Mindestertrag gem. § 2 Abs. 2 bis 4 PKG

SOLL-Wert (fünfjähriger Durchrechnungszeitraum)

Periode	1994 - 1998	1995 - 1999	1996 - 2000	1997 - 2001	1998 - 2002	1999 - 2003	2000 - 2004	2001 - 2005	2002 - 2006	2003 - 2007	2004 - 2008	2005 - 2009	2006 - 2010	2007 - 2011	2008 - 2012	2009 - 2013	2010 - 2014	2011 - 2015	2012 - 2016	2013 - 2017	2014 - 2018	2015 - 2019	2016 - 2020	2017 - 2021	2018 - 2022	2019 - 2023	2020 - 2024	2021 - 2025
%-Satz	**2,00%**	**1,74%**	**1,63%**	**1,56%**	**1,52%**	**1,43%**	**1,36%**	**1,13%**	**1,03%**	**1,02%**	**1,08%**	**1,07%**	**1,02%**	**0,92%**	**0,64%**	**0,34%**	**0,11%**	**-0,10%**	**-0,36%**	**-0,49%**	**-0,56%**	**-0,66%**	**-0,73%**	**-0,76%**	**-0,66%**	**-0,39%**	**-0,11%**	**0,20%**

Vergleichs-SOLL-Wert (mehrjähriger Durchrechnungszeitraum)

Periode							1999 - 2004	1999 - 2005	1999 - 2006	1999 - 2007	1999 - 2008	1999 - 2009	1999 - 2010	1999 - 2011	1999 - 2012	1999 - 2013	1999 - 2014	1999 - 2015	1999 - 2016	1999 - 2017	1999 - 2018	1999 - 2019	1999 - 2020	1999 - 2021	1999 - 2022	1999 - 2023	1999 - 2024	1999 - 2025
Jahre							6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
%-Satz							**1,35%**	**1,26%**	**1,24%**	**1,25%**	**1,26%**	**1,22%**	**1,16%**	**1,12%**	**1,04%**	**0,95%**	**0,87%**	**0,79%**	**0,70%**	**0,63%**	**0,57%**	**0,50%**	**0,44%**	**0,38%**	**0,36%**	**0,38%**	**0,39%**	**0,39%**
Periode								2000 - 2005	2000 - 2006	2000 - 2007	2000 - 2008	2000 - 2009	2000 - 2010	2000 - 2011	2000 - 2012	2000 - 2013	2000 - 2014	2000 - 2015	2000 - 2016	2000 - 2017	2000 - 2018	2000 - 2019	2000 - 2020	2000 - 2021	2000 - 2022	2000 - 2023	2000 - 2024	2000 - 2025
Jahre								6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
%-Satz								**1,26%**	**1,23%**	**1,25%**	**1,25%**	**1,22%**	**1,15%**	**1,10%**	**1,02%**	**0,93%**	**0,84%**	**0,76%**	**0,67%**	**0,59%**	**0,53%**	**0,46%**	**0,40%**	**0,34%**	**0,32%**	**0,34%**	**0,35%**	**0,36%**
Periode									2001 - 2006	2001 - 2007	2001 - 2008	2001 - 2009	2001 - 2010	2001 - 2011	2001 - 2012	2001 - 2013	2001 - 2014	2001 - 2015	2001 - 2016	2001 - 2017	2001 - 2018	2001 - 2019	2001 - 2020	2001 - 2021	2001 - 2022	2001 - 2023	2001 - 2024	2001 - 2025
Jahre									6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
%-Satz									**1,12%**	**1,15%**	**1,17%**	**1,14%**	**1,08%**	**1,03%**	**0,94%**	**0,85%**	**0,77%**	**0,68%**	**0,59%**	**0,52%**	**0,46%**	**0,39%**	**0,32%**	**0,27%**	**0,25%**	**0,27%**	**0,29%**	**0,30%**
Periode										2002 - 2007	2002 - 2008	2002 - 2009	2002 - 2010	2002 - 2011	2002 - 2012	2002 - 2013	2002 - 2014	2002 - 2015	2002 - 2016	2002 - 2017	2002 - 2018	2002 - 2019	2002 - 2020	2002 - 2021	2002 - 2022	2002 - 2023	2002 - 2024	2002 - 2025
Jahre										6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
%-Satz										**1,09%**	**1,12%**	**1,09%**	**1,02%**	**0,98%**	**0,89%**	**0,79%**	**0,71%**	**0,62%**	**0,53%**	**0,45%**	**0,39%**	**0,32%**	**0,26%**	**0,20%**	**0,19%**	**0,21%**	**0,23%**	**0,25%**
