Kalenderjahr	Verzugszins	Vergütungszins für Vorauszahlungen	Rückerstattungszins
1977	5.5 %		
1978	5.0 %		
1979	5.0 %		
1980	5.0 %		
1981	5.0 %		
1982	5.5%		
1983	5.0%		
1984	5.0%		
1985	5.0%		
1986	5.0%		
1987	6.0%		
1988	6.0%		
1989	5.0%		
1990	5.0%		
1991	6.0%		
1992	7.0%		
1993	7.0%		
1994	7.0%		
1995	5.5%	3.25%	5.5%
1996	5.25%	2.75%	5.25%
1997	5.0%	2.25%	5.0%
1998	4.5%	1.75%	4.5%
1999	4.0%	1.5%	4.0%
2000	4.0%	1.25%	4.0%
2001	4.5%	2.0%	4.5%
2002	4.0%	1.5%	4.0%
2003	4.0%	1.0%	4.0%
2004	3.5%	1.0%	3.5%
2005	3.5%	1.0%	3.5%
2006	3.5%	1.0%	3.5%
2007	3.5%	1.0%	3.5%
2008	4.0%	1.5%	4.0%
2009	4.0%	1.5%	4.0%
2010	3.5%	1.0%	3.5%
2011	3.5%	1.0%	3.5%
2012	3.0%	1.0%	3.0%
2013	3.0%	0.25%	3.0%

Kalenderjahr	Verzugszins	Vergütungszins für Vorauszahlungen	Rückerstattungszins
2014	3.0%	0.25%	3.0%
2015	3.0%	0.25%	3.0%
2016	3.0%	0.25%	3.0%
2017	5.0%	0.25%	0.25%
2018	5.0%	0.25%	0.25%
2019	5.0%	0.25%	0.25%
2020	5.0%	0.25%	0.25%
2021	5.0%	0.25%	0.25%
2022	5.0%	0.25%	0.25%
2023	5.0%	0.25%	0.25%
2024	5.0%	0.25%	0.50%
2025	5.0%	0.25%	0.25%
2026	5.0%	0.25%	0.25%