

Quellensteuer für ausländische Arbeitnehmer

mit Kirchensteuer

Tarif	C	C 0	C 1	C 2	C 3	C 4	C 5	C 6											
									Erwerbstätige Ehefrau	Verheiratete mit Unterhaltsleistungen gegenüber ... Kindern									
										0		1		2		3		4	
von	bis	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%		
1 - 500	8	1.68	8	1.68	8	1.68	8	1.68	8	1.68	8	1.68	8	1.68	8	1.68	8	1.68	
501 - 550	8	1.52	8	1.52	8	1.52	8	1.52	8	1.52	8	1.52	8	1.52	8	1.52	8	1.52	
551 - 600	8	1.39	8	1.39	8	1.39	8	1.39	8	1.39	8	1.39	8	1.39	8	1.39	8	1.39	
601 - 650	8	1.28	8	1.28	8	1.28	8	1.28	8	1.28	8	1.28	8	1.28	8	1.28	8	1.28	
651 - 700	8	1.19	8	1.19	8	1.19	8	1.19	8	1.19	8	1.19	8	1.19	8	1.19	8	1.19	
701 - 750	8	1.10	8	1.10	8	1.10	8	1.10	8	1.10	8	1.10	8	1.10	8	1.10	8	1.10	
751 - 800	8	1.03	8	1.03	8	1.03	8	1.03	8	1.03	8	1.03	8	1.03	8	1.03	8	1.03	
801 - 850	8	0.97	8	0.97	8	0.97	8	0.97	8	0.97	8	0.97	8	0.97	8	0.97	8	0.97	
851 - 900	8	0.91	8	0.91	8	0.91	8	0.91	8	0.91	8	0.91	8	0.91	8	0.91	8	0.91	
901 - 950	8	0.86	8	0.86	8	0.86	8	0.86	8	0.86	8	0.86	8	0.86	8	0.86	8	0.86	
951 - 1'000	8	0.82	8	0.82	8	0.82	8	0.82	8	0.82	8	0.82	8	0.82	8	0.82	8	0.82	
1'001 - 1'050	8	0.78	8	0.78	8	0.78	8	0.78	8	0.78	8	0.78	8	0.78	8	0.78	8	0.78	
1'051 - 1'100	8	0.74	8	0.74	8	0.74	8	0.74	8	0.74	8	0.74	8	0.74	8	0.74	8	0.74	
1'101 - 1'150	8	0.71	8	0.71	8	0.71	8	0.71	8	0.71	8	0.71	8	0.71	8	0.71	8	0.71	
1'151 - 1'200	8	0.68	8	0.68	8	0.68	8	0.68	8	0.68	8	0.68	8	0.68	8	0.68	8	0.68	
1'201 - 1'250	8	0.65	8	0.65	8	0.65	8	0.65	8	0.65	8	0.65	8	0.65	8	0.65	8	0.65	
1'251 - 1'300	8	0.63	8	0.63	8	0.63	8	0.63	8	0.63	8	0.63	8	0.63	8	0.63	8	0.63	
1'301 - 1'350	8	0.60	8	0.60	8	0.60	8	0.60	8	0.60	8	0.60	8	0.60	8	0.60	8	0.60	
1'351 - 1'400	8	0.58	8	0.58	8	0.58	8	0.58	8	0.58	8	0.58	8	0.58	8	0.58	8	0.58	
1'401 - 1'450	8	0.56	8	0.56	8	0.56	8	0.56	8	0.56	8	0.56	8	0.56	8	0.56	8	0.56	
1'451 - 1'500	8	0.54	8	0.54	8	0.54	8	0.54	8	0.54	8	0.54	8	0.54	8	0.54	8	0.54	
1'501 - 1'550	8	0.52	8	0.52	8	0.52	8	0.52	8	0.52	8	0.52	8	0.52	8	0.52	8	0.52	
1'551 - 1'600	8	0.51	8	0.51	8	0.51	8	0.51	8	0.51	8	0.51	8	0.51	8	0.51	8	0.51	
1'601 - 1'650	12	0.74	8	0.49	8	0.49	8	0.49	8	0.49	8	0.49	8	0.49	8	0.49	8	0.49	
1'651 - 1'700	19	1.13	8	0.48	8	0.48	8	0.48	8	0.48	8	0.48	8	0.48	8	0.48	8	0.48	
1'701 - 1'750	26	1.51	8	0.46	8	0.46	8	0.46	8	0.46	8	0.46	8	0.46	8	0.46	8	0.46	
1'751 - 1'800	33	1.86	8	0.45	8	0.45	8	0.45	8	0.45	8	0.45	8	0.45	8	0.45	8	0.45	
1'801 - 1'850	40	2.19	8	0.44	8	0.44	8	0.44	8	0.44	8	0.44	8	0.44	8	0.44	8	0.44	
1'851 - 1'900	46	2.45	8	0.43	8	0.43	8	0.43	8	0.43	8	0.43	8	0.43	8	0.43	8	0.43	
1'901 - 1'950	53	2.75	8	0.42	8	0.42	8	0.42	8	0.42	8	0.42	8	0.42	8	0.42	8	0.42	
1'951 - 2'000	59	2.99	8	0.41	8	0.41	8	0.41	8	0.41	8	0.41	8	0.41	8	0.41	8	0.41	
2'001 - 2'050	63	3.11	8	0.40	8	0.40	8	0.40	8	0.40	8	0.40	8	0.40	8	0.40	8	0.40	
2'051 - 2'100	67	3.23	8	0.39	8	0.39	8	0.39	8	0.39	8	0.39	8	0.39	8	0.39	8	0.39	
2'101 - 2'150	72	3.39	8	0.38	8	0.38	8	0.38	8	0.38	8	0.38	8	0.38	8	0.38	8	0.38	
2'151 - 2'200	75	3.45	8	0.37	8	0.37	8	0.37	8	0.37	8	0.37	8	0.37	8	0.37	8	0.37	
2'201 - 2'250	79	3.55	8	0.36	8	0.36	8	0.36	8	0.36	8	0.36	8	0.36	8	0.36	8	0.36	
2'251 - 2'300	84	3.69	8	0.35	8	0.35	8	0.35	8	0.35	8	0.35	8	0.35	8	0.35	8	0.35	
2'301 - 2'350	90	3.87	8	0.34	8	0.34	8	0.34	8	0.34	8	0.34	8	0.34	8	0.34	8	0.34	
2'351 - 2'400	97	4.08	10	0.42	8	0.34	8	0.34	8	0.34	8	0.34	8	0.34	8	0.34	8	0.34	
2'401 - 2'450	104	4.29	16	0.66	8	0.33	8	0.33	8	0.33	8	0.33	8	0.33	8	0.33	8	0.33	
2'451 - 2'500	112	4.53	23	0.93	8	0.32	8	0.32	8	0.32	8	0.32	8	0.32	8	0.32	8	0.32	
2'501 - 2'550	119	4.71	30	1.19	8	0.32	8	0.32	8	0.32	8	0.32	8	0.32	8	0.32	8	0.32	
2'551 - 2'600	126	4.89	37	1.44	8	0.31	8	0.31	8	0.31	8	0.31	8	0.31	8	0.31	8	0.31	
2'601 - 2'650	133	5.07	44	1.68	8	0.30	8	0.30	8	0.30	8	0.30	8	0.30	8	0.30	8	0.30	
2'651 - 2'700	141	5.27	51	1.91	8	0.30	8	0.30	8	0.30	8	0.30	8	0.30	8	0.30	8	0.30	
2'701 - 2'750	148	5.43	58	2.13	8	0.29	8	0.29	8	0.29	8	0.29	8	0.29	8	0.29	8	0.29	
2'751 - 2'800	155	5.59	64	2.31	8	0.29	8	0.29	8	0.29	8	0.29	8	0.29	8	0.29	8	0.29	
2'801 - 2'850	162	5.73	71	2.51	8	0.28	8	0.28	8	0.28	8	0.28	8	0.28	8	0.28	8	0.28	
2'851 - 2'900	170	5.91	78	2.71	8	0.28	8	0.28	8	0.28	8	0.28	8	0.28	8	0.28	8	0.28	
2'901 - 2'950	177	6.05	84	2.87	8	0.27	8	0.27	8	0.27	8	0.27	8	0.27	8	0.27	8	0.27	
2'951 - 3'000	184	6.18	89	2.99	8	0.27	8	0.27	8	0.27	8	0.27	8	0.27	8	0.27	8	0.27	
3'001 - 3'050	191	6.31	94	3.11	8	0.26	8	0.26	8	0.26	8	0.26	8	0.26	8	0.26	8	0.26	
3'051 - 3'100	199	6.47	98	3.19	8	0.26	8	0.26	8	0.26	8	0.26	8	0.26	8	0.26	8	0.26	
3'101 - 3'150	206	6.59	102	3.26	8	0.26	8	0.26	8	0.26	8	0.26	8	0.26	8	0.26	8	0.26	
3'151 - 3'200	213	6.71	106	3.34	8	0.25	8	0.25	8	0.25	8	0.25	8	0.25	8	0.25	8	0.25	
3'201 - 3'250	221	6.85	110	3.41	8	0.25	8	0.25	8	0.25	8	0.25	8	0.25	8	0.25	8	0.25	
3'251 - 3'300	229	6.99	114	3.48	8	0.24	8	0.24	8	0.24	8	0.24	8	0.24	8	0.24	8	0.24	
3'301 - 3'350	236	7.10	118	3.55	8	0.24	8	0.24	8	0.24	8	0.24	8	0.24	8	0.24	8	0.24	
3'351 - 3'400	244	7.23	122	3.61	8	0.24	8	0.24	8	0.24	8	0.24	8	0.24	8	0.24	8	0.24	
3'401 - 3'450	252	7.36	126	3.68	12	0.35	8	0.23	8	0.23	8	0.23	8	0.23	8	0.23	8	0.23	
3'451 - 3'500	260	7.48	133	3.83	18	0.52	8	0.23	8	0.23	8	0.23	8	0.23	8	0.23	8	0.23	

