



AARGAU

Finanzdepartement
Kantonales Steueramt



Tarif für die Erbschafts- und Schenkungssteuer

Gültig ab 1. Januar 2001

Tarif für die Erbschafts- und Schenkungssteuer (gültig ab 1. Januar 2001)

| Steuerbarer Vermögensanfall | Klasse 1 | | Klasse 2 | | Klasse 3 | |
|-----------------------------|--------------|------------|--------------|------------|--------------|------------|
| | Steuerbetrag | Steuersatz | Steuerbetrag | Steuersatz | Steuerbetrag | Steuersatz |
| 0 | 0 | 0,0000 | 0 | 0,0000 | 0 | 0,0000 |
| 10 000 | 400 | 4,0000 | 600 | 6,0000 | 1 200 | 12,0000 |
| 20 000 | 800 | 4,0000 | 1 200 | 6,0000 | 2 400 | 12,0000 |
| 30 000 | 1 200 | 4,0000 | 1 800 | 6,0000 | 3 600 | 12,0000 |
| 40 000 | 1 600 | 4,0000 | 2 400 | 6,0000 | 4 800 | 12,0000 |
| 50 000 | 2 000 | 4,0000 | 3 000 | 6,0000 | 6 000 | 12,0000 |
| 60 000 | 2 400 | 4,0000 | 3 600 | 6,0000 | 7 200 | 12,0000 |
| 70 000 | 2 800 | 4,0000 | 4 200 | 6,0000 | 8 400 | 12,0000 |
| 80 000 | 3 200 | 4,0000 | 4 800 | 6,0000 | 9 600 | 12,0000 |
| 90 000 | 3 600 | 4,0000 | 5 400 | 6,0000 | 10 800 | 12,0000 |
| 100 000 | 4 000 | 4,0000 | 6 000 | 6,0000 | 12 000 | 12,0000 |
| 110 000 | 4 400 | 4,0000 | 6 600 | 6,0000 | 13 200 | 12,0000 |
| 120 000 | 4 800 | 4,0000 | 7 200 | 6,0000 | 14 400 | 12,0000 |
| 130 000 | 5 400 | 4,1538 | 8 400 | 6,4615 | 16 400 | 12,6154 |
| 140 000 | 6 000 | 4,2857 | 9 600 | 6,8571 | 18 400 | 13,1429 |
| 150 000 | 6 600 | 4,4000 | 10 800 | 7,2000 | 20 400 | 13,6000 |
| 160 000 | 7 200 | 4,5000 | 12 000 | 7,5000 | 22 400 | 14,0000 |
| 170 000 | 7 800 | 4,5882 | 13 200 | 7,7647 | 24 400 | 14,3529 |
| 180 000 | 8 400 | 4,6667 | 14 400 | 8,0000 | 26 400 | 14,6667 |
| 190 000 | 9 100 | 4,7895 | 15 900 | 8,3684 | 28 600 | 15,0526 |
| 200 000 | 9 800 | 4,9000 | 17 400 | 8,7000 | 30 800 | 15,4000 |
| 210 000 | 10 500 | 5,0000 | 18 900 | 9,0000 | 33 000 | 15,7143 |
| 220 000 | 11 200 | 5,0909 | 20 400 | 9,2727 | 35 200 | 16,0000 |
| 230 000 | 11 900 | 5,1739 | 21 900 | 9,5217 | 37 400 | 16,2609 |
| 240 000 | 12 600 | 5,2500 | 23 400 | 9,7500 | 39 600 | 16,5000 |
| 250 000 | 13 350 | 5,3400 | 25 200 | 10,0800 | 42 000 | 16,8000 |
| 260 000 | 14 100 | 5,4231 | 27 000 | 10,3846 | 44 400 | 17,0769 |
| 270 000 | 14 850 | 5,5000 | 28 800 | 10,6667 | 46 800 | 17,3333 |
| 280 000 | 15 600 | 5,5714 | 30 600 | 10,9286 | 49 200 | 17,5714 |
| 290 000 | 16 350 | 5,6379 | 32 400 | 11,1724 | 51 600 | 17,7931 |
| 300 000 | 17 100 | 5,7000 | 34 200 | 11,4000 | 54 000 | 18,0000 |
| 310 000 | 17 850 | 5,7581 | 36 100 | 11,6452 | 56 600 | 18,2581 |
| 320 000 | 18 600 | 5,8125 | 38 000 | 11,8750 | 59 200 | 18,5000 |
| 330 000 | 19 350 | 5,8636 | 39 900 | 12,0909 | 61 800 | 18,7273 |
| 340 000 | 20 100 | 5,9118 | 41 800 | 12,2941 | 64 400 | 18,9412 |
| 350 000 | 20 850 | 5,9571 | 43 700 | 12,4857 | 67 000 | 19,1429 |
| 360 000 | 21 600 | 6,0000 | 45 600 | 12,6667 | 69 600 | 19,3333 |
| 370 000 | 22 400 | 6,0541 | 47 600 | 12,8649 | 72 400 | 19,5676 |
| 380 000 | 23 200 | 6,1053 | 49 600 | 13,0526 | 75 200 | 19,7895 |
| 390 000 | 24 000 | 6,1538 | 51 600 | 13,2308 | 78 000 | 20,0000 |
| 400 000 | 24 800 | 6,2000 | 53 600 | 13,4000 | 80 800 | 20,2000 |
| 410 000 | 25 600 | 6,2439 | 55 600 | 13,5610 | 83 600 | 20,3902 |
| 420 000 | 26 400 | 6,2857 | 57 600 | 13,7143 | 86 400 | 20,5714 |
| 430 000 | 27 200 | 6,3256 | 59 600 | 13,8605 | 89 200 | 20,7442 |
| 440 000 | 28 000 | 6,3636 | 61 600 | 14,0000 | 92 000 | 20,9091 |
| 450 000 | 28 800 | 6,4000 | 63 600 | 14,1333 | 94 800 | 21,0667 |
| 460 000 | 29 600 | 6,4348 | 65 600 | 14,2609 | 97 600 | 21,2174 |
| 470 000 | 30 400 | 6,4681 | 67 600 | 14,3830 | 100 400 | 21,3617 |
| 480 000 | 31 200 | 6,5000 | 69 600 | 14,5000 | 103 200 | 21,5000 |
| 490 000 | 32 050 | 6,5408 | 71 700 | 14,6327 | 106 200 | 21,6735 |

Tarif für die Erbschafts- und Schenkungssteuer (gültig ab 1. Januar 2001)

