,18 |
| 29.201 - 43.800 | 3 | 139 | 4.676.596,01 |
| 29.201 - 43.800 | 4 | 123 | 4.940.059,37 |
| 29.201 - 43.800 | 5 | 205 | 7.809.350,84 |
| 43.801 - 58.400 | 1 | 871 | 45.060.750,69 |
| 43.801 - 58.400 | 2 | 34 | 2.010.481,51 |
| 43.801 - 58.400 | 3 | 84 | 3.814.151,93 |
| 43.801 - 58.400 | 4 | 43 | 2.122.944,15 |
| 43.801 - 58.400 | 5 | 92 | 4.574.986,34 |
| 58.401 - 73.000 | 1 | 526 | 32.857.728,35 |
| 58.401 - 73.000 | 2 | 10 | 740.826,84 |
| 58.401 - 73.000 | 3 | 48 | 2.492.394,22 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|----------|---------------|-----------------------|
| 58.401 - 73.000 | 4 | 29 | 1.972.049,69 |
| 58.401 - 73.000 | 5 | 47 | 2.994.035,49 |
| 73.001 - 109.500 | 1 | 551 | 39.813.091,39 |
| 73.001 - 109.500 | 2 | 17 | 1.301.287,53 |
| 73.001 - 109.500 | 3 | 47 | 3.252.570,53 |
| 73.001 - 109.500 | 4 | 35 | 2.401.682,94 |
| 73.001 - 109.500 | 5 | 55 | 4.268.398,37 |
| 109.501 - 146.000 | 1 | 202 | 21.973.981,60 |
| 109.501 - 146.000 | 2 | 5 | 517.624,17 |
| 109.501 - 146.000 | 3 | 15 | 1.302.780,11 |
| 109.501 - 146.000 | 4 | 11 | 1.488.843,78 |
| 109.501 - 146.000 | 5 | 16 | 1.425.801,45 |
| 146.001 - 219.000 | 1 | 138 | 17.130.713,96 |
| 146.001 - 219.000 | 2 | 4 | 763.144,98 |
| 146.001 - 219.000 | 3 | 18 | 1.798.838,35 |
| 146.001 - 219.000 | 4 | 5 | 501.660,57 |
| 146.001 - 219.000 | 5 | 21 | 3.103.195,73 |
| 219.001 - 365.000 | 1 | 98 | 21.168.060,95 |
| 219.001 - 365.000 | 2 | 3 | 906.359,60 |
| 219.001 - 365.000 | 3 | 4 | 656.405,58 |
| 219.001 - 365.000 | 4 | 5 | 1.243.488,38 |
| 219.001 - 365.000 | 5 | 9 | 1.291.786,68 |
| 365.001 - 730.000 | 1 | 28 | 12.120.516,86 |
| 365.001 - 730.000 | 4 | 4 | 1.967.347,93 |
| 365.001 - 730.000 | 5 | 10 | 4.355.365,55 |
| 730.001 - 1.095.000 | 1 | 11 | 2.564.825,85 |
| 730.001 - 1.095.000 | 4 | 5 | 2.127.247,97 |
| 1.095.001 - 1.460.000 | 1 | 4 | 3.247.037,73 |
| 1.460.001 - 2.920.000 | 1 | 9 | 5.148.524,14 |
| 1.460.001 - 2.920.000 | 5 | 2 | 3.000.890,94 |
| > 4.380.000 | 1 | 2 | 951.218,46 |
| Summe | | 37.215 | 834.872.048,34 |
| Zwischensummen | 1 | 28.358 | 666.937.062,53 |
| | 2 | 1.293 | 24.061.677,24 |
| | 3 | 2.282 | 41.685.371,61 |
| | 4 | 2.325 | 38.771.842,08 |
| | 5 | 2.957 | 63.416.094,88 |
| Summe | | 37.215 | 834.872.048,34 |

Bundesministerium für Finanzen

Anlage 3 zur AB zu pA 2758/J

Zu 2.

Betriebsvermögen
Erbschaftssteuer 2008
a) Einzelunternehmen

| Auftellung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|----------------------|
| | | 67 | 2.138.694,87 |
| | M | 152 | 6.503.344,80 |
| | W | 196 | 9.612.612,29 |
| Summe | | 415 | 18.254.651,96 |

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 121 | 4.180.110,21 |
| 0 - 1 | 2 | 10 | 84.617,99 |
| 0 - 1 | 3 | 7 | 226.795,27 |
| 0 - 1 | 4 | 5 | 150.410,66 |
| 0 - 1 | 5 | 3 | 63.791,86 |
| 1 - 7.300 | 1 | 57 | 794.532,80 |
| 1 - 7.300 | 3 | 7 | 183.003,45 |
| 1 - 7.300 | 4 | 3 | 44.485,64 |
| 1 - 7.300 | 5 | 5 | 205.956,19 |
| 7.301 - 14.600 | 1 | 27 | 670.321,02 |
| 7.301 - 14.600 | 2 | 1 | 6.903,92 |
| 7.301 - 14.600 | 3 | 6 | 65.783,83 |
| 7.301 - 14.600 | 4 | 3 | 35.918,53 |
| 14.601 - 29.200 | 1 | 32 | 962.680,35 |
| 14.601 - 29.200 | 3 | 3 | 28.089,15 |
| 14.601 - 29.200 | 4 | 3 | 124.074,84 |
| 14.601 - 29.200 | 5 | 2 | 48.447,21 |
| 29.201 - 43.800 | 1 | 17 | 479.752,75 |
| 29.201 - 43.800 | 2 | 1 | 1.800,00 |
| 29.201 - 43.800 | 3 | 1 | 24.309,06 |
| 29.201 - 43.800 | 4 | 3 | 82.354,17 |
| 43.801 - 58.400 | 1 | 13 | 402.452,36 |
| 43.801 - 58.400 | 2 | 2 | 264.840,30 |
| 43.801 - 58.400 | 3 | 3 | 86.700,00 |
| 43.801 - 58.400 | 4 | 1 | 9.600,00 |
| 43.801 - 58.400 | 5 | 2 | 264.840,30 |
| 58.401 - 73.000 | 1 | 11 | 132.395,50 |
| 58.401 - 73.000 | 3 | 2 | 5.974,33 |
| 73.001 - 109.500 | 1 | 16 | 630.510,37 |
| 73.001 - 109.500 | 3 | 2 | 112.890,60 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|---|------------|----------------------|
| 73.001 - 109.500 | 5 | 1 | 26.102,27 |
| 109.501 - 146.000 | 1 | 12 | 461.982,85 |
| 109.501 - 146.000 | 2 | 1 | 219.591,90 |
| 109.501 - 146.000 | 5 | 1 | 14.703,90 |
| 146.001 - 219.000 | 1 | 7 | 427.814,76 |
| 146.001 - 219.000 | 3 | 1 | 129.047,54 |
| 146.001 - 219.000 | 5 | 1 | 17.518,50 |
| 219.001 - 365.000 | 1 | 10 | 1.845.266,31 |
| 219.001 - 365.000 | 2 | 2 | 29.098,22 |
| 219.001 - 365.000 | 5 | 1 | 17.518,50 |
| 365.001 - 730.000 | 1 | 5 | 1.815.500,84 |
| 365.001 - 730.000 | 4 | 1 | 644.011,98 |
| 365.001 - 730.000 | 5 | 2 | 57.200,00 |
| 1.460.001 - 2.920.000 | 1 | 1 | 2.174.951,73 |
| Summe | | 415 | 18.254.652 |
| Zwischensummen | | | |
| | 1 | 329 | 14.978.271,85 |
| | 2 | 17 | 606.852,33 |
| | 3 | 32 | 862.593,23 |
| | 4 | 19 | 1.090.855,82 |
| | 5 | 18 | 716.078,73 |
| Summe | | 415 | 18.254.651,96 |

b) Anteile an Personengesellschaften

| Aufteilung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|----------------------|
| | | 92 | 3.529.881,33 |
| | M | 204 | 11.360.349,13 |
| | W | 278 | 10.556.673,22 |
| Summe | | 574 | 25.446.703,68 |

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 181 | 4.968.608,92 |
| 0 - 1 | 2 | 3 | 5.305,77 |
| 0 - 1 | 3 | 16 | 152.040,63 |
| 0 - 1 | 4 | 13 | 10,93 |
| 0 - 1 | 5 | 3 | 22.237,01 |
| 1 - 7.300 | 1 | 66 | 416.771,68 |
| 1 - 7.300 | 3 | 17 | 17.953,05 |
| 1 - 7.300 | 4 | 14 | 339.170,77 |
| 1 - 7.300 | 5 | 2 | 81,22 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|---|------------|----------------------|
| | | | |
| 7.301 - 14.600 | 1 | 47 | 244.961,36 |
| 7.301 - 14.600 | 3 | 2 | 13.392,50 |
| 7.301 - 14.600 | 4 | 2 | 26.303,55 |
| 7.301 - 14.600 | 5 | 7 | 33,67 |
| | | | |
| 14.601 - 29.200 | 1 | 47 | 308.018,03 |
| 14.601 - 29.200 | 3 | 4 | 10,68 |
| 14.601 - 29.200 | 5 | 1 | 8,00 |
| | | | |
| 29.201 - 43.800 | 1 | 15 | 182.155,24 |
| 29.201 - 43.800 | 2 | 2 | 118.672,94 |
| 29.201 - 43.800 | 3 | 4 | 82.027,49 |
| 29.201 - 43.800 | 4 | 4 | 115,34 |
| 29.201 - 43.800 | 5 | 2 | 8,00 |
| | | | |
| 43.801 - 58.400 | 1 | 22 | 823.772,47 |
| | | | |
| 58.401 - 73.000 | 1 | 15 | 227.895,09 |
| 58.401 - 73.000 | 3 | 1 | 8,00 |
| 58.401 - 73.000 | 5 | 1 | 8,00 |
| | | | |
| 73.001 - 109.500 | 1 | 28 | 1.340.178,10 |
| | | | |
| 109.501 - 146.000 | 1 | 11 | 702.132,75 |
| 109.501 - 146.000 | 5 | 1 | 10.000,00 |
| | | | |
| 146.001 - 219.000 | 1 | 12 | 2.350.781,87 |
| 146.001 - 219.000 | 4 | 1 | 227.500,00 |
| 146.001 - 219.000 | 5 | 4 | 4.176,72 |
| | | | |
| 219.001 - 365.000 | 1 | 8 | 502.448,24 |
| 219.001 - 365.000 | 5 | 1 | 227.500,00 |
| | | | |
| 365.001 - 730.000 | 1 | 6 | 1.011.686,73 |
| 365.001 - 730.000 | 5 | 1 | 47.246,87 |
| | | | |
| 730.001 - 1.095.000 | 1 | 2 | 2.145.116,72 |
| 730.001 - 1.095.000 | 4 | 4 | 1.170.055,12 |
| | | | |
| 1.460.001 - 2.920.000 | 1 | 4 | 7.758.310,22 |
| | | | |
| Summe | | 574 | 25.446.703,68 |
| | | | |
| Zwischensummen | 1 | 464 | 22.982.837,42 |
| | 2 | 5 | 123.978,71 |
| | 3 | 44 | 265.432,35 |
| | 4 | 38 | 1.763.155,71 |
| | 5 | 23 | 311.299,49 |
| | | | |
| Summe | | 574 | 25.446.703,68 |

c) Anteile an Kapitalgesellschaften

Bundesministerium für Finanzen

| Aufteilung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|-----------------------|
| | | 183 | 7.104.833,98 |
| | M | 330 | 87.834.399,06 |
| | W | 428 | 22.574.823,09 |
| Summe | | 941 | 117.514.056,13 |

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 257 | 8.319.038,39 |
| 0 - 1 | 2 | 7 | 12.401,14 |
| 0 - 1 | 3 | 21 | 234.208,01 |
| 0 - 1 | 4 | 19 | 613,68 |
| 0 - 1 | 5 | 12 | 3.027,12 |
| 1 - 7.300 | 1 | 93 | 380.333,45 |
| 1 - 7.300 | 2 | 7 | 17,41 |
| 1 - 7.300 | 3 | 11 | 12.587,61 |
| 1 - 7.300 | 4 | 19 | 32.362,54 |
| 1 - 7.300 | 5 | 48 | 11.137,79 |
| 7.301 - 14.600 | 1 | 63 | 776.714,78 |
| 7.301 - 14.600 | 3 | 7 | 40.742,35 |
| 7.301 - 14.600 | 4 | 5 | 4.675,06 |
| 7.301 - 14.600 | 5 | 2 | 152,63 |
| 14.601 - 29.200 | 1 | 91 | 2.077.614,63 |
| 14.601 - 29.200 | 2 | 2 | 1.570,30 |
| 14.601 - 29.200 | 3 | 6 | 17.198,63 |
| 14.601 - 29.200 | 5 | 4 | 138,50 |
| 29.201 - 43.800 | 1 | 56 | 502.792,27 |
| 29.201 - 43.800 | 3 | 3 | 2.284,10 |
| 29.201 - 43.800 | 4 | 1 | 15,00 |
| 29.201 - 43.800 | 5 | 1 | 57,00 |
| 43.801 - 58.400 | 1 | 30 | 287.654,98 |
| 43.801 - 58.400 | 2 | 1 | 3,63 |
| 43.801 - 58.400 | 3 | 11 | 238.637,48 |
| 43.801 - 58.400 | 5 | 3 | 50.162,54 |
| 58.401 - 73.000 | 1 | 19 | 649.013,32 |
| 58.401 - 73.000 | 3 | 2 | 149.940,00 |
| 73.001 - 109.500 | 1 | 49 | 2.547.835,76 |
| 73.001 - 109.500 | 3 | 1 | 653,00 |
| 109.501 - 146.000 | 1 | 16 | 566.961,25 |
| 109.501 - 146.000 | 2 | 1 | 8,00 |
| 109.501 - 146.000 | 3 | 1 | 335,22 |
| 146.001 - 219.000 | 1 | 14 | 1.749.717,67 |
| 146.001 - 219.000 | 4 | 1 | 109,01 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|---|------------|-----------------------|
| 219.001 - 365.000 | 1 | 17 | 2.647.818,76 |
| 219.001 - 365.000 | 2 | 2 | 18.131,86 |
| 365.001 - 730.000 | 1 | 11 | 4.275.145,48 |
| 365.001 - 730.000 | 4 | 1 | 563.163,92 |
| 365.001 - 730.000 | 5 | 5 | 1.347.380,52 |
| 730.001 - 1.095.000 | 1 | 4 | 1.954.148,95 |
| 1.095.001 - 1.460.000 | 1 | 5 | 4.634.169,29 |
| 1.460.001 - 2.920.000 | 1 | 10 | 8.933.055,94 |
| > 4.380.000 | 1 | 2 | 74.470.327,16 |
| Summe | | 941 | 117.514.056,13 |

| | | | |
|-----------------------|---|------------|-----------------------|
| Zwischensummen | 1 | 737 | 114.772.342,08 |
| | 2 | 20 | 32.132,34 |
| | 3 | 63 | 696.586,40 |
| | 4 | 46 | 600.939,21 |
| | 5 | 75 | 1.412.056,10 |
| Summe | | 941 | 117.514.056,13 |

Bundesministerium für Finanzen

Anlage 4 zur AB zu pA 2758/J

Zu 3.

Betriebsübertragungen gemäß § 15a ErbStG
Erbschaftssteuer 2008

| Aufteilung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|----------------------|
| | | 61 | 3.280.386,05 |
| | M | 188 | 9.748.869,57 |
| | W | 176 | 10.606.150,93 |
| Summe | | 425 | 23.635.506,55 |

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 130 | 6.583.083,83 |
| 0 - 1 | 2 | 6 | 77.909,05 |
| 0 - 1 | 3 | 8 | 574.055,92 |
| 0 - 1 | 4 | 6 | 178.363,78 |
| 0 - 1 | 5 | 1 | 20.929,77 |
| 1 - 7.300 | 1 | 57 | 1.099.898,55 |
| 1 - 7.300 | 3 | 5 | 149.541,27 |
| 1 - 7.300 | 4 | 4 | 383.086,55 |
| 1 - 7.300 | 5 | 5 | 205.956,19 |
| 7.301 - 14.600 | 1 | 30 | 834.785,09 |
| 7.301 - 14.600 | 3 | 3 | 45.013,85 |
| 7.301 - 14.600 | 4 | 6 | 40.551,43 |
| 14.601 - 29.200 | 1 | 28 | 1.953.268,76 |
| 14.601 - 29.200 | 3 | 3 | 28.917,13 |
| 14.601 - 29.200 | 4 | 2 | 114.351,84 |
| 14.601 - 29.200 | 5 | 2 | 48.447,21 |
| 29.201 - 43.800 | 1 | 15 | 406.490,45 |
| 29.201 - 43.800 | 3 | 3 | 106.326,38 |
| 29.201 - 43.800 | 4 | 3 | 82.354,17 |
| 43.801 - 58.400 | 1 | 9 | 323.125,92 |
| 43.801 - 58.400 | 2 | 2 | 91.250,00 |
| 43.801 - 58.400 | 3 | 3 | 86.700,00 |
| 43.801 - 58.400 | 4 | 1 | 9.600,00 |
| 43.801 - 58.400 | 5 | 2 | 91.250,00 |
| 58.401 - 73.000 | 1 | 12 | 543.518,92 |
| 73.001 - 109.500 | 1 | 25 | 1.601.915,01 |
| 73.001 - 109.500 | 3 | 1 | 30.522,80 |
| 109.501 - 146.000 | 1 | 9 | 753.950,45 |
| 109.501 - 146.000 | 2 | 1 | 91.250,00 |
| 146.001 - 219.000 | 1 | 14 | 1.531.294,06 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|----------|------------|----------------------|
| 219.001 - 365.000 | 1 | 11 | 1.128.380,08 |
| 365.001 - 730.000 | 1 | 5 | 823.502,10 |
| 365.001 - 730.000 | 4 | 2 | 547.500,00 |
| 365.001 - 730.000 | 5 | 2 | 547.500,00 |
| 730.001 - 1.095.000 | 1 | 4 | 798.145,50 |
| 1.095.001 - 1.460.000 | 1 | 1 | 365.000,00 |
| 1.460.001 - 2.920.000 | 1 | 3 | 990.151,90 |
| > 4.380.000 | 1 | 1 | 347.619,01 |
| Summe | | 425 | 23.635.506,55 |
| Zwischensummen | 1 | 354 | 20.084.129,63 |
| | 2 | 9 | 260.409,05 |
| | 3 | 26 | 1.021.076,95 |
| | 4 | 24 | 1.355.807,75 |
| | 5 | 12 | 914.083,17 |
| Summe | | 425 | 23.635.506,55 |

Bundesministerium für Finanzen

Anlage 5 zur AB zu pA 2758/J

Zu 4.