Periode											2003 - 2008	2003 - 2009	2003 - 2010	2003 - 2011	2003 - 2012	2003 - 2013	2003 - 2014	2003 - 2015	2003 - 2016	2003 - 2017	2003 - 2018	2003 - 2019	2003 - 2020	2003 - 2021	2003 - 2022	2003 - 2023	2003 - 2024	2003 - 2025
Jahre											6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
%-Satz											**1,06%**	**1,04%**	**0,97%**	**0,92%**	**0,83%**	**0,73%**	**0,65%**	**0,56%**	**0,46%**	**0,39%**	**0,33%**	**0,26%**	**0,19%**	**0,14%**	**0,12%**	**0,15%**	**0,18%**	**0,20%**
Periode												2004 - 2009	2004 - 2010	2004 - 2011	2004 - 2012	2004 - 2013	2004 - 2014	2004 - 2015	2004 - 2016	2004 - 2017	2004 - 2018	2004 - 2019	2004 - 2020	2004 - 2021	2004 - 2022	2004 - 2023	2004 - 2024	2004 - 2025
Jahre												6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
%-Satz												**1,05%**	**0,97%**	**0,92%**	**0,82%**	**0,71%**	**0,62%**	**0,52%**	**0,43%**	**0,35%**	**0,28%**	**0,22%**	**0,15%**	**0,09%**	**0,08%**	**0,11%**	**0,14%**	**0,16%**
Periode													2005 - 2010	2005 - 2011	2005 - 2012	2005 - 2013	2005 - 2014	2005 - 2015	2005 - 2016	2005 - 2017	2005 - 2018	2005 - 2019	2005 - 2020	2005 - 2021	2005 - 2022	2005 - 2023	2005 - 2024	2005 - 2025
Jahre													6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
%-Satz													**0,97%**	**0,92%**	**0,80%**	**0,68%**	**0,59%**	**0,48%**	**0,38%**	**0,30%**	**0,24%**	**0,17%**	**0,10%**	**0,04%**	**0,03%**	**0,07%**	**0,10%**	**0,12%**
Periode														2006 - 2011	2006 - 2012	2006 - 2013	2006 - 2014	2006 - 2015	2006 - 2016	2006 - 2017	2006 - 2018	2006 - 2019	2006 - 2020	2006 - 2021	2006 - 2022	2006 - 2023	2006 - 2024	2006 - 2025
Jahre														6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
%-Satz														**0,95%**	**0,81%**	**0,68%**	**0,57%**	**0,46%**	**0,35%**	**0,26%**	**0,20%**	**0,13%**	**0,06%**	**0,00%**	**-0,01%**	**0,03%**	**0,07%**	**0,09%**
Periode															2007 - 2012	2007 - 2013	2007 - 2014	2007 - 2015	2007 - 2016	2007 - 2017	2007 - 2018	2007 - 2019	2007 - 2020	2007 - 2021	2007 - 2022	2007 - 2023	2007 - 2024	2007 - 2025
Jahre															6	7	8	9	10	11	12	13	14	15	16	17	18	19
%-Satz															**0,76%**	**0,62%**	**0,51%**	**0,39%**	**0,28%**	**0,19%**	**0,13%**	**0,06%**	**-0,01%**	**-0,07%**	**-0,07%**	**-0,03%**	**0,01%**	**0,04%**
Periode																2008 - 2013	2008 - 2014	2008 - 2015	2008 - 2016	2008 - 2017	2008 - 2018	2008 - 2019	2008 - 2020	2008 - 2021	2008 - 2022	2008 - 2023	2008 - 2024	2008 - 2025
Jahre																6	7	8	9	10	11	12	13	14	15	16	17	18
%-Satz																**0,50%**	**0,39%**	**0,27%**	**0,16%**	**0,08%**	**0,02%**	**-0,05%**	**-0,12%**	**-0,17%**	**-0,17%**	**-0,11%**	**-0,07%**	**-0,03%**
Periode																	2009 - 2014	2009 - 2015	2009 - 2016	2009 - 2017	2009 - 2018	2009 - 2019	2009 - 2020	2009 - 2021	2009 - 2022	2009 - 2023	2009 - 2024	2009 - 2025