| Steuerbarer Vermögensanfall | Klasse 1 | | Klasse 2 | | Klasse 3 | |
|-----------------------------|--------------|------------|--------------|------------|--------------|------------|
| | Steuerbetrag | Steuersatz | Steuerbetrag | Steuersatz | Steuerbetrag | Steuersatz |
| 500 000 | 32 900 | 6,5800 | 73 800 | 14,7600 | 109 200 | 21,8400 |
| 510 000 | 33 750 | 6,6176 | 75 900 | 14,8824 | 112 200 | 22,0000 |
| 520 000 | 34 600 | 6,6538 | 78 000 | 15,0000 | 115 200 | 22,1538 |
| 530 000 | 35 450 | 6,6887 | 80 100 | 15,1132 | 118 200 | 22,3019 |
| 540 000 | 36 300 | 6,7222 | 82 200 | 15,2222 | 121 200 | 22,4444 |
| 550 000 | 37 150 | 6,7545 | 84 300 | 15,3273 | 124 200 | 22,5818 |
| 560 000 | 38 000 | 6,7857 | 86 400 | 15,4286 | 127 200 | 22,7143 |
| 570 000 | 38 850 | 6,8158 | 88 500 | 15,5263 | 130 200 | 22,8421 |
| 580 000 | 39 700 | 6,8448 | 90 600 | 15,6207 | 133 200 | 22,9655 |
| 590 000 | 40 550 | 6,8729 | 92 700 | 15,7119 | 136 200 | 23,0847 |
| 600 000 | 41 400 | 6,9000 | 94 800 | 15,8000 | 139 200 | 23,2000 |
| 610 000 | 42 250 | 6,9262 | 96 900 | 15,8852 | 142 200 | 23,3115 |
| 620 000 | 43 100 | 6,9516 | 99 000 | 15,9677 | 145 200 | 23,4194 |
| 630 000 | 43 950 | 6,9762 | 101 100 | 16,0476 | 148 200 | 23,5238 |
| 640 000 | 44 800 | 7,0000 | 103 200 | 16,1250 | 151 200 | 23,6250 |
| 650 000 | 45 650 | 7,0231 | 105 300 | 16,2000 | 154 200 | 23,7231 |
| 660 000 | 46 500 | 7,0455 | 107 400 | 16,2727 | 157 200 | 23,8182 |
| 670 000 | 47 350 | 7,0672 | 109 500 | 16,3433 | 160 200 | 23,9104 |
| 680 000 | 48 200 | 7,0882 | 111 600 | 16,4118 | 163 200 | 24,0000 |
| 690 000 | 49 050 | 7,1087 | 113 700 | 16,4783 | 166 200 | 24,0870 |
| 700 000 | 49 900 | 7,1286 | 115 800 | 16,5429 | 169 200 | 24,1714 |
| 710 000 | 50 750 | 7,1479 | 117 900 | 16,6056 | 172 200 | 24,2535 |
| 720 000 | 51 600 | 7,1667 | 120 000 | 16,6667 | 175 200 | 24,3333 |
| 730 000 | 52 450 | 7,1849 | 122 200 | 16,7397 | 178 300 | 24,4247 |
| 740 000 | 53 300 | 7,2027 | 124 400 | 16,8108 | 181 400 | 24,5135 |
| 750 000 | 54 150 | 7,2200 | 126 600 | 16,8800 | 184 500 | 24,6000 |
| 760 000 | 55 000 | 7,2368 | 128 800 | 16,9474 | 187 600 | 24,6842 |
| 770 000 | 55 850 | 7,2532 | 131 000 | 17,0130 | 190 700 | 24,7662 |
| 780 000 | 56 700 | 7,2692 | 133 200 | 17,0769 | 193 800 | 24,8462 |
| 790 000 | 57 550 | 7,2848 | 135 400 | 17,1392 | 196 900 | 24,9241 |
| 800 000 | 58 400 | 7,3000 | 137 600 | 17,2000 | 200 000 | 25,0000 |
| 810 000 | 59 250 | 7,3148 | 139 800 | 17,2593 | 203 100 | 25,0741 |
| 820 000 | 60 100 | 7,3293 | 142 000 | 17,3171 | 206 200 | 25,1463 |
| 830 000 | 60 950 | 7,3434 | 144 200 | 17,3735 | 209 300 | 25,2169 |
| 840 000 | 61 800 | 7,3571 | 146 400 | 17,4286 | 212 400 | 25,2857 |
| 850 000 | 62 650 | 7,3706 | 148 600 | 17,4824 | 215 500 | 25,3529 |
| 860 000 | 63 500 | 7,3837 | 150 800 | 17,5349 | 218 600 | 25,4186 |
| 870 000 | 64 350 | 7,3966 | 153 000 | 17,5862 | 221 700 | 25,4828 |
| 880 000 | 65 200 | 7,4091 | 155 200 | 17,6364 | 224 800 | 25,5455 |
| 890 000 | 66 050 | 7,4213 | 157 400 | 17,6854 | 227 900 | 25,6067 |
| 900 000 | 66 900 | 7,4333 | 159 600 | 17,7333 | 231 000 | 25,6667 |
| 910 000 | 67 750 | 7,4451 | 161 800 | 17,7802 | 234 100 | 25,7253 |
| 920 000 | 68 600 | 7,4565 | 164 000 | 17,8261 | 237 200 | 25,7826 |
| 930 000 | 69 450 | 7,4677 | 166 200 | 17,8710 | 240 300 | 25,8387 |
| 940 000 | 70 300 | 7,4787 | 168 400 | 17,9149 | 243 400 | 25,8936 |
| 950 000 | 71 150 | 7,4895 | 170 600 | 17,9579 | 246 500 | 25,9474 |
| 960 000 | 72 000 | 7,5000 | 172 800 | 18,0000 | 249 600 | 26,0000 |
| 970 000 | 72 900 | 7,5155 | 175 100 | 18,0515 | 252 800 | 26,0619 |
| 980 000 | 73 800 | 7,5306 | 177 400 | 18,1020 | 256 000 | 26,1224 |
| 990 000 | 74 700 | 7,5455 | 179 700 | 18,1515 | 259 200 | 26,1818 |

Tarif für die Erbschafts- und Schenkungssteuer (gültig ab 1. Januar 2001)

| Steuerbarer Vermögensanfall | Klasse 1 | | Klasse 2 | | Klasse 3 | |
|-----------------------------|--------------|------------|--------------|------------|--------------|------------|
| | Steuerbetrag | Steuersatz | Steuerbetrag | Steuersatz | Steuerbetrag | Steuersatz |
| 1 000 000 | 75 600 | 7,5600 | 182 000 | 18,2000 | 262 400 | 26,2400 |
| 1 010 000 | 76 500 | 7,5743 | 184 300 | 18,2475 | 265 600 | 26,2970 |
| 1 020 000 | 77 400 | 7,5882 | 186 600 | 18,2941 | 268 800 | 26,3529 |
| 1 030 000 | 78 300 | 7,6019 | 188 900 | 18,3398 | 272 000 | 26,4078 |
| 1 040 000 | 79 200 | 7,6154 | 191 200 | 18,3846 | 275 200 | 26,4615 |
| 1 050 000 | 80 100 | 7,6286 | 193 500 | 18,4286 | 278 400 | 26,5143 |
| 1 060 000 | 81 000 | 7,6415 | 195 800 | 18,4717 | 281 600 | 26,5660 |
| 1 070 000 | 81 900 | 7,6542 | 198 100 | 18,5140 | 284 800 | 26,6168 |
| 1 080 000 | 82 800 | 7,6667 | 200 400 | 18,5556 | 288 000 | 26,6667 |
| 1 090 000 | 83 700 | 7,6789 | 202 700 | 18,5963 | 291 200 | 26,7156 |
| 1 100 000 | 84 600 | 7,6909 | 205 000 | 18,6364 | 294 400 | 26,7636 |
| 1 110 000 | 85 500 | 7,7027 | 207 300 | 18,6757 | 297 600 | 26,8108 |
| 1 120 000 | 86 400 | 7,7143 | 209 600 | 18,7143 | 300 800 | 26,8571 |
| 1 130 000 | 87 300 | 7,7257 | 211 900 | 18,7522 | 304 000 | 26,9027 |
| 1 140 000 | 88 200 | 7,7368 | 214 200 | 18,7895 | 307 200 | 26,9474 |
| 1 150 000 | 89 100 | 7,7478 | 216 500 | 18,8261 | 310 400 | 26,9913 |
| 1 160 000 | 90 000 | 7,7586 | 218 800 | 18,8621 | 313 600 | 27,0345 |
| 1 170 000 | 90 900 | 7,7692 | 221 100 | 18,8974 | 316 800 | 27,0769 |
| 1 180 000 | 91 800 | 7,7797 | 223 400 | 18,9322 | 320 000 | 27,1186 |
| 1 190 000 | 92 700 | 7,7899 | 225 700 | 18,9664 | 323 200 | 27,1597 |
| 1 200 000 | 93 600 | 7,8000 | 228 000 | 19,0000 | 326 400 | 27,2000 |
| 1 210 000 | 94 500 | 7,8099 | 230 300 | 19,0331 | 329 600 | 27,2397 |
| 1 220 000 | 95 400 | 7,8197 | 232 600 | 19,0656 | 332 800 | 27,2787 |
| 1 230 000 | 96 300 | 7,8293 | 234 900 | 19,0976 | 336 000 | 27,3171 |
| 1 240 000 | 97 200 | 7,8387 | 237 200 | 19,1290 | 339 200 | 27,3548 |
| 1 250 000 | 98 100 | 7,8480 | 239 500 | 19,1600 | 342 400 | 27,3920 |
| 1 260 000 | 99 000 | 7,8571 | 241 800 | 19,1905 | 345 600 | 27,4286 |
| 1 270 000 | 99 900 | 7,8661 | 244 100 | 19,2205 | 348 800 | 27,4646 |
| 1 280 000 | 100 800 | 7,8750 | 246 400 | 19,2500 | 352 000 | 27,5000 |
| 1 290 000 | 101 700 | 7,8837 | 248 700 | 19,2791 | 355 200 | 27,5349 |
| 1 300 000 | 102 600 | 7,8923 | 251 000 | 19,3077 | 358 400 | 27,5692 |
| 1 310 000 | 103 500 | 7,9008 | 253 300 | 19,3359 | 361 600 | 27,6031 |
| 1 320 000 | 104 400 | 7,9091 | 255 600 | 19,3636 | 364 800 | 27,6364 |
| 1 330 000 | 105 300 | 7,9173 | 257 900 | 19,3910 | 368 000 | 27,6692 |
| 1 340 000 | 106 200 | 7,9254 | 260 200 | 19,4179 | 371 200 | 27,7015 |
| 1 350 000 | 107 100 | 7,9333 | 262 500 | 19,4444 | 374 400 | 27,7333 |
| 1 360 000 | 108 000 | 7,9412 | 264 800 | 19,4706 | 377 600 | 27,7647 |
| 1 370 000 | 108 900 | 7,9489 | 267 100 | 19,4964 | 380 800 | 27,7956 |
| 1 380 000 | 109 800 | 7,9565 | 269 400 | 19,5217 | 384 000 | 27,8261 |
| 1 390 000 | 110 700 | 7,9640 | 271 700 | 19,5468 | 387 200 | 27,8561 |
| 1 400 000 | 111 600 | 7,9714 | 274 000 | 19,5714 | 390 400 | 27,8857 |
| 1 410 000 | 112 500 | 7,9787 | 276 300 | 19,5957 | 393 600 | 27,9149 |
| 1 420 000 | 113 400 | 7,9859 | 278 600 | 19,6197 | 396 800 | 27,9437 |
| 1 430 000 | 114 300 | 7,9930 | 280 900 | 19,6434 | 400 000 | 27,9720 |
| 1 440 000 | 115 200 | 8,0000 | 283 200 | 19,6667 | 403 200 | 28,0000 |
| 1 450 000 | 116 100 | 8,0069 | 285 500 | 19,6897 | 406 400 | 28,0276 |
| 1 460 000 | 117 000 | 8,0137 | 287 800 | 19,7123 | 409 600 | 28,0548 |
| 1 470 000 | 117 900 | 8,0204 | 290 100 | 19,7347 | 412 800 | 28,0816 |
| 1 480 000 | 118 800 | 8,0270 | 292 400 | 19,7568 | 416 000 | 28,1081 |
| 1 490 000 | 119 700 | 8,0336 | 294 700 | 19,7785 | 419 200 | 28,1342 |