Einheitswert des land- u. forstwirtschaftlichen Vermögens
Erbchaftssteuer 2008

| Aufteilung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|----------------------|
| | | 1.722 | 5.817.128,60 |
| | M | 4.173 | 13.487.219,88 |
| | W | 4.522 | 13.015.032,28 |
| Summe | | 10.417 | 32.319.378,76 |

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 3.788 | 6.998.106,11 |
| 0 - 1 | 2 | 248 | 286.676,66 |
| 0 - 1 | 3 | 250 | 593.927,45 |
| 0 - 1 | 4 | 333 | 382.281,99 |
| 0 - 1 | 5 | 381 | 500.624,64 |
| 1 - 7.300 | 1 | 1.617 | 3.841.738,03 |
| 1 - 7.300 | 2 | 106 | 208.972,70 |
| 1 - 7.300 | 3 | 196 | 453.579,40 |
| 1 - 7.300 | 4 | 255 | 474.137,41 |
| 1 - 7.300 | 5 | 399 | 429.483,19 |
| 7.301 - 14.600 | 1 | 823 | 2.822.354,90 |
| 7.301 - 14.600 | 2 | 21 | 52.743,60 |
| 7.301 - 14.600 | 3 | 75 | 321.789,71 |
| 7.301 - 14.600 | 4 | 58 | 257.266,77 |
| 7.301 - 14.600 | 5 | 57 | 200.988,01 |
| 14.601 - 29.200 | 1 | 716 | 3.603.701,05 |
| 14.601 - 29.200 | 2 | 22 | 203.977,19 |
| 14.601 - 29.200 | 3 | 57 | 301.765,67 |
| 14.601 - 29.200 | 4 | 45 | 373.630,82 |
| 14.601 - 29.200 | 5 | 48 | 340.954,21 |
| 29.201 - 43.800 | 1 | 321 | 1.908.424,93 |
| 29.201 - 43.800 | 2 | 6 | 95.862,31 |
| 29.201 - 43.800 | 3 | 19 | 220.114,88 |
| 29.201 - 43.800 | 4 | 24 | 97.182,64 |
| 29.201 - 43.800 | 5 | 24 | 221.250,90 |
| 43.801 - 58.400 | 1 | 157 | 1.112.392,07 |
| 43.801 - 58.400 | 2 | 2 | 35.484,58 |
| 43.801 - 58.400 | 3 | 6 | 61.185,68 |
| 43.801 - 58.400 | 4 | 7 | 29.938,77 |
| 43.801 - 58.400 | 5 | 5 | 13.941,08 |
| 58.401 - 73.000 | 1 | 107 | 886.032,77 |
| 58.401 - 73.000 | 2 | 1 | 1.000,00 |
| 58.401 - 73.000 | 3 | 16 | 104.239,10 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|----------|---------------|----------------------|
| 58.401 - 73.000 | 4 | 2 | 9.774,48 |
| 58.401 - 73.000 | 5 | 5 | 87.475,38 |
| 73.001 - 109.500 | 1 | 100 | 1.034.339,54 |
| 73.001 - 109.500 | 3 | 9 | 135.137,64 |
| 73.001 - 109.500 | 4 | 5 | 8.197,50 |
| 73.001 - 109.500 | 5 | 4 | 59.906,76 |
| 109.501 - 146.000 | 1 | 45 | 792.716,60 |
| 109.501 - 146.000 | 3 | 4 | 39.596,50 |
| 109.501 - 146.000 | 4 | 2 | 15.200,46 |
| 109.501 - 146.000 | 5 | 2 | 1.526,13 |
| 146.001 - 219.000 | 1 | 18 | 222.327,33 |
| 146.001 - 219.000 | 3 | 1 | 1.199,07 |
| 146.001 - 219.000 | 4 | 1 | 184.661,87 |
| 146.001 - 219.000 | 5 | 2 | 81.320,88 |
| 219.001 - 365.000 | 1 | 18 | 352.722,32 |
| 219.001 - 365.000 | 3 | 2 | 3.386,03 |
| 219.001 - 365.000 | 4 | 1 | 86.700,00 |
| 365.001 - 730.000 | 1 | 9 | 471.886,73 |
| 365.001 - 730.000 | 4 | 2 | 11.930,19 |
| 365.001 - 730.000 | 5 | 1 | 2.400,00 |
| 730.001 - 1.095.000 | 1 | 2 | 11.948,07 |
| 730.001 - 1.095.000 | 4 | 4 | 4.142,36 |
| 1.460.001 - 2.920.000 | 1 | 7 | 51.879,24 |
| 1.460.001 - 2.920.000 | 5 | 1 | 1.215.294,70 |
| Summe | | 10.417 | 32.319.378,76 |
| Zwischensummen | 1 | 7.708 | 24.110.549,69 |
| | 2 | 406 | 862.697,02 |
| | 3 | 635 | 2.235.921,11 |
| | 4 | 739 | 1.935.045,06 |
| | 5 | 929 | 3.155.165,88 |
| Summe | | 10.417 | 32.319.378,76 |

Bundesministerium für Finanzen

Anlage 6 zur AB zu pA 2758/J

Zu 5.

Bargeld
Erbschaftssteuer 2008

| Auftellung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|----------------------|
| | | 1.574 | 4.446.927,88 |
| | M | 3.906 | 12.693.499,26 |
| | W | 4.695 | 14.551.808,41 |
| Summe | | 10.175 | 31.692.235,55 |

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 2.487 | 3.210.897,08 |
| 0 - 1 | 2 | 173 | 156.942,96 |
| 0 - 1 | 3 | 417 | 304.036,60 |
| 0 - 1 | 4 | 411 | 260.916,47 |
| 0 - 1 | 5 | 621 | 1.018.574,42 |
| 1 - 7.300 | 1 | 1.281 | 1.838.535,50 |
| 1 - 7.300 | 2 | 75 | 177.515,38 |
| 1 - 7.300 | 3 | 364 | 365.215,45 |
| 1 - 7.300 | 4 | 461 | 642.578,69 |
| 1 - 7.300 | 5 | 816 | 883.301,78 |
| 7.301 - 14.600 | 1 | 618 | 1.321.513,18 |
| 7.301 - 14.600 | 2 | 27 | 293.784,27 |
| 7.301 - 14.600 | 3 | 108 | 235.081,63 |
| 7.301 - 14.600 | 4 | 93 | 249.893,89 |
| 7.301 - 14.600 | 5 | 153 | 627.278,10 |
| 14.601 - 29.200 | 1 | 640 | 2.053.519,51 |
| 14.601 - 29.200 | 2 | 23 | 370.902,96 |
| 14.601 - 29.200 | 3 | 112 | 297.671,08 |
| 14.601 - 29.200 | 4 | 84 | 225.029,26 |
| 14.601 - 29.200 | 5 | 142 | 491.858,52 |
| 29.201 - 43.800 | 1 | 278 | 1.274.432,52 |
| 29.201 - 43.800 | 2 | 7 | 151.794,57 |
| 29.201 - 43.800 | 3 | 48 | 342.457,20 |
| 29.201 - 43.800 | 4 | 41 | 350.682,09 |
| 29.201 - 43.800 | 5 | 72 | 517.629,97 |
| 43.801 - 58.400 | 1 | 152 | 946.500,30 |
| 43.801 - 58.400 | 2 | 7 | 149.003,87 |
| 43.801 - 58.400 | 3 | 26 | 164.403,91 |
| 43.801 - 58.400 | 4 | 17 | 281.023,09 |
| 43.801 - 58.400 | 5 | 39 | 487.092,86 |
| 58.401 - 73.000 | 1 | 78 | 1.074.874,36 |
| 58.401 - 73.000 | 2 | 2 | 4.043,75 |
| 58.401 - 73.000 | 3 | 14 | 78.614,51 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|----------|---------------|----------------------|
| 58.401 - 73.000 | 4 | 6 | 2.756,92 |
| 58.401 - 73.000 | 5 | 10 | 116.801,24 |
| 73.001 - 109.500 | 1 | 74 | 1.098.532,69 |
| 73.001 - 109.500 | 2 | 4 | 152.541,12 |
| 73.001 - 109.500 | 3 | 17 | 296.514,85 |
| 73.001 - 109.500 | 4 | 8 | 4.672,74 |
| 73.001 - 109.500 | 5 | 11 | 30.532,18 |
| 109.501 - 146.000 | 1 | 39 | 1.062.094,41 |
| 109.501 - 146.000 | 2 | 1 | 9.933,05 |
| 109.501 - 146.000 | 3 | 3 | 43.145,00 |
| 109.501 - 146.000 | 4 | 3 | 52.941,96 |
| 109.501 - 146.000 | 5 | 6 | 252.085,04 |
| 146.001 - 219.000 | 1 | 25 | 69.805,05 |
| 146.001 - 219.000 | 2 | 2 | 7.300,00 |
| 146.001 - 219.000 | 3 | 8 | 174.308,12 |
| 146.001 - 219.000 | 4 | 3 | 27.220,61 |
| 146.001 - 219.000 | 5 | 12 | 17.183,44 |
| 219.001 - 365.000 | 1 | 17 | 769.316,44 |
| 219.001 - 365.000 | 2 | 2 | 1.191.072,00 |
| 219.001 - 365.000 | 3 | 6 | 71.897,67 |
| 219.001 - 365.000 | 4 | 1 | 54.275,90 |
| 219.001 - 365.000 | 5 | 2 | 680,08 |
| 365.001 - 730.000 | 1 | 8 | 443.190,35 |
| 365.001 - 730.000 | 5 | 2 | 6.203,00 |
| 730.001 - 1.095.000 | 1 | 3 | 297,06 |
| 730.001 - 1.095.000 | 4 | 4 | 517,24 |
| 1.095.001 - 1.460.000 | 1 | 1 | 27.321,34 |
| 1.460.001 - 2.920.000 | 1 | 8 | 4.848.735,04 |
| 1.460.001 - 2.920.000 | 5 | 1 | 11.497,40 |
| > 4.380.000 | 1 | 1 | 1.263,88 |
| Summe | | 10.175 | 31.692.235,55 |
| Zwischensummen | 1 | 5.710 | 20.040.828,71 |
| | 2 | 323 | 2.664.833,93 |
| | 3 | 1.123 | 2.373.346,02 |
| | 4 | 1.132 | 2.152.508,86 |
| | 5 | 1.887 | 4.460.718,03 |
| Summe | | 10.175 | 31.692.235,55 |

Bundesministerium für Finanzen

Anlage 7 zur AB zu pA 2758/J

Zu 6.

Lebensversicherung, Sterbegeld
Erbchaftssteuer 2008

| Aufteilung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|----------------------|
| | | 1.270 | 8.309.561,21 |
| | M | 3.187 | 16.923.500,99 |
| | W | 4.187 | 27.693.308,36 |
| Summe | | 8.644 | 52.926.370,56 |

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 2.370 | 9.911.443,19 |
| 0 - 1 | 2 | 151 | 233.152,09 |
| 0 - 1 | 3 | 229 | 1.141.468,56 |
| 0 - 1 | 4 | 215 | 252.721,10 |
| 0 - 1 | 5 | 255 | 847.136,01 |
| 1 - 7.300 | 1 | 1.445 | 5.735.772,13 |
| 1 - 7.300 | 2 | 45 | 98.609,08 |
| 1 - 7.300 | 3 | 354 | 1.468.244,13 |
| 1 - 7.300 | 4 | 302 | 457.806,26 |
| 1 - 7.300 | 5 | 387 | 764.733,23 |
| 7.301 - 14.600 | 1 | 691 | 3.281.822,18 |
| 7.301 - 14.600 | 2 | 21 | 37.802,18 |
| 7.301 - 14.600 | 3 | 133 | 1.088.800,46 |
| 7.301 - 14.600 | 4 | 54 | 191.668,03 |
| 7.301 - 14.600 | 5 | 94 | 517.912,16 |
| 14.601 - 29.200 | 1 | 652 | 4.792.602,72 |
| 14.601 - 29.200 | 2 | 7 | 28.496,24 |
| 14.601 - 29.200 | 3 | 122 | 1.400.498,90 |
| 14.601 - 29.200 | 4 | 45 | 216.744,14 |
| 14.601 - 29.200 | 5 | 83 | 747.245,26 |
| 29.201 - 43.800 | 1 | 287 | 2.841.632,86 |
| 29.201 - 43.800 | 2 | 7 | 7.217,00 |
| 29.201 - 43.800 | 3 | 49 | 1.027.687,52 |
| 29.201 - 43.800 | 4 | 16 | 259.986,28 |
| 29.201 - 43.800 | 5 | 48 | 457.835,37 |
| 43.801 - 58.400 | 1 | 139 | 2.069.678,57 |
| 43.801 - 58.400 | 2 | 5 | 16.089,66 |
| 43.801 - 58.400 | 3 | 30 | 744.137,31 |
| 43.801 - 58.400 | 4 | 13 | 122.332,14 |
| 43.801 - 58.400 | 5 | 28 | 681.702,00 |
| 58.401 - 73.000 | 1 | 68 | 723.335,89 |
| 58.401 - 73.000 | 3 | 6 | 149.391,43 |
| 58.401 - 73.000 | 4 | 3 | 28.608,65 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|----------|--------------|----------------------|
| 58.401 - 73.000 | 5 | 15 | 244.867,37 |
| 73.001 - 109.500 | 1 | 98 | 2.528.130,84 |
| 73.001 - 109.500 | 2 | 3 | 8.166,99 |
| 73.001 - 109.500 | 3 | 15 | 588.349,67 |
| 73.001 - 109.500 | 4 | 8 | 348.376,55 |
| 73.001 - 109.500 | 5 | 11 | 484.352,43 |
| 109.501 - 146.000 | 1 | 32 | 1.049.910,49 |
| 109.501 - 146.000 | 2 | 2 | 3.398,31 |
| 109.501 - 146.000 | 3 | 7 | 644.256,39 |
| 109.501 - 146.000 | 4 | 4 | 62.761,05 |
| 109.501 - 146.000 | 5 | 3 | 11.129,58 |
| 146.001 - 219.000 | 1 | 35 | 1.560.203,14 |
| 146.001 - 219.000 | 2 | 1 | 18,91 |
| 146.001 - 219.000 | 3 | 5 | 358.182,84 |
| 146.001 - 219.000 | 4 | 1 | 2.770,49 |
| 146.001 - 219.000 | 5 | 11 | 476.808,88 |
| 219.001 - 365.000 | 1 | 16 | 785.558,24 |
| 219.001 - 365.000 | 2 | 1 | 210.981,90 |
| 219.001 - 365.000 | 3 | 6 | 738.163,04 |
| 219.001 - 365.000 | 4 | 1 | 1.285,21 |
| 219.001 - 365.000 | 5 | 3 | 57.941,76 |
| 365.001 - 730.000 | 1 | 8 | 387.750,67 |
| 365.001 - 730.000 | 4 | 1 | 2.942,81 |
| 365.001 - 730.000 | 5 | 2 | 22.846,33 |
| 1.460.001 - 2.920.000 | 5 | 1 | 3.103,94 |
| Summe | | 8.644 | 52.926.370,56 |
| Zwischensummen | 1 | 5.841 | 35.667.840,92 |
| | 2 | 243 | 643.932,36 |
| | 3 | 956 | 9.349.180,25 |
| | 4 | 663 | 1.948.002,71 |
| | 5 | 941 | 5.317.414,32 |
| Summe | | 8.644 | 52.926.370,56 |

Bundesministerium für Finanzen

Anlage 8 zur AB zu pA 2758/J

Zu 7.

Guthaben bei Banken
Erbschaftssteuer 2008

| Aufteilung nach Geschlecht | Ge- schlecht | Anzahl der Fälle | Bemessungs- grundlage |
|----------------------------|-----------------|---------------------|--------------------------|
| | | 6.005 | 140.463.894,48 |
| | M | 15.517 | 278.860.542,90 |
| | W | 19.957 | 402.100.943,88 |
| Summe | | 41.479 | 821.425.381,26 |

| Steuerpflichtiger Erwerb in Euro | Steuer- klasse | Anzahl der Fälle | Bemessungs- grundlage |
|-------------------------------------|-------------------|---------------------|--------------------------|
| 0 - 1 | 1 | 13.179 | 257.210.046,12 |
| 0 - 1 | 2 | 664 | 8.263.074,20 |
| 0 - 1 | 3 | 1.281 | 21.876.101,51 |
| 0 - 1 | 4 | 1.069 | 22.521.944,43 |
| 0 - 1 | 5 | 1.305 | 45.168.760,89 |
| 1 - 7.300 | 1 | 6.923 | 55.756.412,59 |
| 1 - 7.300 | 2 | 298 | 2.809.273,29 |
| 1 - 7.300 | 3 | 934 | 11.570.827,89 |
| 1 - 7.300 | 4 | 932 | 12.872.140,48 |
| 1 - 7.300 | 5 | 1.231 | 16.391.860,62 |
| 7.301 - 14.600 | 1 | 3.530 | 37.786.809,73 |
| 7.301 - 14.600 | 2 | 103 | 1.742.403,18 |
| 7.301 - 14.600 | 3 | 397 | 6.665.013,79 |
| 7.301 - 14.600 | 4 | 259 | 5.563.044,65 |
| 7.301 - 14.600 | 5 | 362 | 8.277.707,53 |
| 14.601 - 29.200 | 1 | 3.448 | 55.308.360,77 |
| 14.601 - 29.200 | 2 | 75 | 1.456.336,53 |
| 14.601 - 29.200 | 3 | 362 | 8.922.803,02 |
| 14.601 - 29.200 | 4 | 206 | 7.122.271,81 |
| 14.601 - 29.200 | 5 | 338 | 15.402.171,10 |
| 29.201 - 43.800 | 1 | 1.504 | 30.058.912,10 |
| 29.201 - 43.800 | 2 | 33 | 750.465,30 |
| 29.201 - 43.800 | 3 | 140 | 6.449.446,35 |
| 29.201 - 43.800 | 4 | 97 | 7.307.919,16 |
| 29.201 - 43.800 | 5 | 168 | 10.342.426,38 |
| 43.801 - 58.400 | 1 | 726 | 20.596.897,52 |
| 43.801 - 58.400 | 2 | 21 | 147.548,69 |
| 43.801 - 58.400 | 3 | 91 | 4.549.143,65 |
| 43.801 - 58.400 | 4 | 37 | 2.935.391,18 |
| 43.801 - 58.400 | 5 | 79 | 6.179.446,46 |
| 58.401 - 73.000 | 1 | 421 | 12.650.445,98 |
| 58.401 - 73.000 | 2 | 6 | 317.996,80 |
| 58.401 - 73.000 | 3 | 50 | 1.908.611,77 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|----------|---------------|-----------------------|
| 58.401 - 73.000 | 4 | 19 | 845.910,98 |
| 58.401 - 73.000 | 5 | 39 | 1.943.418,58 |
| | | | |
| 73.001 - 109.500 | 1 | 456 | 15.314.514,76 |
| 73.001 - 109.500 | 2 | 12 | 188.641,54 |
| 73.001 - 109.500 | 3 | 42 | 3.001.569,11 |
| 73.001 - 109.500 | 4 | 26 | 2.239.858,17 |
| 73.001 - 109.500 | 5 | 45 | 4.941.808,82 |
| | | | |
| 109.501 - 146.000 | 1 | 180 | 9.413.309,77 |
| 109.501 - 146.000 | 2 | 3 | 390.205,13 |
| 109.501 - 146.000 | 3 | 20 | 1.356.850,12 |
| 109.501 - 146.000 | 4 | 11 | 1.758.488,58 |
| 109.501 - 146.000 | 5 | 14 | 1.398.312,35 |
| | | | |
| 146.001 - 219.000 | 1 | 124 | 8.494.252,33 |
| 146.001 - 219.000 | 2 | 5 | 484.893,54 |
| 146.001 - 219.000 | 3 | 20 | 3.118.471,27 |
| 146.001 - 219.000 | 4 | 3 | 181.802,39 |
| 146.001 - 219.000 | 5 | 24 | 2.758.296,89 |
| | | | |
| 219.001 - 365.000 | 1 | 83 | 11.701.184,93 |
| 219.001 - 365.000 | 2 | 8 | 849.604,05 |
| 219.001 - 365.000 | 3 | 8 | 2.716.417,20 |
| 219.001 - 365.000 | 4 | 4 | 662.395,88 |
| 219.001 - 365.000 | 5 | 5 | 2.428.708,97 |
| | | | |
| 365.001 - 730.000 | 1 | 21 | 5.144.462,39 |
| 365.001 - 730.000 | 4 | 4 | 1.215.666,76 |
| 365.001 - 730.000 | 5 | 7 | 1.677.618,53 |
| | | | |
| 730.001 - 1.095.000 | 1 | 7 | 181.541,69 |
| 730.001 - 1.095.000 | 4 | 4 | 7.703.748,36 |
| | | | |
| 1.095.001 - 1.460.000 | 1 | 6 | 259.727,48 |
| | | | |
| 1.460.001 - 2.920.000 | 1 | 8 | 9.773.376,64 |
| 1.460.001 - 2.920.000 | 5 | 1 | 7.333.901,34 |
| | | | |
| > 4.380.000 | 1 | 1 | 5.064.607,26 |
| | | | |
| Summe | | 41.479 | 821.425.381,28 |
| | | | |
| Zwischensummen | 1 | 30.617 | 534.714.662,06 |
| | 2 | 1.228 | 17.400.442,25 |
| | 3 | 3.345 | 72.135.255,68 |
| | 4 | 2.671 | 72.930.582,81 |
| | 5 | 3.618 | 124.244.438,46 |
| | | | |
| Summe | | 41.479 | 821.425.381,28 |