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Tarif	C		C 0		C 1		C 2		C 3		C 4		C 5		C 6			
	Erwerbstätige Ehefrau		Verheiratete mit Unterhaltsleistungen gegenüber ... Kindern															
	von	bis	0		1		2		3		4		5		6			
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	
3'501 - 3'550	268	7.60	140	3.97	25	0.71	8	0.23	8	0.23	8	0.23	8	0.23	8	0.23		
3'551 - 3'600	276	7.72	147	4.11	32	0.90	8	0.22	8	0.22	8	0.22	8	0.22	8	0.22		
3'601 - 3'650	284	7.83	155	4.28	39	1.08	8	0.22	8	0.22	8	0.22	8	0.22	8	0.22		
3'651 - 3'700	293	7.97	161	4.38	45	1.22	8	0.22	8	0.22	8	0.22	8	0.22	8	0.22		
3'701 - 3'750	299	8.03	169	4.54	52	1.40	8	0.21	8	0.21	8	0.21	8	0.21	8	0.21		
3'751 - 3'800	304	8.05	177	4.69	59	1.56	8	0.21	8	0.21	8	0.21	8	0.21	8	0.21		
3'801 - 3'850	310	8.10	184	4.81	66	1.73	8	0.21	8	0.21	8	0.21	8	0.21	8	0.21		
3'851 - 3'900	316	8.15	191	4.93	73	1.88	8	0.21	8	0.21	8	0.21	8	0.21	8	0.21		
3'901 - 3'950	322	8.20	198	5.04	80	2.04	8	0.20	8	0.20	8	0.20	8	0.20	8	0.20		
3'951 - 4'000	328	8.25	206	5.18	87	2.19	8	0.20	8	0.20	8	0.20	8	0.20	8	0.20		
4'001 - 4'050	333	8.27	213	5.29	93	2.31	8	0.20	8	0.20	8	0.20	8	0.20	8	0.20		
4'051 - 4'100	339	8.32	220	5.40	100	2.45	8	0.20	8	0.20	8	0.20	8	0.20	8	0.20		
4'101 - 4'150	345	8.36	228	5.53	107	2.59	8	0.19	8	0.19	8	0.19	8	0.19	8	0.19		
4'151 - 4'200	351	8.41	234	5.60	114	2.73	8	0.19	8	0.19	8	0.19	8	0.19	8	0.19		
4'201 - 4'250	357	8.45	242	5.73	121	2.86	7	0.17	8	0.19	8	0.19	8	0.19	8	0.19		
4'251 - 4'300	363	8.49	249	5.82	128	2.99	14	0.33	8	0.19	8	0.19	8	0.19	8	0.19		
4'301 - 4'350	368	8.51	256	5.92	134	3.10	20	0.46	8	0.18	8	0.18	8	0.18	8	0.18		
4'351 - 4'400	375	8.57	264	6.03	141	3.22	27	0.62	8	0.18	8	0.18	8	0.18	8	0.18		
4'401 - 4'450	381	8.61	271	6.12	148	3.34	34	0.77	8	0.18	8	0.18	8	0.18	8	0.18		
4'451 - 4'500	387	8.65	278	6.21	155	3.46	40	0.89	8	0.18	8	0.18	8	0.18	8	0.18		
4'501 - 4'550	393	8.69	285	6.30	162	3.58	48	1.06	8	0.18	8	0.18	8	0.18	8	0.18		
4'551 - 4'600	399	8.72	293	6.40	169	3.69	55	1.20	8	0.17	8	0.17	8	0.17	8	0.17		
4'601 - 4'650	405	8.76	300	6.49	175	3.78	61	1.32	8	0.17	8	0.17	8	0.17	8	0.17		
4'651 - 4'700	411	8.79	307	6.57	182	3.89	68	1.45	8	0.17	8	0.17	8	0.17	8	0.17		
4'701 - 4'750	417	8.83	315	6.67	189	4.00	75	1.59	8	0.17	8	0.17	8	0.17	8	0.17		
4'751 - 4'800	424	8.88	322	6.74	195	4.08	81	1.70	8	0.17	8	0.17	8	0.17	8	0.17		
4'801 - 4'850	430	8.91	330	6.84	202	4.19	88	1.82	8	0.17	8	0.17	8	0.17	8	0.17		
4'851 - 4'900	437	8.96	338	6.93	210	4.31	96	1.97	8	0.16	8	0.16	8	0.16	8	0.16		
4'901 - 4'950	443	8.99	345	7.01	216	4.39	102	2.07	8	0.16	8	0.16	8	0.16	8	0.16		
4'951 - 5'000	449	9.03	353	7.10	223	4.48	109	2.19	8	0.16	8	0.16	8	0.16	8	0.16		
5'001 - 5'050	455	9.05	361	7.18	230	4.58	116	2.31	8	0.16	8	0.16	8	0.16	8	0.16		
5'051 - 5'100	463	9.12	369	7.27	237	4.67	123	2.42	9	0.18	8	0.16	8	0.16	8	0.16		
5'101 - 5'150	469	9.15	376	7.34	243	4.74	129	2.52	15	0.29	8	0.16	8	0.16	8	0.16		
5'151 - 5'200	475	9.18	384	7.42	250	4.83	136	2.63	22	0.43	8	0.15	8	0.15	8	0.15		
5'201 - 5'250	482	9.22	393	7.52	258	4.94	143	2.74	29	0.56	8	0.15	8	0.15	8	0.15		
5'251 - 5'300	488	9.25	400	7.58	264	5.00	150	2.84	36	0.68	8	0.15	8	0.15	8	0.15		
5'301 - 5'350	495	9.30	409	7.68	271	5.09	157	2.95	43	0.81	8	0.15	8	0.15	8	0.15		
5'351 - 5'400	502	9.34	417	7.76	278	5.17	164	3.05	50	0.93	8	0.15	8	0.15	8	0.15		
5'401 - 5'450	508	9.36	425	7.83	284	5.24	170	3.13	56	1.03	8	0.15	8	0.15	8	0.15		
5'451 - 5'500	514	9.39	433	7.91	291	5.32	177	3.23	63	1.15	8	0.15	8	0.15	8	0.15		
5'501 - 5'550	521	9.43	442	8.00	298	5.39	184	3.33	70	1.27	8	0.14	8	0.14	8	0.14		
5'551 - 5'600	528	9.47	449	8.05	305	5.47	191	3.43	77	1.38	8	0.14	8	0.14	8	0.14		
5'601 - 5'650	535	9.51	457	8.12	312	5.55	198	3.52	84	1.49	8	0.14	8	0.14	8	0.14		
5'651 - 5'700	541	9.53	466	8.21	319	5.62	205	3.61	91	1.60	8	0.14	8	0.14	8	0.14		
5'701 - 5'750	548	9.57	473	8.26	325	5.68	211	3.69	97	1.69	8	0.14	8	0.14	8	0.14		
5'751 - 5'800	555	9.61	482	8.35	332	5.75	218	3.77	104	1.80	8	0.14	8	0.14	8	0.14		
5'801 - 5'850	562	9.65	490	8.41	339	5.82	225	3.86	111	1.91	8	0.14	8	0.14	8	0.14		
5'851 - 5'900	568	9.67	498	8.48	346	5.89	232	3.95	118	2.01	8	0.14	8	0.14	8	0.14		
5'901 - 5'950	575	9.70	506	8.54	353	5.96	239	4.03	125	2.11	11	0.19	8	0.14	8	0.14		
5'951 - 6'000	581	9.72	514	8.60	362	6.06	246	4.12	132	2.21	18	0.30	8	0.13	8	0.13		
6'001 - 6'050	589	9.78	522	8.66	369	6.12	252	4.18	138	2.29	24	0.40	8	0.13	8	0.13		
6'051 - 6'100	595	9.79	530	8.72	378	6.22	259	4.26	145	2.39	31	0.51	8	0.13	8	0.13		
6'101 - 6'150	602	9.83	538	8.78	385	6.29	266	4.34	152	2.48	38	0.62	8	0.13	8	0.13		
6'151 - 6'200	609	9.86	545	8.83	392	6.35	271	4.39	157	2.54	43	0.70	8	0.13	8	0.13		
6'201 - 6'250	616	9.90	552	8.87	398	6.39	277	4.45	163	2.62	49	0.79	8	0.13	8	0.13		
6'251 - 6'300	623	9.93	559	8.91	405	6.45	283	4.51	169	2.69	55	0.88	8	0.13	8	0.13		
6'301 - 6'350	630	9.96	566	8.95	411	6.50	289	4.57	175	2.77	61	0.96	8	0.13	8	0.13		
6'351 - 6'400	637	9.99	573	8.99	418	6.56	295	4.63	180	2.82	66	1.04	8	0.13	8	0.13		
6'401 - 6'450	644	10.02	580	9.03	424	6.60	300	4.67	186	2.89	72	1.12	8	0.12	8	0.12		
6'451 - 6'500	651	10.05	586	9.05	431	6.66	306	4.73	192	2.97	78	1.20	8	0.12	8	0.12		

Quellensteuer für ausländische Arbeitnehmer

mit Kirchensteuer

Tarif	C		C 0		C 1		C 2		C 3		C 4		C 5		C 6			
	Erwerbstätige Ehefrau		Verheiratete mit Unterhaltsleistungen gegenüber ... Kindern															
	von	bis	0		1		2		3		4		5		6			
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	
6'501 - 6'550	658	10.08	593	9.09	437	6.70	311	4.77	197	3.02	83	1.27	8	0.12	8	0.12		
6'551 - 6'600	665	10.11	600	9.13	443	6.74	317	4.82	203	3.09	89	1.35	8	0.12	8	0.12		
6'601 - 6'650	672	10.14	607	9.16	450	6.79	323	4.88	209	3.15	94	1.42	8	0.12	8	0.12		
6'651 - 6'700	679	10.17	614	9.20	456	6.83	328	4.91	214	3.21	100	1.50	8	0.12	8	0.12		
6'701 - 6'750	686	10.20	620	9.22	463	6.88	334	4.97	220	3.27	106	1.58	8	0.12	8	0.12		
6'751 - 6'800	693	10.23	627	9.25	469	6.92	340	5.02	225	3.32	111	1.64	8	0.12	8	0.12		
6'801 - 6'850	701	10.27	635	9.30	476	6.97	346	5.07	232	3.40	118	1.73	8	0.12	8	0.12		
6'851 - 6'900	708	10.30	642	9.34	483	7.03	352	5.12	238	3.46	124	1.80	10	0.15	8	0.12		
6'901 - 6'950	715	10.32	649	9.37	490	7.08	357	5.16	243	3.51	129	1.86	15	0.22	8	0.12		
6'951 - 7'000	722	10.35	656	9.41	497	7.13	363	5.20	249	3.57	135	1.94	21	0.30	8	0.11		
7'001 - 7'050	729	10.38	663	9.44	504	7.17	369	5.25	255	3.63	141	2.01	27	0.38	8	0.11		
7'051 - 7'100	737	10.42	670	9.47	511	7.22	375	5.30	260	3.67	146	2.06	32	0.45	8	0.11		
7'101 - 7'150	744	10.44	677	9.50	518	7.27	380	5.33	266	3.73	152	2.13	38	0.53	8	0.11		
7'151 - 7'200	751	10.47	684	9.53	525	7.32	386	5.38	272	3.79	158	2.20	44	0.61	8	0.11		
7'201 - 7'250	758	10.49	690	9.55	532	7.36	392	5.43	278	3.85	164	2.27	49	0.68	8	0.11		
7'251 - 7'300	765	10.52	698	9.59	539	7.41	397	5.46	283	3.89	169	2.32	55	0.76	8	0.11		
7'301 - 7'350	773	10.55	705	9.62	546	7.45	403	5.50	289	3.95	175	2.39	61	0.83	8	0.11		
7'351 - 7'400	780	10.58	712	9.65	553	7.50	409	5.55	295	4.00	181	2.45	67	0.91	8	0.11		
7'401 - 7'450	787	10.60	719	9.68	560	7.54	415	5.59	301	4.05	187	2.52	73	0.98	8	0.11		
7'451 - 7'500	795	10.64	726	9.71	567	7.59	421	5.63	306	4.09	192	2.57	78	1.04	8	0.11		
7'501 - 7'550	802	10.66	733	9.74	574	7.63	426	5.66	312	4.15	198	2.63	84	1.12	8	0.11		
7'551 - 7'600	810	10.69	740	9.77	581	7.67	432	5.70	318	4.20	204	2.69	90	1.19	8	0.11		
7'601 - 7'650	817	10.71	747	9.80	588	7.71	438	5.74	324	4.25	210	2.75	96	1.26	8	0.10		
7'651 - 7'700	825	10.75	754	9.82	595	7.75	444	5.79	330	4.30	216	2.81	101	1.32	8	0.10		
7'701 - 7'750	832	10.77	762	9.86	602	7.79	449	5.81	335	4.34	221	2.86	107	1.39	8	0.10		
7'751 - 7'800	840	10.80	769	9.89	609	7.83	455	5.85	341	4.39	227	2.92	113	1.45	8	0.10		
7'801 - 7'850	848	10.84	777	9.93	617	7.88	462	5.90	348	4.45	234	2.99	120	1.53	8	0.10		
7'851 - 7'900	856	10.87	785	9.97	624	7.92	468	5.94	354	4.50	240	3.05	126	1.60	11	0.14		
7'901 - 7'950	863	10.89	792	9.99	631	7.96	474	5.98	360	4.54	245	3.09	131	1.65	17	0.21		
7'951 - 8'000	871	10.92	800	10.03	638	8.00	479	6.01	365	4.58	251	3.15	137	1.72	23	0.29		
8'001 - 8'050	878	10.94	807	10.06	645	8.04	486	6.06	371	4.62	257	3.20	143	1.78	29	0.36		
8'051 - 8'100	886	10.97	814	10.08	652	8.07	493	6.11	377	4.67	263	3.26	149	1.85	35	0.43		
8'101 - 8'150	894	11.00	822	10.12	659	8.11	500	6.15	383	4.71	269	3.31	155	1.91	41	0.50		
8'151 - 8'200	901	11.02	829	10.14	666	8.15	507	6.20	389	4.76	275	3.36	161	1.97	47	0.57		
8'201 - 8'250	909	11.05	837	10.18	673	8.18	514	6.25	395	4.80	281	3.42	166	2.02	52	0.63		
8'251 - 8'300	916	11.07	844	10.20	680	8.22	521	6.30	401	4.85	286	3.46	172	2.08	58	0.70		
8'301 - 8'350	924	11.10	852	10.23	687	8.25	528	6.34	406	4.88	292	3.51	178	2.14	64	0.77		
8'351 - 8'400	932	11.13	859	10.26	695	8.30	535	6.39	412	4.92	298	3.56	184	2.20	70	0.84		
8'401 - 8'450	939	11.15	867	10.29	702	8.33	543	6.45	418	4.96	304	3.61	190	2.26	76	0.90		
8'451 - 8'500	947	11.17	874	10.31	710	8.38	550	6.49	424	5.00	310	3.66	196	2.31	82	0.97		
8'501 - 8'550	955	11.20	882	10.35	717	8.41	557	6.53	430	5.04	316	3.71	202	2.37	88	1.03		
8'551 - 8'600	963	11.23	889	10.37	725	8.45	564	6.58	436	5.08	322	3.76	208	2.43	94	1.10		
8'601 - 8'650	971	11.26	897	10.40	732	8.49	571	6.62	442	5.12	328	3.80	214	2.48	100	1.16		
8'651 - 8'700	979	11.29	904	10.42	740	8.53	578	6.66	448	5.16	334	3.85	220	2.54	105	1.21		
8'701 - 8'750	988	11.32	912	10.45	747	8.56	585	6.70	454	5.20	340	3.90	225	2.58	111	1.27		
8'751 - 8'800	996	11.35	920	10.48	756	8.62	593	6.76	460	5.24	346	3.94	232	2.64	118	1.34		
8'801 - 8'850	1'004	11.38	928	10.52	763	8.65	600	6.80	466	5.28	352	3.99	238	2.70	124	1.41		
8'851 - 8'900	1'012	11.40	935	10.54	771	8.69	608	6.85	472	5.32	358	4.03	244	2.75	130	1.46		
8'901 - 8'950	1'020	11.43	943	10.57	778	8.72	615	6.89	478	5.36	364	4.08	250	2.80	136	1.52		
8'951 - 9'000	1'028	11.45	951	10.60	786	8.76	622	6.93	484	5.39	370	4.12	256	2.85	142	1.58		
9'001 - 9'050	1'036	11.48	959	10.63	794	8.80	629	6.97	490	5.43	376	4.17	262	2.90	148	1.64		
9'051 - 9'100	1'044	11.50	967	10.66	801	8.83	637	7.02	496	5.47	382	4.21	268	2.95	154	1.70		
9'101 - 9'150	1'052	11.53	975	10.68	809	8.87	644	7.06	502	5.50	388	4.25	274	3.00	160	1.75		
9'151 - 9'200	1'060	11.55	983	10.71	816	8.89	652	7.11	508	5.54	394	4.29	280	3.05	166	1.81		
9'201 - 9'250	1'068	11.58	991	10.74	824	8.93	659	7.14	514	5.57	400	4.34	286	3.10	172	1.86		
9'251 - 9'300	1'076	11.60	999	10.77	831	8.96	667	7.19	520	5.61	406	4.38	292	3.15	178	1.92		
9'301 - 9'350	1'085	11.64	1'007	10.80	839	9.00	674	7.23	526	5.64	412	4.42	298	3.20	184	1.97		
9'351 - 9'400	1'093	11.66	1'015	10.83	846	9.02	682	7.27	532	5.67	418	4.46	304	3.24	190	2.03		
9'401 - 9'450	1'101	11.68	1'023	10.85	854	9.06	689	7.31	538	5.71	424	4.50	310	3.29	196	2.08		
9'451 - 9'500	1'109	11.70	1'031	10.88	861	9.09	697	7.36	544	5.74	430	4.54	316	3.34	202	2.13		

