

**KJARAFÉLAG VIÐSKIPTAFRÆÐINGA OG HAGFRÆÐINGA**

Gildir frá 1. apríl 2019

| þrep        | Grunnur | 1       | 2       | 3       | 4       | 5       | 6       |
|-------------|---------|---------|---------|---------|---------|---------|---------|
| <b>Lfl.</b> | 0,00%   | 1,50%   | 3,00%   | 4,50%   | 6,00%   | 7,50%   | 9,00%   |
| 305         | 391.595 | 397.469 | 403.343 | 409.217 | 415.091 | 420.965 | 426.839 |
| 306         | 396.840 | 402.793 | 408.745 | 414.698 | 420.650 | 426.603 | 432.556 |
| 307         | 402.157 | 408.189 | 414.222 | 420.254 | 426.286 | 432.319 | 438.351 |
| 308         | 407.550 | 413.663 | 419.777 | 425.890 | 432.003 | 438.116 | 444.230 |
| 309         | 413.017 | 419.212 | 425.408 | 431.603 | 437.798 | 443.993 | 450.189 |
| 310         | 418.561 | 424.839 | 431.118 | 437.396 | 443.675 | 449.953 | 456.231 |
| 311         | 424.183 | 430.546 | 436.908 | 443.271 | 449.634 | 455.997 | 462.359 |
| 312         | 429.884 | 436.332 | 442.781 | 449.229 | 455.677 | 462.125 | 468.574 |
| 313         | 435.664 | 442.199 | 448.734 | 455.269 | 461.804 | 468.339 | 474.874 |
| 314         | 441.526 | 448.149 | 454.772 | 461.395 | 468.018 | 474.640 | 481.263 |
| 315         | 447.469 | 454.181 | 460.893 | 467.605 | 474.317 | 481.029 | 487.741 |
| 316         | 453.495 | 460.297 | 467.100 | 473.902 | 480.705 | 487.507 | 494.310 |
| 317         | 459.606 | 466.500 | 473.394 | 480.288 | 487.182 | 494.076 | 500.971 |
| 318         | 465.803 | 472.790 | 479.777 | 486.764 | 493.751 | 500.738 | 507.725 |
| 319         | 472.086 | 479.167 | 486.249 | 493.330 | 500.411 | 507.492 | 514.574 |
| 320         | 478.457 | 485.634 | 492.811 | 499.988 | 507.164 | 514.341 | 521.518 |
| 321         | 484.918 | 492.192 | 499.466 | 506.739 | 514.013 | 521.287 | 528.561 |
| 322         | 491.469 | 498.841 | 506.213 | 513.585 | 520.957 | 528.329 | 535.701 |
| 323         | 498.111 | 505.583 | 513.054 | 520.526 | 527.998 | 535.469 | 542.941 |
| 324         | 504.847 | 512.420 | 519.992 | 527.565 | 535.138 | 542.711 | 550.283 |
| 325         | 511.677 | 519.352 | 527.027 | 534.702 | 542.378 | 550.053 | 557.728 |
