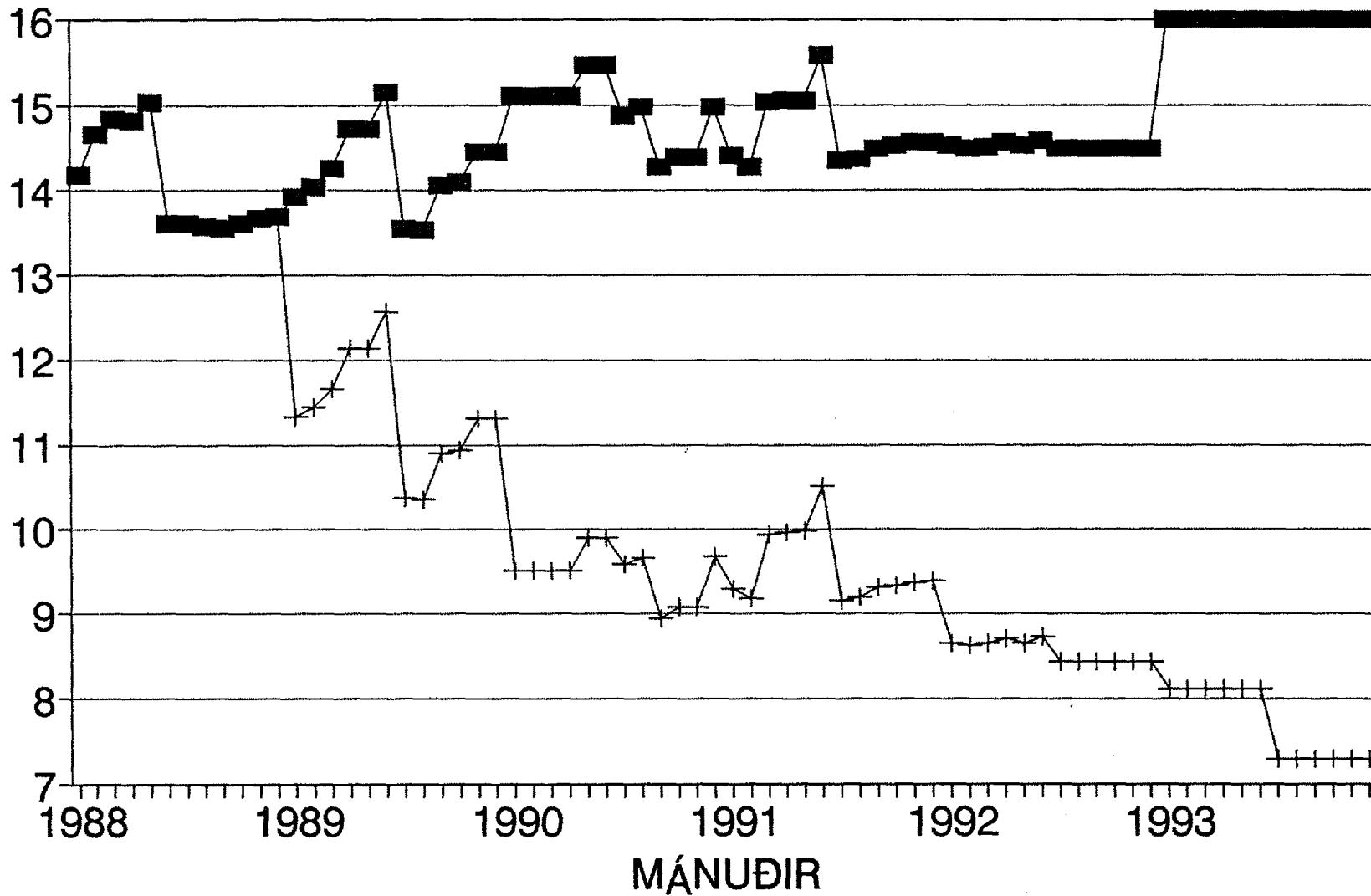


# LOFORÐ OG VERULEIKI: SKATTBYRÐI 1988-93

## M.V. MEÐALDAGVINNULAUN Í BHMR

Alþingi  
 Eriði nr. P 116 / 628  
 komiðsgur 16 / 12 1992



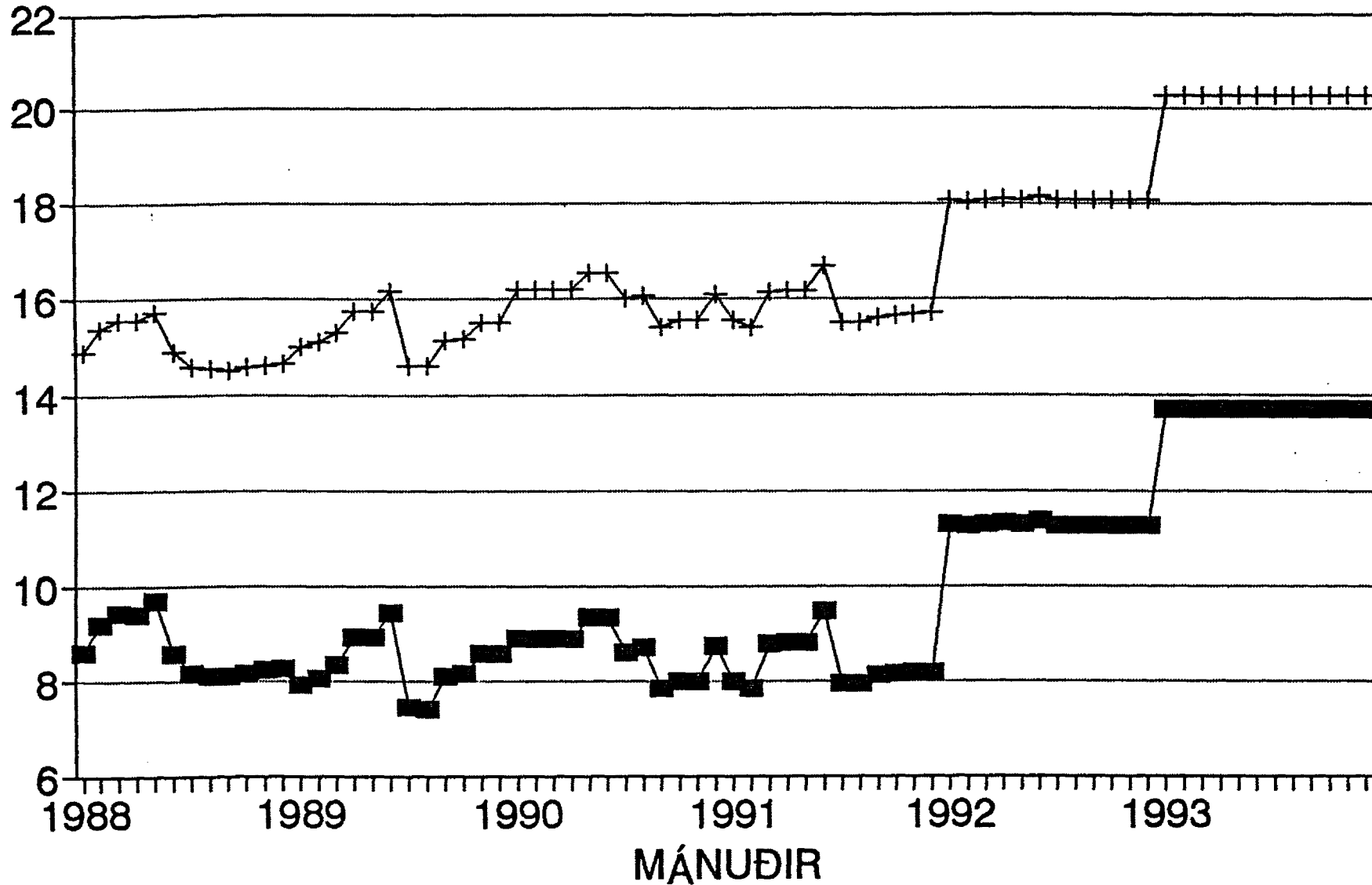
staðgr. og pers. afsl
  + loforð

14.12.1992

	Dagvinnuleiun			Almenn leiun (30 yfir)			Samningsbundin leiun					
	nettó	loforð	nettó	l nettó	loforð	nettó	lo nettó	loforð	nettó	loforð		
	skattþyrð	skattþ.	skattþyrð	skattþyrð	skattþ.	skattþyrð	skattþyrð	skattþ.	skattþyrð	skattþ.		
	%	%	kr	%	%	kr	%	%	kr	kr		
1990	1	14.2	14.2	9486	19.9	19.9	16791	•	19.9	19.2	16791	16791
	2	14.7	14.7	9791	19.9	19.9	17117	•	19.9	19.9	17117	17117
	3	14.8	14.8	9910	19.7	19.7	17236	•	19.7	19.7	17236	17236
	4	14.8	14.9	9902	19.7	19.7	17227	•	19.7	19.7	17227	17227
	5	15.0	15.0	10036	19.9	19.9	17364	•	19.9	19.9	17364	17364
	6	13.9	13.6	9080	18.7	18.7	16406	•	18.7	18.7	16406	16406
	7	13.6	13.9	9087	18.7	18.7	16412	•	18.7	18.7	16412	16412
	8	13.6	13.6	9056	18.7	18.7	16361	•	18.7	18.7	16361	16361
	9	13.5	13.6	9039	18.7	18.7	16364	•	18.7	18.7	16364	16364
	10	13.6	13.6	9067	18.7	18.7	16412	•	18.7	18.7	16412	16412
	11	13.7	13.7	9121	18.8	18.8	16446	•	18.8	18.8	16446	16446