Bundesministerium für Finanzen

Anlage 9 zur AB zu pA 2758/J

Zu 8.

a) Darlehensforderungen
Erbschaftssteuer 2008

| Aufteilung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|---------------------|
| | | 10 | 106.275,32 |
| | M | 40 | 1.635.568,94 |
| | W | 51 | 1.087.794,11 |
| Summe | | 101 | 2.829.638,37 |

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 20 | 262.688,62 |
| 0 - 1 | 2 | 3 | 107.335,97 |
| 0 - 1 | 3 | 2 | 1,00 |
| 0 - 1 | 4 | 2 | 587,27 |
| 0 - 1 | 5 | 2 | 11.265,42 |
| 1 - 7.300 | 1 | 5 | 68.651,64 |
| 1 - 7.300 | 3 | 7 | 522,99 |
| 1 - 7.300 | 4 | 9 | 1.243,14 |
| 1 - 7.300 | 5 | 1 | 3.500,00 |
| 7.301 - 14.600 | 1 | 4 | 16.491,96 |
| 7.301 - 14.600 | 3 | 4 | 29.848,02 |
| 7.301 - 14.600 | 5 | 3 | 7.026,19 |
| 14.601 - 29.200 | 1 | 7 | 70.858,37 |
| 14.601 - 29.200 | 3 | 3 | 13.700,00 |
| 14.601 - 29.200 | 5 | 2 | 10.500,00 |
| 29.201 - 43.800 | 1 | 8 | 169.009,96 |
| 29.201 - 43.800 | 5 | 1 | 3.983,64 |
| 43.801 - 58.400 | 1 | 3 | 29.690,04 |
| 58.401 - 73.000 | 1 | 1 | 108.800,00 |
| 73.001 - 109.500 | 1 | 5 | 363.702,08 |
| 109.501 - 146.000 | 1 | 1 | 1.000,00 |
| 146.001 - 219.000 | 5 | 2 | 48.448,56 |
| 219.001 - 365.000 | 1 | 2 | 317.306,50 |
| 219.001 - 365.000 | 5 | 1 | 24.224,28 |
| 365.001 - 730.000 | 1 | 1 | 312.606,50 |
| 1.460.001 - 2.920.000 | 1 | 2 | 826.646,22 |

Bundesministerium für Finanzen

| | | | |
|----------------|---|------------|---------------------|
| Summe | | 101 | 2.829.638,37 |
| Zwischensummen | 1 | 59 | 2.567.451,89 |
| | 2 | 3 | 107.335,97 |
| | 3 | 16 | 44.072,01 |
| | 4 | 11 | 1.830,41 |
| | 5 | 12 | 108.948,09 |
| Summe | | 101 | 2.829.638,37 |

b) sonstige Forderungen

| Auftellung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|----------------------|
| | | 2.456 | 10.461.172,91 |
| | M | 6.159 | 15.924.428,53 |
| | W | 8.111 | 24.066.946,12 |
| Summe | | 16.726 | 50.452.547,56 |

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 4.482 | 8.832.443,32 |
| 0 - 1 | 2 | 249 | 408.200,76 |
| 0 - 1 | 3 | 497 | 855.237,49 |
| 0 - 1 | 4 | 460 | 278.052,96 |
| 0 - 1 | 5 | 637 | 673.231,70 |
| 1 - 7.300 | 1 | 2.750 | 4.724.270,66 |
| 1 - 7.300 | 2 | 147 | 189.314,56 |
| 1 - 7.300 | 3 | 575 | 1.179.961,74 |
| 1 - 7.300 | 4 | 526 | 571.992,84 |
| 1 - 7.300 | 5 | 751 | 827.780,89 |
| 7.301 - 14.600 | 1 | 1.351 | 3.421.092,29 |
| 7.301 - 14.600 | 2 | 51 | 85.175,24 |
| 7.301 - 14.600 | 3 | 218 | 606.970,87 |
| 7.301 - 14.600 | 4 | 136 | 186.434,28 |
| 7.301 - 14.600 | 5 | 188 | 658.075,68 |
| 14.601 - 29.200 | 1 | 1.308 | 4.165.866,98 |
| 14.601 - 29.200 | 2 | 24 | 48.537,50 |
| 14.601 - 29.200 | 3 | 185 | 654.905,18 |
| 14.601 - 29.200 | 4 | 86 | 295.923,93 |
| 14.601 - 29.200 | 5 | 191 | 1.094.769,43 |
| 29.201 - 43.800 | 1 | 540 | 2.600.961,42 |
| 29.201 - 43.800 | 2 | 12 | 59.960,89 |
| 29.201 - 43.800 | 3 | 65 | 562.274,47 |
| 29.201 - 43.800 | 4 | 29 | 67.471,53 |
| 29.201 - 43.800 | 5 | 93 | 489.679,53 |
| 43.801 - 58.400 | 1 | 294 | 1.879.972,00 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|----------|---------------|----------------------|
| 43.801 - 58.400 | 2 | 7 | 13.328,27 |
| 43.801 - 58.400 | 3 | 50 | 222.029,85 |
| 43.801 - 58.400 | 4 | 20 | 146.606,47 |
| 43.801 - 58.400 | 5 | 38 | 406.017,22 |
| | | | |
| 58.401 - 73.000 | 1 | 136 | 716.811,37 |
| 58.401 - 73.000 | 2 | 1 | 168,70 |
| 58.401 - 73.000 | 3 | 28 | 258.632,80 |
| 58.401 - 73.000 | 4 | 11 | 134.640,65 |
| 58.401 - 73.000 | 5 | 20 | 56.830,90 |
| | | | |
| 73.001 - 109.500 | 1 | 200 | 2.140.903,79 |
| 73.001 - 109.500 | 2 | 7 | 240.267,02 |
| 73.001 - 109.500 | 3 | 19 | 146.751,82 |
| 73.001 - 109.500 | 4 | 20 | 167.931,75 |
| 73.001 - 109.500 | 5 | 29 | 61.090,69 |
| | | | |
| 109.501 - 146.000 | 1 | 76 | 1.181.643,90 |
| 109.501 - 146.000 | 2 | 1 | 1.688,19 |
| 109.501 - 146.000 | 3 | 7 | 11.971,08 |
| 109.501 - 146.000 | 4 | 2 | 2.490,68 |
| 109.501 - 146.000 | 5 | 8 | 315.462,72 |
| | | | |
| 146.001 - 219.000 | 1 | 53 | 737.979,38 |
| 146.001 - 219.000 | 2 | 4 | 82.708,80 |
| 146.001 - 219.000 | 3 | 14 | 508.340,22 |
| 146.001 - 219.000 | 4 | 2 | 6.141,19 |
| 146.001 - 219.000 | 5 | 18 | 548.563,75 |
| | | | |
| 219.001 - 365.000 | 1 | 46 | 1.831.423,16 |
| 219.001 - 365.000 | 2 | 5 | 595.645,36 |
| 219.001 - 365.000 | 3 | 5 | 271.055,91 |
| 219.001 - 365.000 | 4 | 5 | 52.059,26 |
| 219.001 - 365.000 | 5 | 4 | 815,31 |
| | | | |
| 365.001 - 730.000 | 1 | 14 | 512.086,45 |
| 365.001 - 730.000 | 4 | 2 | 2.109,66 |
| 365.001 - 730.000 | 5 | 5 | 138.612,96 |
| | | | |
| 730.001 - 1.095.000 | 1 | 10 | 1.842.778,55 |
| 730.001 - 1.095.000 | 4 | 4 | 509,24 |
| | | | |
| 1.095.001 - 1.460.000 | 1 | 3 | 333.457,71 |
| | | | |
| 1.460.001 - 2.920.000 | 1 | 7 | 1.344.454,64 |
| | | | |
| Summe | | 16.726 | 50.452.547,56 |
| | | | |
| Zwischensummen | 1 | 11.270 | 36.266.145,62 |
| | 2 | 508 | 1.724.975,29 |
| | 3 | 1.663 | 5.278.131,43 |
| | 4 | 1.303 | 1.912.364,44 |
| | 5 | 1.982 | 5.270.930,78 |
| | | | |
| Summe | | 16.726 | 50.452.547,56 |

Bundesministerium für Finanzen

Anlage 10 zur AB zu pA 2758/J

Zu 9.

Aktien
Erbrechtssteuer 2008

| Aufteilung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|---------------------|
| | | 6 | 2.444,10 |
| | M | 16 | 134.531,90 |
| | W | 29 | 329.151,18 |
| Summe | | 51 | 466.127,18 |

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 21 | 115.817,38 |
| 1 - 7.300 | 1 | 3 | 556,30 |
| 1 - 7.300 | 2 | 1 | 7,50 |
| 1 - 7.300 | 3 | 1 | 6.000,00 |
| 7.301 - 14.600 | 1 | 3 | 35.097,21 |
| 14.601 - 29.200 | 1 | 10 | 25.872,43 |
| 29.201 - 43.800 | 1 | 2 | 797,90 |
| 43.801 - 58.400 | 1 | 5 | 2.111,53 |
| 73.001 - 109.500 | 1 | 2 | 45.569,30 |
| 146.001 - 219.000 | 1 | 3 | 234.297,63 |
| Summe | | 51 | 466.127,18 |

| | | | |
|-----------------------|---|-----------|-------------------|
| Zwischensummen | 1 | 49 | 460.119,68 |
| | 2 | 1 | 7,50 |
| | 3 | 1 | 6.000,00 |
| | 4 | 0 | 0,00 |
| | 5 | 0 | 0,00 |
| Summe | | 51 | 466.127,18 |

Bundesministerium für Finanzen

Anlage 11 zur AB zu pA 2758/J

Zu 10.

a) Wertpapiere erbschaftssteuerfrei
Erbschaftssteuer 2008

| Auftellung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|-----------------------|
| | | 788 | 78.214.270,53 |
| | M | 1.789 | 128.246.466,49 |
| | W | 2.490 | 168.080.531,98 |
| Summe | | 5.067 | 374.541.268,98 |

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 1.307 | 109.926.135,52 |
| 0 - 1 | 2 | 60 | 2.953.959,63 |
| 0 - 1 | 3 | 146 | 4.627.370,27 |
| 0 - 1 | 4 | 128 | 7.233.192,31 |
| 0 - 1 | 5 | 183 | 17.734.597,71 |
| 1 - 7.300 | 1 | 636 | 19.058.003,95 |
| 1 - 7.300 | 2 | 24 | 391.403,89 |
| 1 - 7.300 | 3 | 104 | 2.980.440,37 |
| 1 - 7.300 | 4 | 82 | 3.705.035,28 |
| 1 - 7.300 | 5 | 208 | 5.355.436,01 |
| 7.301 - 14.600 | 1 | 407 | 20.461.100,25 |
| 7.301 - 14.600 | 2 | 7 | 235.822,64 |
| 7.301 - 14.600 | 3 | 43 | 821.790,30 |
| 7.301 - 14.600 | 4 | 44 | 1.747.252,60 |
| 7.301 - 14.600 | 5 | 67 | 3.638.402,79 |
| 14.601 - 29.200 | 1 | 503 | 27.287.567,45 |
| 14.601 - 29.200 | 2 | 4 | 859.101,02 |
| 14.601 - 29.200 | 3 | 55 | 3.882.036,64 |
| 14.601 - 29.200 | 4 | 35 | 1.993.568,20 |
| 14.601 - 29.200 | 5 | 67 | 9.735.004,58 |
| 29.201 - 43.800 | 1 | 227 | 14.219.617,69 |
| 29.201 - 43.800 | 2 | 7 | 240.206,31 |
| 29.201 - 43.800 | 3 | 29 | 2.880.302,76 |
| 29.201 - 43.800 | 4 | 18 | 1.858.610,95 |
| 29.201 - 43.800 | 5 | 38 | 3.571.858,92 |
| 43.801 - 58.400 | 1 | 118 | 8.652.003,89 |
| 43.801 - 58.400 | 2 | 1 | 18.210,00 |
| 43.801 - 58.400 | 3 | 25 | 2.088.379,25 |
| 43.801 - 58.400 | 4 | 13 | 3.662.228,42 |
| 43.801 - 58.400 | 5 | 13 | 1.210.260,81 |
| 58.401 - 73.000 | 1 | 95 | 5.329.309,09 |
| 58.401 - 73.000 | 3 | 7 | 879.889,67 |
| 58.401 - 73.000 | 4 | 5 | 318.793,66 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|---|--------------|-----------------------|
| 58.401 - 73.000 | 5 | 9 | 1.229.836,08 |
| | | | |
| 73.001 - 109.500 | 1 | 103 | 13.568.428,94 |
| 73.001 - 109.500 | 2 | 1 | 121.714,09 |
| 73.001 - 109.500 | 3 | 15 | 1.613.912,38 |
| 73.001 - 109.500 | 4 | 9 | 1.050.726,63 |
| 73.001 - 109.500 | 5 | 12 | 2.798.293,45 |
| | | | |
| 109.501 - 146.000 | 1 | 61 | 9.182.251,76 |
| 109.501 - 146.000 | 3 | 7 | 669.641,34 |
| 109.501 - 146.000 | 4 | 3 | 2.396.067,78 |
| 109.501 - 146.000 | 5 | 6 | 350.388,33 |
| | | | |
| 146.001 - 219.000 | 1 | 49 | 9.011.923,64 |
| 146.001 - 219.000 | 2 | 4 | 1.469.294,27 |
| 146.001 - 219.000 | 3 | 8 | 3.998.760,95 |
| 146.001 - 219.000 | 4 | 1 | 91.748,94 |
| 146.001 - 219.000 | 5 | 5 | 2.071.995,12 |
| | | | |
| 219.001 - 365.000 | 1 | 27 | 6.500.724,01 |
| 219.001 - 365.000 | 2 | 5 | 913.085,80 |
| 219.001 - 365.000 | 3 | 2 | 645.740,59 |
| 219.001 - 365.000 | 4 | 1 | 192.310,47 |
| 219.001 - 365.000 | 5 | 1 | 1.163.225,03 |
| | | | |
| 365.001 - 730.000 | 1 | 9 | 4.746.251,26 |
| 365.001 - 730.000 | 4 | 3 | 2.370.030,06 |
| 365.001 - 730.000 | 5 | 5 | 1.827.435,55 |
| | | | |
| 730.001 - 1.095.000 | 1 | 6 | 4.898.876,38 |
| | | | |
| 1.095.001 - 1.460.000 | 1 | 6 | 7.086.068,18 |
| | | | |
| 1.460.001 - 2.920.000 | 1 | 3 | 5.015.645,12 |
| | | | |
| Summe | | 5.067 | 374.541.268,98 |
| | | | |
| Zwischensummen | 1 | 3.557 | 264.943.907,13 |
| | 2 | 113 | 7.202.797,65 |
| | 3 | 441 | 25.088.264,52 |
| | 4 | 342 | 26.619.565,30 |
| | 5 | 614 | 50.686.734,38 |
| | | | |
| Summe | | 5.067 | 374.541.268,98 |

b) Wertpapiere erbschaftssteuerpflichtig

| Auftellung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|---------------------|
| | | 54 | 707.478,05 |
| | M | 132 | 1.342.130,51 |
| | W | 171 | 2.797.039,03 |
| | | | |
| Summe | | 357 | 4.846.647,59 |

Bundesministerium für Finanzen

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 66 | 1.331.125,45 |
| 0 - 1 | 2 | 2 | 12,12 |
| 0 - 1 | 3 | 8 | 60.177,39 |
| 0 - 1 | 4 | 8 | 61,74 |
| 0 - 1 | 5 | 3 | 222.414,93 |
| 1 - 7.300 | 1 | 58 | 214.533,24 |
| 1 - 7.300 | 2 | 1 | 5.980,00 |
| 1 - 7.300 | 3 | 6 | 16.796,90 |
| 1 - 7.300 | 4 | 11 | 36.489,40 |
| 1 - 7.300 | 5 | 12 | 40.047,48 |
| 7.301 - 14.600 | 1 | 44 | 315.448,19 |
| 7.301 - 14.600 | 3 | 9 | 30.566,13 |
| 7.301 - 14.600 | 4 | 3 | 549,45 |
| 7.301 - 14.600 | 5 | 3 | 17.901,00 |
| 14.601 - 29.200 | 1 | 38 | 247.665,74 |
| 14.601 - 29.200 | 3 | 3 | 22.919,56 |
| 14.601 - 29.200 | 4 | 1 | 10.468,08 |
| 29.201 - 43.800 | 1 | 11 | 142.473,65 |
| 29.201 - 43.800 | 3 | 1 | 41.275,69 |
| 29.201 - 43.800 | 5 | 2 | 41.690,67 |
| 43.801 - 58.400 | 1 | 10 | 164.033,75 |
| 43.801 - 58.400 | 3 | 7 | 102.199,74 |
| 43.801 - 58.400 | 4 | 1 | 50.107,92 |
| 43.801 - 58.400 | 5 | 2 | 32.368,14 |
| 58.401 - 73.000 | 1 | 12 | 402.986,63 |
| 58.401 - 73.000 | 5 | 1 | 18.560,80 |
| 73.001 - 109.500 | 1 | 13 | 187.143,26 |
| 73.001 - 109.500 | 3 | 2 | 87.168,61 |
| 73.001 - 109.500 | 4 | 1 | 90.059,20 |
| 109.501 - 146.000 | 1 | 4 | 104.974,72 |
| 146.001 - 219.000 | 1 | 6 | 245.977,75 |
| 146.001 - 219.000 | 5 | 1 | 21.300,10 |
| 219.001 - 365.000 | 1 | 5 | 143.284,73 |
| 365.001 - 730.000 | 1 | 1 | 1.239,00 |
| 730.001 - 1.095.000 | 1 | 2 | 388.396,43 |
| 1.460.001 - 2.920.000 | 1 | 1 | 8.250,00 |
| Summe | | 357 | 4.846.647,59 |