Tarif für die Erbschafts- und Schenkungssteuer (gültig ab 1. Januar 2001)

| Steuerbarer Vermögensanfall | Klasse 1 | | Klasse 2 | | Klasse 3 | |
|-----------------------------|--------------|------------|--------------|------------|--------------|------------|
| | Steuerbetrag | Steuersatz | Steuerbetrag | Steuersatz | Steuerbetrag | Steuersatz |
| 1 500 000 | 120 600 | 8,0400 | 297 000 | 19,8000 | 422 400 | 28,1600 |
| 1 510 000 | 121 500 | 8,0464 | 299 300 | 19,8212 | 425 600 | 28,1854 |
| 1 520 000 | 122 400 | 8,0526 | 301 600 | 19,8421 | 428 800 | 28,2105 |
| 1 530 000 | 123 300 | 8,0588 | 303 900 | 19,8627 | 432 000 | 28,2353 |
| 1 540 000 | 124 200 | 8,0649 | 306 200 | 19,8831 | 435 200 | 28,2597 |
| 1 550 000 | 125 100 | 8,0710 | 308 500 | 19,9032 | 438 400 | 28,2839 |
| 1 560 000 | 126 000 | 8,0769 | 310 800 | 19,9231 | 441 600 | 28,3077 |
| 1 570 000 | 126 900 | 8,0828 | 313 100 | 19,9427 | 444 800 | 28,3312 |
| 1 580 000 | 127 800 | 8,0886 | 315 400 | 19,9620 | 448 000 | 28,3544 |
| 1 590 000 | 128 700 | 8,0943 | 317 700 | 19,9811 | 451 200 | 28,3774 |
| 1 600 000 | 129 600 | 8,1000 | 320 000 | 20,0000 | 454 400 | 28,4000 |
| 1 610 000 | 130 500 | 8,1056 | 322 300 | 20,0186 | 457 600 | 28,4224 |
| 1 620 000 | 131 400 | 8,1111 | 324 600 | 20,0370 | 460 800 | 28,4444 |
| 1 630 000 | 132 300 | 8,1166 | 326 900 | 20,0552 | 464 000 | 28,4663 |
| 1 640 000 | 133 200 | 8,1220 | 329 200 | 20,0732 | 467 200 | 28,4878 |
| 1 650 000 | 134 100 | 8,1273 | 331 500 | 20,0909 | 470 400 | 28,5091 |
| 1 660 000 | 135 000 | 8,1325 | 333 800 | 20,1084 | 473 600 | 28,5301 |
| 1 670 000 | 135 900 | 8,1377 | 336 100 | 20,1257 | 476 800 | 28,5509 |
| 1 680 000 | 136 800 | 8,1429 | 338 400 | 20,1429 | 480 000 | 28,5714 |
| 1 690 000 | 137 700 | 8,1479 | 340 700 | 20,1598 | 483 200 | 28,5917 |
| 1 700 000 | 138 600 | 8,1529 | 343 000 | 20,1765 | 486 400 | 28,6118 |
| 1 710 000 | 139 500 | 8,1579 | 345 300 | 20,1930 | 489 600 | 28,6316 |
| 1 720 000 | 140 400 | 8,1628 | 347 600 | 20,2093 | 492 800 | 28,6512 |
| 1 730 000 | 141 300 | 8,1676 | 349 900 | 20,2254 | 496 000 | 28,6705 |
| 1 740 000 | 142 200 | 8,1724 | 352 200 | 20,2414 | 499 200 | 28,6897 |
| 1 750 000 | 143 100 | 8,1771 | 354 500 | 20,2571 | 502 400 | 28,7086 |
| 1 760 000 | 144 000 | 8,1818 | 356 800 | 20,2727 | 505 600 | 28,7273 |
| 1 770 000 | 144 900 | 8,1864 | 359 100 | 20,2881 | 508 800 | 28,7458 |
| 1 780 000 | 145 800 | 8,1910 | 361 400 | 20,3034 | 512 000 | 28,7640 |
| 1 790 000 | 146 700 | 8,1955 | 363 700 | 20,3184 | 515 200 | 28,7821 |
| 1 800 000 | 147 600 | 8,2000 | 366 000 | 20,3333 | 518 400 | 28,8000 |
| 1 810 000 | 148 500 | 8,2044 | 368 300 | 20,3481 | 521 600 | 28,8177 |
| 1 820 000 | 149 400 | 8,2088 | 370 600 | 20,3626 | 524 800 | 28,8352 |
| 1 830 000 | 150 300 | 8,2131 | 372 900 | 20,3770 | 528 000 | 28,8525 |
| 1 840 000 | 151 200 | 8,2174 | 375 200 | 20,3913 | 531 200 | 28,8696 |
| 1 850 000 | 152 100 | 8,2216 | 377 500 | 20,4054 | 534 400 | 28,8865 |
| 1 860 000 | 153 000 | 8,2258 | 379 800 | 20,4194 | 537 600 | 28,9032 |
| 1 870 000 | 153 900 | 8,2299 | 382 100 | 20,4332 | 540 800 | 28,9198 |
| 1 880 000 | 154 800 | 8,2340 | 384 400 | 20,4468 | 544 000 | 28,9362 |
| 1 890 000 | 155 700 | 8,2381 | 386 700 | 20,4603 | 547 200 | 28,9524 |
| 1 900 000 | 156 600 | 8,2421 | 389 000 | 20,4737 | 550 400 | 28,9684 |
| 1 910 000 | 157 500 | 8,2461 | 391 300 | 20,4869 | 553 600 | 28,9843 |
| 1 920 000 | 158 400 | 8,2500 | 393 600 | 20,5000 | 556 800 | 29,0000 |
| 1 930 000 | 159 300 | 8,2539 | 395 900 | 20,5130 | 560 000 | 29,0155 |
| 1 940 000 | 160 200 | 8,2577 | 398 200 | 20,5258 | 563 200 | 29,0309 |
| 1 950 000 | 161 100 | 8,2615 | 400 500 | 20,5385 | 566 400 | 29,0462 |
| 1 960 000 | 162 000 | 8,2653 | 402 800 | 20,5510 | 569 600 | 29,0612 |
| 1 970 000 | 162 900 | 8,2690 | 405 100 | 20,5635 | 572 800 | 29,0761 |
| 1 980 000 | 163 800 | 8,2727 | 407 400 | 20,5758 | 576 000 | 29,0909 |
| 1 990 000 | 164 700 | 8,2764 | 409 700 | 20,5879 | 579 200 | 29,1055 |