| 326         | 518.602 | 526.381 | 534.160 | 541.939 | 549.718 | 557.497 | 565.276 |
| 327         | 525.624 | 533.508 | 541.393 | 549.277 | 557.161 | 565.046 | 572.930 |
| 328         | 532.745 | 540.736 | 548.727 | 556.719 | 564.710 | 572.701 | 580.692 |
| 329         | 539.966 | 548.065 | 556.165 | 564.264 | 572.364 | 580.463 | 588.563 |
| 330         | 547.287 | 555.496 | 563.706 | 571.915 | 580.124 | 588.334 | 596.543 |
| 331         | 554.711 | 563.032 | 571.352 | 579.673 | 587.994 | 596.314 | 604.635 |
| 332         | 562.239 | 570.673 | 579.106 | 587.540 | 595.973 | 604.407 | 612.841 |
| 333         | 569.872 | 578.420 | 586.968 | 595.516 | 604.064 | 612.612 | 621.160 |
| 334         | 577.613 | 586.277 | 594.941 | 603.606 | 612.270 | 620.934 | 629.598 |
| 335         | 585.461 | 594.243 | 603.025 | 611.807 | 620.589 | 629.371 | 638.152 |
| 336         | 593.420 | 602.321 | 611.223 | 620.124 | 629.025 | 637.927 | 646.828 |
| 337         | 601.490 | 610.512 | 619.535 | 628.557 | 637.579 | 646.602 | 655.624 |
| 338         | 609.672 | 618.817 | 627.962 | 637.107 | 646.252 | 655.397 | 664.542 |
| 339         | 617.970 | 627.240 | 636.509 | 645.779 | 655.048 | 664.318 | 673.587 |
| 340         | 626.383 | 635.779 | 645.174 | 654.570 | 663.966 | 673.362 | 682.757 |
| 341         | 634.915 | 644.439 | 653.962 | 663.486 | 673.010 | 682.534 | 692.057 |
| 342         | 643.566 | 653.219 | 662.873 | 672.526 | 682.180 | 691.833 | 701.487 |
| 343         | 652.338 | 662.123 | 671.908 | 681.693 | 691.478 | 701.263 | 711.048 |
| 344         | 661.232 | 671.150 | 681.069 | 690.987 | 700.906 | 710.824 | 720.743 |
| 345         | 670.252 | 680.306 | 690.360 | 700.413 | 710.467 | 720.521 | 730.575 |
| 346         | 679.397 | 689.588 | 699.779 | 709.970 | 720.161 | 730.352 | 740.543 |
| 347         | 688.671 | 699.001 | 709.331 | 719.661 | 729.991 | 740.321 | 750.651 |
| 348         | 698.074 | 708.545 | 719.016 | 729.487 | 739.958 | 750.430 | 760.901 |
| 349         | 707.609 | 718.223 | 728.837 | 739.451 | 750.066 | 760.680 | 771.294 |
| 350         | 717.278 | 728.037 | 738.796 | 749.556 | 760.315 | 771.074 | 781.833 |