Bundesministerium für Finanzen

| | | | |
|----------------|---|------------|---------------------|
| Zwischensummen | 1 | 269 | 3.897.532,54 |
| | 2 | 3 | 5.992,12 |
| | 3 | 36 | 361.104,02 |
| | 4 | 25 | 187.735,79 |
| | 5 | 24 | 394.283,12 |
| Summe | | 357 | 4.846.647,59 |

c) Wertpapiere KEST-frei, erbschaftsteuerfrei

| Auftellung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|---------------------|
| | | 3 | 93.478,80 |
| | M | 8 | 272.441,79 |
| | W | 6 | 119.614,61 |
| Summe | | 17 | 485.535,20 |

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 1 | 2.813,75 |
| 0 - 1 | 3 | 1 | 5.727,50 |
| 0 - 1 | 4 | 1 | 4.056,25 |
| 0 - 1 | 5 | 2 | 8.112,50 |
| 1 - 7.300 | 5 | 1 | 10.429,39 |
| 7.301 - 14.600 | 5 | 1 | 73.557,00 |
| 14.601 - 29.200 | 1 | 1 | 37.082,27 |
| 14.601 - 29.200 | 3 | 1 | 90.631,76 |
| 29.201 - 43.800 | 4 | 1 | 4.056,25 |
| 58.401 - 73.000 | 1 | 2 | 93.270,53 |
| 73.001 - 109.500 | 1 | 5 | 155.798,00 |
| Summe | | 17 | 485.535,20 |

| | | | |
|----------------|---|-----------|-------------------|
| Zwischensummen | 1 | 9 | 288.964,55 |
| | 2 | 0 | 0,00 |
| | 3 | 2 | 96.359,26 |
| | 4 | 2 | 8.112,50 |
| | 5 | 4 | 92.098,89 |
| Summe | | 17 | 485.535,20 |

| | | | |
|--------------------------|---|-------|----------------|
| Gesamtsummen Wertpapiere | 1 | 3.835 | 269.130.404,22 |
| | 2 | 116 | 7.208.789,77 |
| | 3 | 479 | 25.545.727,80 |
| | 4 | 369 | 26.815.413,59 |

Bundesministerium für Finanzen

| | | | |
|--------------|---|--------------|-----------------------|
| | 5 | 642 | 51.173.116,39 |
| Summe | | 5.441 | 379.873.451,77 |

Bundesministerium für Finanzen

Anlage 12 zur AB zu pA 2758/J**Zu 11.****bezugsberechtigte Versicherungen
Erbchaftssteuer 2008**

| Aufteilung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|-----------------------|
| | | 1.128 | 19.266.975,40 |
| | M | 2.509 | 36.794.141,69 |
| | W | 4.668 | 90.533.866,45 |
| Summe | | 8.305 | 146.594.983,54 |

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 1.280 | 8.599.795,71 |
| 0 - 1 | 2 | 29 | 72.649,63 |
| 0 - 1 | 3 | 98 | 497.478,44 |
| 0 - 1 | 4 | 53 | 155.638,41 |
| 0 - 1 | 5 | 83 | 300.180,14 |
| 1 - 7.300 | 1 | 1.409 | 9.168.677,00 |
| 1 - 7.300 | 2 | 116 | 674.259,51 |
| 1 - 7.300 | 3 | 283 | 1.378.411,80 |
| 1 - 7.300 | 4 | 108 | 439.863,31 |
| 1 - 7.300 | 5 | 304 | 1.237.582,83 |
| 7.301 - 14.600 | 1 | 874 | 9.193.179,46 |
| 7.301 - 14.600 | 2 | 28 | 332.995,17 |
| 7.301 - 14.600 | 3 | 161 | 1.843.723,32 |
| 7.301 - 14.600 | 4 | 40 | 361.748,14 |
| 7.301 - 14.600 | 5 | 140 | 1.357.292,31 |
| 14.601 - 29.200 | 1 | 1.038 | 16.826.702,35 |
| 14.601 - 29.200 | 2 | 18 | 353.538,42 |
| 14.601 - 29.200 | 3 | 159 | 2.886.605,32 |
| 14.601 - 29.200 | 4 | 46 | 797.872,36 |
| 14.601 - 29.200 | 5 | 123 | 2.253.742,76 |
| 29.201 - 43.800 | 1 | 531 | 11.919.343,04 |
| 29.201 - 43.800 | 2 | 7 | 124.570,07 |
| 29.201 - 43.800 | 3 | 58 | 1.650.942,96 |
| 29.201 - 43.800 | 4 | 17 | 328.089,51 |
| 29.201 - 43.800 | 5 | 55 | 1.538.412,35 |
| 43.801 - 58.400 | 1 | 285 | 9.189.841,79 |
| 43.801 - 58.400 | 2 | 1 | 56.368,06 |
| 43.801 - 58.400 | 3 | 48 | 2.008.283,96 |
| 43.801 - 58.400 | 4 | 11 | 426.503,56 |
| 43.801 - 58.400 | 5 | 26 | 786.712,96 |
| 58.401 - 73.000 | 1 | 211 | 8.469.942,12 |
| 58.401 - 73.000 | 3 | 30 | 1.446.410,10 |
| 58.401 - 73.000 | 4 | 6 | 318.672,61 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|---|--------------|-----------------------|
| 58.401 - 73.000 | 5 | 16 | 829.204,14 |
| 73.001 - 109.500 | 1 | 244 | 13.818.850,61 |
| 73.001 - 109.500 | 2 | 2 | 86.637,17 |
| 73.001 - 109.500 | 3 | 26 | 1.174.301,99 |
| 73.001 - 109.500 | 4 | 9 | 413.679,79 |
| 73.001 - 109.500 | 5 | 37 | 2.014.639,17 |
| 109.501 - 146.000 | 1 | 96 | 7.166.607,74 |
| 109.501 - 146.000 | 3 | 13 | 1.305.000,14 |
| 109.501 - 146.000 | 4 | 1 | 119.160,57 |
| 109.501 - 146.000 | 5 | 12 | 961.231,34 |
| 146.001 - 219.000 | 1 | 80 | 8.343.597,24 |
| 146.001 - 219.000 | 3 | 13 | 1.408.048,18 |
| 146.001 - 219.000 | 4 | 2 | 307.291,42 |
| 146.001 - 219.000 | 5 | 7 | 651.581,28 |
| 219.001 - 365.000 | 1 | 41 | 5.661.355,37 |
| 219.001 - 365.000 | 3 | 3 | 364.660,08 |
| 219.001 - 365.000 | 4 | 1 | 248.821,48 |
| 219.001 - 365.000 | 5 | 3 | 302.102,67 |
| 365.001 - 730.000 | 1 | 18 | 2.582.578,70 |
| 365.001 - 730.000 | 5 | 1 | 64.474,37 |
| 730.001 - 1.095.000 | 1 | 3 | 1.712.097,04 |
| 1.460.001 - 2.920.000 | 1 | 1 | 83.033,57 |
| Summe | | 8.305 | 146.594.983,54 |
| Zwischensummen | 1 | 6.111 | 112.715.601,74 |
| | 2 | 201 | 1.701.018,03 |
| | 3 | 892 | 15.963.866,29 |
| | 4 | 294 | 3.917.341,16 |
| | 5 | 807 | 12.297.156,32 |
| Summe | | 8.305 | 146.594.983,54 |

Bundesministerium für Finanzen

Anlage 13 zur AB zu pA 2758/J**Zu 12.****Pkws und andere bewegliche Gegenstände
Erbschaftssteuer 2008**

| Aufteilung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|----------------------|
| | | 2.850 | 8.238.688,60 |
| | M | 6.637 | 18.293.032,37 |
| | W | 10.088 | 32.472.326,41 |
| Summe | | 19.575 | 59.004.047,38 |

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 5.562 | 12.980.657,87 |
| 0 - 1 | 2 | 190 | 279.272,53 |
| 0 - 1 | 3 | 517 | 755.133,42 |
| 0 - 1 | 4 | 287 | 183.916,34 |
| 0 - 1 | 5 | 508 | 817.435,44 |
| 1 - 7.300 | 1 | 3.442 | 7.981.796,98 |
| 1 - 7.300 | 2 | 77 | 109.832,46 |
| 1 - 7.300 | 3 | 490 | 914.880,42 |
| 1 - 7.300 | 4 | 308 | 235.790,97 |
| 1 - 7.300 | 5 | 699 | 769.151,09 |
| 7.301 - 14.600 | 1 | 1.825 | 5.101.758,28 |
| 7.301 - 14.600 | 2 | 31 | 50.709,71 |
| 7.301 - 14.600 | 3 | 201 | 483.201,91 |
| 7.301 - 14.600 | 4 | 120 | 241.513,89 |
| 7.301 - 14.600 | 5 | 173 | 541.181,64 |
| 14.601 - 29.200 | 1 | 1.922 | 6.892.948,06 |
| 14.601 - 29.200 | 2 | 21 | 59.842,78 |
| 14.601 - 29.200 | 3 | 180 | 555.625,54 |
| 14.601 - 29.200 | 4 | 69 | 250.048,11 |
| 14.601 - 29.200 | 5 | 156 | 794.522,57 |
| 29.201 - 43.800 | 1 | 900 | 4.231.353,74 |
| 29.201 - 43.800 | 2 | 21 | 87.636,34 |
| 29.201 - 43.800 | 3 | 83 | 278.553,40 |
| 29.201 - 43.800 | 4 | 49 | 133.561,70 |
| 29.201 - 43.800 | 5 | 80 | 393.316,89 |
| 43.801 - 58.400 | 1 | 448 | 2.085.204,56 |
| 43.801 - 58.400 | 2 | 6 | 15.854,17 |
| 43.801 - 58.400 | 3 | 57 | 305.891,45 |
| 43.801 - 58.400 | 4 | 13 | 86.784,94 |
| 43.801 - 58.400 | 5 | 46 | 161.196,38 |
| 58.401 - 73.000 | 1 | 266 | 1.611.243,84 |
| 58.401 - 73.000 | 3 | 29 | 101.588,12 |
| 58.401 - 73.000 | 4 | 6 | 38.300,00 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|----------|---------------|----------------------|
| 58.401 - 73.000 | 5 | 15 | 99.182,50 |
| 73.001 - 109.500 | 1 | 315 | 2.482.428,80 |
| 73.001 - 109.500 | 2 | 6 | 21.569,40 |
| 73.001 - 109.500 | 3 | 28 | 213.953,82 |
| 73.001 - 109.500 | 4 | 16 | 131.452,48 |
| 73.001 - 109.500 | 5 | 20 | 158.819,70 |
| 109.501 - 146.000 | 1 | 129 | 904.174,27 |
| 109.501 - 146.000 | 3 | 13 | 50.847,72 |
| 109.501 - 146.000 | 4 | 4 | 48.361,21 |
| 109.501 - 146.000 | 5 | 8 | 143.094,44 |
| 146.001 - 219.000 | 1 | 91 | 905.887,93 |
| 146.001 - 219.000 | 2 | 3 | 263.171,50 |
| 146.001 - 219.000 | 3 | 13 | 156.062,20 |
| 146.001 - 219.000 | 4 | 2 | 4.600,00 |
| 146.001 - 219.000 | 5 | 8 | 104.905,00 |
| 219.001 - 365.000 | 1 | 59 | 709.929,48 |
| 219.001 - 365.000 | 2 | 3 | 292.692,00 |
| 219.001 - 365.000 | 3 | 5 | 15.967,00 |
| 219.001 - 365.000 | 4 | 4 | 20.097,50 |
| 219.001 - 365.000 | 5 | 4 | 13.875,00 |
| 365.001 - 730.000 | 1 | 17 | 583.133,89 |
| 365.001 - 730.000 | 4 | 3 | 81.599,50 |
| 365.001 - 730.000 | 5 | 7 | 283.212,22 |
| 730.001 - 1.095.000 | 1 | 6 | 1.529.609,97 |
| 730.001 - 1.095.000 | 4 | 4 | 2.000,00 |
| 1.095.001 - 1.460.000 | 1 | 2 | 97.000,00 |
| 1.460.001 - 2.920.000 | 1 | 7 | 136.764,31 |
| > 4.380.000 | 1 | 1 | 19.950,00 |
| Summe | | 19.575 | 59.004.047,38 |
| Zwischensummen | 1 | 14.992 | 48.253.841,98 |
| | 2 | 358 | 1.180.580,89 |
| | 3 | 1.616 | 3.831.705,00 |
| | 4 | 885 | 1.458.026,64 |
| | 5 | 1.724 | 4.279.892,87 |
| Summe | | 19.575 | 59.004.047,38 |

Bundesministerium für Finanzen

Anlage 14 zur AB zu pA 2758/J

Zusammenfassung 13. - 17.

Schenkungssteuer: vorgeschriebene Steuer 2008

| Steuerpflichtiger Erwerb | Aufteilung nach Geschlecht | | | gesamt | | | |
|--------------------------|----------------------------|------------|--------|------------------------|---------------|--------|------------------------|
| | Steuer-klasse | Geschlecht | Anzahl | vorgeschriebene Steuer | Steuer-klasse | Anzahl | vorgeschriebene Steuer |
| 0 - 1 | 1 | | 189 | 0,02 | 1 | 906 | 0,10 |
| 0 - 1 | 1 | M | 425 | 0,02 | | | |
| 0 - 1 | 1 | W | 292 | 0,06 | | | |
| 0 - 1 | 2 | | 12 | 0,00 | 2 | 44 | 0,00 |
| 0 - 1 | 2 | M | 22 | 0,00 | | | |
| 0 - 1 | 2 | W | 10 | 0,00 | | | |
| 0 - 1 | 3 | | 33 | 0,00 | 3 | 137 | 0,00 |
| 0 - 1 | 3 | M | 55 | 0,00 | | | |
| 0 - 1 | 3 | W | 49 | 0,00 | | | |
| 0 - 1 | 4 | | 17 | 0,00 | 4 | 119 | 0,02 |
| 0 - 1 | 4 | M | 48 | 0,02 | | | |
| 0 - 1 | 4 | W | 54 | 0,00 | | | |
| 0 - 1 | 5 | | 357 | 0,28 | 5 | 801 | 1,08 |
| 0 - 1 | 5 | M | 298 | 0,72 | | | |
| 0 - 1 | 5 | W | 146 | 0,08 | | | |
| 1 - 7.300 | 1 | | 1.570 | 77.029,52 | 1 | 7.656 | 366.951,02 |
| 1 - 7.300 | 1 | M | 3.279 | 156.495,50 | | | |
| 1 - 7.300 | 1 | W | 2.807 | 133.426,00 | | | |
| 1 - 7.300 | 2 | | 109 | 6.722,76 | 2 | 410 | 25.705,46 |
| 1 - 7.300 | 2 | M | 177 | 10.669,98 | | | |
| 1 - 7.300 | 2 | W | 124 | 8.312,72 | | | |
| 1 - 7.300 | 3 | | 224 | 27.111,09 | 3 | 761 | 100.637,43 |
| 1 - 7.300 | 3 | M | 305 | 42.886,99 | | | |
| 1 - 7.300 | 3 | W | 232 | 30.639,35 | | | |
| 1 - 7.300 | 4 | | 215 | 29.108,29 | 4 | 1.163 | 165.991,72 |
| 1 - 7.300 | 4 | M | 493 | 63.551,05 | | | |
| 1 - 7.300 | 4 | W | 455 | 73.332,38 | | | |
| 1 - 7.300 | 5 | | 365 | 65.516,00 | 5 | 1.381 | 236.154,13 |
| 1 - 7.300 | 5 | M | 558 | 99.744,09 | | | |
| 1 - 7.300 | 5 | W | 458 | 70.894,04 | | | |
| 7.301 - 14.600 | 1 | | 533 | 167.376,36 | 1 | 2.503 | 759.435,96 |
| 7.301 - 14.600 | 1 | M | 1.084 | 332.207,20 | | | |
| 7.301 - 14.600 | 1 | W | 886 | 259.852,40 | | | |
| 7.301 - 14.600 | 2 | | 30 | 16.391,17 | 2 | 113 | 55.889,83 |
| 7.301 - 14.600 | 2 | M | 50 | 23.463,75 | | | |
| 7.301 - 14.600 | 2 | W | 33 | 16.034,91 | | | |
| 7.301 - 14.600 | 3 | | 58 | 56.409,32 | 3 | 171 | 157.990,44 |
| 7.301 - 14.600 | 3 | M | 49 | 45.337,65 | | | |
| 7.301 - 14.600 | 3 | W | 64 | 56.243,47 | | | |
| 7.301 - 14.600 | 4 | | 23 | 28.410,63 | 4 | 148 | 168.734,86 |
| 7.301 - 14.600 | 4 | M | 43 | 48.151,26 | | | |
| 7.301 - 14.600 | 4 | W | 82 | 92.172,97 | | | |
| 7.301 - 14.600 | 5 | | 22 | 40.279,19 | 5 | 93 | 168.878,53 |
| 7.301 - 14.600 | 5 | M | 36 | 62.816,98 | | | |
| 7.301 - 14.600 | 5 | W | 35 | 65.782,36 | | | |