Tarif für die Erbschafts- und Schenkungssteuer (gültig ab 1. Januar 2001)

| Steuerbarer Vermögensanfall | Klasse 1 | | Klasse 2 | | Klasse 3 | |
|-----------------------------|--------------|------------|--------------|------------|--------------|------------|
| | Steuerbetrag | Steuersatz | Steuerbetrag | Steuersatz | Steuerbetrag | Steuersatz |
| 2 000 000 | 165 600 | 8,2800 | 412 000 | 20,6000 | 582 400 | 29,1200 |
| 2 010 000 | 166 500 | 8,2836 | 414 300 | 20,6119 | 585 600 | 29,1343 |
| 2 020 000 | 167 400 | 8,2871 | 416 600 | 20,6238 | 588 800 | 29,1485 |
| 2 030 000 | 168 300 | 8,2906 | 418 900 | 20,6355 | 592 000 | 29,1626 |
| 2 040 000 | 169 200 | 8,2941 | 421 200 | 20,6471 | 595 200 | 29,1765 |
| 2 050 000 | 170 100 | 8,2976 | 423 500 | 20,6585 | 598 400 | 29,1902 |
| 2 060 000 | 171 000 | 8,3010 | 425 800 | 20,6699 | 601 600 | 29,2039 |
| 2 070 000 | 171 900 | 8,3043 | 428 100 | 20,6812 | 604 800 | 29,2174 |
| 2 080 000 | 172 800 | 8,3077 | 430 400 | 20,6923 | 608 000 | 29,2308 |
| 2 090 000 | 173 700 | 8,3110 | 432 700 | 20,7033 | 611 200 | 29,2440 |
| 2 100 000 | 174 600 | 8,3143 | 435 000 | 20,7143 | 614 400 | 29,2571 |
| 2 110 000 | 175 500 | 8,3175 | 437 300 | 20,7251 | 617 600 | 29,2701 |
| 2 120 000 | 176 400 | 8,3208 | 439 600 | 20,7358 | 620 800 | 29,2830 |
| 2 130 000 | 177 300 | 8,3239 | 441 900 | 20,7465 | 624 000 | 29,2958 |
| 2 140 000 | 178 200 | 8,3271 | 444 200 | 20,7570 | 627 200 | 29,3084 |
| 2 150 000 | 179 100 | 8,3302 | 446 500 | 20,7674 | 630 400 | 29,3209 |
| 2 160 000 | 180 000 | 8,3333 | 448 800 | 20,7778 | 633 600 | 29,3333 |
| 2 170 000 | 180 900 | 8,3364 | 451 100 | 20,7880 | 636 800 | 29,3456 |
| 2 180 000 | 181 800 | 8,3394 | 453 400 | 20,7982 | 640 000 | 29,3578 |
| 2 190 000 | 182 700 | 8,3425 | 455 700 | 20,8082 | 643 200 | 29,3699 |
| 2 200 000 | 183 600 | 8,3455 | 458 000 | 20,8182 | 646 400 | 29,3818 |
| 2 210 000 | 184 500 | 8,3484 | 460 300 | 20,8281 | 649 600 | 29,3937 |
| 2 220 000 | 185 400 | 8,3514 | 462 600 | 20,8378 | 652 800 | 29,4054 |
| 2 230 000 | 186 300 | 8,3543 | 464 900 | 20,8475 | 656 000 | 29,4170 |
| 2 240 000 | 187 200 | 8,3571 | 467 200 | 20,8571 | 659 200 | 29,4286 |
| 2 250 000 | 188 100 | 8,3600 | 469 500 | 20,8667 | 662 400 | 29,4400 |
| 2 260 000 | 189 000 | 8,3628 | 471 800 | 20,8761 | 665 600 | 29,4513 |
| 2 270 000 | 189 900 | 8,3656 | 474 100 | 20,8855 | 668 800 | 29,4626 |
| 2 280 000 | 190 800 | 8,3684 | 476 400 | 20,8947 | 672 000 | 29,4737 |
| 2 290 000 | 191 700 | 8,3712 | 478 700 | 20,9039 | 675 200 | 29,4847 |
| 2 300 000 | 192 600 | 8,3739 | 481 000 | 20,9130 | 678 400 | 29,4957 |
| 2 310 000 | 193 500 | 8,3766 | 483 300 | 20,9221 | 681 600 | 29,5065 |
| 2 320 000 | 194 400 | 8,3793 | 485 600 | 20,9310 | 684 800 | 29,5172 |
| 2 330 000 | 195 300 | 8,3820 | 487 900 | 20,9399 | 688 000 | 29,5279 |
| 2 340 000 | 196 200 | 8,3846 | 490 200 | 20,9487 | 691 200 | 29,5385 |
| 2 350 000 | 197 100 | 8,3872 | 492 500 | 20,9574 | 694 400 | 29,5489 |
| 2 360 000 | 198 000 | 8,3898 | 494 800 | 20,9661 | 697 600 | 29,5593 |
| 2 370 000 | 198 900 | 8,3924 | 497 100 | 20,9747 | 700 800 | 29,5696 |
| 2 380 000 | 199 800 | 8,3950 | 499 400 | 20,9832 | 704 000 | 29,5798 |
| 2 390 000 | 200 700 | 8,3975 | 501 700 | 20,9916 | 707 200 | 29,5900 |
| 2 400 000 | 201 600 | 8,4000 | 504 000 | 21,0000 | 710 400 | 29,6000 |
| 2 410 000 | 202 500 | 8,4025 | 506 300 | 21,0083 | 713 600 | 29,6100 |
| 2 420 000 | 203 400 | 8,4050 | 508 600 | 21,0165 | 716 800 | 29,6198 |
| 2 430 000 | 204 300 | 8,4074 | 510 900 | 21,0247 | 720 000 | 29,6296 |
| 2 440 000 | 205 200 | 8,4098 | 513 200 | 21,0328 | 723 200 | 29,6393 |
| 2 450 000 | 206 100 | 8,4122 | 515 500 | 21,0408 | 726 400 | 29,6490 |
| 2 460 000 | 207 000 | 8,4146 | 517 800 | 21,0488 | 729 600 | 29,6585 |
| 2 470 000 | 207 900 | 8,4170 | 520 100 | 21,0567 | 732 800 | 29,6680 |
| 2 480 000 | 208 800 | 8,4194 | 522 400 | 21,0645 | 736 000 | 29,6774 |
| 2 490 000 | 209 700 | 8,4217 | 524 700 | 21,0723 | 739 200 | 29,6867 |