Quellensteuer für ausländische Arbeitnehmer

Tarif	C		C 0		C 1		C 2		C 3		C 4		C 5		C 6			
	Erwerbstätige Ehefrau		Verheiratete mit Unterhaltsleistungen gegenüber ... Kindern															
	von	bis	0		1		2		3		4		5		6			
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%		
9'501 - 9'550	1'118	11.74	1'039	10.91	869	9.12	704	7.39	550	5.77	436	4.58	322	3.38	208	2.18		
9'551 - 9'600	1'126	11.76	1'047	10.93	876	9.15	712	7.44	556	5.81	442	4.62	328	3.43	214	2.23		
9'601 - 9'650	1'134	11.78	1'055	10.96	884	9.18	719	7.47	562	5.84	448	4.65	334	3.47	220	2.29		
9'651 - 9'700	1'144	11.82	1'063	10.99	892	9.22	727	7.51	568	5.87	454	4.69	340	3.51	226	2.34		
9'701 - 9'750	1'152	11.85	1'072	11.02	901	9.26	736	7.57	575	5.91	461	4.74	347	3.57	233	2.40		
9'751 - 9'800	1'161	11.88	1'080	11.05	909	9.30	743	7.60	581	5.94	467	4.78	353	3.61	239	2.45		
9'801 - 9'850	1'169	11.90	1'088	11.07	917	9.33	751	7.64	587	5.97	473	4.81	359	3.65	245	2.49		
9'851 - 9'900	1'178	11.93	1'096	11.10	925	9.37	758	7.68	594	6.02	479	4.85	365	3.70	251	2.54		
9'901 - 9'950	1'186	11.95	1'104	11.12	933	9.40	766	7.72	601	6.06	485	4.89	371	3.74	257	2.59		
9'951 - 10'000	1'194	11.97	1'112	11.15	941	9.43	774	7.76	609	6.11	491	4.92	377	3.78	263	2.64		
10'001 - 10'050	1'203	12.00	1'120	11.17	949	9.47	781	7.79	617	6.15	497	4.96	383	3.82	269	2.68		
10'051 - 10'100	1'212	12.03	1'128	11.20	957	9.50	789	7.83	624	6.19	503	4.99	389	3.86	275	2.73		
10'101 - 10'150	1'220	12.05	1'137	11.23	965	9.53	796	7.86	632	6.24	509	5.03	395	3.90	281	2.78		
10'151 - 10'200	1'229	12.08	1'145	11.25	973	9.56	804	7.90	639	6.28	515	5.06	401	3.94	287	2.82		
10'201 - 10'250	1'237	12.10	1'153	11.28	981	9.59	811	7.93	647	6.33	521	5.10	407	3.98	293	2.87		
10'251 - 10'300	1'246	12.13	1'162	11.31	989	9.63	819	7.97	654	6.36	527	5.13	413	4.02	299	2.91		
10'301 - 10'350	1'255	12.15	1'170	11.33	997	9.66	827	8.01	662	6.41	533	5.16	419	4.06	305	2.95		
10'351 - 10'400	1'264	12.18	1'178	11.35	1'005	9.69	835	8.05	669	6.45	539	5.20	425	4.10	311	3.00		
10'401 - 10'450	1'273	12.21	1'187	11.39	1'013	9.72	843	8.09	677	6.49	545	5.23	431	4.13	317	3.04		
10'451 - 10'500	1'282	12.24	1'195	11.41	1'021	9.75	851	8.12	685	6.54	551	5.26	437	4.17	323	3.08		
10'501 - 10'550	1'290	12.26	1'204	11.44	1'029	9.78	859	8.16	692	6.57	557	5.29	443	4.21	329	3.13		
10'551 - 10'600	1'301	12.30	1'214	11.48	1'038	9.82	868	8.21	701	6.63	564	5.33	450	4.26	336	3.18		
10'601 - 10'650	1'310	12.33	1'222	11.50	1'046	9.84	876	8.24	709	6.67	570	5.36	456	4.29	342	3.22		
10'651 - 10'700	1'318	12.35	1'230	11.52	1'054	9.87	884	8.28	716	6.71	577	5.41	462	4.33	348	3.26		
10'701 - 10'750	1'327	12.37	1'239	11.55	1'063	9.91	892	8.32	724	6.75	583	5.44	469	4.37	354	3.30		
10'751 - 10'800	1'336	12.40	1'247	11.57	1'071	9.94	900	8.35	731	6.78	589	5.47	475	4.41	361	3.35		
10'801 - 10'850	1'346	12.43	1'256	11.60	1'079	9.97	908	8.39	739	6.83	595	5.50	481	4.44	367	3.39		
10'851 - 10'900	1'356	12.47	1'265	11.63	1'089	10.01	917	8.43	748	6.88	602	5.54	488	4.49	374	3.44		
10'901 - 10'950	1'366	12.50	1'274	11.66	1'098	10.05	925	8.47	756	6.92	608	5.57	494	4.52	380	3.48		
10'951 - 11'000	1'375	12.53	1'283	11.69	1'106	10.08	933	8.50	763	6.95	614	5.59	500	4.56	386	3.52		
11'001 - 11'050	1'384	12.55	1'292	11.72	1'114	10.10	941	8.54	771	6.99	620	5.62	506	4.59	392	3.56		
11'051 - 11'100	1'393	12.58	1'300	11.74	1'123	10.14	949	8.57	779	7.03	626	5.65	512	4.62	398	3.59		
11'101 - 11'150	1'403	12.61	1'309	11.77	1'131	10.17	957	8.60	787	7.07	632	5.68	518	4.66	404	3.63		
11'151 - 11'200	1'414	12.65	1'320	11.81	1'141	10.21	967	8.65	796	7.12	639	5.72	525	4.70	411	3.68		
11'201 - 11'250	1'423	12.68	1'328	11.83	1'149	10.24	975	8.69	804	7.16	646	5.76	531	4.73	417	3.71		
11'251 - 11'300	1'433	12.71	1'337	11.86	1'158	10.27	983	8.72	812	7.20	652	5.78	538	4.77	424	3.76		
11'301 - 11'350	1'443	12.74	1'347	11.89	1'167	10.30	991	8.75	820	7.24	658	5.81	544	4.80	430	3.80		
11'351 - 11'400	1'453	12.77	1'355	11.91	1'175	10.33	999	8.78	828	7.28	664	5.84	550	4.84	436	3.83		
11'401 - 11'450	1'464	12.81	1'364	11.94	1'184	10.36	1'007	8.81	837	7.33	670	5.86	556	4.87	442	3.87		
11'451 - 11'500	1'474	12.85	1'375	11.98	1'193	10.40	1'017	8.86	846	7.37	677	5.90	563	4.91	449	3.91		
11'501 - 11'550	1'485	12.89	1'383	12.00	1'202	10.43	1'026	8.90	854	7.41	685	5.94	569	4.94	455	3.95		
11'551 - 11'600	1'495	12.92	1'392	12.03	1'210	10.45	1'034	8.93	862	7.45	692	5.98	575	4.97	461	3.98		
11'601 - 11'650	1'506	12.95	1'402	12.06	1'219	10.49	1'043	8.97	870	7.48	700	6.02	581	5.00	467	4.02		
11'651 - 11'700	1'516	12.99	1'411	12.09	1'228	10.52	1'051	9.00	878	7.52	708	6.06	588	5.04	474	4.06		
11'701 - 11'750	1'527	13.02	1'421	12.12	1'238	10.56	1'061	9.05	887	7.57	717	6.12	595	5.07	481	4.10		
11'751 - 11'800	1'538	13.06	1'431	12.15	1'247	10.59	1'069	9.08	895	7.60	725	6.16	601	5.10	487	4.14		
11'801 - 11'850	1'548	13.09	1'440	12.18	1'256	10.62	1'078	9.12	903	7.64	733	6.20	607	5.13	493	4.17		
11'851 - 11'900	1'559	13.13	1'449	12.20	1'265	10.65	1'086	9.15	911	7.67	741	6.24	613	5.16	499	4.20		
11'901 - 11'950	1'570	13.17	1'459	12.23	1'274	10.68	1'095	9.18	920	7.71	749	6.28	619	5.19	505	4.23		
11'951 - 12'000	1'580	13.19	1'468	12.26	1'283	10.71	1'103	9.21	928	7.75	757	6.32	625	5.22	511	4.27		
12'001 - 12'050	1'591	13.23	1'479	12.30	1'293	10.75	1'113	9.26	937	7.79	766	6.37	633	5.26	519	4.32		
12'051 - 12'100	1'602	13.27	1'488	12.32	1'302	10.78	1'122	9.29	945	7.83	775	6.42	639	5.29	525	4.35		
12'101 - 12'150	1'612	13.29	1'498	12.35	1'311	10.81	1'130	9.32	954	7.87	783	6.46	645	5.32	531	4.38		
12'151 - 12'200	1'623	13.33	1'507	12.38	1'320	10.84	1'138	9.35	962	7.90	791	6.50	651	5.35	537	4.41		
12'201 - 12'250	1'634	13.37	1'517	12.41	1'329	10.87	1'147	9.38	971	7.94	799	6.54	657	5.37	543	4.44		
12'251 - 12'300	1'644	13.39	1'527	12.44	1'338	10.90	1'156	9.42	979	7.98	807	6.57	663	5.40	549	4.47		
12'301 - 12'350	1'655	13.43	1'537	12.47	1'348	10.94	1'165	9.45	989	8.02	816	6.62	671	5.44	557	4.52		
12'351 - 12'400	1'666	13.46	1'548	12.51	1'357	10.97	1'175	9.49	997	8.06	824	6.66	677	5.47	563	4.55		
12'401 - 12'450	1'677	13.50	1'557	12.53	1'367	11.00	1'183	9.52	1'006	8.10	832	6.70	683	5.50	569	4.58		
12'451 - 12'500	1'687	13.52	1'567	12.56	1'376	11.03	1'192	9.56	1'014	8.13	840	6.73	689	5.52	575	4.61		