	12	13.7	13.7	9133	18.9	18.9	16458	•	18.9	18.9	16458	16458
1990	1	13.9	11.9	9292	19.9	17.0	17148	•	19.9	17.0	17148	14896
	2	14.0	11.4	9378	19.7	17.1	17232	•	19.7	17.1	17232	14972
	3	14.3	11.7	9320	19.9	17.3	17374	•	19.9	17.3	17374	15114
	4	14.7	12.1	9627	20.2	17.9	17661	•	20.9	17.6	17661	15423
	5	14.7	12.1	9627	20.2	17.6	17661	•	20.9	17.6	17661	15423
	6	15.1	12.9	10117	20.9	17.9	17971	•	20.9	17.9	17971	15713
	7	13.9	10.4	9037	19.9	16.3	16661	•	19.9	16.3	16661	14242
	8	13.5	10.9	9027	19.9	16.2	16661	•	19.9	16.2	16661	14231
	9	14.1	10.6	9396	19.7	16.7	17240	•	19.7	16.7	17240	14599
	10	14.1	10.9	9417	19.7	16.7	17271	•	19.7	16.7	17271	14631
	11	14.4	11.3	9650	20.0	17.0	17504	•	20.0	17.0	17504	14870
	12	14.4	11.8	9690	20.0	17.0	17504	•	20.0	17.0	17504	14870
1990	1	15.1	9.9	10066	21.0	15.6	18357	•	21.0	15.9	18357	13676
	2	15.1	9.9	10066	21.0	15.6	18357	•	21.0	15.9	18357	13676
	3	15.1	9.9	10066	21.0	15.9	18357	•	21.0	15.9	18357	13676
	4	15.1	9.9	10066	21.0	15.6	18357	•	21.0	15.9	18357	13676
	5	15.9	9.9	10330	21.2	15.9	18600	•	21.2	15.9	18600	13929
	6	15.9	9.9	10330	21.2	15.9	18600	•	21.2	15.9	18600	13929
	7	14.9	9.6	9839	20.9	15.7	18209	•	21.9	16.9	18631	14406