Tarif für die Erbschafts- und Schenkungssteuer (gültig ab 1. Januar 2001)

| Steuerbarer Vermögensanfall | Klasse 1 | | Klasse 2 | | Klasse 3 | |
|-----------------------------|--------------|------------|--------------|------------|--------------|------------|
| | Steuerbetrag | Steuersatz | Steuerbetrag | Steuersatz | Steuerbetrag | Steuersatz |
| 2 500 000 | 210 600 | 8,4240 | 527 000 | 21,0800 | 742 400 | 29,6960 |
| 2 510 000 | 211 500 | 8,4263 | 529 300 | 21,0876 | 745 600 | 29,7052 |
| 2 520 000 | 212 400 | 8,4286 | 531 600 | 21,0952 | 748 800 | 29,7143 |
| 2 530 000 | 213 300 | 8,4308 | 533 900 | 21,1028 | 752 000 | 29,7233 |
| 2 540 000 | 214 200 | 8,4331 | 536 200 | 21,1102 | 755 200 | 29,7323 |
| 2 550 000 | 215 100 | 8,4353 | 538 500 | 21,1176 | 758 400 | 29,7412 |
| 2 560 000 | 216 000 | 8,4375 | 540 800 | 21,1250 | 761 600 | 29,7500 |
| 2 570 000 | 216 900 | 8,4397 | 543 100 | 21,1323 | 764 800 | 29,7588 |
| 2 580 000 | 217 800 | 8,4419 | 545 400 | 21,1395 | 768 000 | 29,7674 |
| 2 590 000 | 218 700 | 8,4440 | 547 700 | 21,1467 | 771 200 | 29,7761 |
| 2 600 000 | 219 600 | 8,4462 | 550 000 | 21,1538 | 774 400 | 29,7846 |
| 2 610 000 | 220 500 | 8,4483 | 552 300 | 21,1609 | 777 600 | 29,7931 |
| 2 620 000 | 221 400 | 8,4504 | 554 600 | 21,1679 | 780 800 | 29,8015 |
| 2 630 000 | 222 300 | 8,4525 | 556 900 | 21,1749 | 784 000 | 29,8099 |
| 2 640 000 | 223 200 | 8,4545 | 559 200 | 21,1818 | 787 200 | 29,8182 |
| 2 650 000 | 224 100 | 8,4566 | 561 500 | 21,1887 | 790 400 | 29,8264 |
| 2 660 000 | 225 000 | 8,4586 | 563 800 | 21,1955 | 793 600 | 29,8346 |
| 2 670 000 | 225 900 | 8,4607 | 566 100 | 21,2022 | 796 800 | 29,8427 |
| 2 680 000 | 226 800 | 8,4627 | 568 400 | 21,2090 | 800 000 | 29,8507 |
| 2 690 000 | 227 700 | 8,4647 | 570 700 | 21,2156 | 803 200 | 29,8587 |
| 2 700 000 | 228 600 | 8,4667 | 573 000 | 21,2222 | 806 400 | 29,8667 |
| 2 710 000 | 229 500 | 8,4686 | 575 300 | 21,2288 | 809 600 | 29,8745 |
| 2 720 000 | 230 400 | 8,4706 | 577 600 | 21,2353 | 812 800 | 29,8824 |
| 2 730 000 | 231 300 | 8,4725 | 579 900 | 21,2418 | 816 000 | 29,8901 |
| 2 740 000 | 232 200 | 8,4745 | 582 200 | 21,2482 | 819 200 | 29,8978 |
| 2 750 000 | 233 100 | 8,4764 | 584 500 | 21,2545 | 822 400 | 29,9055 |
| 2 760 000 | 234 000 | 8,4783 | 586 800 | 21,2609 | 825 600 | 29,9130 |
| 2 770 000 | 234 900 | 8,4801 | 589 100 | 21,2671 | 828 800 | 29,9206 |
| 2 780 000 | 235 800 | 8,4820 | 591 400 | 21,2734 | 832 000 | 29,9281 |
| 2 790 000 | 236 700 | 8,4839 | 593 700 | 21,2796 | 835 200 | 29,9355 |
| 2 800 000 | 237 600 | 8,4857 | 596 000 | 21,2857 | 838 400 | 29,9429 |
| 2 810 000 | 238 500 | 8,4875 | 598 300 | 21,2918 | 841 600 | 29,9502 |
| 2 820 000 | 239 400 | 8,4894 | 600 600 | 21,2979 | 844 800 | 29,9574 |
| 2 830 000 | 240 300 | 8,4912 | 602 900 | 21,3039 | 848 000 | 29,9647 |
| 2 840 000 | 241 200 | 8,4930 | 605 200 | 21,3099 | 851 200 | 29,9718 |
| 2 850 000 | 242 100 | 8,4947 | 607 500 | 21,3158 | 854 400 | 29,9789 |
| 2 860 000 | 243 000 | 8,4965 | 609 800 | 21,3217 | 857 600 | 29,9860 |
| 2 870 000 | 243 900 | 8,4983 | 612 100 | 21,3275 | 860 800 | 29,9930 |
| 2 880 000 | 244 800 | 8,5000 | 614 400 | 21,3333 | 864 000 | 30,0000 |
| 2 890 000 | 245 700 | 8,5017 | 616 700 | 21,3391 | 867 200 | 30,0069 |
| 2 900 000 | 246 600 | 8,5034 | 619 000 | 21,3448 | 870 400 | 30,0138 |
| 2 910 000 | 247 500 | 8,5052 | 621 300 | 21,3505 | 873 600 | 30,0206 |
| 2 920 000 | 248 400 | 8,5068 | 623 600 | 21,3562 | 876 800 | 30,0274 |
| 2 930 000 | 249 300 | 8,5085 | 625 900 | 21,3618 | 880 000 | 30,0341 |
| 2 940 000 | 250 200 | 8,5102 | 628 200 | 21,3673 | 883 200 | 30,0408 |
| 2 950 000 | 251 100 | 8,5119 | 630 500 | 21,3729 | 886 400 | 30,0475 |
| 2 960 000 | 252 000 | 8,5135 | 632 800 | 21,3784 | 889 600 | 30,0541 |
| 2 970 000 | 252 900 | 8,5152 | 635 100 | 21,3838 | 892 800 | 30,0606 |
| 2 980 000 | 253 800 | 8,5168 | 637 400 | 21,3893 | 896 000 | 30,0671 |
| 2 990 000 | 254 700 | 8,5184 | 639 700 | 21,3946 | 899 200 | 30,0736 |

Tarif für die Erbschafts- und Schenkungssteuer (gültig ab 1. Januar 2001)