Quellensteuer für ausländische Arbeitnehmer

Tarif		C		C 0		C 1		C 2		C 3		C 4		C 5		C 6			
Bruttolohn im Monat		Erwerbstätige Ehefrau		Verheiratete mit Unterhaltsleistungen gegenüber ... Kindern															
von bis				0		1		2		3		4		5		6			
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%		
12'501 - 12'550		1'698	13.56	1'577	12.59	1'386	11.07	1'201	9.59	1'023	8.17	848	6.77	695	5.55	581	4.64		
12'551 - 12'600		1'709	13.59	1'587	12.62	1'395	11.09	1'210	9.62	1'031	8.20	856	6.81	702	5.58	587	4.67		
12'601 - 12'650		1'720	13.62	1'598	12.66	1'405	11.13	1'220	9.66	1'040	8.24	865	6.85	709	5.62	595	4.71		
12'651 - 12'700		1'731	13.66	1'609	12.69	1'415	11.16	1'229	9.70	1'049	8.28	873	6.89	715	5.64	601	4.74		
12'701 - 12'750		1'741	13.68	1'619	12.72	1'424	11.19	1'238	9.73	1'057	8.31	881	6.92	721	5.67	607	4.77		
12'751 - 12'800		1'752	13.71	1'629	12.75	1'433	11.22	1'246	9.75	1'065	8.34	889	6.96	727	5.69	613	4.80		
12'801 - 12'850		1'764	13.75	1'641	12.80	1'443	11.25	1'256	9.79	1'075	8.38	899	7.01	735	5.73	620	4.83		
12'851 - 12'900		1'774	13.78	1'652	12.83	1'453	11.29	1'265	9.83	1'083	8.41	907	7.04	741	5.76	627	4.87		
12'901 - 12'950		1'785	13.81	1'662	12.86	1'462	11.31	1'274	9.86	1'091	8.44	915	7.08	747	5.78	633	4.90		
12'951 - 13'000		1'797	13.85	1'675	12.91	1'473	11.35	1'284	9.90	1'101	8.49	924	7.12	754	5.81	640	4.93		
13'001 - 13'050		1'808	13.88	1'685	12.94	1'483	11.39	1'293	9.93	1'110	8.52	933	7.16	760	5.83	646	4.96		
13'051 - 13'100		1'818	13.90	1'696	12.97	1'492	11.41	1'302	9.96	1'118	8.55	941	7.20	767	5.87	652	4.99		
13'101 - 13'150		1'830	13.94	1'709	13.02	1'503	11.45	1'312	10.00	1'128	8.59	950	7.24	776	5.91	660	5.03		
13'151 - 13'200		1'841	13.97	1'719	13.05	1'512	11.48	1'321	10.03	1'137	8.63	958	7.27	784	5.95	666	5.06		
13'201 - 13'250		1'851	14.00	1'730	13.08	1'522	11.51	1'330	10.06	1'146	8.67	967	7.31	792	5.99	672	5.08		
13'251 - 13'300		1'863	14.03	1'742	13.12	1'534	11.56	1'341	10.10	1'156	8.71	976	7.35	801	6.03	679	5.11		
13'301 - 13'350		1'874	14.06	1'753	13.16	1'544	11.59	1'350	10.13	1'164	8.74	984	7.38	809	6.07	686	5.15		
13'351 - 13'400		1'884	14.09	1'764	13.19	1'554	11.62	1'359	10.16	1'173	8.77	993	7.42	816	6.10	692	5.17		
13'401 - 13'450		1'897	14.13	1'775	13.22	1'564	11.65	1'368	10.19	1'182	8.80	1'001	7.46	825	6.15	698	5.20		
13'451 - 13'500		1'907	14.15	1'787	13.26	1'576	11.70	1'378	10.23	1'192	8.85	1'010	7.50	834	6.19	705	5.23		
13'501 - 13'550		1'918	14.18	1'798	13.29	1'586	11.73	1'388	10.26	1'200	8.87	1'019	7.53	842	6.23	712	5.26		
13'551 - 13'600		1'930	14.22	1'809	13.33	1'597	11.76	1'397	10.29	1'209	8.91	1'027	7.57	851	6.27	718	5.29		
13'601 - 13'650		1'941	14.25	1'821	13.37	1'609	11.81	1'408	10.33	1'219	8.95	1'037	7.61	860	6.31	725	5.32		
13'651 - 13'700		1'951	14.27	1'832	13.40	1'620	11.85	1'418	10.37	1'228	8.98	1'045	7.64	868	6.35	731	5.35		
13'701 - 13'750		1'963	14.30	1'843	13.43	1'631	11.88	1'427	10.40	1'237	9.01	1'054	7.68	877	6.39	737	5.37		
13'751 - 13'800		1'974	14.33	1'855	13.47	1'644	11.93	1'438	10.44	1'248	9.06	1'064	7.72	886	6.43	745	5.41		
13'801 - 13'850		1'985	14.36	1'866	13.50	1'654	11.96	1'448	10.47	1'257	9.09	1'073	7.76	895	6.47	751	5.43		
13'851 - 13'900		1'997	14.39	1'877	13.53	1'665	12.00	1'458	10.51	1'266	9.12	1'082	7.80	903	6.51	757	5.46		
13'901 - 13'950		2'008	14.42	1'890	13.57	1'678	12.05	1'469	10.55	1'277	9.17	1'092	7.84	913	6.56	764	5.49		
13'951 - 14'000		2'018	14.44	1'900	13.60	1'689	12.09	1'479	10.58	1'286	9.20	1'100	7.87	921	6.59	771	5.52		
14'001 - 14'050		2'029	14.47	1'911	13.63	1'699	12.11	1'489	10.62	1'295	9.23	1'109	7.91	929	6.62	777	5.54		
14'051 - 14'100		2'041	14.50	1'924	13.67	1'712	12.16	1'501	10.66	1'306	9.28	1'119	7.95	939	6.67	784	5.57		
14'101 - 14'150		2'052	14.53	1'935	13.70	1'723	12.20	1'512	10.70	1'315	9.31	1'128	7.99	947	6.70	791	5.60		
14'151 - 14'200		2'062	14.55	1'946	13.73	1'734	12.23	1'522	10.74	1'324	9.34	1'137	8.02	955	6.74	797	5.62		
14'201 - 14'250		2'075	14.59	1'958	13.76	1'746	12.27	1'535	10.79	1'335	9.38	1'147	8.06	965	6.78	804	5.65		
14'251 - 14'300		2'086	14.61	1'969	13.79	1'757	12.31	1'545	10.82	1'345	9.42	1'156	8.10	974	6.82	810	5.67		
14'301 - 14'350		2'096	14.63	1'980	13.82	1'768	12.34	1'556	10.86	1'354	9.45	1'165	8.13	982	6.86	817	5.70		
14'351 - 14'400		2'109	14.67	1'993	13.86	1'781	12.39	1'569	10.91	1'366	9.50	1'175	8.17	993	6.91	824	5.73		
14'401 - 14'450		2'119	14.69	2'003	13.89	1'792	12.42	1'580	10.95	1'375	9.53	1'185	8.21	1'001	6.94	830	5.75		
14'451 - 14'500		2'130	14.72	2'014	13.91	1'803	12.46	1'591	10.99	1'385	9.57	1'194	8.25	1'010	6.98	836	5.78		
14'501 - 14'550		2'142	14.75	2'027	13.96	1'815	12.50	1'603	11.04	1'396	9.61	1'205	8.30	1'020	7.02	844	5.81		
14'551 - 14'600		2'153	14.77	2'038	13.98	1'826	12.53	1'614	11.07	1'406	9.65	1'214	8.33	1'029	7.06	850	5.83		
14'601 - 14'650		2'164	14.80	2'049	14.01	1'837	12.56	1'625	11.11	1'416	9.68	1'223	8.36	1'038	7.10	858	5.87		
14'651 - 14'700		2'176	14.83	2'062	14.05	1'850	12.61	1'638	11.16	1'428	9.73	1'234	8.41	1'048	7.14	868	5.91		
14'701 - 14'750		2'187	14.85	2'073	14.08	1'861	12.64	1'649	11.20	1'438	9.77	1'243	8.44	1'057	7.18	877	5.96		
14'751 - 14'800		2'198	14.88	2'083	14.10	1'872	12.67	1'660	11.24	1'449	9.81	1'252	8.47	1'066	7.21	885	5.99		
14'801 - 14'850		2'210	14.91	2'096	14.14	1'884	12.71	1'673	11.28	1'461	9.85	1'263	8.52	1'076	7.26	895	6.04		
14'851 - 14'900		2'221	14.93	2'107	14.16	1'895	12.74	1'684	11.32	1'472	9.90	1'273	8.56	1'085	7.29	903	6.07		
14'901 - 14'950		2'232	14.95	2'118	14.19	1'906	12.77	1'694	11.35	1'483	9.94	1'283	8.60	1'094	7.33	912	6.11		
14'951 - 15'000		2'244	14.98	2'131	14.23	1'919	12.81	1'707	11.40	1'495	9.98	1'294	8.64	1'104	7.37	922	6.16		
15'001 - 15'050		2'255	15.01	2'142	14.26	1'930	12.85	1'718	11.43	1'506	10.02	1'303	8.67	1'114	7.41	931	6.20		
15'051 - 15'100		2'266	15.03	2'153	14.28	1'941	12.88	1'729	11.47	1'517	10.06	1'313	8.71	1'123	7.45	940	6.24		
15'101 - 15'150		2'278	15.06	2'166	14.32	1'954	12.92	1'742	11.52	1'530	10.12	1'325	8.76	1'134	7.50	950	6.28		
15'151 - 15'200		2'289	15.08	2'177	14.35	1'965	12.95	1'753	11.55	1'541	10.15	1'334	8.79	1'143	7.53	959	6.32		
15'201 - 15'250		2'300	15.11	2'188	14.37	1'976	12.98	1'764	11.59	1'552	10.19	1'344	8.83	1'152	7.57	968	6.36		
15'251 - 15'300		2'313	15.14	2'200	14.40	1'989	13.02	1'777	11.63	1'565	10.25	1'356	8.88	1'163	7.61	978	6.40		
15'301 - 15'350		2'323	15.16	2'211	14.43	2'000	13.05	1'788	11.67	1'576	10.28	1'366	8.91	1'172	7.65	987	6.44		
15'351 - 15'400		2'334	15.18	2'222	14.45	2'011	13.08	1'799	11.70	1'587	10.32	1'377	8.96	1'182	7.69	996	6.48		
15'401 - 15'450		2'347	15.22	2'235	14.49	2'023	13.12	1'812	11.75	1'600	10.37	1'389	9.00	1'193	7.73	1'006	6.52		
15'451 - 15'500		2'358	15.24	2'246	14.51	2'034	13.14	1'823	11.78	1'611	10.41	1'399	9.04	1'202	7.77	1'015	6.56		

Quellensteuer für ausländische Arbeitnehmer

Tarif	C		C 0		C 1		C 2		C 3		C 4		C 5		C 6			
	Erwerbstätige Ehefrau		Verheiratete mit Unterhaltsleistungen gegenüber ... Kindern															
	von	bis	0		1		2		3		4		5		6			
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%		
15'501 - 15'550	2'368	15.25	2'257	14.54	2'045	13.17	1'834	11.81	1'622	10.45	1'410	9.08	1'212	7.81	1'024	6.60		
15'551 - 15'600	2'381	15.29	2'270	14.57	2'058	13.21	1'846	11.85	1'635	10.50	1'423	9.14	1'223	7.85	1'034	6.64		
15'601 - 15'650	2'392	15.31	2'281	14.60	2'069	13.24	1'857	11.88	1'646	10.53	1'434	9.18	1'233	7.89	1'043	6.68		
15'651 - 15'700	2'403	15.33	2'292	14.62	2'080	13.27	1'868	11.92	1'657	10.57	1'445	9.22	1'242	7.92	1'053	6.72		
15'701 - 15'750	2'415	15.36	2'305	14.66	2'093	13.31	1'881	11.96	1'670	10.62	1'458	9.27	1'254	7.97	1'064	6.77		
15'751 - 15'800	2'426	15.38	2'316	14.68	2'104	13.34	1'892	11.99	1'681	10.66	1'469	9.31	1'264	8.01	1'073	6.80		
15'801 - 15'850	2'437	15.40	2'327	14.70	2'115	13.36	1'903	12.03	1'692	10.69	1'480	9.35	1'273	8.04	1'082	6.84		
15'851 - 15'900	2'450	15.43	2'340	14.74	2'128	13.40	1'916	12.07	1'704	10.73	1'493	9.40	1'285	8.09	1'093	6.89		
15'901 - 15'950	2'461	15.45	2'351	14.76	2'139	13.43	1'927	12.10	1'715	10.77	1'504	9.44	1'295	8.13	1'103	6.93		
15'951 - 16'000	2'471	15.47	2'362	14.79	2'150	13.46	1'938	12.13	1'727	10.81	1'515	9.48	1'305	8.17	1'112	6.96		
16'001 - 16'050	2'484	15.50	2'375	14.82	2'163	13.50	1'951	12.17	1'740	10.86	1'528	9.54	1'317	8.22	1'123	7.01		
16'051 - 16'100	2'495	15.52	2'386	14.84	2'174	13.52	1'962	12.21	1'751	10.89	1'539	9.57	1'328	8.26	1'132	7.04		
16'101 - 16'150	2'506	15.54	2'397	14.87	2'185	13.55	1'973	12.24	1'762	10.93	1'550	9.61	1'339	8.30	1'142	7.08		
16'151 - 16'200	2'519	15.57	2'410	14.90	2'198	13.59	1'986	12.28	1'775	10.97	1'563	9.66	1'351	8.35	1'153	7.13		
16'201 - 16'250	2'529	15.59	2'421	14.92	2'209	13.61	1'997	12.31	1'786	11.01	1'574	9.70	1'362	8.39	1'163	7.17		
16'251 - 16'300	2'540	15.61	2'432	14.94	2'220	13.64	2'009	12.34	1'797	11.04	1'585	9.74	1'373	8.44	1'173	7.21		
16'301 - 16'350	2'553	15.64	2'445	14.98	2'233	13.68	2'022	12.39	1'810	11.09	1'598	9.79	1'386	8.49	1'184	7.25		
16'351 - 16'400	2'564	15.66	2'456	15.00	2'244	13.70	2'033	12.42	1'821	11.12	1'609	9.83	1'397	8.53	1'194	7.29		
16'401 - 16'450	2'575	15.68	2'467	15.02	2'256	13.74	2'044	12.44	1'832	11.15	1'620	9.86	1'408	8.57	1'204	7.33		
16'451 - 16'500	2'588	15.71	2'480	15.05	2'269	13.77	2'057	12.49	1'845	11.20	1'633	9.91	1'421	8.63	1'215	7.37		
16'501 - 16'550	2'599	15.73	2'491	15.07	2'280	13.80	2'068	12.51	1'856	11.23	1'644	9.95	1'432	8.67	1'225	7.41		
16'551 - 16'600	2'610	15.75	2'503	15.10	2'291	13.82	2'079	12.54	1'867	11.26	1'655	9.98	1'443	8.71	1'235	7.45		
16'601 - 16'650	2'622	15.77	2'516	15.13	2'304	13.86	2'092	12.58	1'880	11.31	1'668	10.03	1'456	8.76	1'247	7.50		
16'651 - 16'700	2'633	15.79	2'527	15.15	2'315	13.88	2'103	12.61	1'891	11.34	1'679	10.07	1'468	8.80	1'258	7.54		
16'701 - 16'750	2'644	15.81	2'538	15.17	2'326	13.91	2'114	12.64	1'902	11.37	1'691	10.11	1'479	8.84	1'268	7.58		
16'751 - 16'800	2'657	15.84	2'551	15.21	2'339	13.94	2'127	12.68	1'915	11.42	1'704	10.16	1'492	8.89	1'281	7.64		
16'801 - 16'850	2'668	15.86	2'562	15.23	2'350	13.97	2'138	12.71	1'926	11.45	1'715	10.19	1'503	8.93	1'291	7.67		
16'851 - 16'900	2'679	15.88	2'573	15.25	2'361	13.99	2'149	12.73	1'938	11.48	1'726	10.23	1'514	8.97	1'302	7.72		
16'901 - 16'950	2'692	15.91	2'586	15.28	2'374	14.03	2'162	12.77	1'951	11.53	1'739	10.27	1'527	9.02	1'315	7.77		
16'951 - 17'000	2'703	15.92	2'597	15.30	2'385	14.05	2'174	12.81	1'962	11.56	1'750	10.31	1'538	9.06	1'326	7.81		
17'001 - 17'050	2'714	15.94	2'608	15.32	2'397	14.08	2'185	12.83	1'973	11.59	1'761	10.34	1'549	9.10	1'337	7.85		
17'051 - 17'100	2'726	15.96	2'621	15.35	2'410	14.11	2'198	12.87	1'986	11.63	1'774	10.39	1'562	9.15	1'351	7.91		
17'101 - 17'150	2'738	15.99	2'633	15.38	2'421	14.14	2'209	12.90	1'997	11.66	1'785	10.42	1'573	9.19	1'362	7.95		
17'151 - 17'200	2'748	16.00	2'644	15.39	2'432	14.16	2'220	12.93	2'008	11.69	1'796	10.46	1'585	9.23	1'373	7.99		
17'201 - 17'250	2'761	16.03	2'657	15.43	2'445	14.19	2'233	12.96	2'021	11.73	1'810	10.51	1'598	9.28	1'386	8.05		
17'251 - 17'300	2'772	16.05	2'668	15.44	2'456	14.22	2'244	12.99	2'033	11.77	1'821	10.54	1'609	9.31	1'397	8.09		
17'301 - 17'350	2'783	16.06	2'679	15.46	2'467	14.24	2'256	13.02	2'044	11.80	1'832	10.57	1'620	9.35	1'408	8.13		
17'351 - 17'400	2'796	16.09	2'692	15.49	2'480	14.27	2'269	13.06	2'057	11.84	1'845	10.62	1'633	9.40	1'421	8.18		
17'401 - 17'450	2'807	16.11	2'703	15.51	2'492	14.30	2'280	13.08	2'068	11.87	1'856	10.65	1'644	9.43	1'432	8.22		
17'451 - 17'500	2'818	16.13	2'715	15.54	2'503	14.32	2'291	13.11	2'079	11.90	1'867	10.68	1'656	9.48	1'444	8.26		
17'501 - 17'550	2'831	16.15	2'728	15.57	2'516	14.36	2'304	13.15	2'092	11.94	1'880	10.73	1'669	9.52	1'457	8.31		
17'551 - 17'600	2'842	16.17	2'739	15.58	2'527	14.38	2'315	13.17	2'103	11.97	1'892	10.77	1'680	9.56	1'468	8.35		
17'601 - 17'650	2'853	16.19	2'750	15.60	2'538	14.40	2'326	13.20	2'115	12.00	1'903	10.80	1'691	9.59	1'479	8.39		
17'651 - 17'700	2'866	16.21	2'763	15.63	2'551	14.43	2'340	13.24	2'128	12.04	1'916	10.84	1'704	9.64	1'492	8.44		
17'701 - 17'750	2'877	16.23	2'774	15.65	2'563	14.46	2'351	13.26	2'139	12.07	1'927	10.87	1'715	9.68	1'504	8.49		
17'751 - 17'800	2'888	16.25	2'786	15.67	2'574	14.48	2'362	13.29	2'150	12.10	1'938	10.90	1'727	9.72	1'515	8.52		
17'801 - 17'850	2'901	16.27	2'799	15.70	2'587	14.51	2'375	13.32	2'163	12.13	1'952	10.95	1'740	9.76	1'528	8.57		
17'851 - 17'900	2'912	16.29	2'810	15.72	2'598	14.53	2'386	13.35	2'175	12.17	1'963	10.98	1'751	9.80	1'539	8.61		
17'901 - 17'950	2'923	16.31	2'821	15.74	2'609	14.56	2'398	13.38	2'186	12.20	1'974	11.01	1'762	9.83	1'550	8.65		
17'951 - 18'000	2'936	16.33	2'834	15.77	2'623	14.59	2'411	13.41	2'199	12.23	1'987	11.05	1'775	9.87	1'563	8.70		
18'001 - 18'050	2'947	16.35	2'846	15.79	2'634	14.61	2'422	13.44	2'210	12.26	1'998	11.08	1'787	9.91	1'575	8.74		
18'051 - 18'100	2'958	16.37	2'857	15.81	2'645	14.63	2'433	13.46	2'221	12.29	2'010	11.12	1'798	9.95	1'586	8.77		
18'101 - 18'150	2'971	16.39	2'870	15.83	2'658	14.66	2'446	13.50	2'235	12.33	2'023	11.16	1'811	9.99	1'599	8.82		
18'151 - 18'200	2'982	16.41	2'881	15.85	2'669	14.69	2'458	13.52	2'246	12.36	2'034	11.19	1'822	10.02	1'610	8.86		
18'201 - 18'250	2'993	16.42	2'893	15.87	2'681	14.71	2'469	13.55	2'257	12.38	2'045	11.22	1'833	10.06	1'622	8.90		
18'251 - 18'300	3'006	16.45	2'906	15.90	2'694	14.74	2'482	13.58	2'270	12.42	2'058	11.26	1'847	10.11	1'635	8.95		
18'301 - 18'350	3'017	16.46	2'917	15.92	2'705	14.76	2'493	13.60	2'281	12.45	2'070	11.30	1'858	10.14	1'646	8.98		
18'351 - 18'400	3'029	16.48	2'928	15.93	2'716	14.78	2'505	13.63	2'293	12.48	2'081	11.33	1'869	10.17	1'657	9.02		
18'401 - 18'450	3'041	16.50	2'941	15.96	2'730	14.82	2'518	13.67	2'306	12.52	2'094	11.36	1'882	10.21	1'670	9.06		
18'451 - 18'500	3'053	16.53	2'953	15.98	2'741	14.84	2'529	13.69	2'317	12.54	2'105	11.39	1'893	10.25	1'682	9.10		

