

Tabelle 2: Erwartungswerte der handelsbilanziellen Wertansätze (Heubeck-Richttafeln)

TERMIN	ALTER	KONSTANTER ZINS				ZINS GEM. ZINSPROGNOSE				VERÄNDERUNG ZU KONSTANTEM ZINS
		ZINSSATZ	Wertansatz ALTERSREIFE	Wertansatz INVALIDIER.	SUMME	ZINSSATZ	Wertansatz ALTERSREIFE	Wertansatz INVALIDIER.	SUMME	
31.12.2019	55	2,71 %	754.773	65.670	426.442	2,71 %	754.773	65.670	426.442	0,00 %
31.12.2020	56	2,71 %	778.962	68.550	448.512	2,33 %	408.186	73.730	481.916	7,45 %
31.12.2021	57	2,71 %	404.201	72.674	476.877	1,91 %	469.590	81.754	551.385	15,62 %
31.12.2022	58	2,71 %	430.533	74.973	505.505	1,65 %	520.326	87.154	607.480	20,17 %
31.12.2023	59	2,71 %	457.993	76.402	534.395	1,42 %	570.188	91.159	661.348	23,76 %
31.12.2024	60	2,71 %	486.625	76.958	563.583	1,26 %	614.319	93.204	707.524	25,54 %
31.12.2025	61	2,71 %	516.473	76.687	593.160	1,15 %	654.005	93.581	747.586	26,03 %
31.12.2026	62	2,71 %	547.582	75.678	623.260	1,09 %	688.955	92.430	781.386	25,37 %
31.12.2027	63	2,71 %	579.997	74.051	654.048	1,01 %	736.342	90.771	817.013	24,92 %
31.12.2028	64	2,71 %	613.767	71.940	685.707	0,92 %	764.685	88.611	853.275	24,44 %
31.12.2029	65	2,71 %	648.941	69.500	718.441	0,90 %	796.306	85.282	881.588	22,71 %

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Yijin Wang



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