| Steuerbarer Vermögensanfall | Klasse 1 | | Klasse 2 | | Klasse 3 | |
|-----------------------------|--------------|------------|--------------|------------|--------------|------------|
| | Steuerbetrag | Steuersatz | Steuerbetrag | Steuersatz | Steuerbetrag | Steuersatz |
| 3 000 000 | 255 600 | 8,5200 | 642 000 | 21,4000 | 902 400 | 30,0800 |
| 3 010 000 | 256 500 | 8,5216 | 644 300 | 21,4053 | 905 600 | 30,0864 |
| 3 020 000 | 257 400 | 8,5232 | 646 600 | 21,4106 | 908 800 | 30,0927 |
| 3 030 000 | 258 300 | 8,5248 | 648 900 | 21,4158 | 912 000 | 30,0990 |
| 3 040 000 | 259 200 | 8,5263 | 651 200 | 21,4211 | 915 200 | 30,1053 |
| 3 050 000 | 260 100 | 8,5279 | 653 500 | 21,4262 | 918 400 | 30,1115 |
| 3 060 000 | 261 000 | 8,5294 | 655 800 | 21,4314 | 921 600 | 30,1176 |
| 3 070 000 | 261 900 | 8,5309 | 658 100 | 21,4365 | 924 800 | 30,1238 |
| 3 080 000 | 262 800 | 8,5325 | 660 400 | 21,4416 | 928 000 | 30,1299 |
| 3 090 000 | 263 700 | 8,5340 | 662 700 | 21,4466 | 931 200 | 30,1359 |
| 3 100 000 | 264 600 | 8,5355 | 665 000 | 21,4516 | 934 400 | 30,1419 |
| 3 110 000 | 265 500 | 8,5370 | 667 300 | 21,4566 | 937 600 | 30,1479 |
| 3 120 000 | 266 400 | 8,5385 | 669 600 | 21,4615 | 940 800 | 30,1538 |
| 3 130 000 | 267 300 | 8,5399 | 671 900 | 21,4665 | 944 000 | 30,1597 |
| 3 140 000 | 268 200 | 8,5414 | 674 200 | 21,4713 | 947 200 | 30,1656 |
| 3 150 000 | 269 100 | 8,5429 | 676 500 | 21,4762 | 950 400 | 30,1714 |
| 3 160 000 | 270 000 | 8,5443 | 678 800 | 21,4810 | 953 600 | 30,1772 |
| 3 170 000 | 270 900 | 8,5457 | 681 100 | 21,4858 | 956 800 | 30,1830 |
| 3 180 000 | 271 800 | 8,5472 | 683 400 | 21,4906 | 960 000 | 30,1887 |
| 3 190 000 | 272 700 | 8,5486 | 685 700 | 21,4953 | 963 200 | 30,1944 |
| 3 200 000 | 273 600 | 8,5500 | 688 000 | 21,5000 | 966 400 | 30,2000 |
| 3 210 000 | 274 500 | 8,5514 | 690 300 | 21,5047 | 969 600 | 30,2056 |
| 3 220 000 | 275 400 | 8,5528 | 692 600 | 21,5093 | 972 800 | 30,2112 |
| 3 230 000 | 276 300 | 8,5542 | 694 900 | 21,5139 | 976 000 | 30,2167 |
| 3 240 000 | 277 200 | 8,5556 | 697 200 | 21,5185 | 979 200 | 30,2222 |
| 3 250 000 | 278 100 | 8,5569 | 699 500 | 21,5231 | 982 400 | 30,2277 |
| 3 260 000 | 279 000 | 8,5583 | 701 800 | 21,5276 | 985 600 | 30,2331 |
| 3 270 000 | 279 900 | 8,5596 | 704 100 | 21,5321 | 988 800 | 30,2385 |
| 3 280 000 | 280 800 | 8,5610 | 706 400 | 21,5366 | 992 000 | 30,2439 |
| 3 290 000 | 281 700 | 8,5623 | 708 700 | 21,5410 | 995 200 | 30,2492 |
| 3 300 000 | 282 600 | 8,5636 | 711 000 | 21,5455 | 998 400 | 30,2545 |
| 3 310 000 | 283 500 | 8,5650 | 713 300 | 21,5498 | 1 001 600 | 30,2598 |
| 3 320 000 | 284 400 | 8,5663 | 715 600 | 21,5542 | 1 004 800 | 30,2651 |
| 3 330 000 | 285 300 | 8,5676 | 717 900 | 21,5586 | 1 008 000 | 30,2703 |
| 3 340 000 | 286 200 | 8,5689 | 720 200 | 21,5629 | 1 011 200 | 30,2754 |
| 3 350 000 | 287 100 | 8,5701 | 722 500 | 21,5672 | 1 014 400 | 30,2806 |
| 3 360 000 | 288 000 | 8,5714 | 724 800 | 21,5714 | 1 017 600 | 30,2857 |
| 3 370 000 | 288 900 | 8,5727 | 727 100 | 21,5757 | 1 020 800 | 30,2908 |
| 3 380 000 | 289 800 | 8,5740 | 729 400 | 21,5799 | 1 024 000 | 30,2959 |
| 3 390 000 | 290 700 | 8,5752 | 731 700 | 21,5841 | 1 027 200 | 30,3009 |
| 3 400 000 | 291 600 | 8,5765 | 734 000 | 21,5882 | 1 030 400 | 30,3059 |
| 3 410 000 | 292 500 | 8,5777 | 736 300 | 21,5924 | 1 033 600 | 30,3109 |
| 3 420 000 | 293 400 | 8,5789 | 738 600 | 21,5965 | 1 036 800 | 30,3158 |
| 3 430 000 | 294 300 | 8,5802 | 740 900 | 21,6006 | 1 040 000 | 30,3207 |
| 3 440 000 | 295 200 | 8,5814 | 743 200 | 21,6047 | 1 043 200 | 30,3256 |
| 3 450 000 | 296 100 | 8,5826 | 745 500 | 21,6087 | 1 046 400 | 30,3304 |
| 3 460 000 | 297 000 | 8,5838 | 747 800 | 21,6127 | 1 049 600 | 30,3353 |
| 3 470 000 | 297 900 | 8,5850 | 750 100 | 21,6167 | 1 052 800 | 30,3401 |
| 3 480 000 | 298 800 | 8,5862 | 752 400 | 21,6207 | 1 056 000 | 30,3448 |
| 3 490 000 | 299 700 | 8,5874 | 754 700 | 21,6246 | 1 059 200 | 30,3496 |

Tarif für die Erbschafts- und Schenkungssteuer (gültig ab 1. Januar 2001)

| Steuerbarer Vermögensanfall | Klasse 1 | | Klasse 2 | | Klasse 3 | |
|-----------------------------|--------------|------------|--------------|------------|--------------|------------|
| | Steuerbetrag | Steuersatz | Steuerbetrag | Steuersatz | Steuerbetrag | Steuersatz |
| 3 500 000 | 300 600 | 8,5886 | 757 000 | 21,6286 | 1 062 400 | 30,3543 |
| 3 510 000 | 301 500 | 8,5897 | 759 300 | 21,6325 | 1 065 600 | 30,3590 |
| 3 520 000 | 302 400 | 8,5909 | 761 600 | 21,6364 | 1 068 800 | 30,3636 |
| 3 530 000 | 303 300 | 8,5921 | 763 900 | 21,6402 | 1 072 000 | 30,3683 |
| 3 540 000 | 304 200 | 8,5932 | 766 200 | 21,6441 | 1 075 200 | 30,3729 |
| 3 550 000 | 305 100 | 8,5944 | 768 500 | 21,6479 | 1 078 400 | 30,3775 |
| 3 560 000 | 306 000 | 8,5955 | 770 800 | 21,6517 | 1 081 600 | 30,3820 |
| 3 570 000 | 306 900 | 8,5966 | 773 100 | 21,6555 | 1 084 800 | 30,3866 |
| 3 580 000 | 307 800 | 8,5978 | 775 400 | 21,6592 | 1 088 000 | 30,3911 |
| 3 590 000 | 308 700 | 8,5989 | 777 700 | 21,6630 | 1 091 200 | 30,3955 |
| 3 600 000 | 309 600 | 8,6000 | 780 000 | 21,6667 | 1 094 400 | 30,4000 |
| 3 610 000 | 310 500 | 8,6011 | 782 300 | 21,6704 | 1 097 600 | 30,4044 |
| 3 620 000 | 311 400 | 8,6022 | 784 600 | 21,6740 | 1 100 800 | 30,4088 |
| 3 630 000 | 312 300 | 8,6033 | 786 900 | 21,6777 | 1 104 000 | 30,4132 |
| 3 640 000 | 313 200 | 8,6044 | 789 200 | 21,6813 | 1 107 200 | 30,4176 |
| 3 650 000 | 314 100 | 8,6055 | 791 500 | 21,6849 | 1 110 400 | 30,4219 |
| 3 660 000 | 315 000 | 8,6066 | 793 800 | 21,6885 | 1 113 600 | 30,4262 |
| 3 670 000 | 315 900 | 8,6076 | 796 100 | 21,6921 | 1 116 800 | 30,4305 |
| 3 680 000 | 316 800 | 8,6087 | 798 400 | 21,6957 | 1 120 000 | 30,4348 |
| 3 690 000 | 317 700 | 8,6098 | 800 700 | 21,6992 | 1 123 200 | 30,4390 |
| 3 700 000 | 318 600 | 8,6108 | 803 000 | 21,7027 | 1 126 400 | 30,4432 |
| 3 710 000 | 319 500 | 8,6119 | 805 300 | 21,7062 | 1 129 600 | 30,4474 |
| 3 720 000 | 320 400 | 8,6129 | 807 600 | 21,7097 | 1 132 800 | 30,4516 |
| 3 730 000 | 321 300 | 8,6139 | 809 900 | 21,7131 | 1 136 000 | 30,4558 |
| 3 740 000 | 322 200 | 8,6150 | 812 200 | 21,7166 | 1 139 200 | 30,4599 |
| 3 750 000 | 323 100 | 8,6160 | 814 500 | 21,7200 | 1 142 400 | 30,4640 |
| 3 760 000 | 324 000 | 8,6170 | 816 800 | 21,7234 | 1 145 600 | 30,4681 |
| 3 770 000 | 324 900 | 8,6180 | 819 100 | 21,7268 | 1 148 800 | 30,4721 |
| 3 780 000 | 325 800 | 8,6190 | 821 400 | 21,7302 | 1 152 000 | 30,4762 |
| 3 790 000 | 326 700 | 8,6201 | 823 700 | 21,7335 | 1 155 200 | 30,4802 |
| 3 800 000 | 327 600 | 8,6211 | 826 000 | 21,7368 | 1 158 400 | 30,4842 |
| 3 810 000 | 328 500 | 8,6220 | 828 300 | 21,7402 | 1 161 600 | 30,4882 |
| 3 820 000 | 329 400 | 8,6230 | 830 600 | 21,7435 | 1 164 800 | 30,4921 |
| 3 830 000 | 330 300 | 8,6240 | 832 900 | 21,7467 | 1 168 000 | 30,4961 |
| 3 840 000 | 331 200 | 8,6250 | 835 200 | 21,7500 | 1 171 200 | 30,5000 |
| 3 850 000 | 332 100 | 8,6260 | 837 500 | 21,7532 | 1 174 400 | 30,5039 |
| 3 860 000 | 333 000 | 8,6269 | 839 800 | 21,7565 | 1 177 600 | 30,5078 |
| 3 870 000 | 333 900 | 8,6279 | 842 100 | 21,7597 | 1 180 800 | 30,5116 |
| 3 880 000 | 334 800 | 8,6289 | 844 400 | 21,7629 | 1 184 000 | 30,5155 |
| 3 890 000 | 335 700 | 8,6298 | 846 700 | 21,7661 | 1 187 200 | 30,5193 |
| 3 900 000 | 336 600 | 8,6308 | 849 000 | 21,7692 | 1 190 400 | 30,5231 |
| 3 910 000 | 337 500 | 8,6317 | 851 300 | 21,7724 | 1 193 600 | 30,5269 |
| 3 920 000 | 338 400 | 8,6327 | 853 600 | 21,7755 | 1 196 800 | 30,5306 |
| 3 930 000 | 339 300 | 8,6336 | 855 900 | 21,7786 | 1 200 000 | 30,5344 |
| 3 940 000 | 340 200 | 8,6345 | 858 200 | 21,7817 | 1 203 200 | 30,5381 |
| 3 950 000 | 341 100 | 8,6354 | 860 500 | 21,7848 | 1 206 400 | 30,5418 |
| 3 960 000 | 342 000 | 8,6364 | 862 800 | 21,7879 | 1 209 600 | 30,5455 |
| 3 970 000 | 342 900 | 8,6373 | 865 100 | 21,7909 | 1 212 800 | 30,5491 |
| 3 980 000 | 343 800 | 8,6382 | 867 400 | 21,7940 | 1 216 000 | 30,5528 |
| 3 990 000 | 344 700 | 8,6391 | 869 700 | 21,7970 | 1 219 200 | 30,5564 |