	8	15.0	9.7	9894	20.9	15.7	18264	•	21.7	16.6	18664	14521
	9	14.3	8.9	9323	20.9	15.2	17793	•	21.7	16.6	18664	14521
	10	14.4	9.1	9611	20.4	15.3	17991	•	21.7	16.6	19026	14569
	11	14.4	9.1	9610	20.4	15.3	17990	•	21.7	16.6	19026	14569
	12	15.0	9.7	10001	20.9	15.7	18271	•	22.2	17.1	19419	14969
1991	1	14.4	9.3	9617	20.4	15.4	17997	•	21.6	16.7	18664	14620
	2	14.3	9.2	9531	20.3	15.3	17811	•	21.6	16.7	18664	14620
	3	15.0	9.9	10040	20.9	15.9	18321	•	22.1	17.2	19397	15061
	4	15.0	9.9	10048	20.9	15.9	18326	•	22.1	17.2	19397	15061
	5	15.1	10.0	10056	20.9	16.0	18336	•	22.1	17.2	19397	15061
	6	15.6	10.9	10411	21.3	16.4	18692	•	22.1	17.2	19397	15061
	7	14.9	9.2	9563	20.4	15.3	17864	•	23.3	18.9	20404	16041
	8	14.4	9.2	9599	20.4	15.4	17879	•	23.3	18.9	20404	16041
	9	14.9	9.3	9678	20.9	15.5	17956	•	23.3	18.9	20404	16041
	10	14.9	9.9	9699	20.9	15.5	17960	•	23.3	18.9	20404	16041
	11	14.6	9.4	9724	20.8	15.5	18005	•	23.3	18.9	20404	16041
	12	14.9	9.4	9729	20.9	15.9	18006	•	23.9	18.9	20404	16041
1992	1	14.9	8.6	9696	20.9	15.0	17966	•	23.4	17.9	20457	15666
	2	14.9	8.6	9674	20.9	14.9	17966	•	23.4	17.9	20457	15666
	3	14.9	8.6	9691	20.9	14.9	17966	•	23.4	17.9	20457	15666