Bundesministerium für Finanzen

| | | | | | | | |
|-----------------|---|---|-----|------------|---|-------|--------------|
| 14.601 - 29.200 | 1 | | 416 | 308.443,76 | 1 | 2.003 | 1.480.465,28 |
| 14.601 - 29.200 | 1 | M | 831 | 640.540,29 | | | |
| 14.601 - 29.200 | 1 | W | 756 | 531.481,23 | | | |
| 14.601 - 29.200 | 2 | | 14 | 17.977,08 | 2 | 74 | 96.915,56 |
| 14.601 - 29.200 | 2 | M | 41 | 52.859,29 | | | |
| 14.601 - 29.200 | 2 | W | 19 | 26.079,19 | | | |
| 14.601 - 29.200 | 3 | | 27 | 56.281,55 | 3 | 108 | 219.933,69 |
| 14.601 - 29.200 | 3 | M | 35 | 69.204,73 | | | |
| 14.601 - 29.200 | 3 | W | 46 | 94.447,41 | | | |
| 14.601 - 29.200 | 4 | | 13 | 38.649,30 | 4 | 67 | 193.840,87 |
| 14.601 - 29.200 | 4 | M | 28 | 85.347,67 | | | |
| 14.601 - 29.200 | 4 | W | 26 | 69.843,90 | | | |
| 14.601 - 29.200 | 5 | | 26 | 112.303,59 | 5 | 83 | 347.598,27 |
| 14.601 - 29.200 | 5 | M | 21 | 88.389,26 | | | |
| 14.601 - 29.200 | 5 | W | 36 | 146.905,42 | | | |
| 29.201 - 43.800 | 1 | | 141 | 205.157,67 | 1 | 680 | 962.501,28 |
| 29.201 - 43.800 | 1 | M | 281 | 399.327,01 | | | |
| 29.201 - 43.800 | 1 | W | 258 | 358.016,60 | | | |
| 29.201 - 43.800 | 2 | | 9 | 26.700,34 | 2 | 33 | 88.655,35 |
| 29.201 - 43.800 | 2 | M | 17 | 44.549,38 | | | |
| 29.201 - 43.800 | 2 | W | 7 | 17.405,63 | | | |
| 29.201 - 43.800 | 3 | | 7 | 30.407,92 | 3 | 24 | 105.083,03 |
| 29.201 - 43.800 | 3 | M | 9 | 41.842,40 | | | |
| 29.201 - 43.800 | 3 | W | 8 | 32.832,71 | | | |
| 29.201 - 43.800 | 4 | | 7 | 41.203,99 | 4 | 22 | 116.806,01 |
| 29.201 - 43.800 | 4 | M | 7 | 37.180,57 | | | |
| 29.201 - 43.800 | 4 | W | 8 | 38.221,45 | | | |
| 29.201 - 43.800 | 5 | | 9 | 60.740,13 | 5 | 36 | 241.576,07 |
| 29.201 - 43.800 | 5 | M | 12 | 70.996,67 | | | |
| 29.201 - 43.800 | 5 | W | 15 | 109.839,27 | | | |
| 43.801 - 58.400 | 1 | | 66 | 161.997,54 | 1 | 323 | 736.336,63 |
| 43.801 - 58.400 | 1 | M | 143 | 309.859,62 | | | |
| 43.801 - 58.400 | 1 | W | 114 | 264.679,47 | | | |
| 43.801 - 58.400 | 2 | M | 3 | 12.980,50 | 2 | 8 | 35.444,63 |
| 43.801 - 58.400 | 2 | W | 5 | 22.464,13 | | | |
| 43.801 - 58.400 | 3 | | 4 | 28.848,05 | 3 | 14 | 93.821,02 |
| 43.801 - 58.400 | 3 | M | 7 | 46.735,93 | | | |
| 43.801 - 58.400 | 3 | W | 3 | 18.237,04 | | | |
| 43.801 - 58.400 | 4 | | 2 | 9.176,74 | 4 | 7 | 55.743,40 |
| 43.801 - 58.400 | 4 | M | 3 | 29.366,32 | | | |
| 43.801 - 58.400 | 4 | W | 2 | 17.200,34 | | | |
| 43.801 - 58.400 | 5 | | 5 | 57.781,87 | 5 | 14 | 165.684,69 |
| 43.801 - 58.400 | 5 | M | 5 | 59.643,98 | | | |
| 43.801 - 58.400 | 5 | W | 4 | 48.258,84 | | | |
| 58.401 - 73.000 | 1 | | 44 | 151.765,18 | 1 | 170 | 551.023,56 |
| 58.401 - 73.000 | 1 | M | 71 | 223.393,14 | | | |
| 58.401 - 73.000 | 1 | W | 55 | 175.865,24 | | | |
| 58.401 - 73.000 | 2 | | 1 | 5.836,20 | 2 | 7 | 42.833,22 |
| 58.401 - 73.000 | 2 | M | 1 | 7.441,88 | | | |
| 58.401 - 73.000 | 2 | W | 5 | 29.555,14 | | | |
| 58.401 - 73.000 | 3 | | 1 | 9.318,91 | 3 | 6 | 63.289,29 |
| 58.401 - 73.000 | 3 | M | 4 | 46.972,34 | | | |
| 58.401 - 73.000 | 3 | W | 1 | 6.998,04 | | | |

Bundesministerium für Finanzen

| | | | | | | | |
|-----------------------|---|---|----|------------|---|-----|--------------|
| 58.401 - 73.000 | 4 | | 3 | 36.426,54 | 4 | 5 | 50.009,54 |
| 58.401 - 73.000 | 4 | M | 1 | 13.583,00 | | | |
| 58.401 - 73.000 | 4 | W | 1 | 0,00 | | | |
| 58.401 - 73.000 | 5 | | 3 | 57.848,02 | 5 | 12 | 226.146,44 |
| 58.401 - 73.000 | 5 | M | 5 | 95.568,07 | | | |
| 58.401 - 73.000 | 5 | W | 4 | 72.730,35 | | | |
| | | | | | | | |
| 73.001 - 109.500 | 1 | | 57 | 321.492,94 | 1 | 202 | 1.062.510,50 |
| 73.001 - 109.500 | 1 | M | 70 | 338.142,62 | | | |
| 73.001 - 109.500 | 1 | W | 75 | 402.874,94 | | | |
| 73.001 - 109.500 | 2 | | 4 | 21.998,34 | 2 | 7 | 21.998,34 |
| 73.001 - 109.500 | 2 | M | 1 | 0,00 | | | |
| 73.001 - 109.500 | 2 | W | 2 | 0,00 | | | |
| 73.001 - 109.500 | 3 | | 1 | 13.119,33 | 3 | 4 | 58.066,57 |
| 73.001 - 109.500 | 3 | W | 3 | 44.947,24 | | | |
| 73.001 - 109.500 | 4 | | 1 | 25.380,30 | 4 | 5 | 25.380,30 |
| 73.001 - 109.500 | 4 | M | 1 | 0,00 | | | |
| 73.001 - 109.500 | 4 | W | 3 | 0,00 | | | |
| 73.001 - 109.500 | 5 | | 1 | 29.916,00 | 5 | 6 | 137.321,72 |
| 73.001 - 109.500 | 5 | M | 2 | 50.701,27 | | | |
| 73.001 - 109.500 | 5 | W | 3 | 56.704,45 | | | |
| | | | | | | | |
| 109.501 - 146.000 | 1 | | 26 | 134.078,62 | 1 | 94 | 603.576,20 |
| 109.501 - 146.000 | 1 | M | 41 | 277.729,50 | | | |
| 109.501 - 146.000 | 1 | W | 27 | 191.768,08 | | | |
| 109.501 - 146.000 | 2 | M | 1 | 1.177,24 | 2 | 4 | 37.937,66 |
| 109.501 - 146.000 | 2 | W | 3 | 36.760,42 | | | |
| 109.501 - 146.000 | 3 | W | 1 | 28.080,40 | 3 | 1 | 28.080,40 |
| 109.501 - 146.000 | 5 | W | 2 | 95.331,80 | 5 | 2 | 95.331,80 |
| | | | | | | | |
| 146.001 - 219.000 | 1 | | 22 | 185.257,16 | 1 | 92 | 702.445,95 |
| 146.001 - 219.000 | 1 | M | 53 | 323.423,78 | | | |
| 146.001 - 219.000 | 1 | W | 17 | 193.765,01 | | | |
| 146.001 - 219.000 | 2 | M | 1 | 462,20 | 2 | 1 | 462,20 |
| 146.001 - 219.000 | 4 | | 1 | 27.872,00 | 4 | 5 | 92.258,08 |
| 146.001 - 219.000 | 4 | W | 4 | 64.386,08 | | | |
| 146.001 - 219.000 | 5 | M | 3 | 170.035,52 | 5 | 3 | 170.035,52 |
| | | | | | | | |
| 219.001 - 365.000 | 1 | | 3 | 26.332,44 | 1 | 42 | 461.730,06 |
| 219.001 - 365.000 | 1 | M | 29 | 275.974,06 | | | |
| 219.001 - 365.000 | 1 | W | 10 | 159.423,56 | | | |
| 219.001 - 365.000 | 2 | M | 1 | 54.507,53 | 2 | 1 | 54.507,53 |
| 219.001 - 365.000 | 4 | W | 1 | 83.450,45 | 4 | 1 | 83.450,45 |
| 219.001 - 365.000 | 5 | | 1 | 123.853,80 | 5 | 3 | 217.963,80 |
| 219.001 - 365.000 | 5 | M | 1 | 0,00 | | | |
| 219.001 - 365.000 | 5 | W | 1 | 94.110,00 | | | |
| | | | | | | | |
| 365.001 - 730.000 | 1 | | 9 | 354.816,75 | 1 | 33 | 1.214.690,27 |
| 365.001 - 730.000 | 1 | M | 15 | 492.849,06 | | | |
| 365.001 - 730.000 | 1 | W | 9 | 367.024,46 | | | |
| | | | | | | | |
| 730.001 - 1.095.000 | 1 | | 1 | 104.908,76 | 1 | 5 | 419.258,03 |
| 730.001 - 1.095.000 | 1 | M | 3 | 270.774,87 | | | |
| 730.001 - 1.095.000 | 1 | W | 1 | 43.574,40 | | | |
| | | | | | | | |
| 1.095.001 - 1.460.000 | 1 | | 2 | 58.931,93 | 1 | 5 | 520.576,57 |

Bundesministerium für Finanzen

| | | | | | | | |
|-----------------------|---|---|---------------|----------------------|---|---------------|----------------------|
| 1.095.001 - 1.460.000 | 1 | M | 1 | 110.665,50 | | | |
| 1.095.001 - 1.460.000 | 1 | W | 2 | 350.979,14 | | | |
| 1.460.001 - 2.920.000 | 1 | M | 5 | 1.316.929,81 | 1 | 6 | 1.582.148,59 |
| 1.460.001 - 2.920.000 | 1 | W | 1 | 265.218,78 | | | |
| 2.920.001 - 4.380.000 | 1 | M | 2 | 540.810,90 | 1 | 4 | 1.285.966,22 |
| 2.920.001 - 4.380.000 | 1 | W | 2 | 745.155,32 | | | |
| > 4.380.000 | 1 | W | 2 | 1.977.971,93 | 1 | 2 | 1.977.971,93 |
| Summe | | | 20.630 | 18.933.547,10 | | 20.630 | 18.933.547,10 |

Gesamtsummen

| | | | | | | | |
|--------------|---|--|---------------|----------------------|--------------|---------------|----------------------|
| 1 | | | 3.079 | 2.257.588,65 | 1 | 14.726 | 14.687.588,15 |
| 1 | M | | 6.333 | 6.008.922,88 | | | |
| 1 | W | | 5.314 | 6.421.076,62 | | | |
| 2 | | | 179 | 95.625,89 | 2 | 702 | 460.349,78 |
| 2 | M | | 315 | 208.111,75 | | | |
| 2 | W | | 208 | 156.612,14 | | | |
| 3 | | | 355 | 221.496,17 | 3 | 1.226 | 826.901,87 |
| 3 | M | | 464 | 292.980,04 | | | |
| 3 | W | | 407 | 312.425,66 | | | |
| 4 | | | 282 | 236.227,79 | 4 | 1.542 | 952.015,25 |
| 4 | M | | 624 | 277.179,89 | | | |
| 4 | W | | 636 | 438.607,57 | | | |
| 5 | | | 789 | 548.238,88 | 5 | 2.434 | 2.006.692,05 |
| 5 | M | | 941 | 697.896,56 | | | |
| 5 | W | | 704 | 760.556,61 | | | |
| Summe | | | 20.630 | 18.933.547,10 | Summe | 20.630 | 18.933.547,10 |

Bundesministerium für Finanzen

Anlage 15 zur AB zu pA 2758/J

Zu 13.

Einheitswert der übrigen Grundstücke

Schenkungssteuer 2008

a) Schenkungen

| Aufteilung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|----------------------|
| | | 1.824 | 22.354.773,57 |
| | M | 3.393 | 38.716.380,47 |
| | W | 2.804 | 33.765.630,44 |
| Summe | | 8.021 | 94.836.784,48 |

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 158 | 38,72 |
| 0 - 1 | 2 | 3 | 0,00 |
| 0 - 1 | 3 | 35 | 6,13 |
| 0 - 1 | 4 | 31 | 5,84 |
| 0 - 1 | 5 | 217 | 52,11 |
| 1 - 7.300 | 1 | 2.461 | 7.935.154,95 |
| 1 - 7.300 | 2 | 117 | 369.764,71 |
| 1 - 7.300 | 3 | 315 | 742.727,97 |
| 1 - 7.300 | 4 | 473 | 1.221.483,78 |
| 1 - 7.300 | 5 | 602 | 823.310,91 |
| 7.301 - 14.600 | 1 | 1.289 | 12.966.939,93 |
| 7.301 - 14.600 | 2 | 51 | 531.585,61 |
| 7.301 - 14.600 | 3 | 78 | 781.392,37 |
| 7.301 - 14.600 | 4 | 97 | 945.888,30 |
| 7.301 - 14.600 | 5 | 45 | 439.542,14 |
| 14.601 - 29.200 | 1 | 1.045 | 20.972.236,72 |
| 14.601 - 29.200 | 2 | 40 | 771.632,61 |
| 14.601 - 29.200 | 3 | 35 | 694.147,86 |
| 14.601 - 29.200 | 4 | 43 | 930.813,62 |
| 14.601 - 29.200 | 5 | 38 | 794.724,84 |
| 29.201 - 43.800 | 1 | 357 | 11.750.773,29 |
| 29.201 - 43.800 | 2 | 10 | 355.205,89 |
| 29.201 - 43.800 | 3 | 9 | 342.521,63 |
| 29.201 - 43.800 | 4 | 12 | 404.305,48 |
| 29.201 - 43.800 | 5 | 10 | 353.833,47 |
| 43.801 - 58.400 | 1 | 182 | 8.112.918,44 |
| 43.801 - 58.400 | 2 | 2 | 90.118,23 |
| 43.801 - 58.400 | 3 | 7 | 334.444,53 |
| 43.801 - 58.400 | 4 | 1 | 47.964,06 |
| 43.801 - 58.400 | 5 | 5 | 260.976,37 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|----------|--------------|----------------------|
| 58.401 - 73.000 | 1 | 71 | 4.135.116,25 |
| 58.401 - 73.000 | 2 | 2 | 105.603,23 |
| 58.401 - 73.000 | 3 | 3 | 195.080,25 |
| 58.401 - 73.000 | 5 | 3 | 155.395,71 |
| | | | |
| 73.001 - 109.500 | 1 | 94 | 7.396.764,99 |
| 73.001 - 109.500 | 3 | 2 | 125.042,87 |
| 73.001 - 109.500 | 4 | 1 | 92.676,00 |
| 73.001 - 109.500 | 5 | 5 | 416.547,49 |
| | | | |
| 109.501 - 146.000 | 1 | 32 | 3.229.174,56 |
| 109.501 - 146.000 | 2 | 2 | 130.701,46 |
| 109.501 - 146.000 | 3 | 1 | 114.991,64 |
| 109.501 - 146.000 | 5 | 1 | 122.853,42 |
| | | | |
| 146.001 - 219.000 | 1 | 18 | 1.603.003,44 |
| 146.001 - 219.000 | 5 | 1 | 96.663,39 |
| | | | |
| 219.001 - 365.000 | 1 | 7 | 760.341,47 |
| | | | |
| 365.001 - 730.000 | 1 | 7 | 1.499.169,05 |
| | | | |
| 1.095.001 - 1.460.000 | 1 | 3 | 1.683.148,95 |
| | | | |
| Summe | | 8.021 | 94.836.784,48 |
| | | | |
| Zwischensummen | 1 | 5.724 | 82.044.780,76 |
| | 2 | 227 | 2.354.611,74 |
| | 3 | 485 | 3.330.355,05 |
| | 4 | 658 | 3.643.137,08 |
| | 5 | 927 | 3.463.899,85 |
| | | | |
| Summe | | 8.021 | 94.836.784,48 |

Bundesministerium für Finanzen

Anlage 16 zur AB zu pA 2758/J

Zu 14.

**Betriebsvermögen
Schenkungssteuer 2008
a) Einzelunternehmen**

| Aufteilung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|---------------------|
| | | 8 | 399.743,05 |
| | M | 51 | 5.252.170,19 |
| | W | 32 | 2.756.332,50 |
| Summe | | 91 | 8.408.245,74 |

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 10 | 8,11 |
| 0 - 1 | 5 | 1 | 1,00 |
| 1 - 7.300 | 1 | 5 | 17.445,00 |
| 1 - 7.300 | 4 | 1 | 1.229,31 |
| 7.301 - 14.600 | 1 | 5 | 46.999,87 |
| 7.301 - 14.600 | 3 | 1 | 10.183,47 |
| 14.601 - 29.200 | 1 | 10 | 236.988,66 |
| 29.201 - 43.800 | 1 | 9 | 318.919,07 |
| 43.801 - 58.400 | 1 | 16 | 512.167,39 |
| 58.401 - 73.000 | 1 | 2 | 133.549,14 |
| 73.001 - 109.500 | 1 | 4 | 358.283,95 |
| 73.001 - 109.500 | 2 | 1 | 88.004,95 |
| 109.501 - 146.000 | 1 | 7 | 908.316,86 |
| 109.501 - 146.000 | 2 | 1 | 122.175,29 |
| 146.001 - 219.000 | 1 | 6 | 1.048.498,60 |
| 146.001 - 219.000 | 5 | 1 | 57.155,73 |
| 219.001 - 365.000 | 1 | 6 | 1.491.152,46 |
| 219.001 - 365.000 | 5 | 1 | 341.665,00 |
| 365.001 - 730.000 | 1 | 3 | 1.933.407,10 |
| 730.001 - 1.095.000 | 1 | 1 | 782.094,78 |
| Summe | | 91 | 8.408.245,74 |
| Zwischensummen | 1 | 84 | 7.787.830,99 |

Bundesministerium für Finanzen

| | | | |
|--------------|---|-----------|---------------------|
| | 2 | 2 | 210.180,24 |
| | 3 | 1 | 10.183,47 |
| | 4 | 1 | 1.229,31 |
| | 5 | 3 | 398.821,73 |
| Summe | | 91 | 8.408.245,74 |

b) Anteile an Personengesellschaften

| Aufteilung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|----------------------|
| | | 42 | 2.970.752,80 |
| | M | 94 | 5.723.174,30 |
| | W | 47 | 2.313.232,99 |
| Summe | | 183 | 11.007.160,09 |

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 26 | 18 |
| 0 - 1 | 3 | 5 | 3 |
| 0 - 1 | 4 | 3 | 1 |
| 0 - 1 | 5 | 12 | 11 |
| 1 - 7.300 | 1 | 26 | 49.344 |
| 1 - 7.300 | 2 | 1 | 1.200 |
| 1 - 7.300 | 3 | 6 | 18.348 |
| 1 - 7.300 | 4 | 2 | 2.458 |
| 1 - 7.300 | 5 | 5 | 7.433 |
| 7.301 - 14.600 | 1 | 17 | 141.795 |
| 7.301 - 14.600 | 3 | 2 | 18.158 |
| 14.601 - 29.200 | 1 | 13 | 192.470 |
| 14.601 - 29.200 | 3 | 3 | 56.609 |
| 29.201 - 43.800 | 1 | 10 | 283.904 |
| 43.801 - 58.400 | 1 | 5 | 245.437 |
| 43.801 - 58.400 | 5 | 1 | 44.292 |
| 58.401 - 73.000 | 1 | 3 | 193.940 |
| 58.401 - 73.000 | 4 | 1 | 70.291 |
| 73.001 - 109.500 | 1 | 6 | 454.880 |
| 73.001 - 109.500 | 2 | 1 | 83.556 |
| 109.501 - 146.000 | 1 | 12 | 1.127.918 |
| 146.001 - 219.000 | 1 | 10 | 1.682.527 |
| 219.001 - 365.000 | 1 | 4 | 1.121.553 |
| 365.001 - 730.000 | 1 | 7 | 3.908.660 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|---|------------|----------------------|
| 730.001 - 1.095.000 | 1 | 2 | 1.292.355 |
| Summe | | 183 | 11.007.160,09 |
| Zwischensummen | 1 | 141 | 10.704.801 |
| | 2 | 2 | 84.758 |
| | 3 | 18 | 93.119 |
| | 4 | 6 | 72.750 |
| | 5 | 18 | 51.735 |
| Summe | | 183 | 11.007.160,09 |

c) Anteile an Kapitalgesellschaften

| Aufteilung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|----------------------|
| | | 280 | 6.425.981,05 |
| | M | 418 | 26.453.543,01 |
| | W | 166 | 6.740.234,51 |
| Summe | | 864 | 39.619.758,57 |