Háskólafélag utan starfsmats

Gildir frá 1. apríl 2020

| þrep        | Grunnur | 1       | 2       | 3       | 4       | 5       | 6       |
|-------------|---------|---------|---------|---------|---------|---------|---------|
| <b>Lfl.</b> | 0,00%   | 1,50%   | 3,00%   | 4,50%   | 6,00%   | 7,50%   | 9,00%   |
| 305         | 415.595 | 421.829 | 428.063 | 434.297 | 440.531 | 446.765 | 452.999 |
| 306         | 420.840 | 427.153 | 433.465 | 439.778 | 446.090 | 452.403 | 458.716 |
| 307         | 426.157 | 432.549 | 438.942 | 445.334 | 451.726 | 458.119 | 464.511 |
| 308         | 431.550 | 438.023 | 444.497 | 450.970 | 457.443 | 463.916 | 470.390 |
| 309         | 437.017 | 443.572 | 450.128 | 456.683 | 463.238 | 469.793 | 476.349 |
| 310         | 442.561 | 449.199 | 455.838 | 462.476 | 469.115 | 475.753 | 482.391 |
| 311         | 448.183 | 454.906 | 461.628 | 468.351 | 475.074 | 481.797 | 488.519 |
| 312         | 453.884 | 460.692 | 467.501 | 474.309 | 481.117 | 487.925 | 494.734 |
| 313         | 459.664 | 466.559 | 473.454 | 480.349 | 487.244 | 494.139 | 501.034 |
| 314         | 465.526 | 472.509 | 479.492 | 486.475 | 493.458 | 500.440 | 507.423 |
| 315         | 471.469 | 478.541 | 485.613 | 492.685 | 499.757 | 506.829 | 513.901 |
| 316         | 477.495 | 484.657 | 491.820 | 498.982 | 506.145 | 513.307 | 520.470 |
| 317         | 483.606 | 490.860 | 498.114 | 505.368 | 512.622 | 519.876 | 527.131 |
| 318         | 489.803 | 497.150 | 504.497 | 511.844 | 519.191 | 526.538 | 533.885 |
| 319         | 496.086 | 503.527 | 510.969 | 518.410 | 525.851 | 533.292 | 540.734 |
| 320         | 502.457 | 509.994 | 517.531 | 525.068 | 532.604 | 540.141 | 547.678 |
| 321         | 508.918 | 516.552 | 524.186 | 531.819 | 539.453 | 547.087 | 554.721 |
| 322         | 515.469 | 523.201 | 530.933 | 538.665 | 546.397 | 554.129 | 561.861 |
| 323         | 522.111 | 529.943 | 537.774 | 545.606 | 553.438 | 561.269 | 569.101 |
| 324         | 528.847 | 536.780 | 544.712 | 552.645 | 560.578 | 568.511 | 576.443 |
| 325         | 535.677 | 543.712 | 551.747 | 559.782 | 567.818 | 575.853 | 583.888 |
| 326         | 542.602 | 550.741 | 558.880 | 567.019 | 575.158 | 583.297 | 591.436 |
| 327         | 549.624 | 557.868 | 566.113 | 574.357 | 582.601 | 590.846 | 599.090 |
| 328         | 556.745 | 565.096 | 573.447 | 581.799 | 590.150 | 598.501 | 606.852 |
| 329         | 563.966 | 572.425 | 580.885 | 589.344 | 597.804 | 606.263 | 614.723 |
| 330         | 571.287 | 579.856 | 588.426 | 596.995 | 605.564 | 614.134 | 622.703 |
| 331         | 578.711 | 587.392 | 596.072 | 604.753 | 613.434 | 622.114 | 630.795 |
| 332         | 586.239 | 595.033 | 603.826 | 612.620 | 621.413 | 630.207 | 639.001 |
| 333         | 593.872 | 602.780 | 611.688 | 620.596 | 629.504 | 638.412 | 647.320 |
| 334         | 601.613 | 610.637 | 619.661 | 628.686 | 637.710 | 646.734 | 655.758 |
| 335         | 609.461 | 618.603 | 627.745 | 636.887 | 646.029 | 655.171 | 664.312 |
| 336         | 617.420 | 626.681 | 635.943 | 645.204 | 654.465 | 663.727 | 672.988 |
| 337         | 625.490 | 634.872 | 644.255 | 653.637 | 663.019 | 672.402 | 681.784 |
| 338         | 633.672 | 643.177 | 652.682 | 662.187 | 671.692 | 681.197 | 690.702 |
| 339         | 641.970 | 651.600 | 661.229 | 670.859 | 680.488 | 690.118 | 699.747 |
| 340         | 650.383 | 660.139 | 669.894 | 679.650 | 689.406 | 699.162 | 708.917 |
| 341         | 658.915 | 668.799 | 678.682 | 688.566 | 698.450 | 708.334 | 718.217 |
| 342         | 667.566 | 677.579 | 687.593 | 697.606 | 707.620 | 717.633 | 727.647 |
| 343         | 676.338 | 686.483 | 696.628 | 706.773 | 716.918 | 727.063 | 737.208 |
| 344         | 685.232 | 695.510 | 705.789 | 716.067 | 726.346 | 736.624 | 746.903 |
| 345         | 694.252 | 704.666 | 715.080 | 725.493 | 735.907 | 746.321 | 756.735 |
| 346         | 703.397 | 713.948 | 724.499 | 735.050 | 745.601 | 756.152 | 766.703 |
| 347         | 712.671 | 723.361 | 734.051 | 744.741 | 755.431 | 766.121 | 776.811 |
| 348         | 722.074 | 732.905 | 743.736 | 754.567 | 765.398 | 776.230 | 787.061 |
| 349         | 731.609 | 742.583 | 753.557 | 764.531 | 775.506 | 786.480 | 797.454 |
| 350         | 741.278 | 752.397 | 763.516 | 774.636 | 785.755 | 796.874 | 807.993 |