	4	14.6	8.7	9729	20.6	15.0	18022	•	23.4	17.9	20457	15666
	5	14.9	8.6	9695	20.9	15.0	17966	•	23.6	18.2	20699	15639
	6	14.9	8.7	9737	20.6	15.0	18031	•	23.6	18.2	20699	15639
	7	14.9	8.4	9673	20.9	14.8	17966	•	24.9	19.9	21655	17056
	8	14.9	8.4	9673	20.9	14.8	17966	•	24.9	19.9	21655	17056
	9	14.9	8.4	9673	20.9	14.8	17966	•	24.9	19.9	21655	17056
	10	14.9	8.4	9673	20.9	14.8	17966	•	24.9	19.9	21655	17056
	11	14.9	8.4	9673	20.9	14.9	17966	•	24.9	19.9	21655	17056
	12	14.9	8.4	9673	20.9	14.9	17966	•	24.9	19.9	21655	17056
1993	1	16.0	8.1	10675	22.0	14.9	18261	•	26.4	19.9	23169	16660
	2	16.0	8.1	10675	22.0	14.9	18261	•	26.4	19.9	23169	16660
	3	16.0	8.1	10675	22.0	14.9	18261	•	26.4	19.9	23169	16660
	4	16.0	8.1	10675	22.0	14.5	18261	•	26.4	19.9	23169	16660
	5	16.0	8.1	10675	22.0	14.9	18261	•	26.4	19.9	23169	16660
	6	16.0	8.1	10675	22.0	14.9	18261	•	26.4	19.9	23169	16660
	7	16.0	7.9	10675	22.0	13.9	18261	•	27.7	20.2	24277	17666
	8	16.0	7.9	10675	22.0	13.9	18261	•	27.7	20.2	24277	17666
	9	16.0	7.9	10675	22.0	13.9	18261	•	27.7	20.2	24277	17666
	10	16.0	7.9	10675	22.0	13.9	18261	•	27.7	20.2	24277	17666
	11	16.0	7.9	10675	22.0	13.9	18261	•	27.7	20.2	24277	17666