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 82 | 63 |
| 0 - 1 | 2 | 1 | 1 |
| 0 - 1 | 3 | 18 | 13 |
| 0 - 1 | 4 | 3 | 2 |
| 0 - 1 | 5 | 319 | 243 |
| 1 - 7.300 | 1 | 68 | 196.598 |
| 1 - 7.300 | 2 | 5 | 26.306 |
| 1 - 7.300 | 3 | 8 | 30.299 |
| 1 - 7.300 | 4 | 2 | 8.721 |
| 1 - 7.300 | 5 | 13 | 31.868 |
| 7.301 - 14.600 | 1 | 42 | 421.268 |
| 7.301 - 14.600 | 2 | 6 | 65.363 |
| 7.301 - 14.600 | 3 | 6 | 64.217 |
| 7.301 - 14.600 | 4 | 1 | 11.011 |
| 7.301 - 14.600 | 5 | 6 | 72.554 |
| 14.601 - 29.200 | 1 | 55 | 1.203.226 |
| 14.601 - 29.200 | 2 | 3 | 70.818 |
| 14.601 - 29.200 | 3 | 3 | 71.295 |
| 14.601 - 29.200 | 4 | 3 | 66.833 |
| 14.601 - 29.200 | 5 | 5 | 92.176 |
| 29.201 - 43.800 | 1 | 29 | 955.602 |
| 29.201 - 43.800 | 3 | 1 | 38.500 |
| 29.201 - 43.800 | 4 | 1 | 41.370 |
| 29.201 - 43.800 | 5 | 6 | 175.467 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|---|--------------|----------------------|
| | | | |
| 43.801 - 58.400 | 1 | 19 | 931.305 |
| 43.801 - 58.400 | 3 | 2 | 92.607 |
| 43.801 - 58.400 | 4 | 1 | 55.373 |
| 43.801 - 58.400 | 5 | 1 | 44.551 |
| | | | |
| 58.401 - 73.000 | 1 | 17 | 952.503 |
| 58.401 - 73.000 | 3 | 1 | 68.740 |
| | | | |
| 73.001 - 109.500 | 1 | 26 | 2.136.824 |
| 73.001 - 109.500 | 2 | 3 | 247.945 |
| 73.001 - 109.500 | 3 | 1 | 84.378 |
| 73.001 - 109.500 | 4 | 4 | 336.364 |
| 73.001 - 109.500 | 5 | 1 | 109.420 |
| | | | |
| 109.501 - 146.000 | 1 | 18 | 1.926.760 |
| 109.501 - 146.000 | 2 | 2 | 229.696 |
| | | | |
| 146.001 - 219.000 | 1 | 38 | 6.193.987 |
| 146.001 - 219.000 | 2 | 1 | 157.444 |
| 146.001 - 219.000 | 4 | 5 | 870.771 |
| | | | |
| 219.001 - 365.000 | 1 | 18 | 4.801.414 |
| 219.001 - 365.000 | 5 | 1 | 295.000 |
| | | | |
| 365.001 - 730.000 | 1 | 11 | 5.495.022 |
| | | | |
| 730.001 - 1.095.000 | 1 | 3 | 1.657.405 |
| | | | |
| 1.095.001 - 1.460.000 | 1 | 1 | 1.355.000 |
| | | | |
| 1.460.001 - 2.920.000 | 1 | 2 | 4.068.305 |
| | | | |
| 2.920.001 - 4.380.000 | 1 | 2 | 3.865.135 |
| | | | |
| Summe | | 864 | 39.619.758,57 |
| | | | |
| Zwischensummen | 1 | 431 | 36.160.414,10 |
| | 2 | 21 | 797.571,77 |
| | 3 | 40 | 450.048,89 |
| | 4 | 20 | 1.390.444,76 |
| | 5 | 352 | 821.279,05 |
| Summe | | 864 | 39.619.758,57 |
| | | | |
| Gesamtsummen | 1 | 656 | 54.653.045,66 |
| | 2 | 25 | 1.092.507,51 |
| | 3 | 57 | 553.350,86 |
| | 4 | 27 | 1.464.424,12 |
| | 5 | 373 | 1.271.836,25 |
| Summe | | 1.138 | 59.035.164,40 |

Bundesministerium für Finanzen

Anlage 17 zur AB zu pA 2758/J

Zu 15.

Betriebsübertragungen gemäß § 15a ErbStG
Schenkungssteuer 2008

| Auftellung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|----------------------|
| | | 80 | 6.735.692,16 |
| | M | 207 | 19.713.989,44 |
| | W | 89 | 6.865.100,46 |
| Summe | | 376 | 33.314.782,06 |

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 29 | 1.736.881 |
| 0 - 1 | 2 | 1 | 85.097 |
| 0 - 1 | 4 | 1 | 300 |
| 0 - 1 | 5 | 1 | 1 |
| 1 - 7.300 | 1 | 26 | 852.639 |
| 1 - 7.300 | 2 | 2 | 11.446 |
| 1 - 7.300 | 3 | 2 | 12.027 |
| 1 - 7.300 | 4 | 4 | 7.283 |
| 1 - 7.300 | 5 | 1 | 1.082 |
| 7.301 - 14.600 | 1 | 26 | 988.255 |
| 7.301 - 14.600 | 2 | 4 | 37.363 |
| 7.301 - 14.600 | 4 | 1 | 11.011 |
| 7.301 - 14.600 | 5 | 2 | 21.274 |
| 14.601 - 29.200 | 1 | 38 | 1.068.564 |
| 14.601 - 29.200 | 2 | 3 | 70.818 |
| 14.601 - 29.200 | 4 | 2 | 111.326 |
| 29.201 - 43.800 | 1 | 32 | 2.042.876 |
| 29.201 - 43.800 | 4 | 1 | 41.370 |
| 29.201 - 43.800 | 5 | 2 | 79.000 |
| 43.801 - 58.400 | 1 | 24 | 1.557.784 |
| 43.801 - 58.400 | 4 | 1 | 55.373 |
| 58.401 - 73.000 | 1 | 14 | 942.637 |
| 58.401 - 73.000 | 4 | 1 | 70.291 |
| 73.001 - 109.500 | 1 | 17 | 1.618.798 |
| 73.001 - 109.500 | 2 | 5 | 419.505 |
| 73.001 - 109.500 | 4 | 4 | 336.364 |
| 73.001 - 109.500 | 5 | 1 | 109.420 |
| 109.501 - 146.000 | 1 | 30 | 3.440.699 |
| 109.501 - 146.000 | 2 | 2 | 213.425 |
| 146.001 - 219.000 | 1 | 40 | 6.028.870 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|---|------------|----------------------|
| 146.001 - 219.000 | 2 | 1 | 146.000 |
| 146.001 - 219.000 | 4 | 5 | 455.885 |
| 146.001 - 219.000 | 5 | 1 | 57.156 |
| | | | |
| 219.001 - 365.000 | 1 | 27 | 5.119.310 |
| 219.001 - 365.000 | 5 | 1 | 365.000 |
| | | | |
| 365.001 - 730.000 | 1 | 19 | 4.152.879 |
| | | | |
| 730.001 - 1.095.000 | 1 | 3 | 608.775 |
| | | | |
| 1.095.001 - 1.460.000 | 1 | 1 | 346.750 |
| | | | |
| 1.460.001 - 2.920.000 | 1 | 1 | 91.250 |
| | | | |
| Summe | | 376 | 33.314.782,06 |
| | | | |
| Zwischensummen | 1 | 327 | 30.596.966,99 |
| | 2 | 18 | 983.653,73 |
| | 3 | 2 | 12.026,60 |
| | 4 | 20 | 1.089.202,57 |
| | 5 | 9 | 632.932,17 |
| | | | |
| Summe | | 376 | 33.314.782,06 |

Bundesministerium für Finanzen

Anlage 18 zur AB zu pA 2758/J

Zu 16.

Einheitswert des land- u. forstwirtschaftlichen Vermögens
Schenkungssteuer 2008

| Aufteilung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|---------------------|
| | | 1.124 | 2.260.073,36 |
| | M | 2.093 | 3.445.577,06 |
| | W | 1.562 | 2.442.897,20 |
| Summe | | 4.779 | 8.148.547,62 |

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 241 | 51 |
| 0 - 1 | 2 | 20 | 0 |
| 0 - 1 | 3 | 40 | 4 |
| 0 - 1 | 4 | 58 | 6 |
| 0 - 1 | 5 | 135 | 17 |
| 1 - 7.300 | 1 | 2.589 | 3.124.785 |
| 1 - 7.300 | 2 | 169 | 199.897 |
| 1 - 7.300 | 3 | 252 | 149.386 |
| 1 - 7.300 | 4 | 452 | 382.388 |
| 1 - 7.300 | 5 | 377 | 145.721 |
| 7.301 - 14.600 | 1 | 216 | 1.148.022 |
| 7.301 - 14.600 | 2 | 7 | 51.020 |
| 7.301 - 14.600 | 3 | 10 | 74.280 |
| 7.301 - 14.600 | 4 | 7 | 51.178 |
| 7.301 - 14.600 | 5 | 4 | 37.052 |
| 14.601 - 29.200 | 1 | 118 | 1.288.741 |
| 14.601 - 29.200 | 2 | 5 | 42.064 |
| 14.601 - 29.200 | 3 | 1 | 3.052 |
| 14.601 - 29.200 | 4 | 3 | 50.309 |
| 14.601 - 29.200 | 5 | 2 | 2.834 |
| 29.201 - 43.800 | 1 | 33 | 400.917 |
| 29.201 - 43.800 | 2 | 2 | 73.968 |
| 29.201 - 43.800 | 3 | 1 | 41.400 |
| 43.801 - 58.400 | 1 | 15 | 220.376 |
| 43.801 - 58.400 | 5 | 1 | 1.417 |
| 58.401 - 73.000 | 1 | 10 | 218.844 |
| 73.001 - 109.500 | 1 | 3 | 21.587 |
| 109.501 - 146.000 | 1 | 4 | 284.976 |
| 146.001 - 219.000 | 1 | 4 | 134.254 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|---|--------------|---------------------|
| Summe | | 4.779 | 8.148.547,62 |
| Zwischensummen | 1 | 3.233 | 6.842.554,44 |
| | 2 | 203 | 366.949,08 |
| | 3 | 304 | 268.121,70 |
| | 4 | 520 | 483.881,47 |
| | 5 | 519 | 187.040,93 |
| Summe | | 4.779 | 8.148.547,62 |

Bundesministerium für Finanzen

Anlage 19 zur AB zu pA 2758/J

Zu 17.

Bargeld
Schenkungssteuer 2008

| Aufteilung nach Geschlecht | Ge- schlecht | Anzahl der Fälle | Bemessungs- grundlage |
|----------------------------|-----------------|---------------------|--------------------------|
| | | 417 | 5.410.589,05 |
| | M | 1.006 | 17.294.753,29 |
| | W | 1.132 | 33.782.571,35 |
| Summe | | 2.555 | 66.487.913,69 |

| Steuerpflichtiger Erwerb in Euro | Steuer- klasse | Anzahl der Fälle | Bemessungs- grundlage |
|-------------------------------------|-------------------|---------------------|--------------------------|
| 0 - 1 | 1 | 149 | 71 |
| 0 - 1 | 2 | 11 | 7 |
| 0 - 1 | 3 | 9 | 5 |
| 0 - 1 | 4 | 1 | 1 |
| 0 - 1 | 5 | 60 | 53 |
| 1 - 7.300 | 1 | 982 | 3.944.268 |
| 1 - 7.300 | 2 | 30 | 110.892 |
| 1 - 7.300 | 3 | 20 | 61.972 |
| 1 - 7.300 | 4 | 10 | 31.999 |
| 1 - 7.300 | 5 | 99 | 152.272 |
| 7.301 - 14.600 | 1 | 452 | 4.200.273 |
| 7.301 - 14.600 | 2 | 18 | 156.168 |
| 7.301 - 14.600 | 3 | 5 | 49.863 |
| 7.301 - 14.600 | 4 | 5 | 50.399 |
| 7.301 - 14.600 | 5 | 8 | 69.101 |
| 14.601 - 29.200 | 1 | 387 | 6.844.157 |
| 14.601 - 29.200 | 2 | 5 | 97.267 |
| 14.601 - 29.200 | 3 | 2 | 38.896 |
| 14.601 - 29.200 | 4 | 5 | 96.630 |
| 14.601 - 29.200 | 5 | 16 | 367.557 |
| 29.201 - 43.800 | 1 | 95 | 2.734.981 |
| 29.201 - 43.800 | 2 | 12 | 410.000 |
| 29.201 - 43.800 | 4 | 1 | 29.936 |
| 29.201 - 43.800 | 5 | 12 | 422.596 |
| 43.801 - 58.400 | 1 | 46 | 2.095.619 |
| 43.801 - 58.400 | 2 | 2 | 99.189 |
| 43.801 - 58.400 | 3 | 1 | 50.000 |
| 43.801 - 58.400 | 4 | 1 | 57.121 |
| 43.801 - 58.400 | 5 | 3 | 151.782 |
| 58.401 - 73.000 | 1 | 30 | 1.753.341 |
| 58.401 - 73.000 | 2 | 1 | 60.000 |
| 58.401 - 73.000 | 4 | 2 | 131.459 |
| 58.401 - 73.000 | 5 | 7 | 449.630 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|----------|--------------|----------------------|
| 73.001 - 109.500 | 1 | 28 | 2.085.604 |
| 73.001 - 109.500 | 2 | 1 | 83.893 |
| 109.501 - 146.000 | 1 | 12 | 1.268.018 |
| 146.001 - 219.000 | 1 | 11 | 1.824.334 |
| 146.001 - 219.000 | 5 | 1 | 157.534 |
| 219.001 - 365.000 | 1 | 4 | 687.828 |
| 219.001 - 365.000 | 2 | 1 | 305.000 |
| 219.001 - 365.000 | 5 | 1 | 230.000 |
| 365.001 - 730.000 | 1 | 1 | 471.955 |
| 730.001 - 1.095.000 | 1 | 1 | 711.690 |
| 1.460.001 - 2.920.000 | 1 | 3 | 6.000.000 |
| 2.920.001 - 4.380.000 | 1 | 2 | 5.000.000 |
| > 4.380.000 | 1 | 2 | 12.944.554 |
| Summe | | 2.555 | 56.487.913,69 |
| Zwischensummen | 1 | 2.205 | 52.566.692,35 |
| | 2 | 81 | 1.322.415,43 |
| | 3 | 37 | 200.735,90 |
| | 4 | 25 | 397.545,08 |
| | 5 | 207 | 2.000.524,93 |
| Summe | | 2.555 | 56.487.913,69 |

Bundesministerium für Finanzen

Anlage 20 zur AB zu pA 2758/J**Zusammenfassung 18. - 21.****Einbringung in Privatstiftung: vorgeschriebene Steuer 2008****1. Erbschaftssteuer**

| Steuerpflichtiger Erwerb | Anzahl | vorgeschriebene Steuer |
|--------------------------|------------|------------------------|
| 0 - 500.000 | 293 | 286.185,66 |
| 500.001 - 750.000 | 2 | 69.169,49 |
| 750.001 - 1.000.000 | 1 | 13.799,25 |
| 3.000.001 - 4.000.000 | 1 | 167.412,80 |
| > 4.000.000 | 1 | 330.431,00 |
| Summe | 298 | 866.998,20 |

2. Schenkungssteuer

| Steuerpflichtiger Erwerb | Anzahl | vorgeschriebene Steuer |
|--------------------------|------------|------------------------|
| 0 - 500.000 | 381 | 982.904,37 |
| 500.001 - 750.000 | 14 | 326.948,85 |
| 750.001 - 1.000.000 | 10 | 155.032,81 |
| 1.000.001 - 1.500.000 | 15 | 754.585,80 |
| 1.500.001 - 2.000.000 | 15 | 1.075.802,34 |
| 2.000.001 - 2.500.000 | 4 | 286.883,25 |
| 2.500.001 - 3.000.000 | 9 | 1.154.537,96 |
| 3.000.001 - 4.000.000 | 4 | 678.525,90 |
| > 4.000.000 | 26 | 10.355.977,47 |
| Summe | 478 | 15.771.198,75 |

Bundesministerium für Finanzen

Anlage 21 zur AB zu pA 2758/J**Zu 18.****Einbringung von privatem Grundvermögen in Privatstiftungen****(Einheitswert der übrigen Grundstücke)**

| Steuerpflichtiger Erwerb in Euro | Art des Erwerbes | Anzahl der Fälle | Bemessungsgrundlage |
|---|-------------------------|-------------------------|----------------------------|
| 0 - 500.000 | Erbschaften | 103 | 4.109.066,98 |
| 0 - 500.000 | Schenkungen | 19 | 962.795,63 |
| 0 - 500.000 | gemischte Schenkungen | 4 | 1.207.371,35 |
| 500.001 - 750.000 | Erbschaften | 2 | 783.424,26 |
| 500.001 - 750.000 | Schenkungen | 2 | 645.038,24 |
| 750.001 - 1.000.000 | Schenkungen | 1 | 412.927,00 |
| 750.001 - 1.000.000 | gemischte Schenkungen | 1 | 1.805.400,00 |
| 1.500.001 - 2.000.000 | Schenkungen | 2 | 1.712.971,29 |
| 2.500.001 - 3.000.000 | Schenkungen | 3 | 3.443.628,92 |
| Summe | | 137 | 15.082.623,67 |

Bundesministerium für Finanzen

Anlage 22 zur AB zu pA 2758/J**Zu 19.****Einbringung von betrieblichem Vermögen in Privatstiftungen****a) Anteile an Kapitalgesellschaften**

| Steuerpflichtiger Erwerb in Euro | Art des Erwerbes | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|------------------|------------------|-----------------------|
| 0 - 500.000 | Erbschaften | 2 | 8.910,07 |
| 0 - 500.000 | Schenkungen | 64 | 6.564.909,78 |
| 500.001 - 750.000 | Erbschaften | 1 | 21.886,67 |
| 500.001 - 750.000 | Schenkungen | 10 | 3.985.666,68 |
| 750.001 - 1.000.000 | Erbschaften | 1 | 275.985,26 |
| 750.001 - 1.000.000 | Schenkungen | 1 | 795.669,73 |
| 1.000.001 - 1.500.000 | Schenkungen | 14 | 15.606.618,13 |
| 1.500.001 - 2.000.000 | Schenkungen | 13 | 15.999.968,24 |
| 2.000.001 - 2.500.000 | Schenkungen | 3 | 4.236.008,07 |
| 2.500.001 - 3.000.000 | Schenkungen | 7 | 16.695.812,50 |
| 3.000.001 - 4.000.000 | Schenkungen | 4 | 13.570.738,47 |
| > 4.000.000 | Schenkungen | 19 | 186.419.030,02 |
| Summe | | 139 | 264.181.203,62 |

b) Anteile an Personengesellschaften

| Steuerpflichtiger Erwerb in Euro | Art des Erwerbes | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|------------------|------------------|---------------------|
| 0 - 500.000 | Erbschaften | 1 | 6.169,00 |
| 0 - 500.000 | Schenkungen | 8 | 1.474.290,04 |
| 500.001 - 750.000 | Erbschaften | 2 | 959.678,64 |
| > 4.000.000 | Schenkungen | 3 | 125.513,99 |
| Summe | | 14 | 2.565.651,67 |