Tarif für die Erbschafts- und Schenkungssteuer (gültig ab 1. Januar 2001)

| Steuerbarer Vermögensanfall | Klasse 1 | | Klasse 2 | | Klasse 3 | |
|-----------------------------|--------------|------------|--------------|------------|--------------|------------|
| | Steuerbetrag | Steuersatz | Steuerbetrag | Steuersatz | Steuerbetrag | Steuersatz |
| 4 000 000 | 345 600 | 8,6400 | 872 000 | 21,8000 | 1 222 400 | 30,5600 |
| 4 010 000 | 346 500 | 8,6409 | 874 300 | 21,8030 | 1 225 600 | 30,5636 |
| 4 020 000 | 347 400 | 8,6418 | 876 600 | 21,8060 | 1 228 800 | 30,5672 |
| 4 030 000 | 348 300 | 8,6427 | 878 900 | 21,8089 | 1 232 000 | 30,5707 |
| 4 040 000 | 349 200 | 8,6436 | 881 200 | 21,8119 | 1 235 200 | 30,5743 |
| 4 050 000 | 350 100 | 8,6444 | 883 500 | 21,8148 | 1 238 400 | 30,5778 |
| 4 060 000 | 351 000 | 8,6453 | 885 800 | 21,8177 | 1 241 600 | 30,5813 |
| 4 070 000 | 351 900 | 8,6462 | 888 100 | 21,8206 | 1 244 800 | 30,5848 |
| 4 080 000 | 352 800 | 8,6471 | 890 400 | 21,8235 | 1 248 000 | 30,5882 |
| 4 090 000 | 353 700 | 8,6479 | 892 700 | 21,8264 | 1 251 200 | 30,5917 |
| 4 100 000 | 354 600 | 8,6488 | 895 000 | 21,8293 | 1 254 400 | 30,5951 |
| 4 110 000 | 355 500 | 8,6496 | 897 300 | 21,8321 | 1 257 600 | 30,5985 |
| 4 120 000 | 356 400 | 8,6505 | 899 600 | 21,8350 | 1 260 800 | 30,6019 |
| 4 130 000 | 357 300 | 8,6513 | 901 900 | 21,8378 | 1 264 000 | 30,6053 |
| 4 140 000 | 358 200 | 8,6522 | 904 200 | 21,8406 | 1 267 200 | 30,6087 |
| 4 150 000 | 359 100 | 8,6530 | 906 500 | 21,8434 | 1 270 400 | 30,6120 |
| 4 160 000 | 360 000 | 8,6538 | 908 800 | 21,8462 | 1 273 600 | 30,6154 |
| 4 170 000 | 360 900 | 8,6547 | 911 100 | 21,8489 | 1 276 800 | 30,6187 |
| 4 180 000 | 361 800 | 8,6555 | 913 400 | 21,8517 | 1 280 000 | 30,6220 |
| 4 190 000 | 362 700 | 8,6563 | 915 700 | 21,8544 | 1 283 200 | 30,6253 |
| 4 200 000 | 363 600 | 8,6571 | 918 000 | 21,8571 | 1 286 400 | 30,6286 |
| 4 210 000 | 364 500 | 8,6580 | 920 300 | 21,8599 | 1 289 600 | 30,6318 |
| 4 220 000 | 365 400 | 8,6588 | 922 600 | 21,8626 | 1 292 800 | 30,6351 |
| 4 230 000 | 366 300 | 8,6596 | 924 900 | 21,8652 | 1 296 000 | 30,6383 |
| 4 240 000 | 367 200 | 8,6604 | 927 200 | 21,8679 | 1 299 200 | 30,6415 |
| 4 250 000 | 368 100 | 8,6612 | 929 500 | 21,8706 | 1 302 400 | 30,6447 |
| 4 260 000 | 369 000 | 8,6620 | 931 800 | 21,8732 | 1 305 600 | 30,6479 |
| 4 270 000 | 369 900 | 8,6628 | 934 100 | 21,8759 | 1 308 800 | 30,6511 |
| 4 280 000 | 370 800 | 8,6636 | 936 400 | 21,8785 | 1 312 000 | 30,6542 |
| 4 290 000 | 371 700 | 8,6643 | 938 700 | 21,8811 | 1 315 200 | 30,6573 |
| 4 300 000 | 372 600 | 8,6651 | 941 000 | 21,8837 | 1 318 400 | 30,6605 |
| 4 310 000 | 373 500 | 8,6659 | 943 300 | 21,8863 | 1 321 600 | 30,6636 |
| 4 320 000 | 374 400 | 8,6667 | 945 600 | 21,8889 | 1 324 800 | 30,6667 |
| 4 330 000 | 375 300 | 8,6674 | 947 900 | 21,8915 | 1 328 000 | 30,6697 |
| 4 340 000 | 376 200 | 8,6682 | 950 200 | 21,8940 | 1 331 200 | 30,6728 |
| 4 350 000 | 377 100 | 8,6690 | 952 500 | 21,8966 | 1 334 400 | 30,6759 |
| 4 360 000 | 378 000 | 8,6697 | 954 800 | 21,8991 | 1 337 600 | 30,6789 |
| 4 370 000 | 378 900 | 8,6705 | 957 100 | 21,9016 | 1 340 800 | 30,6819 |
| 4 380 000 | 379 800 | 8,6712 | 959 400 | 21,9041 | 1 344 000 | 30,6849 |
| 4 390 000 | 380 700 | 8,6720 | 961 700 | 21,9066 | 1 347 200 | 30,6879 |
| 4 400 000 | 381 600 | 8,6727 | 964 000 | 21,9091 | 1 350 400 | 30,6909 |
| 4 410 000 | 382 500 | 8,6735 | 966 300 | 21,9116 | 1 353 600 | 30,6939 |
| 4 420 000 | 383 400 | 8,6742 | 968 600 | 21,9140 | 1 356 800 | 30,6968 |
| 4 430 000 | 384 300 | 8,6749 | 970 900 | 21,9165 | 1 360 000 | 30,6998 |
| 4 440 000 | 385 200 | 8,6757 | 973 200 | 21,9189 | 1 363 200 | 30,7027 |
| 4 450 000 | 386 100 | 8,6764 | 975 500 | 21,9213 | 1 366 400 | 30,7056 |
| 4 460 000 | 387 000 | 8,6771 | 977 800 | 21,9238 | 1 369 600 | 30,7085 |
| 4 470 000 | 387 900 | 8,6779 | 980 100 | 21,9262 | 1 372 800 | 30,7114 |
| 4 480 000 | 388 800 | 8,6786 | 982 400 | 21,9286 | 1 376 000 | 30,7143 |
| 4 490 000 | 389 700 | 8,6793 | 984 700 | 21,9310 | 1 379 200 | 30,7171 |