Quellensteuer für ausländische Arbeitnehmer

Tarif	C		C 0		C 1		C 2		C 3		C 4		C 5		C 6			
	Erwerbstätige Ehefrau		Verheiratete mit Unterhaltsleistungen gegenüber ... Kindern															
	von	bis	0		1		2		3		4		5		6			
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%		
18'501 - 18'550	3'064	16.54	2'964	16.00	2'752	14.86	2'540	13.71	2'328	12.57	2'117	11.43	1'905	10.28	1'693	9.14		
18'551 - 18'600	3'077	16.57	2'977	16.03	2'765	14.89	2'553	13.74	2'342	12.61	2'130	11.47	1'918	10.33	1'706	9.18		
18'601 - 18'650	3'088	16.58	2'988	16.04	2'777	14.91	2'565	13.77	2'353	12.63	2'141	11.50	1'929	10.36	1'717	9.22		
18'651 - 18'700	3'099	16.59	3'000	16.06	2'788	14.93	2'576	13.79	2'364	12.66	2'152	11.52	1'941	10.39	1'729	9.26		
18'701 - 18'750	3'112	16.62	3'013	16.09	2'801	14.96	2'589	13.83	2'377	12.69	2'166	11.57	1'954	10.44	1'742	9.30		
18'751 - 18'800	3'123	16.63	3'024	16.11	2'812	14.98	2'601	13.85	2'389	12.72	2'177	11.60	1'965	10.47	1'753	9.34		
18'801 - 18'850	3'134	16.65	3'035	16.12	2'824	15.00	2'612	13.88	2'400	12.75	2'188	11.62	1'976	10.50	1'764	9.37		
18'851 - 18'900	3'147	16.67	3'049	16.15	2'837	15.03	2'625	13.91	2'413	12.78	2'201	11.66	1'990	10.54	1'778	9.42		
18'901 - 18'950	3'158	16.69	3'060	16.17	2'848	15.05	2'636	13.93	2'425	12.81	2'213	11.69	2'001	10.57	1'789	9.45		
18'951 - 19'000	3'170	16.71	3'071	16.18	2'859	15.07	2'648	13.96	2'436	12.84	2'224	11.72	2'012	10.60	1'800	9.49		
19'001 - 19'050	3'183	16.73	3'085	16.22	2'873	15.10	2'661	13.99	2'449	12.87	2'237	11.76	2'025	10.64	1'814	9.53		
19'051 - 19'100	3'194	16.74	3'096	16.23	2'884	15.12	2'672	14.01	2'460	12.90	2'249	11.79	2'037	10.68	1'825	9.57		
19'101 - 19'150	3'205	16.76	3'107	16.25	2'895	15.14	2'683	14.03	2'472	12.93	2'260	11.82	2'048	10.71	1'836	9.60		
19'151 - 19'200	3'218	16.78	3'120	16.27	2'909	15.17	2'697	14.07	2'485	12.96	2'273	11.85	2'061	10.75	1'849	9.64		
19'201 - 19'250	3'229	16.80	3'132	16.29	2'920	15.19	2'708	14.09	2'496	12.98	2'284	11.88	2'073	10.78	1'861	9.68		
19'251 - 19'300	3'240	16.81	3'143	16.31	2'931	15.21	2'719	14.11	2'507	13.01	2'296	11.91	2'084	10.81	1'872	9.71		
19'301 - 19'350	3'253	16.83	3'156	16.33	2'944	15.23	2'733	14.14	2'521	13.05	2'309	11.95	2'097	10.85	1'885	9.75		
19'351 - 19'400	3'264	16.85	3'168	16.35	2'956	15.26	2'744	14.16	2'532	13.07	2'320	11.97	2'108	10.88	1'897	9.79		
19'401 - 19'450	3'276	16.86	3'179	16.37	2'967	15.27	2'755	14.18	2'543	13.09	2'332	12.01	2'120	10.91	1'908	9.82		
19'451 - 19'500	3'289	16.89	3'192	16.39	2'980	15.30	2'769	14.22	2'557	13.13	2'345	12.04	2'133	10.95	1'921	9.86		
19'501 - 19'550	3'300	16.90	3'204	16.41	2'992	15.32	2'780	14.24	2'568	13.15	2'356	12.07	2'144	10.98	1'933	9.90		
19'551 - 19'600	3'311	16.91	3'215	16.42	3'003	15.34	2'791	14.26	2'579	13.17	2'368	12.10	2'156	11.01	1'944	9.93		
19'601 - 19'650	3'324	16.94	3'228	16.45	3'016	15.37	2'804	14.29	2'593	13.21	2'381	12.13	2'169	11.05	1'957	9.97		
19'651 - 19'700	3'335	16.95	3'239	16.46	3'028	15.39	2'816	14.31	2'604	13.24	2'392	12.16	2'180	11.08	1'969	10.01		
19'701 - 19'750	3'347	16.97	3'251	16.48	3'039	15.41	2'827	14.33	2'615	13.26	2'404	12.19	2'192	11.11	1'980	10.04		
19'751 - 19'800	3'360	16.99	3'264	16.51	3'052	15.43	2'840	14.36	2'629	13.29	2'417	12.22	2'205	11.15	1'993	10.08		
19'801 - 19'850	3'371	17.00	3'275	16.52	3'064	15.46	2'852	14.39	2'640	13.32	2'428	12.25	2'216	11.18	2'004	10.11		
19'851 - 19'900	3'382	17.02	3'287	16.54	3'075	15.47	2'863	14.41	2'651	13.34	2'440	12.28	2'228	11.21	2'016	10.14		
19'901 - 19'950	3'395	17.04	3'300	16.56	3'088	15.50	2'877	14.44	2'665	13.38	2'453	12.31	2'241	11.25	2'029	10.18		
19'951 - 20'000	3'406	17.05	3'312	16.58	3'100	15.52	2'888	14.46	2'676	13.40	2'464	12.34	2'252	11.27	2'041	10.22		
20'001 - 20'050	3'418	17.07	3'323	16.59	3'111	15.54	2'899	14.48	2'687	13.42	2'476	12.36	2'264	11.31	2'052	10.25		
20'051 - 20'100	3'431	17.09	3'336	16.62	3'124	15.56	2'913	14.51	2'701	13.45	2'489	12.40	2'277	11.34	2'065	10.29		
20'101 - 20'150	3'442	17.10	3'348	16.64	3'136	15.58	2'924	14.53	2'712	13.48	2'500	12.42	2'288	11.37	2'077	10.32		
20'151 - 20'200	3'453	17.12	3'359	16.65	3'147	15.60	2'935	14.55	2'723	13.50	2'512	12.45	2'300	11.40	2'088	10.35		
20'201 - 20'250	3'466	17.14	3'372	16.67	3'160	15.62	2'949	14.58	2'737	13.53	2'525	12.48	2'313	11.44	2'101	10.39		
20'251 - 20'300	3'478	17.15	3'384	16.69	3'172	15.64	2'960	14.60	2'748	13.55	2'536	12.51	2'324	11.46	2'113	10.42		
20'301 - 20'350	3'489	17.17	3'395	16.70	3'183	15.66	2'971	14.62	2'759	13.57	2'548	12.54	2'336	11.49	2'124	10.45		
20'351 - 20'400	3'502	17.19	3'408	16.73	3'197	15.69	2'985	14.65	2'773	13.61	2'561	12.57	2'349	11.53	2'137	10.49		
20'401 - 20'450	3'513	17.20	3'420	16.74	3'208	15.71	2'996	14.67	2'784	13.63	2'572	12.59	2'361	11.56	2'149	10.52		
20'451 - 20'500	3'524	17.21	3'431	16.76	3'219	15.72	3'007	14.69	2'796	13.66	2'584	12.62	2'372	11.58	2'160	10.55		
20'501 - 20'550	3'538	17.24	3'442	16.77	3'231	15.74	3'019	14.71	2'807	13.68	2'595	12.64	2'383	11.61	2'171	10.58		
20'551 - 20'600	3'549	17.25	3'456	16.80	3'244	15.77	3'032	14.74	2'820	13.71	2'609	12.68	2'397	11.65	2'185	10.62		
20'601 - 20'650	3'560	17.26	3'467	16.81	3'255	15.78	3'044	14.76	2'832	13.73	2'620	12.70	2'408	11.68	2'196	10.65		
20'651 - 20'700	3'573	17.28	3'479	16.83	3'267	15.80	3'055	14.78	2'843	13.75	2'631	12.73	2'419	11.70	2'208	10.68		
20'701 - 20'750	3'585	17.30	3'492	16.85	3'280	15.83	3'068	14.80	2'857	13.79	2'645	12.76	2'433	11.74	2'221	10.72		
20'751 - 20'800	3'596	17.31	3'503	16.86	3'292	15.85	3'080	14.83	2'868	13.81	2'656	12.78	2'444	11.76	2'232	10.74		
20'801 - 20'850	3'609	17.33	3'515	16.88	3'303	15.86	3'091	14.84	2'879	13.82	2'667	12.81	2'456	11.79	2'244	10.78		
20'851 - 20'900	3'620	17.34	3'528	16.90	3'316	15.89	3'105	14.87	2'893	13.86	2'681	12.84	2'469	11.83	2'257	10.81		
20'901 - 20'950	3'632	17.36	3'540	16.92	3'328	15.90	3'116	14.89	2'904	13.88	2'692	12.86	2'480	11.85	2'269	10.84		
20'951 - 21'000	3'645	17.38	3'551	16.93	3'339	15.92	3'127	14.91	2'915	13.90	2'704	12.89	2'492	11.88	2'280	10.87		
21'001 - 21'050	3'656	17.39	3'564	16.95	3'353	15.95	3'141	14.94	2'929	13.93	2'717	12.92	2'505	11.91	2'293	10.91		
21'051 - 21'100	3'667	17.40	3'576	16.97	3'364	15.96	3'152	14.96	2'940	13.95	2'729	12.95	2'517	11.94	2'305	10.94		
21'101 - 21'150	3'681	17.42	3'587	16.98	3'375	15.98	3'164	14.98	2'952	13.97	2'740	12.97	2'528	11.97	2'316	10.96		
21'151 - 21'200	3'692	17.44	3'601	17.01	3'389	16.00	3'177	15.00	2'965	14.00	2'753	13.00	2'542	12.00	2'330	11.00		
21'201 - 21'250	3'703	17.45	3'612	17.02	3'400	16.02	3'188	15.02	2'977	14.03	2'765	13.03	2'553	12.03	2'341	11.03		
21'251 - 21'300	3'714	17.46	3'623	17.03	3'412	16.04	3'200	15.04	2'988	14.04	2'776	13.05	2'564	12.05	2'352	11.06		
21'301 - 21'350	3'728	17.48	3'637	17.06	3'425	16.06	3'213	15.07	3'001	14.07	2'790	13.08	2'578	12.09	2'366	11.09		
21'351 - 21'400	3'739	17.49	3'648	17.07	3'436	16.07	3'225	15.09	3'013	14.10	2'801	13.10	2'589	12.11	2'377	11.12		
21'401 - 21'450	3'750	17.50	3'660	17.08	3'448	16.09	3'236	15.10	3'024	14.11	2'812	13.12	2'601	12.14	2'389	11.15		
21'451 - 21'500	3'763	17.52	3'673	17.10	3'461	16.12	3'250	15.13	3'038	14.15	2'826	13.16	2'614	12.17	2'402	11.19		