Jahre																	6	7	8	9	10	11	12	13	14	15	16	17
%-Satz																	**0,24%**	**0,12%**	**0,02%**	**-0,06%**	**-0,11%**	**-0,17%**	**-0,24%**	**-0,28%**	**-0,27%**	**-0,21%**	**-0,15%**	**-0,11%**
Periode																		2010 - 2015	2010 - 2016	2010 - 2017	2010 - 2018	2010 - 2019	2010 - 2020	2010 - 2021	2010 - 2022	2010 - 2023	2010 - 2024	2010 - 2025
Jahre																		6	7	8	9	10	11	12	13	14	15	16
%-Satz																		**0,00%**	**-0,11%**	**-0,18%**	**-0,22%**	**-0,28%**	**-0,34%**	**-0,38%**	**-0,36%**	**-0,28%**	**-0,22%**	**-0,17%**
Periode																			2011 - 2016	2011 - 2017	2011 - 2018	2011 - 2019	2011 - 2020	2011 - 2021	2011 - 2022	2011 - 2023	2011 - 2024	2011 - 2025
Jahre																			6	7	8	9	10	11	12	13	14	15
%-Satz																			**-0,20%**	**-0,27%**	**-0,31%**	**-0,36%**	**-0,42%**	**-0,46%**	**-0,43%**	**-0,34%**	**-0,27%**	**-0,21%**
Periode																				2012 - 2017	2012 - 2018	2012 - 2019	2012 - 2020	2012 - 2021	2012 - 2022	2012 - 2023	2012 - 2024	2012 - 2025
Jahre																				6	7	8	9	10	11	12	13	14
%-Satz																				**-0,41%**	**-0,43%**	**-0,48%**	**-0,53%**	**-0,56%**	**-0,52%**	**-0,42%**	**-0,34%**	**-0,27%**
Periode																					2013 - 2018	2013 - 2019	2013 - 2020	2013 - 2021	2013 - 2022	2013 - 2023	2013 - 2024	2013 - 2025
Jahre																					6	7	8	9	10	11	12	13
%-Satz																					**-0,50%**	**-0,55%**	**-0,59%**	**-0,62%**	**-0,57%**	**-0,45%**	**-0,36%**	**-0,29%**
Periode																						2014 - 2019	2014 - 2020	2014 - 2021	2014 - 2022	2014 - 2023	2014 - 2024	2014 - 2025
Jahre																						6	7	8	9	10	11	12
%-Satz																						**-0,60%**	**-0,64%**	**-0,67%**	**-0,61%**	**-0,48%**	**-0,38%**	**-0,29%**
Periode																							2015 - 2020	2015 - 2021	2015 - 2022	2015 - 2023	2015 - 2024	2015 - 2025
Jahre																							6	7	8	9	10	11
%-Satz																							**-0,70%**	**-0,73%**	**-0,65%**	**-0,50%**	**-0,39%**	**-0,29%**
Periode																								2016 - 2021	2016 - 2022	2016 - 2023	2016 - 2024	2016 - 2025
Jahre																								6	7	8	9	10
%-Satz																								**-0,76%**	**-0,67%**	**-0,49%**	**-0,37%**	**-0,27%**
Periode																									2017 - 2022	2017 - 2023	2017 - 2024	2017 - 2025
Jahre																									6	7	8	9
%-Satz																									**-0,66%**	**-0,46%**	**-0,32%**	**-0,22%**
Periode																										2018 - 2023	2018 - 2024	2018 - 2025
Jahre																										6	7	8
%-Satz																										**-0,42%**	**-0,27%**	**-0,16%**
Periode																											2019 - 2024	2019 - 2025
Jahre																											6	7
%-Satz																											**-0,22%**	**-0,10%**
Periode																												2020 - 2025
Jahre																												6
%-Satz																												**0,02%**