# NT. SKATTBYRÐI FJÖLSKYLDU 1988-93

m.v. tvenn laun og 2 börn (<7 og >7)



NT. SKATTBYRÐI FJÓLSKYLDU MEÐ TVÖ BÖRN (< 7 OG > 7 Á  
TVÆR FYRIRVINNUR Í BHMR

		Dagvinnulæun			Almannalæun (30 yfirlv)			Samningabundin læun		
		Tvönn		nettó skattbyrði	Tvönn		nettó skattbyrði	Tvönn		nettó skattbyrði
		læun	kr		læun	kr		læun	kr	
1988	1	133586	11478	8.8	173218	26129	14.9	173218	26129	14.9
	2	136764	12594	9.2	179373	27582	15.4	179373	27582	15.4
	3	137862	13015	8.4	180844	28145	15.6	180844	28145	15.6
	4	137874	12984	8.4	180829	28104	15.5	180829	28104	15.5
	5	138274	13477	8.7	182885	28751	15.7	182885	28751	15.7
	6	148854	12794	8.8	195361	29130	14.9	195361	29130	14.9
	7	148024	12187	8.2	195452	28510	14.6	195452	28510	14.6
	8	148704	12054	8.1	195033	28382	14.8	195033	28382	14.5
	9	148528	11882	8.1	194802	28281	14.5	194802	28281	14.3
	10	148022	12188	8.2	195450	28509	14.8	195450	28509	14.8
	11	148378	12291	8.2	195914	28872	14.8	195914	28872	14.9
	12	148500	12334	8.3	198077	28730	14.7	198077	28730	14.7
1989	1	148748	11843	7.9	198399	29450	15.0	198399	29450	15.0
	2	150538	12150	8.1	197484	28852	15.1	197484	28852	15.1
	3	151822	12685	8.3	198253	30527	15.3	198253	30527	15.3
	4	154880	13611	8.9	203238	32031	15.8	203238	32031	15.8
	5	154880	13611	8.9	203238	32031	15.8	203238	32031	15.8
	6	157932	14833	8.5	207138	33502	16.2	207138	33502	16.2
	7	180418	11822	7.4	210388	30784	14.6	210388	30784	14.8
	8	180314	11883	7.4	210280	30732	14.8	210280	30732	14.8
	9	183848	13254	8.1	215028	32531	15.1	215028	32531	15.1
	10	184270	13378	8.1	215448	32891	15.2	215448	32891	15.2
	11	186734	14308	8.8	218880	33910	15.5	218880	33910	15.5
	12	186734	14308	8.8	218880	33910	15.5	218880	33910	15.5
1990	1	188238	15052	8.9	221981	38005	18.2	221981	38005	18.2
	2	188238	15052	8.9	221981	38005	18.2	221981	38005	18.2
	3	188238	15052	8.9	221981	38005	18.2	221981	38005	18.2
	4	188238	15052	8.9	221981	38005	18.2	221981	38005	18.2
	5	171774	18081	8.4	225280	37328	18.8	225280	37328	18.8
	6	171774	18081	8.4	225280	37328	18.8	225280	37328	18.8
	7	177888	13331	8.8	233322	37358	18.0	243927	41570	17.0
	8	178484	15588	8.7	234104	37887	18.1	244744	41895	17.1
	9	173550	13803	7.9	227820	35880	15.4	244744	41895	17.1
	10	174458	13883	8.0	228808	35582	15.5	245405	42158	17.2
	11	174448	13880	8.0	228797	35588	15.5	245405	42158	17.2
	12	178570	15588	8.7	234203	37708	18.1	251882	44845	17.7
1991	1	179820	14389	8.0	235843	38880	15.8	251882	42975	17.1
	2	178912	14028	7.8	234852	38207	15.4	251882	42975	17.1
	3	184424	18221	8.8	241881	39883	18.2	258709	45779	17.7
	4	184508	18253	8.8	241888	39128	18.2	258709	45779	17.7
	5	184818	18288	8.8	242138	39184	18.2	258709	45779	17.7
	6	188852	17903	8.5	247427	41280	18.7	258709	45779	17.7
	7	188042	14829	7.9	248828	38240	15.5	288884	55483	19.1
	8	188212	14888	8.0	248848	38328	15.5	288884	55483	19.1
	9	188070	15338	8.1	247875	38778	15.8	288884	55483	18.1
	10	188330	15441	8.2	248318	38912	15.7	288884	55483	19.1
	11	188818	15555	8.2	248891	39081	15.7	288884	55483	18.1
	12	188884	15574	8.2	248754	39088	15.7	288884	55483	18.1
1992	1	188848	21337	11.3	247884	44783	18.1	288884	61832	21.3
	2	188808	21241	11.3	247389	44857	18.1	288884	61832	21.3
	3	188798	21317	11.3	247819	44757	18.1	288884	61832	21.3
	4	188218	21484	11.4	248189	44878	18.1	288884	61832	21.3
	5	188832	21331	11.3	247883	44775	18.1	294893	63586	21.8
	6	188312	21522	11.4	248282	45025	18.1	294893	63586	21.8
	7	188312	21340	11.3	248282	44843	18.1	322238	74311	23.1
	8	188312	21340	11.3	248282	44843	18.1	322238	74311	23.1
	9	188312	21340	11.3	248282	44843	18.1	322238	74311	23.1
	10	188312	21340	11.3	248282	44843	18.1	322238	74311	23.1
	11	188312	21340	11.3	248282	44843	18.1	322238	74311	23.1
	12	188312	21340	11.3	248282	44843	18.1	322238	74311	23.1
1993	1	188312	28002	13.7	248282	50380	20.3	322238	80867	25.1
	2	188312	28002	13.7	248282	50380	20.3	322238	80867	25.1
	3	188312	28002	13.7	248282	50380	20.3	322238	80867	25.1
	4	188312	28002	13.7	248282	50380	20.3	322238	80867	25.1
	5	188312	28002	13.7	248282	50380	20.3	322238	80867	25.1
	6	188312	28002	13.7	248282	50380	20.3	322238	80867	25.1
	7	188312	28002	13.7	248282	50380	20.3	352118	83322	28.5
	8	188312	28002	13.7	248282	50380	20.3	352118	83322	28.5
	9	188312	28002	13.7	248282	50380	20.3	352118	83322	28.5
	10	188312	28002	13.7	248282	50380	20.3	352118	83322	28.5
	11	188312	28002	13.7	248282	50380	20.3	352118	83322	28.5
	12	188312	28002	13.7	248282	50380	20.3	352118	83322	28.5