Tarif für die Erbschafts- und Schenkungssteuer (gültig ab 1. Januar 2001)

| Steuerbarer Vermögensanfall | Klasse 1 | | Klasse 2 | | Klasse 3 | |
|-----------------------------|--------------|------------|--------------|------------|--------------|------------|
| | Steuerbetrag | Steuersatz | Steuerbetrag | Steuersatz | Steuerbetrag | Steuersatz |
| 4 500 000 | 390 600 | 8,6800 | 987 000 | 21,9333 | 1 382 400 | 30,7200 |
| 4 510 000 | 391 500 | 8,6807 | 989 300 | 21,9357 | 1 385 600 | 30,7228 |
| 4 520 000 | 392 400 | 8,6814 | 991 600 | 21,9381 | 1 388 800 | 30,7257 |
| 4 530 000 | 393 300 | 8,6821 | 993 900 | 21,9404 | 1 392 000 | 30,7285 |
| 4 540 000 | 394 200 | 8,6828 | 996 200 | 21,9427 | 1 395 200 | 30,7313 |
| 4 550 000 | 395 100 | 8,6835 | 998 500 | 21,9451 | 1 398 400 | 30,7341 |
| 4 560 000 | 396 000 | 8,6842 | 1 000 800 | 21,9474 | 1 401 600 | 30,7368 |
| 4 570 000 | 396 900 | 8,6849 | 1 003 100 | 21,9497 | 1 404 800 | 30,7396 |
| 4 580 000 | 397 800 | 8,6856 | 1 005 400 | 21,9520 | 1 408 000 | 30,7424 |
| 4 590 000 | 398 700 | 8,6863 | 1 007 700 | 21,9542 | 1 411 200 | 30,7451 |
| 4 600 000 | 399 600 | 8,6870 | 1 010 000 | 21,9565 | 1 414 400 | 30,7478 |
| 4 610 000 | 400 500 | 8,6876 | 1 012 300 | 21,9588 | 1 417 600 | 30,7505 |
| 4 620 000 | 401 400 | 8,6883 | 1 014 600 | 21,9610 | 1 420 800 | 30,7532 |
| 4 630 000 | 402 300 | 8,6890 | 1 016 900 | 21,9633 | 1 424 000 | 30,7559 |
| 4 640 000 | 403 200 | 8,6897 | 1 019 200 | 21,9655 | 1 427 200 | 30,7586 |
| 4 650 000 | 404 100 | 8,6903 | 1 021 500 | 21,9677 | 1 430 400 | 30,7613 |
| 4 660 000 | 405 000 | 8,6910 | 1 023 800 | 21,9700 | 1 433 600 | 30,7639 |
| 4 670 000 | 405 900 | 8,6916 | 1 026 100 | 21,9722 | 1 436 800 | 30,7666 |
| 4 680 000 | 406 800 | 8,6923 | 1 028 400 | 21,9744 | 1 440 000 | 30,7692 |
| 4 690 000 | 407 700 | 8,6930 | 1 030 700 | 21,9765 | 1 443 200 | 30,7719 |
| 4 700 000 | 408 600 | 8,6936 | 1 033 000 | 21,9787 | 1 446 400 | 30,7745 |
| 4 710 000 | 409 500 | 8,6943 | 1 035 300 | 21,9809 | 1 449 600 | 30,7771 |
| 4 720 000 | 410 400 | 8,6949 | 1 037 600 | 21,9831 | 1 452 800 | 30,7797 |
| 4 730 000 | 411 300 | 8,6956 | 1 039 900 | 21,9852 | 1 456 000 | 30,7822 |
| 4 740 000 | 412 200 | 8,6962 | 1 042 200 | 21,9873 | 1 459 200 | 30,7848 |
| 4 750 000 | 413 100 | 8,6968 | 1 044 500 | 21,9895 | 1 462 400 | 30,7874 |
| 4 760 000 | 414 000 | 8,6975 | 1 046 800 | 21,9916 | 1 465 600 | 30,7899 |
| 4 770 000 | 414 900 | 8,6981 | 1 049 100 | 21,9937 | 1 468 800 | 30,7925 |
| 4 780 000 | 415 800 | 8,6987 | 1 051 400 | 21,9958 | 1 472 000 | 30,7950 |
| 4 790 000 | 416 700 | 8,6994 | 1 053 700 | 21,9979 | 1 475 200 | 30,7975 |
| 4 800 000 | 417 600 | 8,7000 | 1 056 000 | 22,0000 | 1 478 400 | 30,8000 |
| 4 810 000 | 418 500 | 8,7006 | 1 058 300 | 22,0021 | 1 481 600 | 30,8025 |
| 4 820 000 | 419 400 | 8,7012 | 1 060 600 | 22,0041 | 1 484 800 | 30,8050 |
| 4 830 000 | 420 300 | 8,7019 | 1 062 900 | 22,0062 | 1 488 000 | 30,8075 |
| 4 840 000 | 421 200 | 8,7025 | 1 065 200 | 22,0083 | 1 491 200 | 30,8099 |
| 4 850 000 | 422 100 | 8,7031 | 1 067 500 | 22,0103 | 1 494 400 | 30,8124 |
| 4 860 000 | 423 000 | 8,7037 | 1 069 800 | 22,0123 | 1 497 600 | 30,8148 |
| 4 870 000 | 423 900 | 8,7043 | 1 072 100 | 22,0144 | 1 500 800 | 30,8172 |
| 4 880 000 | 424 800 | 8,7049 | 1 074 400 | 22,0164 | 1 504 000 | 30,8197 |
| 4 890 000 | 425 700 | 8,7055 | 1 076 700 | 22,0184 | 1 507 200 | 30,8221 |
| 4 900 000 | 426 600 | 8,7061 | 1 079 000 | 22,0204 | 1 510 400 | 30,8245 |
| 4 910 000 | 427 500 | 8,7067 | 1 081 300 | 22,0224 | 1 513 600 | 30,8269 |
| 4 920 000 | 428 400 | 8,7073 | 1 083 600 | 22,0244 | 1 516 800 | 30,8293 |
| 4 930 000 | 429 300 | 8,7079 | 1 085 900 | 22,0264 | 1 520 000 | 30,8316 |
| 4 940 000 | 430 200 | 8,7085 | 1 088 200 | 22,0283 | 1 523 200 | 30,8340 |
| 4 950 000 | 431 100 | 8,7091 | 1 090 500 | 22,0303 | 1 526 400 | 30,8364 |
| 4 960 000 | 432 000 | 8,7097 | 1 092 800 | 22,0323 | 1 529 600 | 30,8387 |
| 4 970 000 | 432 900 | 8,7103 | 1 095 100 | 22,0342 | 1 532 800 | 30,8410 |
| 4 980 000 | 433 800 | 8,7108 | 1 097 400 | 22,0361 | 1 536 000 | 30,8434 |
| 4 990 000 | 434 700 | 8,7114 | 1 099 700 | 22,0381 | 1 539 200 | 30,8457 |
| 5 000 000 | 435 600 | 8,7120 | 1 102 000 | 22,0400 | 1 542 400 | 30,8480 |