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einkommensteuergesetz estg 8 einnahmen 1 1 einnahmen sind alle güter die in geld oder geldeswert bestehen und dem steuerpflichtigen im rahmen einer der einkunftsarten des 2 absatz 1 satz 1 nummer 4 bis 7 zufließen 2 zu den einnahmen in geld gehören auch zweckgebundene geldleistungen nachträgliche kostenerstattungen