**KJARAFÉLAG VIÐSKIPTAFRÆÐINGA OG HAGFRÆÐINGA**

Gildir frá 1. janúar 2021

| þrep        | Grunnur | 1       | 2       | 3       | 4       | 5       | 6       |
|-------------|---------|---------|---------|---------|---------|---------|---------|
| <b>Lfl.</b> | 0,00%   | 1,50%   | 3,00%   | 4,50%   | 6,00%   | 7,50%   | 9,00%   |
| 305         | 439.595 | 446.189 | 452.783 | 459.377 | 465.971 | 472.565 | 479.159 |
| 306         | 444.840 | 451.513 | 458.185 | 464.858 | 471.530 | 478.203 | 484.876 |
| 307         | 450.157 | 456.909 | 463.662 | 470.414 | 477.166 | 483.919 | 490.671 |
| 308         | 455.550 | 462.383 | 469.217 | 476.050 | 482.883 | 489.716 | 496.550 |
| 309         | 461.017 | 467.932 | 474.848 | 481.763 | 488.678 | 495.593 | 502.509 |
| 310         | 466.561 | 473.559 | 480.558 | 487.556 | 494.555 | 501.553 | 508.551 |
| 311         | 472.183 | 479.266 | 486.348 | 493.431 | 500.514 | 507.597 | 514.679 |
| 312         | 477.884 | 485.052 | 492.221 | 499.389 | 506.557 | 513.725 | 520.894 |
| 313         | 483.664 | 490.919 | 498.174 | 505.429 | 512.684 | 519.939 | 527.194 |
| 314         | 489.526 | 496.869 | 504.212 | 511.555 | 518.898 | 526.240 | 533.583 |
| 315         | 495.469 | 502.901 | 510.333 | 517.765 | 525.197 | 532.629 | 540.061 |
| 316         | 501.495 | 509.017 | 516.540 | 524.062 | 531.585 | 539.107 | 546.630 |
| 317         | 507.606 | 515.220 | 522.834 | 530.448 | 538.062 | 545.676 | 553.291 |
| 318         | 513.803 | 521.510 | 529.217 | 536.924 | 544.631 | 552.338 | 560.045 |
| 319         | 520.086 | 527.887 | 535.689 | 543.490 | 551.291 | 559.092 | 566.894 |
| 320         | 526.457 | 534.354 | 542.251 | 550.148 | 558.044 | 565.941 | 573.838 |
| 321         | 532.918 | 540.912 | 548.906 | 556.899 | 564.893 | 572.887 | 580.881 |
| 322         | 539.469 | 547.561 | 555.653 | 563.745 | 571.837 | 579.929 | 588.021 |
| 323         | 546.111 | 554.303 | 562.494 | 570.686 | 578.878 | 587.069 | 595.261 |
| 324         | 552.847 | 561.140 | 569.432 | 577.725 | 586.018 | 594.311 | 602.603 |
| 325         | 559.677 | 568.072 | 576.467 | 584.862 | 593.258 | 601.653 | 610.048 |