Summe gesamt

| | | | |
|-----------------------|--|----|----------------|
| 0 - 500.000 | | 75 | 8.054.278,89 |
| 500.001 - 750.000 | | 13 | 4.967.231,99 |
| 750.001 - 1.000.000 | | 2 | 1.071.654,99 |
| 1.000.001 - 1.500.000 | | 14 | 15.606.618,13 |
| 1.500.001 - 2.000.000 | | 13 | 15.999.968,24 |
| 2.000.001 - 2.500.000 | | 3 | 4.236.008,07 |
| 2.500.001 - 3.000.000 | | 7 | 16.695.812,50 |
| 3.000.001 - 4.000.000 | | 4 | 13.570.738,47 |
| > 4.000.000 | | 22 | 186.544.544,01 |

Bundesministerium für Finanzen

| | | | |
|--------------|--|------------|-----------------------|
| | | | |
| Summe | | 153 | 266.746.855,29 |

Bundesministerium für Finanzen

Anlage 23 zur AB zu pA 2758/J**Zu 20.****Einbringung von land- und forstwirtschaftlichen Vermögen in Privatstiftungen**

| Steuerpflichtiger Erwerb in Euro | Art des Erwerbes | Anzahl der Fälle | Bemessungsgrundlage |
|---|-------------------------|-------------------------|----------------------------|
| 0 - 500.000 | Erbschaften | 13 | 49.717,36 |
| 0 - 500.000 | Schenkungen | 1 | 1,00 |
| 0 - 500.000 | gemischte Schenkungen | 1 | 3.052,26 |
| | | | |
| Summe | | 15 | 52.770,62 |

Bundesministerium für Finanzen

Anlage 24 zur AB zu pA 2758/J**Zu 21.****Einbringung von Bargeld in Privatstiftungen**

| Steuerpflichtiger Erwerb in Euro | Art des Erwerbes | Anzahl der Fälle | Bemessungsgrundlage |
|---|-------------------------|-------------------------|----------------------------|
| 0 - 500.000 | Erbschaften | 92 | 1.220.417,64 |
| 0 - 500.000 | Schenkungen | 279 | 9.337.697,58 |
| 500.001 - 750.000 | Schenkungen | 4 | 1.120.690,95 |
| 750.001 - 1.000.000 | Schenkungen | 7 | 562.650,00 |
| 1.000.001 - 1.500.000 | Schenkungen | 2 | 85.000,00 |
| 1.500.001 - 2.000.000 | Schenkungen | 3 | 2.104.800,00 |
| 2.500.001 - 3.000.000 | Schenkungen | 2 | 341.000,00 |
| > 4.000.000 | Schenkungen | 10 | 89.311.158,63 |
| Summe | | 399 | 104.083.414,80 |

Bundesministerium für Finanzen

Anlage 25 zur AB zu pA 2758/J**Zu 22.****Passiva bei der Erbschaftssteuer 2008****a) Bestattung**

| Aufteilung nach Geschlecht | Ge- schlecht | Anzahl der Fälle | Bemessungs- grundlage |
|----------------------------|--------------|------------------|-----------------------|
| | | 6.227 | 20.559.180,57 |
| | M | 16.217 | 49.779.792,22 |
| | W | 20.300 | 71.459.482,85 |
| Summe | | 42.744 | 141.798.455,64 |

| Steuerpflichtiger Erwerb in Euro | Steuer- klasse | Anzahl der Fälle | Bemessungs- grundlage |
|----------------------------------|----------------|------------------|-----------------------|
| 0 - 1 | 1 | 13.459 | 48.518.363 |
| 0 - 1 | 2 | 640 | 1.794.916 |
| 0 - 1 | 3 | 1.205 | 4.285.075 |
| 0 - 1 | 4 | 1.013 | 2.244.222 |
| 0 - 1 | 5 | 1.061 | 4.139.829 |
| 1 - 7.300 | 1 | 7.792 | 20.428.792 |
| 1 - 7.300 | 2 | 322 | 646.139 |
| 1 - 7.300 | 3 | 945 | 2.049.830 |
| 1 - 7.300 | 4 | 932 | 1.286.300 |
| 1 - 7.300 | 5 | 977 | 1.461.850 |
| 7.301 - 14.600 | 1 | 3.889 | 12.379.194 |
| 7.301 - 14.600 | 2 | 112 | 360.616 |
| 7.301 - 14.600 | 3 | 401 | 1.099.322 |
| 7.301 - 14.600 | 4 | 246 | 641.504 |
| 7.301 - 14.600 | 5 | 338 | 1.003.397 |
| 14.601 - 29.200 | 1 | 3.797 | 14.404.330 |
| 14.601 - 29.200 | 2 | 80 | 291.500 |
| 14.601 - 29.200 | 3 | 376 | 1.329.784 |
| 14.601 - 29.200 | 4 | 206 | 684.740 |
| 14.601 - 29.200 | 5 | 330 | 1.307.411 |
| 29.201 - 43.800 | 1 | 1.628 | 6.969.022 |
| 29.201 - 43.800 | 2 | 34 | 108.680 |
| 29.201 - 43.800 | 3 | 140 | 547.072 |
| 29.201 - 43.800 | 4 | 92 | 334.256 |
| 29.201 - 43.800 | 5 | 147 | 585.735 |
| 43.801 - 58.400 | 1 | 752 | 3.331.927 |
| 43.801 - 58.400 | 2 | 17 | 75.796 |
| 43.801 - 58.400 | 3 | 84 | 334.997 |
| 43.801 - 58.400 | 4 | 38 | 160.179 |
| 43.801 - 58.400 | 5 | 67 | 268.927 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|---|---------------|--------------------|
| 58.401 - 73.000 | 1 | 425 | 2.040.583 |
| 58.401 - 73.000 | 2 | 3 | 13.623 |
| 58.401 - 73.000 | 3 | 43 | 186.309 |
| 58.401 - 73.000 | 4 | 21 | 166.636 |
| 58.401 - 73.000 | 5 | 34 | 147.303 |
| | | | |
| 73.001 - 109.500 | 1 | 449 | 2.247.824 |
| 73.001 - 109.500 | 2 | 8 | 32.180 |
| 73.001 - 109.500 | 3 | 47 | 190.754 |
| 73.001 - 109.500 | 4 | 28 | 115.835 |
| 73.001 - 109.500 | 5 | 46 | 322.322 |
| | | | |
| 109.501 - 146.000 | 1 | 164 | 933.821 |
| 109.501 - 146.000 | 2 | 3 | 11.506 |
| 109.501 - 146.000 | 3 | 17 | 69.679 |
| 109.501 - 146.000 | 4 | 5 | 17.020 |
| 109.501 - 146.000 | 5 | 12 | 54.981 |
| | | | |
| 146.001 - 219.000 | 1 | 124 | 798.492 |
| 146.001 - 219.000 | 2 | 3 | 5.616 |
| 146.001 - 219.000 | 3 | 18 | 85.636 |
| 146.001 - 219.000 | 4 | 5 | 35.514 |
| 146.001 - 219.000 | 5 | 18 | 76.997 |
| | | | |
| 219.001 - 365.000 | 1 | 71 | 665.221 |
| 219.001 - 365.000 | 2 | 7 | 11.506 |
| 219.001 - 365.000 | 3 | 6 | 25.785 |
| 219.001 - 365.000 | 4 | 5 | 70.813 |
| 219.001 - 365.000 | 5 | 3 | 13.190 |
| | | | |
| 365.001 - 730.000 | 1 | 23 | 169.080 |
| 365.001 - 730.000 | 4 | 2 | 8.983 |
| 365.001 - 730.000 | 5 | 7 | 42.039 |
| | | | |
| 730.001 - 1.095.000 | 1 | 10 | 49.122 |
| 730.001 - 1.095.000 | 4 | 4 | 5.881 |
| | | | |
| 1.095.001 - 1.460.000 | 1 | 5 | 36.400 |
| | | | |
| 1.460.001 - 2.920.000 | 1 | 7 | 68.578 |
| 1.460.001 - 2.920.000 | 5 | 1 | 5.523 |
| | | | |
| Summe | | 42.744 | 141.798.456 |

| | | | |
|---------------|------------|---------------|--------------------|
| Zwischensumme | 1 | 32.595 | 113.040.746 |
| Zwischensumme | 2 | 1.229 | 3.352.078 |
| Zwischensumme | 3 | 3.282 | 10.204.243 |
| Zwischensumme | 4 | 2.597 | 5.771.885 |
| Zwischensumme | 5 | 3.041 | 9.429.503 |
| | | | |
| Summe | 1-5 | 42.744 | 141.798.456 |

Bundesministerium für Finanzen

Anlage 25 zur AB zu pA 2758/J

Zu 22.

Passiva bei der Erbschaftssteuer 2008

b) Nachlassregelung

| Aufteilung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|----------------------|
| | | 7.511 | 12.059.931,45 |
| | M | 18.838 | 25.260.825,82 |
| | W | 23.564 | 33.906.356,45 |
| Summe | | 49.911 | 71.227.113,72 |

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 14.755 | 16.514.825 |
| 0 - 1 | 2 | 759 | 891.049 |
| 0 - 1 | 3 | 1.352 | 1.667.217 |
| 0 - 1 | 4 | 1.195 | 1.719.928 |
| 0 - 1 | 5 | 1.378 | 4.705.579 |
| 1 - 7.300 | 1 | 9.050 | 7.489.255 |
| 1 - 7.300 | 2 | 414 | 292.177 |
| 1 - 7.300 | 3 | 1.191 | 996.294 |
| 1 - 7.300 | 4 | 1.153 | 870.821 |
| 1 - 7.300 | 5 | 1.477 | 1.575.072 |
| 7.301 - 14.600 | 1 | 4.561 | 5.285.714 |
| 7.301 - 14.600 | 2 | 149 | 212.725 |
| 7.301 - 14.600 | 3 | 473 | 538.585 |
| 7.301 - 14.600 | 4 | 316 | 415.820 |
| 7.301 - 14.600 | 5 | 422 | 824.393 |
| 14.601 - 29.200 | 1 | 4.437 | 7.224.460 |
| 14.601 - 29.200 | 2 | 108 | 197.105 |
| 14.601 - 29.200 | 3 | 425 | 746.545 |
| 14.601 - 29.200 | 4 | 253 | 542.590 |
| 14.601 - 29.200 | 5 | 405 | 1.224.443 |
| 29.201 - 43.800 | 1 | 1.902 | 3.686.126 |
| 29.201 - 43.800 | 2 | 41 | 74.179 |
| 29.201 - 43.800 | 3 | 165 | 378.696 |
| 29.201 - 43.800 | 4 | 114 | 368.239 |
| 29.201 - 43.800 | 5 | 184 | 658.549 |
| 43.801 - 58.400 | 1 | 910 | 2.169.903 |
| 43.801 - 58.400 | 2 | 27 | 59.123 |
| 43.801 - 58.400 | 3 | 102 | 308.257 |
| 43.801 - 58.400 | 4 | 45 | 239.430 |
| 43.801 - 58.400 | 5 | 85 | 358.478 |
| 58.401 - 73.000 | 1 | 527 | 1.238.356 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|---|---------------|-------------------|
| 58.401 - 73.000 | 2 | 4 | 16.338 |
| 58.401 - 73.000 | 3 | 55 | 120.083 |
| 58.401 - 73.000 | 4 | 26 | 57.887 |
| 58.401 - 73.000 | 5 | 47 | 125.599 |
| | | | |
| 73.001 - 109.500 | 1 | 568 | 1.617.416 |
| 73.001 - 109.500 | 2 | 15 | 99.308 |
| 73.001 - 109.500 | 3 | 54 | 253.306 |
| 73.001 - 109.500 | 4 | 34 | 172.933 |
| 73.001 - 109.500 | 5 | 53 | 273.809 |
| | | | |
| 109.501 - 146.000 | 1 | 214 | 959.621 |
| 109.501 - 146.000 | 2 | 4 | 12.397 |
| 109.501 - 146.000 | 3 | 21 | 71.978 |
| 109.501 - 146.000 | 4 | 11 | 69.168 |
| 109.501 - 146.000 | 5 | 18 | 60.496 |
| | | | |
| 146.001 - 219.000 | 1 | 154 | 751.422 |
| 146.001 - 219.000 | 2 | 7 | 56.059 |
| 146.001 - 219.000 | 3 | 19 | 184.631 |
| 146.001 - 219.000 | 4 | 7 | 35.124 |
| 146.001 - 219.000 | 5 | 23 | 183.549 |
| | | | |
| 219.001 - 365.000 | 1 | 97 | 781.133 |
| 219.001 - 365.000 | 2 | 7 | 60.568 |
| 219.001 - 365.000 | 3 | 8 | 49.766 |
| 219.001 - 365.000 | 4 | 7 | 76.700 |
| 219.001 - 365.000 | 5 | 6 | 69.334 |
| | | | |
| 365.001 - 730.000 | 1 | 31 | 446.499 |
| 365.001 - 730.000 | 4 | 4 | 69.719 |
| 365.001 - 730.000 | 5 | 8 | 126.111 |
| | | | |
| 730.001 - 1.095.000 | 1 | 10 | 99.974 |
| 730.001 - 1.095.000 | 4 | 4 | 67.954 |
| | | | |
| 1.095.001 - 1.460.000 | 1 | 8 | 132.700 |
| | | | |
| 1.460.001 - 2.920.000 | 1 | 11 | 229.282 |
| 1.460.001 - 2.920.000 | 5 | 1 | 52.552 |
| | | | |
| > 4.380.000 | 1 | 2 | 369.770 |
| | | | |
| | | 49.911 | 71.227.114 |

| | | | |
|---------------|------------|---------------|-------------------|
| Zwischensumme | 1 | 37.237 | 48.996.456 |
| Zwischensumme | 2 | 1.535 | 1.971.028 |
| Zwischensumme | 3 | 3.865 | 5.315.358 |
| Zwischensumme | 4 | 3.169 | 4.706.309 |
| Zwischensumme | 5 | 4.105 | 10.237.963 |
| | | | |
| Summe | 1-5 | 49.911 | 71.227.114 |

Bundesministerium für Finanzen

Anlage 25 zur AB zu pA 2758/J**Zu 22.****Passiva bei der Erbschaftssteuer 2008****c) Verbindlichkeiten Banken**

| Aufteilung nach Geschlecht | Ge- schlecht | Anzahl der Fälle | Bemessungs- grundlage |
|----------------------------|-----------------|---------------------|--------------------------|
| | | 902 | 17.841.621,82 |
| | M | 2.549 | 39.196.305,82 |
| | W | 3.411 | 65.075.751,08 |
| Summe | | 6.862 | 122.113.678,72 |

| Steuerpflichtiger Erwerb in Euro | Steuer- klasse | Anzahl der Fälle | Bemessungs- grundlage |
|-------------------------------------|-------------------|---------------------|--------------------------|
| 0 - 1 | 1 | 2.556 | 86.475.944 |
| 0 - 1 | 2 | 82 | 1.190.753 |
| 0 - 1 | 3 | 218 | 5.246.769 |
| 0 - 1 | 4 | 82 | 838.354 |
| 0 - 1 | 5 | 139 | 3.009.431 |
| 1 - 7.300 | 1 | 1.158 | 4.176.418 |
| 1 - 7.300 | 2 | 23 | 7.168 |
| 1 - 7.300 | 3 | 154 | 655.768 |
| 1 - 7.300 | 4 | 65 | 129.208 |
| 1 - 7.300 | 5 | 108 | 118.508 |
| 7.301 - 14.600 | 1 | 586 | 2.221.848 |
| 7.301 - 14.600 | 2 | 12 | 36.746 |
| 7.301 - 14.600 | 3 | 46 | 182.141 |
| 7.301 - 14.600 | 4 | 35 | 35.359 |
| 7.301 - 14.600 | 5 | 35 | 75.989 |
| 14.601 - 29.200 | 1 | 582 | 4.708.673 |
| 14.601 - 29.200 | 2 | 7 | 18.398 |
| 14.601 - 29.200 | 3 | 47 | 318.546 |
| 14.601 - 29.200 | 4 | 20 | 17.675 |
| 14.601 - 29.200 | 5 | 37 | 249.112 |
| 29.201 - 43.800 | 1 | 287 | 2.576.826 |
| 29.201 - 43.800 | 2 | 3 | 331 |
| 29.201 - 43.800 | 3 | 21 | 114.250 |
| 29.201 - 43.800 | 4 | 6 | 37.828 |
| 29.201 - 43.800 | 5 | 17 | 72.295 |
| 43.801 - 58.400 | 1 | 151 | 1.421.161 |
| 43.801 - 58.400 | 2 | 4 | 81.105 |
| 43.801 - 58.400 | 3 | 20 | 191.055 |
| 43.801 - 58.400 | 4 | 3 | 2.368 |
| 43.801 - 58.400 | 5 | 17 | 414.860 |
| 58.401 - 73.000 | 1 | 75 | 1.035.241 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|---|--------------|--------------------|
| 58.401 - 73.000 | 2 | 1 | 45 |
| 58.401 - 73.000 | 3 | 6 | 50.616 |
| 58.401 - 73.000 | 5 | 4 | 33.446 |
| 73.001 - 109.500 | 1 | 103 | 1.146.992 |
| 73.001 - 109.500 | 3 | 9 | 112.510 |
| 73.001 - 109.500 | 4 | 2 | 73 |
| 73.001 - 109.500 | 5 | 10 | 18.684 |
| 109.501 - 146.000 | 1 | 33 | 560.309 |
| 109.501 - 146.000 | 3 | 2 | 13.997 |
| 109.501 - 146.000 | 4 | 2 | 30.810 |
| 109.501 - 146.000 | 5 | 3 | 953 |
| 146.001 - 219.000 | 1 | 25 | 1.065.564 |
| 146.001 - 219.000 | 3 | 3 | 72.603 |
| 146.001 - 219.000 | 5 | 8 | 9.998 |
| 219.001 - 365.000 | 1 | 34 | 1.883.175 |
| 219.001 - 365.000 | 2 | 1 | 43 |
| 219.001 - 365.000 | 3 | 1 | 680 |
| 219.001 - 365.000 | 4 | 1 | 106.208 |
| 219.001 - 365.000 | 5 | 1 | 10.446 |
| 365.001 - 730.000 | 1 | 7 | 292.970 |
| 365.001 - 730.000 | 4 | 1 | 310 |
| 365.001 - 730.000 | 5 | 1 | 310 |
| 730.001 - 1.095.000 | 1 | 5 | 173.220 |
| 1.095.001 - 1.460.000 | 1 | 3 | 889.575 |
| Summe | | 6.862 | 122.113.679 |

| | | | |
|---------------|------------|--------------|--------------------|
| Zwischensumme | 1 | 5.605 | 108.607.915 |
| Zwischensumme | 2 | 133 | 1.334.588 |
| Zwischensumme | 3 | 527 | 6.958.934 |
| Zwischensumme | 4 | 217 | 1.198.211 |
| Zwischensumme | 5 | 380 | 4.014.030 |
| Summe | 1-5 | 6.862 | 122.113.679 |