Quellensteuer für ausländische Arbeitnehmer

Tarif	C		C 0		C 1		C 2		C 3		C 4		C 5		C 6			
	Erwerbstätige Ehefrau		Verheiratete mit Unterhaltsleistungen gegenüber ... Kindern															
	von	bis	0		1		2		3		4		5		6			
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%		
21'501 - 21'550	3'775	17.54	3'685	17.12	3'473	16.13	3'261	15.15	3'049	14.16	2'837	13.18	2'625	12.20	2'414	11.21		
21'551 - 21'600	3'786	17.55	3'696	17.13	3'484	16.15	3'272	15.17	3'061	14.19	2'849	13.21	2'637	12.22	2'425	11.24		
21'601 - 21'650	3'799	17.57	3'709	17.15	3'498	16.18	3'286	15.20	3'074	14.22	2'862	13.23	2'650	12.25	2'439	11.28		
21'651 - 21'700	3'811	17.58	3'721	17.17	3'509	16.19	3'297	15.21	3'085	14.23	2'874	13.26	2'662	12.28	2'450	11.30		
21'701 - 21'750	3'822	17.59	3'732	17.18	3'521	16.21	3'309	15.23	3'097	14.26	2'885	13.28	2'673	12.30	2'461	11.33		
21'751 - 21'800	3'835	17.61	3'746	17.20	3'534	16.23	3'322	15.26	3'110	14.28	2'898	13.31	2'687	12.34	2'475	11.37		
21'801 - 21'850	3'847	17.63	3'757	17.21	3'545	16.24	3'334	15.28	3'122	14.30	2'910	13.33	2'698	12.36	2'486	11.39		
21'851 - 21'900	3'858	17.64	3'769	17.23	3'557	16.26	3'345	15.29	3'133	14.32	2'921	13.35	2'710	12.39	2'498	11.42		
21'901 - 21'950	3'871	17.66	3'782	17.25	3'570	16.28	3'358	15.32	3'147	14.35	2'935	13.39	2'723	12.42	2'511	11.45		
21'951 - 22'000	3'883	17.67	3'794	17.27	3'582	16.30	3'370	15.34	3'158	14.37	2'946	13.41	2'734	12.44	2'523	11.48		
22'001 - 22'050	3'894	17.68	3'805	17.28	3'593	16.31	3'381	15.35	3'170	14.39	2'958	13.43	2'746	12.47	2'534	11.51		
22'051 - 22'100	3'907	17.70	3'819	17.30	3'607	16.34	3'395	15.38	3'183	14.42	2'971	13.46	2'759	12.50	2'548	11.54		
22'101 - 22'150	3'918	17.71	3'830	17.31	3'618	16.35	3'406	15.39	3'194	14.44	2'983	13.48	2'771	12.52	2'559	11.57		
22'151 - 22'200	3'930	17.72	3'841	17.32	3'630	16.37	3'418	15.41	3'206	14.46	2'994	13.50	2'782	12.55	2'570	11.59		
22'201 - 22'250	3'943	17.74	3'855	17.35	3'643	16.39	3'431	15.44	3'219	14.48	3'008	13.53	2'796	12.58	2'584	11.63		
22'251 - 22'300	3'954	17.75	3'866	17.36	3'655	16.41	3'443	15.46	3'231	14.51	3'019	13.55	2'807	12.60	2'595	11.65		
22'301 - 22'350	3'966	17.76	3'878	17.37	3'666	16.42	3'454	15.47	3'242	14.52	3'031	13.58	2'819	12.63	2'607	11.68		
22'351 - 22'400	3'979	17.78	3'891	17.39	3'680	16.45	3'468	15.50	3'256	14.55	3'044	13.60	2'832	12.66	2'620	11.71		
22'401 - 22'450	3'990	17.79	3'903	17.40	3'691	16.46	3'479	15.51	3'267	14.57	3'055	13.62	2'844	12.68	2'632	11.74		
22'451 - 22'500	4'002	17.81	3'914	17.41	3'702	16.47	3'491	15.53	3'279	14.59	3'067	13.65	2'855	12.70	2'643	11.76		
22'501 - 22'550	4'015	17.82	3'928	17.44	3'716	16.50	3'504	15.56	3'292	14.61	3'080	13.67	2'869	12.74	2'657	11.80		
22'551 - 22'600	4'026	17.83	3'939	17.45	3'727	16.51	3'516	15.57	3'304	14.64	3'092	13.70	2'880	12.76	2'668	11.82		
22'601 - 22'650	4'038	17.85	3'951	17.46	3'739	16.53	3'527	15.59	3'315	14.65	3'103	13.71	2'892	12.78	2'680	11.85		
22'651 - 22'700	4'051	17.87	3'964	17.48	3'752	16.55	3'541	15.62	3'329	14.68	3'117	13.75	2'905	12.81	2'693	11.88		
22'701 - 22'750	4'063	17.88	3'976	17.50	3'764	16.56	3'552	15.63	3'340	14.70	3'128	13.76	2'917	12.84	2'705	11.90		
22'751 - 22'800	4'074	17.89	3'987	17.51	3'775	16.58	3'564	15.65	3'352	14.72	3'140	13.79	2'928	12.86	2'716	11.93		
22'801 - 22'850	4'087	17.91	4'001	17.53	3'789	16.60	3'577	15.67	3'365	14.74	3'153	13.81	2'942	12.89	2'730	11.96		
22'851 - 22'900	4'099	17.92	4'012	17.54	3'800	16.61	3'589	15.69	3'377	14.76	3'165	13.84	2'953	12.91	2'741	11.98		
22'901 - 22'950	4'110	17.93	4'024	17.55	3'812	16.63	3'600	15.70	3'388	14.78	3'176	13.85	2'965	12.93	2'753	12.01		
22'951 - 23'000	4'123	17.95	4'037	17.57	3'825	16.65	3'614	15.73	3'402	14.81	3'190	13.88	2'978	12.96	2'766	12.04		
23'001 - 23'050	4'135	17.96	4'049	17.59	3'837	16.66	3'625	15.74	3'413	14.82	3'201	13.90	2'990	12.99	2'778	12.07		
23'051 - 23'100	4'146	17.97	4'060	17.59	3'848	16.68	3'637	15.76	3'425	14.84	3'213	13.92	3'001	13.01	2'789	12.09		
23'101 - 23'150	4'159	17.98	4'074	17.62	3'862	16.70	3'650	15.78	3'438	14.87	3'226	13.95	3'015	13.04	2'803	12.12		
23'151 - 23'200	4'171	18.00	4'085	17.63	3'873	16.71	3'662	15.80	3'450	14.89	3'238	13.97	3'026	13.06	2'814	12.14		
23'201 - 23'250	4'182	18.01	4'097	17.64	3'885	16.73	3'673	15.81	3'461	14.90	3'249	13.99	3'038	13.08	2'826	12.17		
23'251 - 23'300	4'196	18.03	4'110	17.66	3'899	16.75	3'687	15.84	3'475	14.93	3'263	14.02	3'051	13.11	2'839	12.20		
23'301 - 23'350	4'207	18.04	4'122	17.67	3'910	16.76	3'698	15.85	3'486	14.95	3'275	14.04	3'063	13.13	2'851	12.22		
23'351 - 23'400	4'218	18.04	4'133	17.68	3'921	16.77	3'710	15.87	3'498	14.96	3'286	14.06	3'074	13.15	2'862	12.24		
23'401 - 23'450	4'232	18.07	4'147	17.70	3'935	16.80	3'723	15.89	3'511	14.99	3'300	14.09	3'088	13.18	2'876	12.28		
23'451 - 23'500	4'243	18.07	4'158	17.71	3'947	16.81	3'735	15.91	3'523	15.01	3'311	14.10	3'099	13.20	2'887	12.30		
23'501 - 23'550	4'255	18.09	4'170	17.73	3'958	16.82	3'746	15.92	3'534	15.02	3'323	14.13	3'111	13.22	2'899	12.32		
23'551 - 23'600	4'268	18.10	4'183	17.74	3'972	16.85	3'760	15.95	3'548	15.05	3'336	14.15	3'124	13.25	2'912	12.35		
23'601 - 23'650	4'279	18.11	4'195	17.76	3'983	16.86	3'771	15.96	3'559	15.06	3'348	14.17	3'136	13.27	2'924	12.38		
23'651 - 23'700	4'291	18.12	4'206	17.77	3'995	16.87	3'783	15.98	3'571	15.08	3'359	14.19	3'147	13.29	2'936	12.40		
23'701 - 23'750	4'304	18.14	4'220	17.79	4'008	16.89	3'796	16.00	3'585	15.11	3'373	14.22	3'161	13.32	2'949	12.43		
23'751 - 23'800	4'316	18.15	4'232	17.80	4'020	16.91	3'808	16.02	3'596	15.13	3'384	14.23	3'172	13.34	2'961	12.45		
23'801 - 23'850	4'327	18.16	4'243	17.81	4'031	16.92	3'819	16.03	3'608	15.14	3'396	14.25	3'184	13.36	2'972	12.47		
23'851 - 23'900	4'340	18.18	4'257	17.83	4'045	16.94	3'833	16.05	3'621	15.17	3'409	14.28	3'198	13.39	2'986	12.51		
23'901 - 23'950	4'352	18.19	4'268	17.84	4'056	16.95	3'845	16.07	3'633	15.18	3'421	14.30	3'209	13.41	2'997	12.53		
23'951 - 24'000	4'363	18.20	4'280	17.85	4'068	16.97	3'856	16.08	3'644	15.20	3'432	14.31	3'221	13.43	3'009	12.55		
24'001 - 24'050	4'377	18.22	4'293	17.87	4'081	16.99	3'870	16.11	3'658	15.23	3'446	14.34	3'234	13.46	3'022	12.58		
24'051 - 24'100	4'388	18.23	4'305	17.88	4'093	17.00	3'881	16.12	3'669	15.24	3'458	14.36	3'246	13.48	3'034	12.60		
24'101 - 24'150	4'399	18.23	4'316	17.89	4'105	17.02	3'893	16.14	3'681	15.26	3'469	14.38	3'257	13.50	3'045	12.62		
24'151 - 24'200	4'413	18.25	4'330	17.91	4'118	17.03	3'906	16.16	3'694	15.28	3'483	14.41	3'271	13.53	3'059	12.65		
24'201 - 24'250	4'424	18.26	4'342	17.92	4'130	17.05	3'918	16.17	3'706	15.30	3'494	14.42	3'282	13.55	3'071	12.68		
24'251 - 24'300	4'436	18.27	4'353	17.93	4'141	17.06	3'929	16.19	3'718	15.32	3'506	14.44	3'294	13.57	3'082	12.70		
24'301 - 24'350	4'449	18.29	4'367	17.95	4'155	17.08	3'943	16.21	3'731	15.34	3'519	14.47	3'307	13.60	3'096	12.73		
24'351 - 24'400	4'461	18.30	4'378	17.96	4'166	17.09	3'954	16.22	3'743	15.36	3'531	14.49	3'319	13.62	3'107	12.75		
24'401 - 24'450	4'472	18.31	4'390	17.97	4'178	17.11	3'966	16.24	3'754	15.37	3'542	14.50	3'331	13.64	3'119	12.77		
24'451 - 24'500	4'485	18.32	4'403	17.99	4'192	17.13	3'980	16.26	3'768	15.40	3'556	14.53	3'344	13.66	3'132	12.80		