| 326         | 566.602 | 575.101 | 583.600 | 592.099 | 600.598 | 609.097 | 617.596 |
| 327         | 573.624 | 582.228 | 590.833 | 599.437 | 608.041 | 616.646 | 625.250 |
| 328         | 580.745 | 589.456 | 598.167 | 606.879 | 615.590 | 624.301 | 633.012 |
| 329         | 587.966 | 596.785 | 605.605 | 614.424 | 623.244 | 632.063 | 640.883 |
| 330         | 595.287 | 604.216 | 613.146 | 622.075 | 631.004 | 639.934 | 648.863 |
| 331         | 602.711 | 611.752 | 620.792 | 629.833 | 638.874 | 647.914 | 656.955 |
| 332         | 610.239 | 619.393 | 628.546 | 637.700 | 646.853 | 656.007 | 665.161 |
| 333         | 617.872 | 627.140 | 636.408 | 645.676 | 654.944 | 664.212 | 673.480 |
| 334         | 625.613 | 634.997 | 644.381 | 653.766 | 663.150 | 672.534 | 681.918 |
| 335         | 633.461 | 642.963 | 652.465 | 661.967 | 671.469 | 680.971 | 690.472 |
| 336         | 641.420 | 651.041 | 660.663 | 670.284 | 679.905 | 689.527 | 699.148 |
| 337         | 649.490 | 659.232 | 668.975 | 678.717 | 688.459 | 698.202 | 707.944 |
| 338         | 657.672 | 667.537 | 677.402 | 687.267 | 697.132 | 706.997 | 716.862 |
| 339         | 665.970 | 675.960 | 685.949 | 695.939 | 705.928 | 715.918 | 725.907 |
| 340         | 674.383 | 684.499 | 694.614 | 704.730 | 714.846 | 724.962 | 735.077 |
| 341         | 682.915 | 693.159 | 703.402 | 713.646 | 723.890 | 734.134 | 744.377 |
| 342         | 691.566 | 701.939 | 712.313 | 722.686 | 733.060 | 743.433 | 753.807 |
| 343         | 700.338 | 710.843 | 721.348 | 731.853 | 742.358 | 752.863 | 763.368 |
| 344         | 709.232 | 719.870 | 730.509 | 741.147 | 751.786 | 762.424 | 773.063 |
| 345         | 718.252 | 729.026 | 739.800 | 750.573 | 761.347 | 772.121 | 782.895 |
| 346         | 727.397 | 738.308 | 749.219 | 760.130 | 771.041 | 781.952 | 792.863 |
| 347         | 736.671 | 747.721 | 758.771 | 769.821 | 780.871 | 791.921 | 802.971 |
| 348         | 746.074 | 757.265 | 768.456 | 779.647 | 790.838 | 802.030 | 813.221 |
| 349         | 755.609 | 766.943 | 778.277 | 789.611 | 800.946 | 812.280 | 823.614 |
| 350         | 765.278 | 776.757 | 788.236 | 799.716 | 811.195 | 822.674 | 834.153 |