Bundesministerium für Finanzen

Anlage 25 zur AB zu pA 2758/J**Zu 22.****Passiva bei der Erbschaftssteuer 2008****d) Verbindlichkeiten Darlehen**

| Auftellung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|----------------------|
| | | 483 | 7.582.273,68 |
| | M | 1.366 | 20.656.377,53 |
| | W | 1.841 | 29.595.319,92 |
| Summe | | 3.690 | 57.833.971,13 |

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 1.327 | 34.344.107 |
| 0 - 1 | 2 | 34 | 1.152.418 |
| 0 - 1 | 3 | 85 | 1.372.270 |
| 0 - 1 | 4 | 24 | 182.568 |
| 0 - 1 | 5 | 51 | 1.595.550 |
| 1 - 7.300 | 1 | 692 | 4.536.867 |
| 1 - 7.300 | 2 | 22 | 73.099 |
| 1 - 7.300 | 3 | 60 | 490.209 |
| 1 - 7.300 | 4 | 13 | 36.461 |
| 1 - 7.300 | 5 | 49 | 211.311 |
| 7.301 - 14.600 | 1 | 401 | 2.784.965 |
| 7.301 - 14.600 | 2 | 7 | 42.630 |
| 7.301 - 14.600 | 3 | 22 | 219.634 |
| 7.301 - 14.600 | 4 | 19 | 71.598 |
| 7.301 - 14.600 | 5 | 18 | 166.878 |
| 14.601 - 29.200 | 1 | 370 | 3.166.411 |
| 14.601 - 29.200 | 2 | 3 | 49.567 |
| 14.601 - 29.200 | 3 | 36 | 310.867 |
| 14.601 - 29.200 | 4 | 3 | 22.705 |
| 14.601 - 29.200 | 5 | 16 | 137.884 |
| 29.201 - 43.800 | 1 | 152 | 1.918.958 |
| 29.201 - 43.800 | 2 | 2 | 1.840 |
| 29.201 - 43.800 | 3 | 7 | 115.391 |
| 29.201 - 43.800 | 4 | 5 | 64.264 |
| 29.201 - 43.800 | 5 | 12 | 172.009 |
| 43.801 - 58.400 | 1 | 92 | 1.192.358 |
| 43.801 - 58.400 | 3 | 10 | 142.089 |
| 43.801 - 58.400 | 4 | 1 | 6.324 |
| 43.801 - 58.400 | 5 | 5 | 230.215 |
| 58.401 - 73.000 | 1 | 31 | 317.696 |
| 58.401 - 73.000 | 3 | 3 | 133.072 |

Bundesministerium für Finanzen

| | | | |
|---------------------|---|--------------|-------------------|
| 58.401 - 73.000 | 5 | 5 | 47.326 |
| 73.001 - 109.500 | 1 | 60 | 1.406.302 |
| 73.001 - 109.500 | 3 | 1 | 18.326 |
| 73.001 - 109.500 | 4 | 2 | 32.522 |
| 73.001 - 109.500 | 5 | 5 | 92.193 |
| 109.501 - 146.000 | 1 | 15 | 196.901 |
| 109.501 - 146.000 | 3 | 4 | 85.942 |
| 109.501 - 146.000 | 4 | 1 | 23.619 |
| 109.501 - 146.000 | 5 | 1 | 28.093 |
| 146.001 - 219.000 | 1 | 10 | 251.851 |
| 146.001 - 219.000 | 3 | 1 | 10.711 |
| 219.001 - 365.000 | 1 | 8 | 178.068 |
| 219.001 - 365.000 | 2 | 2 | 6.152 |
| 219.001 - 365.000 | 5 | 1 | 6.134 |
| 730.001 - 1.095.000 | 1 | 2 | 187.615 |
| Summe | | 3.690 | 57.833.971 |

| | | | |
|---------------|------------|--------------|-------------------|
| Zwischensumme | 1 | 3.160 | 50.482.100 |
| Zwischensumme | 2 | 70 | 1.325.706 |
| Zwischensumme | 3 | 229 | 2.898.512 |
| Zwischensumme | 4 | 68 | 440.060 |
| Zwischensumme | 5 | 163 | 2.687.594 |
| Summe | 1-5 | 3.690 | 57.833.971 |

Bundesministerium für Finanzen

Anlage 25 zur AB zu pA 2758/J**Zu 22.****Passiva bei der Erbschaftssteuer 2008****e) Sonstige Verbindlichkeiten**

| Aufteilung nach Geschlecht | Ge- schlecht | Anzahl der Fälle | Bemessungs- grundlage |
|----------------------------|-----------------|---------------------|--------------------------|
| | | 2.549 | 16.867.706,39 |
| | M | 6.285 | 36.998.386,24 |
| | W | 7.783 | 60.960.519,30 |
| Summe | | 16.817 | 114.826.611,93 |

| Steuerpflichtiger Erwerb in Euro | Steuer- klasse | Anzahl der Fälle | Bemessungs- grundlage |
|-------------------------------------|-------------------|---------------------|--------------------------|
| 0 - 1 | 1 | 4.741 | 57.925.326 |
| 0 - 1 | 2 | 278 | 1.840.519 |
| 0 - 1 | 3 | 555 | 5.141.175 |
| 0 - 1 | 4 | 578 | 3.092.704 |
| 0 - 1 | 5 | 687 | 5.004.949 |
| 1 - 7.300 | 1 | 2.526 | 5.736.021 |
| 1 - 7.300 | 2 | 118 | 323.107 |
| 1 - 7.300 | 3 | 426 | 1.022.247 |
| 1 - 7.300 | 4 | 470 | 729.320 |
| 1 - 7.300 | 5 | 683 | 1.483.594 |
| 7.301 - 14.600 | 1 | 1.329 | 4.902.673 |
| 7.301 - 14.600 | 2 | 51 | 197.344 |
| 7.301 - 14.600 | 3 | 170 | 778.466 |
| 7.301 - 14.600 | 4 | 110 | 149.800 |
| 7.301 - 14.600 | 5 | 186 | 490.400 |
| 14.601 - 29.200 | 1 | 1.276 | 5.559.610 |
| 14.601 - 29.200 | 2 | 31 | 110.317 |
| 14.601 - 29.200 | 3 | 143 | 671.990 |
| 14.601 - 29.200 | 4 | 123 | 393.112 |
| 14.601 - 29.200 | 5 | 194 | 917.632 |
| 29.201 - 43.800 | 1 | 552 | 2.607.571 |
| 29.201 - 43.800 | 2 | 16 | 35.895 |
| 29.201 - 43.800 | 3 | 63 | 371.061 |
| 29.201 - 43.800 | 4 | 55 | 233.686 |
| 29.201 - 43.800 | 5 | 81 | 300.542 |
| 43.801 - 58.400 | 1 | 283 | 1.120.408 |
| 43.801 - 58.400 | 2 | 9 | 9.407 |
| 43.801 - 58.400 | 3 | 42 | 456.191 |
| 43.801 - 58.400 | 4 | 19 | 63.330 |
| 43.801 - 58.400 | 5 | 37 | 264.761 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|---|---------------|--------------------|
| 58.401 - 73.000 | 1 | 179 | 2.110.061 |
| 58.401 - 73.000 | 2 | 2 | 2.108 |
| 58.401 - 73.000 | 3 | 21 | 89.433 |
| 58.401 - 73.000 | 4 | 8 | 35.302 |
| 58.401 - 73.000 | 5 | 21 | 226.236 |
| | | | |
| 73.001 - 109.500 | 1 | 198 | 1.464.360 |
| 73.001 - 109.500 | 2 | 9 | 20.390 |
| 73.001 - 109.500 | 3 | 20 | 122.459 |
| 73.001 - 109.500 | 4 | 19 | 65.137 |
| 73.001 - 109.500 | 5 | 20 | 68.496 |
| | | | |
| 109.501 - 146.000 | 1 | 77 | 2.126.487 |
| 109.501 - 146.000 | 2 | 2 | 2.267 |
| 109.501 - 146.000 | 3 | 6 | 60.662 |
| 109.501 - 146.000 | 4 | 8 | 146.488 |
| 109.501 - 146.000 | 5 | 7 | 42.570 |
| | | | |
| 146.001 - 219.000 | 1 | 54 | 459.437 |
| 146.001 - 219.000 | 2 | 4 | 102.909 |
| 146.001 - 219.000 | 3 | 14 | 138.172 |
| 146.001 - 219.000 | 4 | 2 | 1.526 |
| 146.001 - 219.000 | 5 | 11 | 215.500 |
| | | | |
| 219.001 - 365.000 | 1 | 45 | 1.158.248 |
| 219.001 - 365.000 | 2 | 7 | 203.436 |
| 219.001 - 365.000 | 3 | 5 | 34.483 |
| 219.001 - 365.000 | 4 | 2 | 2.968 |
| 219.001 - 365.000 | 5 | 4 | 53.134 |
| | | | |
| 365.001 - 730.000 | 1 | 15 | 1.650.194 |
| 365.001 - 730.000 | 4 | 3 | 66.231 |
| 365.001 - 730.000 | 5 | 4 | 86.960 |
| | | | |
| 730.001 - 1.095.000 | 1 | 7 | 320.505 |
| | | | |
| 1.095.001 - 1.460.000 | 1 | 3 | 29.097 |
| | | | |
| 1.460.001 - 2.920.000 | 1 | 6 | 867.868 |
| 1.460.001 - 2.920.000 | 5 | 1 | 55.749 |
| | | | |
| > 4.380.000 | 1 | 1 | 884.583 |
| | | | |
| Summe | | 16.617 | 114.826.612 |

| | | | |
|---------------|------------|---------------|--------------------|
| Zwischensumme | 1 | 11.292 | 88.922.448 |
| Zwischensumme | 2 | 527 | 2.847.698 |
| Zwischensumme | 3 | 1.465 | 8.886.338 |
| Zwischensumme | 4 | 1.397 | 4.979.604 |
| Zwischensumme | 5 | 1.936 | 9.190.524 |
| | | | |
| Summe | 1-5 | 16.617 | 114.826.612 |

Bundesministerium für Finanzen

Anlage 25 zur AB zu pA 2758/J

Zu 22.

Passiva bei der Erbschaftssteuer 2008

f) Pflichtteilsanspruch

| Aufteilung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|----------------------|
| | | 331 | 11.157.458,98 |
| | M | 762 | 28.144.381,20 |
| | W | 1.236 | 42.986.000,34 |
| Summe | | 2.329 | 82.287.838,50 |

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 1.063 | 47.031.503 |
| 0 - 1 | 2 | 94 | 3.967.152 |
| 0 - 1 | 3 | 34 | 1.367.755 |
| 0 - 1 | 4 | 33 | 1.236.124 |
| 0 - 1 | 5 | 82 | 4.967.150 |
| 1 - 7.300 | 1 | 290 | 3.909.545 |
| 1 - 7.300 | 2 | 16 | 158.582 |
| 1 - 7.300 | 3 | 4 | 37.360 |
| 1 - 7.300 | 4 | 8 | 90.767 |
| 1 - 7.300 | 5 | 16 | 125.956 |
| 7.301 - 14.600 | 1 | 151 | 2.124.803 |
| 7.301 - 14.600 | 2 | 15 | 308.237 |
| 7.301 - 14.600 | 3 | 2 | 45.000 |
| 7.301 - 14.600 | 4 | 4 | 67.648 |
| 7.301 - 14.600 | 5 | 12 | 263.480 |
| 14.601 - 29.200 | 1 | 178 | 3.204.577 |
| 14.601 - 29.200 | 2 | 6 | 312.497 |
| 14.601 - 29.200 | 3 | 5 | 62.050 |
| 14.601 - 29.200 | 4 | 3 | 60.104 |
| 14.601 - 29.200 | 5 | 13 | 271.650 |
| 29.201 - 43.800 | 1 | 112 | 2.558.729 |
| 29.201 - 43.800 | 2 | 5 | 169.364 |
| 29.201 - 43.800 | 3 | 2 | 19.766 |
| 29.201 - 43.800 | 4 | 2 | 147.201 |
| 29.201 - 43.800 | 5 | 5 | 94.570 |
| 43.801 - 58.400 | 1 | 57 | 1.695.477 |
| 43.801 - 58.400 | 2 | 2 | 53.600 |
| 43.801 - 58.400 | 3 | 1 | 14.317 |
| 43.801 - 58.400 | 5 | 3 | 145.785 |
| 58.401 - 73.000 | 1 | 30 | 1.002.789 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|---|--------------|-------------------|
| 73.001 - 109.500 | 1 | 37 | 1.350.971 |
| 73.001 - 109.500 | 2 | 1 | 13.951 |
| 73.001 - 109.500 | 5 | 1 | 10.000 |
| | | | |
| 109.501 - 146.000 | 1 | 14 | 757.837 |
| | | | |
| 146.001 - 219.000 | 1 | 14 | 965.476 |
| | | | |
| 219.001 - 365.000 | 1 | 5 | 720.673 |
| 219.001 - 365.000 | 2 | 4 | 957.392 |
| | | | |
| 365.001 - 730.000 | 1 | 4 | 1.400.000 |
| | | | |
| 1.460.001 - 2.920.000 | 1 | 1 | 600.000 |
| | | | |
| Summe | | 2.329 | 82.287.839 |

| | | | |
|---------------|------------|--------------|-------------------|
| Zwischensumme | 1 | 1.956 | 67.322.381 |
| Zwischensumme | 2 | 143 | 5.938.775 |
| Zwischensumme | 3 | 48 | 1.546.249 |
| Zwischensumme | 4 | 50 | 1.601.843 |
| Zwischensumme | 5 | 132 | 5.878.590 |
| | | | |
| Summe | 1-5 | 2.329 | 82.287.839 |

Bundesministerium für Finanzen

Anlage 25 zur AB zu pA 2758/J**Zu 22.****Passiva bei der Erbschaftssteuer 2008****g) Verbindlichkeiten betrieblich**

| Aufteilung nach Geschlecht | Geschlecht | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------|------------|------------------|----------------------|
| | | 30 | 1.007.343,56 |
| | M | 66 | 4.221.802,74 |
| | W | 117 | 7.491.866,32 |
| Summe | | 213 | 12.721.012,62 |

| Steuerpflichtiger Erwerb in Euro | Steuerklasse | Anzahl der Fälle | Bemessungsgrundlage |
|----------------------------------|--------------|------------------|---------------------|
| 0 - 1 | 1 | 93 | 9.054.566 |
| 0 - 1 | 3 | 1 | 140 |
| 0 - 1 | 4 | 1 | 1.472 |
| 0 - 1 | 5 | 4 | 467.052 |
| 1 - 7.300 | 1 | 12 | 144.544 |
| 1 - 7.300 | 4 | 1 | 5.641 |
| 1 - 7.300 | 5 | 4 | 1.155 |
| 7.301 - 14.600 | 1 | 17 | 331.615 |
| 7.301 - 14.600 | 3 | 1 | 51.044 |
| 14.601 - 29.200 | 1 | 19 | 278.328 |
| 14.601 - 29.200 | 3 | 1 | 45.027 |
| 14.601 - 29.200 | 5 | 1 | 1.223 |
| 29.201 - 43.800 | 1 | 5 | 144.063 |
| 29.201 - 43.800 | 3 | 2 | 24.000 |
| 43.801 - 58.400 | 1 | 6 | 225.299 |
| 43.801 - 58.400 | 4 | 1 | 1.363 |
| 43.801 - 58.400 | 5 | 1 | 1.159 |
| 58.401 - 73.000 | 1 | 7 | 153.421 |
| 58.401 - 73.000 | 3 | 1 | 45.000 |
| 73.001 - 109.500 | 1 | 15 | 375.494 |
| 109.501 - 146.000 | 1 | 2 | 58.582 |
| 146.001 - 219.000 | 1 | 3 | 130.369 |
| 219.001 - 365.000 | 1 | 4 | 845.401 |
| 219.001 - 365.000 | 2 | 2 | 999 |
| 365.001 - 730.000 | 1 | 1 | 36.521 |

Bundesministerium für Finanzen

| | | | |
|-----------------------|---|------------|-------------------|
| 365.001 - 730.000 | 4 | 1 | 71.875 |
| 365.001 - 730.000 | 5 | 3 | 86.451 |
| 1.095.001 - 1.480.000 | 1 | 1 | 101.502 |
| 1.460.001 - 2.920.000 | 1 | 3 | 37.706 |
| Summe | | 213 | 12.721.013 |

| | | | |
|---------------|------------|------------|-------------------|
| Zwischensumme | 1 | 188 | 11.917.411 |
| Zwischensumme | 2 | 2 | 999 |
| Zwischensumme | 3 | 6 | 165.211 |
| Zwischensumme | 4 | 4 | 80.352 |
| Zwischensumme | 5 | 13 | 557.040 |
| Summe | 1-5 | 213 | 12.721.013 |

Bundesministerium für Finanzen

Anlage 26 zur AB zu pA 2758/J**Zu 23. - 27.****Ratenzahlung und Stundungen im Rahmen
der Erbschafts- und Schenkungssteuer 2008****a) Ratenzahlungen**

| Art | Steuerklasse | Anzahl | Steuer | Rückstand 31.12.2008 |
|------------------|--------------|------------|-------------------|-------------------------|
| Erbschaftssteuer | 1 | 115 | 307.526,50 | 237.294,15 |
| Erbschaftssteuer | 2 | 12 | 35.591,30 | 22.714,65 |
| Erbschaftssteuer | 3 | 16 | 45.613,01 | 35.270,20 |
| Erbschaftssteuer | 4 | 9 | 73.318,00 | 68.807,77 |
| Erbschaftssteuer | 5 | 55 | 292.799,53 | 204.894,09 |
| Summe | | 207 | 754.848,34 | 568.980,86 |

| | | | | |
|------------------|---|-----------|-------------------|-------------------|
| Schenkungssteuer | 1 | 20 | 106.032,56 | 81.754,03 |
| Schenkungssteuer | 3 | 4 | 11.158,72 | 3.190,20 |
| Schenkungssteuer | 5 | 6 | 39.238,48 | 34.760,92 |
| Summe | | 30 | 156.429,76 | 119.705,15 |

b) Stundungen

| Art | Steuerklasse | Anzahl | Steuer | Rückstand 31.12.2008 |
|------------------|--------------|-----------|------------------|-------------------------|
| Erbschaftssteuer | 1 | 8 | 32.293,69 | 32.032,95 |
| Erbschaftssteuer | 2 | 2 | 2.540,34 | 2.540,34 |
| Erbschaftssteuer | 3 | 4 | 24.410,26 | 19.927,14 |
| Erbschaftssteuer | 4 | 1 | 383,00 | 383,00 |
| Summe | | 15 | 59.627,29 | 54.883,43 |