

## Einkommensteuer-Richtlinien alt und neu

alt	neu
R1, R2	R 1 a
R3, R4	R 2
R5	R 2 a
R5a	H 2 b
R6, R7	R 3.xxx
R11	H 3 c
R12	R 4.1
R13	R 4.2
R14	R 4.3
R15	R 4.4
R16	R 4.5
R17	R 4.6
R18	R 4.7
R19	R 4.8
R20	R 4.9
R21	R 4.10
R22	R 4.11
R23	R 4.12
R24	R 4.13
	R 4.14
R25	R4 a
R26	R 4 b
R27	R 4 c
R27a	R 4 d
	H4 e
R28	R 5.1
R29	R 5.2
R30	R 5.3
R31	R 5.4
R31a	R 5.5
R31b	R 5.6
R31c	R 5.7
R31d	H5 a
R32	R 6.1
R32a	R 6.2
R33	R 6.3
R33a	R 6.4
R34	R 6.5
R35	R 6.6
R35a	R 6.7

R36	R 6.8
R36a	R 6.9
R37	R 6.10
R38	R 6.11
R39	R 6.12
R40	R 6.13
	R 6.14
R40a	R 6.15
R41	R 6 a
R41a	R 6 b.1
R41b	R 6 b.2
R41c	R 6 b.3
R41d	R 6 c
R41e	H6 d
R42	R 7.1
R42a	R 7.2
R43	R 7.3
R44	R 7.4
R44a	R 7.5
R45	R 7 a
R76	H7c
R77	R 7 d
R82	R 7 f
R82a, R83	R 7 g
R83a	R 7 h
R83b	R 7 i
R83c	H7 k
R85	R 9 a
R86	R 9 b
R86a	R 10.1
R86b	R 10.2
R87	R 10.3
R87a	R 10.4
R88	R 10.5
R89	R 10.6
R101	R 10.7
R102	R 10.8
R103	R 10.9
R104	R 10.10
R106	R 10.11
R109a	R 10.12

R110	H 10 a
R111	R 10 b.1
R112	R 10 b.2
R113	R 10 b.3
R114	R 10 c
R115	R 10 d
R115a	H 10 e
R115b	R 10 f
R115c	R 10 g
R116	H 11
R116a	R 11 a
R116b	R 11 b
R117	R 12.1
R117a	R 12.2
R120	R 12.3
R121	R 12.4
R122	R 12.5
R123	R 12.6
R124	R 13.1
R124a	R 13.2
R125	R 13.3
R126	R 13.4
R127	R 13.5
R128	R 13.6
R129	R 13 a.1
R130	R 13 a.2
R131	R 14
R133b	R 14 a
R134	R 15.1
R134a	R 15.2
R134b	R 15.3
R134c	R 15.4
R135	R 15.5
R136	R 15.6
R137	R 15.7
R138	R 15.8
R138a	R 15.9
R138c	R 15.10
R138d	R 15 a
R139	R 16
R140	R 17

R146	R 18.1
R143	R 18.2
R147	R 18.3
R153	R 20.1
R154	R 20.2
R156	R 20.3
R157	R 21.1
R161	R 21.2
R162	R 21.3
R162a	R 21.4
R163	R 21.5
R164	R 21.6
R164a	R 21.7
R165	R 22.1
R166	R 22.2
R167	R 22.3
	R 22.4
R168	R 22.5
R168a	R 22.6
R168b	R 22.7
	R 22.8
	H 22 a
R169	H 23
R170	R 24.1
R171	R 24.2
R171a	R 24 a
	H 24 b
	H 24 c
R172	R25
R174	R 26
R174a	R 26 a
R174b	R 26 b
R174c	H 26 c
R175	R 31
R176	R 32.1
R177	R 32.2
R178	R 32.3
R179	R 32.4
R180	R 32.5

R180a	R 32.6
R180b	R 32.7
R180c	R 32.8
R180d	R 32.9
R180e	R 32.10
R180f	R 32.11
R181	R 32.12
R181a	R 32.13
R184ab	H 32 a
R185	R 32b
R186	R 33.1
R187	R 33.2
R188	R 33.3
R189	R 33.4
R190	R 33 a.1
R191	R 33 a.2
R192	R 33 a.3
R192a	R 33 a.4
R194	R 33 b
	R 33 c
R197	R 34.1
R198	R 34.2
R199	R 34.3
R200	R 34.4
R201	R 34.5
R204 bis R212	R 34 b.1
	R 34 b.2
	R 34 b.3
	R 34 b.4
	R 34 b.5
R212ad	R 34 c
R212g	H 34 d
R213	R 34 f
R213a	H 34 g
R213b	H 35
	H 35 a
R213c	R 36
R213e	R 37
R213f	H 43

R213h	H 43 b
R213i	H 44
R213j	R 44 a
R213k	R 44 b.1
R213l	R 44 b.2
R213o	H45 a
R213p	R 45 b
R213q	R 45 c
	H45 e
R215	R 46.1
R217	R 46.2
R218	R 46.3
	H 48
R222	R 49.1
R222a	R 49.2
R223	R 49.3
R223a	R 50.1
R224	R 50.2
R227ab	R 50 a.1
R227c	R 50 a.2
R227d	R 50 c
R227ef	H 50 d
R236	R 55
R238	H 62
R239	H 63
R240	H 64
R241	H65
R242	H 66
R243	H 67
R244	H68
R245	H 69
R248	H 72
R250	H 74
R251	H 75
R252	H 76
R253	H 77
R254	H78
R255	H 79