Quellensteuer für ausländische Arbeitnehmer

Tarif	C		C 0		C 1		C 2		C 3		C 4		C 5		C 6			
	Erwerbstätige Ehefrau		Verheiratete mit Unterhaltsleistungen gegenüber ... Kindern															
	von	bis	0		1		2		3		4		5		6			
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%		
24'501 - 24'550	4'497	18.34	4'415	18.00	4'203	17.14	3'991	16.27	3'779	15.41	3'568	14.55	3'356	13.68	3'144	12.82		
24'551 - 24'600	4'508	18.34	4'426	18.01	4'215	17.15	4'003	16.29	3'791	15.43	3'579	14.56	3'367	13.70	3'155	12.84		
24'601 - 24'650	4'522	18.36	4'440	18.03	4'228	17.17	4'016	16.31	3'805	15.45	3'593	14.59	3'381	13.73	3'169	12.87		
24'651 - 24'700	4'533	18.37	4'452	18.04	4'240	17.18	4'028	16.32	3'816	15.47	3'604	14.61	3'392	13.75	3'181	12.89		
24'701 - 24'750	4'545	18.38	4'463	18.05	4'251	17.19	4'039	16.34	3'828	15.48	3'616	14.62	3'404	13.77	3'192	12.91		
24'751 - 24'800	4'558	18.40	4'477	18.07	4'265	17.21	4'053	16.36	3'841	15.50	3'629	14.65	3'418	13.80	3'206	12.94		
24'801 - 24'850	4'570	18.41	4'488	18.08	4'276	17.22	4'065	16.37	3'853	15.52	3'641	14.67	3'429	13.81	3'217	12.96		
24'851 - 24'900	4'581	18.42	4'500	18.09	4'288	17.24	4'076	16.39	3'864	15.53	3'653	14.69	3'441	13.83	3'229	12.98		
24'901 - 24'950	4'595	18.44	4'513	18.11	4'302	17.26	4'090	16.41	3'878	15.56	3'666	14.71	3'454	13.86	3'243	13.01		
24'951 - 25'000	4'606	18.44	4'525	18.12	4'313	17.27	4'101	16.42	3'890	15.58	3'678	14.73	3'466	13.88	3'254	13.03		
25'001 - 25'050	4'617	18.45	4'537	18.13	4'325	17.28	4'113	16.44	3'901	15.59	3'689	14.74	3'477	13.89	3'266	13.05		
25'051 - 25'100	4'631	18.47	4'550	18.15	4'338	17.30	4'127	16.46	3'915	15.61	3'703	14.77	3'491	13.92	3'279	13.08		
25'101 - 25'150	4'642	18.48	4'562	18.16	4'350	17.31	4'138	16.47	3'926	15.63	3'715	14.79	3'503	13.94	3'291	13.10		
25'151 - 25'200	4'654	18.49	4'573	18.16	4'362	17.33	4'150	16.48	3'938	15.64	3'726	14.80	3'514	13.96	3'302	13.12		
25'201 - 25'250	4'667	18.50	4'587	18.18	4'375	17.34	4'163	16.50	3'952	15.67	3'740	14.83	3'528	13.99	3'316	13.15		
25'251 - 25'300	4'679	18.51	4'599	18.20	4'387	17.36	4'175	16.52	3'963	15.68	3'751	14.84	3'539	14.00	3'328	13.17		
25'301 - 25'350	4'690	18.52	4'610	18.20	4'398	17.37	4'186	16.53	3'975	15.70	3'763	14.86	3'551	14.02	3'339	13.18		
25'351 - 25'400	4'704	18.54	4'624	18.22	4'412	17.39	4'200	16.55	3'988	15.72	3'776	14.88	3'565	14.05	3'353	13.21		
25'401 - 25'450	4'715	18.54	4'635	18.23	4'424	17.40	4'212	16.57	4'000	15.73	3'788	14.90	3'576	14.06	3'364	13.23		
25'451 - 25'500	4'727	18.56	4'647	18.24	4'435	17.41	4'223	16.58	4'011	15.74	3'800	14.92	3'588	14.08	3'376	13.25		
25'501 - 25'550	4'740	18.57	4'661	18.26	4'449	17.43	4'237	16.60	4'025	15.77	3'813	14.94	3'601	14.11	3'390	13.28		
25'551 - 25'600	4'752	18.58	4'672	18.27	4'460	17.44	4'249	16.61	4'037	15.78	3'825	14.96	3'613	14.13	3'401	13.30		
25'601 - 25'650	4'763	18.59	4'684	18.28	4'472	17.45	4'260	16.62	4'048	15.80	3'836	14.97	3'625	14.15	3'413	13.32		
25'651 - 25'700	4'777	18.61	4'697	18.29	4'486	17.47	4'274	16.65	4'062	15.82	3'850	15.00	3'638	14.17	3'426	13.34		
25'701 - 25'750	4'788	18.61	4'709	18.31	4'497	17.48	4'285	16.66	4'073	15.83	3'862	15.01	3'650	14.19	3'438	13.36		
25'751 - 25'800	4'800	18.62	4'721	18.32	4'509	17.49	4'297	16.67	4'085	15.85	3'873	15.03	3'661	14.20	3'450	13.39		
25'801 - 25'850	4'813	18.64	4'734	18.33	4'522	17.51	4'311	16.69	4'099	15.87	3'887	15.05	3'675	14.23	3'463	13.41		
25'851 - 25'900	4'825	18.65	4'746	18.34	4'534	17.52	4'322	16.70	4'110	15.88	3'898	15.06	3'687	14.25	3'475	13.43		
25'901 - 25'950	4'836	18.65	4'757	18.35	4'546	17.54	4'334	16.72	4'122	15.90	3'910	15.08	3'698	14.26	3'486	13.45		
25'951 - 26'000	4'850	18.67	4'771	18.37	4'559	17.55	4'347	16.74	4'136	15.92	3'924	15.11	3'712	14.29	3'500	13.47		
26'001 - 26'050	4'861	18.68	4'783	18.38	4'571	17.56	4'359	16.75	4'147	15.93	3'935	15.12	3'724	14.31	3'512	13.49		
26'051 - 26'100	4'873	18.69	4'794	18.39	4'582	17.57	4'371	16.76	4'159	15.95	3'947	15.14	3'735	14.32	3'523	13.51		
26'101 - 26'150	4'886	18.70	4'808	18.40	4'596	17.59	4'384	16.78	4'172	15.97	3'961	15.16	3'749	14.35	3'537	13.54		
26'151 - 26'200	4'898	18.71	4'820	18.41	4'608	17.60	4'396	16.79	4'184	15.98	3'972	15.17	3'760	14.36	3'549	13.56		
26'201 - 26'250	4'909	18.72	4'831	18.42	4'619	17.61	4'407	16.80	4'196	16.00	3'984	15.19	3'772	14.38	3'560	13.57		
26'251 - 26'300	4'923	18.74	4'845	18.44	4'633	17.63	4'421	16.83	4'209	16.02	3'998	15.22	3'786	14.41	3'574	13.60		
26'301 - 26'350	4'934	18.74	4'856	18.45	4'645	17.64	4'433	16.84	4'221	16.03	4'009	15.23	3'797	14.42	3'585	13.62		
26'351 - 26'400	4'946	18.75	4'868	18.46	4'656	17.65	4'444	16.85	4'233	16.05	4'021	15.25	3'809	14.44	3'597	13.64		
26'401 - 26'450	4'959	18.77	4'882	18.47	4'670	17.67	4'458	16.87	4'246	16.07	4'034	15.27	3'823	14.47	3'611	13.67		
26'451 - 26'500	4'971	18.78	4'893	18.48	4'681	17.68	4'470	16.88	4'258	16.08	4'046	15.28	3'834	14.48	3'622	13.68		
26'501 - 26'550	4'982	18.78	4'905	18.49	4'693	17.69	4'481	16.89	4'269	16.09	4'058	15.30	3'846	14.50	3'634	13.70		
26'551 - 26'600	4'996	18.80	4'919	18.51	4'707	17.71	4'495	16.91	4'283	16.12	4'071	15.32	3'859	14.52	3'648	13.73		
26'601 - 26'650	5'007	18.81	4'930	18.52	4'718	17.72	4'507	16.93	4'295	16.13	4'083	15.34	3'871	14.54	3'659	13.74		
26'651 - 26'700	5'019	18.82	4'942	18.53	4'730	17.73	4'518	16.94	4'306	16.14	4'095	15.35	3'883	14.56	3'671	13.76		
26'701 - 26'750	5'032	18.83	4'956	18.54	4'744	17.75	4'532	16.96	4'320	16.16	4'108	15.37	3'896	14.58	3'685	13.79		
26'751 - 26'800	5'044	18.84	4'967	18.55	4'755	17.76	4'543	16.97	4'332	16.18	4'120	15.39	3'908	14.60	3'696	13.80		
26'801 - 26'850	5'057	18.85	4'981	18.57	4'769	17.78	4'557	16.99	4'345	16.20	4'134	15.41	3'922	14.62	3'710	13.83		
26'851 - 26'900	5'069	18.86	4'992	18.57	4'781	17.79	4'569	17.00	4'357	16.21	4'145	15.42	3'933	14.63	3'722	13.85		
26'901 - 26'950	5'081	18.87	5'004	18.58	4'792	17.80	4'580	17.01	4'369	16.23	4'157	15.44	3'945	14.65	3'733	13.86		
26'951 - 27'000	5'094	18.88	5'018	18.60	4'806	17.82	4'594	17.03	4'382	16.24	4'170	15.46	3'959	14.68	3'747	13.89		
27'001 - 27'050	5'106	18.89	5'029	18.61	4'818	17.83	4'606	17.04	4'394	16.26	4'182	15.47	3'970	14.69	3'758	13.91		
27'051 - 27'100	5'117	18.90	5'041	18.62	4'829	17.84	4'617	17.05	4'406	16.27	4'194	15.49	3'982	14.71	3'770	13.92		
27'101 - 27'150	5'131	18.92	5'055	18.64	4'843	17.85	4'631	17.07	4'419	16.29	4'207	15.51	3'996	14.73	3'784	13.95		
27'151 - 27'200	5'142	18.92	5'066	18.64	4'855	17.87	4'643	17.09	4'431	16.31	4'219	15.53	4'007	14.75	3'795	13.97		
27'201 - 27'250	5'154	18.93	5'078	18.65	4'866	17.87	4'654	17.09	4'443	16.32	4'231	15.54	4'019	14.76	3'807	13.98		
27'251 - 27'300	5'167	18.94	5'092	18.67	4'880	17.89	4'668	17.11	4'456	16.34	4'244	15.56	4'033	14.79	3'821	14.01		
27'301 - 27'350	5'179	18.95	5'103	18.68	4'892	17.90	4'680	17.13	4'468	16.35	4'256	15.58	4'044	14.80	3'832	14.02		
27'351 - 27'400	5'192	18.97	5'117	18.69	4'905	17.92	4'693	17.14	4'482	16.37	4'270	15.60	4'058	14.82	3'846	14.05		
27'401 - 27'450	5'204	18.98	5'129	18.70	4'917	17.93	4'705	17.16	4'493	16.38	4'281	15.61	4'070	14.84	3'858	14.07		