**KJARAFÉLAG VIÐSKIPTAFRÆÐINGA OG HAGFRÆÐINGA**

Gildir frá 1. janúar 2022

| þrep        | Grunnur | 1       | 2       | 3       | 4       | 5       | 6       |
|-------------|---------|---------|---------|---------|---------|---------|---------|
| <b>Lfl.</b> | 0,00%   | 1,50%   | 3,00%   | 4,50%   | 6,00%   | 7,50%   | 9,00%   |
| 305         | 464.595 | 471.564 | 478.533 | 485.502 | 492.471 | 499.440 | 506.409 |
| 306         | 469.840 | 476.888 | 483.935 | 490.983 | 498.030 | 505.078 | 512.126 |
| 307         | 475.157 | 482.284 | 489.412 | 496.539 | 503.666 | 510.794 | 517.921 |
| 308         | 480.550 | 487.758 | 494.967 | 502.175 | 509.383 | 516.591 | 523.800 |
| 309         | 486.017 | 493.307 | 500.598 | 507.888 | 515.178 | 522.468 | 529.759 |
| 310         | 491.561 | 498.934 | 506.308 | 513.681 | 521.055 | 528.428 | 535.801 |
| 311         | 497.183 | 504.641 | 512.098 | 519.556 | 527.014 | 534.472 | 541.929 |
| 312         | 502.884 | 510.427 | 517.971 | 525.514 | 533.057 | 540.600 | 548.144 |
| 313         | 508.664 | 516.294 | 523.924 | 531.554 | 539.184 | 546.814 | 554.444 |
| 314         | 514.526 | 522.244 | 529.962 | 537.680 | 545.398 | 553.115 | 560.833 |
| 315         | 520.469 | 528.276 | 536.083 | 543.890 | 551.697 | 559.504 | 567.311 |
| 316         | 526.495 | 534.392 | 542.290 | 550.187 | 558.085 | 565.982 | 573.880 |
| 317         | 532.606 | 540.595 | 548.584 | 556.573 | 564.562 | 572.551 | 580.541 |
| 318         | 538.803 | 546.885 | 554.967 | 563.049 | 571.131 | 579.213 | 587.295 |
| 319         | 545.086 | 553.262 | 561.439 | 569.615 | 577.791 | 585.967 | 594.144 |
| 320         | 551.457 | 559.729 | 568.001 | 576.273 | 584.544 | 592.816 | 601.088 |
| 321         | 557.918 | 566.287 | 574.656 | 583.024 | 591.393 | 599.762 | 608.131 |
| 322         | 564.469 | 572.936 | 581.403 | 589.870 | 598.337 | 606.804 | 615.271 |
| 323         | 571.111 | 579.678 | 588.244 | 596.811 | 605.378 | 613.944 | 622.511 |
| 324         | 577.847 | 586.515 | 595.182 | 603.850 | 612.518 | 621.186 | 629.853 |
| 325         | 584.677 | 593.447 | 602.217 | 610.987 | 619.758 | 628.528 | 637.298 |
| 326         | 591.602 | 600.476 | 609.350 | 618.224 | 627.098 | 635.972 | 644.846 |
| 327         | 598.624 | 607.603 | 616.583 | 625.562 | 634.541 | 643.521 | 652.500 |
| 328         | 605.745 | 614.831 | 623.917 | 633.004 | 642.090 | 651.176 | 660.262 |
| 329         | 612.966 | 622.160 | 631.355 | 640.549 | 649.744 | 658.938 | 668.133 |
| 330         | 620.287 | 629.591 | 638.896 | 648.200 | 657.504 | 666.809 | 676.113 |
| 331         | 627.711 | 637.127 | 646.542 | 655.958 | 665.374 | 674.789 | 684.205 |
| 332         | 635.239 | 644.768 | 654.296 | 663.825 | 673.353 | 682.882 | 692.411 |
| 333         | 642.872 | 652.515 | 662.158 | 671.801 | 681.444 | 691.087 | 700.730 |
| 334         | 650.613 | 660.372 | 670.131 | 679.891 | 689.650 | 699.409 | 709.168 |
| 335         | 658.461 | 668.338 | 678.215 | 688.092 | 697.969 | 707.846 | 717.722 |
| 336         | 666.420 | 676.416 | 686.413 | 696.409 | 706.405 | 716.402 | 726.398 |
| 337         | 674.490 | 684.607 | 694.725 | 704.842 | 714.959 | 725.077 | 735.194 |
| 338         | 682.672 | 692.912 | 703.152 | 713.392 | 723.632 | 733.872 | 744.112 |
| 339         | 690.970 | 701.335 | 711.699 | 722.064 | 732.428 | 742.793 | 753.157 |
| 340         | 699.383 | 709.874 | 720.364 | 730.855 | 741.346 | 751.837 | 762.327 |
| 341         | 707.915 | 718.534 | 729.152 | 739.771 | 750.390 | 761.009 | 771.627 |
| 342         | 716.566 | 727.314 | 738.063 | 748.811 | 759.560 | 770.308 | 781.057 |
| 343         | 725.338 | 736.218 | 747.098 | 757.978 | 768.858 | 779.738 | 790.618 |
| 344         | 734.232 | 745.245 | 756.259 | 767.272 | 778.286 | 789.299 | 800.313 |
| 345         | 743.252 | 754.401 | 765.550 | 776.698 | 787.847 | 798.996 | 810.145 |
| 346         | 752.397 | 763.683 | 774.969 | 786.255 | 797.541 | 808.827 | 820.113 |
| 347         | 761.671 | 773.096 | 784.521 | 795.946 | 807.371 | 818.796 | 830.221 |
| 348         | 771.074 | 782.640 | 794.206 | 805.772 | 817.338 | 828.905 | 840.471 |
| 349         | 780.609 | 792.318 | 804.027 | 815.736 | 827.446 | 839.155 | 850.864 |
| 350         | 790.278 | 802.132 | 813.986 | 825.841 | 837.695 | 849.549 | 861.403 |