Quellensteuer für ausländische Arbeitnehmer

Tarif	C		C 0		C 1		C 2		C 3		C 4		C 5		C 6			
	Erwerbstätige Ehefrau		Verheiratete mit Unterhaltsleistungen gegenüber ... Kindern															
	von	bis	0		1		2		3		4		5		6			
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%		
27'451 - 27'500	5'216	18.98	5'140	18.71	4'928	17.94	4'717	17.17	4'505	16.40	4'293	15.63	4'081	14.85	3'869	14.08		
27'501 - 27'550	5'229	19.00	5'154	18.72	4'942	17.95	4'730	17.18	4'519	16.42	4'307	15.65	4'095	14.88	3'883	14.11		
27'551 - 27'600	5'241	19.01	5'166	18.73	4'954	17.97	4'742	17.20	4'530	16.43	4'318	15.66	4'107	14.89	3'895	14.13		
27'601 - 27'650	5'252	19.01	5'177	18.74	4'965	17.97	4'754	17.21	4'542	16.44	4'330	15.67	4'118	14.91	3'906	14.14		
27'651 - 27'700	5'266	19.03	5'191	18.76	4'979	17.99	4'767	17.22	4'556	16.46	4'344	15.70	4'132	14.93	3'920	14.16		
27'701 - 27'750	5'277	19.03	5'203	18.77	4'991	18.00	4'779	17.24	4'567	16.47	4'355	15.71	4'144	14.95	3'932	14.18		
27'751 - 27'800	5'289	19.04	5'214	18.77	5'002	18.01	4'791	17.25	4'579	16.49	4'367	15.72	4'155	14.96	3'943	14.20		
27'801 - 27'850	5'302	19.05	5'228	18.79	5'016	18.03	4'804	17.27	4'593	16.51	4'381	15.74	4'169	14.98	3'957	14.22		
27'851 - 27'900	5'314	19.06	5'240	18.80	5'028	18.04	4'816	17.28	4'604	16.52	4'392	15.76	4'181	15.00	3'969	14.24		
27'901 - 27'950	5'328	19.08	5'251	18.80	5'040	18.05	4'828	17.29	4'616	16.53	4'404	15.77	4'192	15.01	3'980	14.25		
27'951 - 28'000	5'339	19.08	5'265	18.82	5'053	18.06	4'841	17.30	4'630	16.55	4'418	15.79	4'206	15.03	3'994	14.28		
28'001 - 28'050	5'351	19.09	5'277	18.83	5'065	18.07	4'853	17.32	4'641	16.56	4'429	15.80	4'218	15.05	4'006	14.29		
28'051 - 28'100	5'364	19.11	5'290	18.84	5'079	18.09	4'867	17.34	4'655	16.58	4'443	15.83	4'231	15.07	4'020	14.32		
28'101 - 28'150	5'376	19.11	5'302	18.85	5'090	18.10	4'878	17.34	4'667	16.59	4'455	15.84	4'243	15.09	4'031	14.33		
28'151 - 28'200	5'387	19.12	5'314	18.86	5'102	18.11	4'890	17.36	4'678	16.60	4'466	15.85	4'255	15.10	4'043	14.35		
28'201 - 28'250	5'401	19.14	5'328	18.88	5'116	18.13	4'904	17.37	4'692	16.62	4'480	15.87	4'268	15.12	4'057	14.37		
28'251 - 28'300	5'413	19.14	5'339	18.88	5'127	18.13	4'916	17.39	4'704	16.64	4'492	15.89	4'280	15.14	4'068	14.39		
28'301 - 28'350	5'424	19.15	5'351	18.89	5'139	18.14	4'927	17.39	4'715	16.65	4'503	15.90	4'292	15.15	4'080	14.40		
28'351 - 28'400	5'438	19.16	5'365	18.91	5'153	18.16	4'941	17.41	4'729	16.67	4'517	15.92	4'305	15.17	4'094	14.43		
28'401 - 28'450	5'449	19.17	5'376	18.91	5'164	18.17	4'953	17.42	4'741	16.68	4'529	15.93	4'317	15.19	4'105	14.44		
28'451 - 28'500	5'461	19.18	5'388	18.92	5'176	18.18	4'964	17.43	4'752	16.69	4'541	15.95	4'329	15.20	4'117	14.46		
28'501 - 28'550	5'475	19.19	5'402	18.94	5'190	18.19	4'978	17.45	4'766	16.71	4'554	15.96	4'343	15.23	4'131	14.48		
28'551 - 28'600	5'486	19.20	5'413	18.94	5'201	18.20	4'990	17.46	4'778	16.72	4'566	15.98	4'354	15.24	4'142	14.50		
28'601 - 28'650	5'500	19.21	5'427	18.96	5'215	18.22	5'003	17.48	4'792	16.74	4'580	16.00	4'368	15.26	4'156	14.52		
28'651 - 28'700	5'511	19.22	5'439	18.97	5'227	18.23	5'015	17.49	4'803	16.75	4'591	16.01	4'380	15.27	4'168	14.54		
28'701 - 28'750	5'523	19.23	5'450	18.97	5'239	18.24	5'027	17.50	4'815	16.76	4'603	16.02	4'391	15.29	4'179	14.55		
28'751 - 28'800	5'536	19.24	5'464	18.99	5'252	18.25	5'040	17.52	4'829	16.78	4'617	16.05	4'405	15.31	4'193	14.57		
28'801 - 28'850	5'548	19.25	5'476	19.00	5'264	18.26	5'052	17.53	4'840	16.79	4'629	16.06	4'417	15.32	4'205	14.59		
28'851 - 28'900	5'560	19.26	5'487	19.00	5'276	18.27	5'064	17.54	4'852	16.80	4'640	16.07	4'428	15.34	4'216	14.60		
28'901 - 28'950	5'573	19.27	5'501	19.02	5'289	18.29	5'078	17.56	4'866	16.82	4'654	16.09	4'442	15.36	4'230	14.62		
28'951 - 29'000	5'585	19.28	5'513	19.03	5'301	18.30	5'089	17.56	4'877	16.83	4'666	16.10	4'454	15.37	4'242	14.64		
29'001 - 29'050	5'597	19.28	5'525	19.04	5'313	18.30	5'101	17.57	4'889	16.84	4'677	16.11	4'465	15.38	4'254	14.66		
29'051 - 29'100	5'610	19.29	5'538	19.05	5'327	18.32	5'115	17.59	4'903	16.86	4'691	16.13	4'479	15.40	4'267	14.68		
29'101 - 29'150	5'622	19.30	5'550	19.06	5'338	18.33	5'126	17.60	4'915	16.88	4'703	16.15	4'491	15.42	4'279	14.69		
29'151 - 29'200	5'635	19.31	5'564	19.07	5'352	18.34	5'140	17.62	4'928	16.89	4'716	16.16	4'505	15.44	4'293	14.71		
29'201 - 29'250	5'647	19.32	5'575	19.08	5'364	18.35	5'152	17.63	4'940	16.90	4'728	16.18	4'516	15.45	4'305	14.73		
29'251 - 29'300	5'659	19.33	5'587	19.08	5'375	18.36	5'163	17.64	4'952	16.92	4'740	16.19	4'528	15.47	4'316	14.74		
29'301 - 29'350	5'672	19.34	5'601	19.10	5'389	18.38	5'177	17.65	4'965	16.93	4'754	16.21	4'542	15.49	4'330	14.77		
29'351 - 29'400	5'684	19.35	5'613	19.11	5'401	18.39	5'189	17.66	4'977	16.94	4'765	16.22	4'553	15.50	4'342	14.78		
29'401 - 29'450	5'695	19.35	5'624	19.11	5'412	18.39	5'201	17.68	4'989	16.95	4'777	16.23	4'565	15.51	4'353	14.79		
29'451 - 29'500	5'709	19.37	5'638	19.13	5'426	18.41	5'214	17.69	5'003	16.97	4'791	16.25	4'579	15.54	4'367	14.82		
29'501 - 29'550	5'721	19.38	5'650	19.14	5'438	18.42	5'226	17.70	5'014	16.98	4'802	16.26	4'591	15.55	4'379	14.83		
29'551 - 29'600	5'732	19.38	5'661	19.14	5'450	18.43	5'238	17.71	5'026	16.99	4'814	16.28	4'602	15.56	4'390	14.84		
29'601 - 29'650	5'746	19.40	5'675	19.16	5'463	18.44	5'252	17.73	5'040	17.01	4'828	16.30	4'616	15.58	4'404	14.87		
29'651 - 29'700	5'757	19.40	5'687	19.16	5'475	18.45	5'263	17.74	5'051	17.02	4'840	16.31	4'628	15.60	4'416	14.88		
29'701 - 29'750	5'771	19.41	5'699	19.17	5'487	18.46	5'275	17.75	5'063	17.03	4'851	16.32	4'639	15.61	4'428	14.90		
29'751 - 29'800	5'783	19.42	5'712	19.18	5'501	18.48	5'289	17.76	5'077	17.05	4'865	16.34	4'653	15.63	4'441	14.92		
29'801 - 29'850	5'794	19.43	5'724	19.19	5'512	18.48	5'300	17.77	5'089	17.06	4'877	16.35	4'665	15.64	4'453	14.93		
29'851 - 29'900	5'808	19.44	5'738	19.21	5'526	18.50	5'314	17.79	5'102	17.08	4'891	16.37	4'679	15.66	4'467	14.95		
29'901 - 29'950	5'820	19.45	5'750	19.21	5'538	18.51	5'326	17.80	5'114	17.09	4'902	16.38	4'690	15.67	4'479	14.97		
29'951 - 30'000	5'831	19.45	5'761	19.22	5'549	18.51	5'338	17.81	5'126	17.10	4'914	16.39	4'702	15.69	4'490	14.98		
30'001 - 30'050	5'845	19.47	5'775	19.23	5'563	18.53	5'351	17.82	5'140	17.12	4'928	16.41	4'716	15.71	4'504	15.00		
30'051 - 30'100	5'857	19.47	5'787	19.24	5'575	18.54	5'363	17.83	5'151	17.13	4'939	16.42	4'728	15.72	4'516	15.02		
30'101 - 30'150	5'868	19.48	5'798	19.25	5'587	18.55	5'375	17.84	5'163	17.14	4'951	16.43	4'739	15.73	4'527	15.03		
30'151 - 30'200	5'882	19.49	5'812	19.26	5'600	18.56	5'389	17.86	5'177	17.16	4'965	16.45	4'753	15.75	4'541	15.05		
30'201 - 30'250	5'893	19.50	5'824	19.27	5'612	18.57	5'400	17.87	5'188	17.16	4'977	16.47	4'765	15.77	4'553	15.06		
30'251 - 30'300	5'905	19.50	5'836	19.28	5'624	18.58	5'412	17.88	5'200	17.18	4'988	16.48	4'776	15.78	4'565	15.08		
30'301 - 30'350	5'919	19.52	5'849	19.29	5'638	18.59	5'426	17.89	5'214	17.19	5'002	16.49	4'790	15.80	4'578	15.10		
30'351 - 30'400	5'930	19.52	5'861	19.30	5'649	18.60	5'437	17.90	5'226	17.20	5'014	16.51	4'802	15.81	4'590	15.11		

Quellensteuer für ausländische Arbeitnehmer

Tarif	C		C 0		C 1		C 2		C 3		C 4		C 5		C 6			
	Erwerbstätige Ehefrau		Verheiratete mit Unterhaltsleistungen gegenüber ... Kindern															
	von	bis	0		1		2		3		4		5		6			
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%		
30'401 - 30'450	5'944	19.54	5'875	19.31	5'663	18.61	5'451	17.92	5'239	17.22	5'028	16.53	4'816	15.83	4'604	15.13		
30'451 - 30'500	5'956	19.54	5'887	19.32	5'675	18.62	5'463	17.93	5'251	17.23	5'039	16.53	4'828	15.84	4'616	15.15		
30'501 - 30'550	5'967	19.55	5'898	19.32	5'687	18.63	5'475	17.94	5'263	17.24	5'051	16.55	4'839	15.85	4'627	15.16		
30'551 - 30'600	5'981	19.56	5'912	19.34	5'700	18.64	5'489	17.95	5'277	17.26	5'065	16.57	4'853	15.87	4'641	15.18		
30'601 - 30'650	5'993	19.57	5'924	19.34	5'712	18.65	5'500	17.96	5'288	17.27	5'077	16.58	4'865	15.89	4'653	15.19		
30'651 - 30'700	6'004	19.57	5'936	19.35	5'724	18.66	5'512	17.97	5'300	17.28	5'088	16.59	4'876	15.90	4'665	15.21		
30'701 - 30'750	6'018	19.59	5'949	19.36	5'738	18.68	5'526	17.99	5'314	17.30	5'102	16.61	4'890	15.92	4'678	15.23		
30'751 - 30'800	6'030	19.59	5'961	19.37	5'749	18.68	5'537	17.99	5'326	17.31	5'114	16.62	4'902	15.93	4'690	15.24		
30'801 - 30'850	6'041	19.60	5'973	19.38	5'761	18.69	5'549	18.00	5'337	17.31	5'125	16.63	4'914	15.94	4'702	15.25		
30'851 - 30'900	6'055	19.61	5'987	19.39	5'775	18.70	5'563	18.02	5'351	17.33	5'139	16.64	4'927	15.96	4'716	15.27		
30'901 - 30'950	6'066	19.62	5'998	19.40	5'786	18.71	5'575	18.03	5'363	17.34	5'151	16.66	4'939	15.97	4'727	15.29		
30'951 - 31'000	6'080	19.63	6'012	19.41	5'800	18.72	5'588	18.04	5'377	17.36	5'165	16.67	4'953	15.99	4'741	15.31		
31'001 - 31'050	6'092	19.64	6'024	19.42	5'812	18.73	5'600	18.05	5'388	17.37	5'177	16.69	4'965	16.00	4'753	15.32		
31'051 - 31'100	6'103	19.64	6'036	19.42	5'824	18.74	5'612	18.06	5'400	17.38	5'188	16.70	4'976	16.01	4'765	15.33		
31'101 - 31'150	6'117	19.65	6'049	19.43	5'838	18.76	5'626	18.08	5'414	17.39	5'202	16.71	4'990	16.03	4'778	15.35		
31'151 - 31'200	6'129	19.66	6'061	19.44	5'849	18.76	5'637	18.08	5'426	17.40	5'214	16.72	5'002	16.04	4'790	15.36		
31'201 - 31'250	6'140	19.66	6'073	19.45	5'861	18.77	5'649	18.09	5'437	17.41	5'225	16.73	5'014	16.06	4'802	15.38		
31'251 - 31'300	6'154	19.68	6'087	19.46	5'875	18.78	5'663	18.11	5'451	17.43	5'239	16.75	5'028	16.08	4'816	15.40		
31'301 - 31'350	6'166	19.68	6'098	19.47	5'887	18.79	5'675	18.12	5'463	17.44	5'251	16.76	5'039	16.09	4'827	15.41		
31'351 - 31'400	6'177	19.69	6'110	19.47	5'898	18.80	5'686	18.12	5'475	17.45	5'263	16.77	5'051	16.10	4'839	15.42		
31'401 - 31'450	6'191	19.70	6'124	19.49	5'912	18.81	5'700	18.14	5'488	17.46	5'277	16.79	5'065	16.12	4'853	15.44		
31'451 - 31'500	6'203	19.71	6'136	19.49	5'924	18.82	5'712	18.15	5'500	17.47	5'288	16.80	5'076	16.13	4'865	15.46		
31'501 - 31'550	6'216	19.72	6'147	19.50	5'936	18.83	5'724	18.16	5'512	17.48	5'300	16.81	5'088	16.14	4'876	15.47		
31'551 - 31'600	6'228	19.72	6'161	19.51	5'949	18.84	5'738	18.17	5'526	17.50	5'314	16.83	5'102	16.16	4'890	15.49		
31'601 - 31'650	6'240	19.73	6'173	19.52	5'961	18.85	5'749	18.18	5'537	17.51	5'326	16.84	5'114	16.17	4'902	15.50		
31'651 - 31'700	6'253	19.74	6'187	19.53	5'975	18.86	5'763	18.19	5'551	17.52	5'339	16.86	5'128	16.19	4'916	15.52		
31'701 - 31'750	6'265	19.75	6'198	19.54	5'987	18.87	5'775	18.20	5'563	17.54	5'351	16.87	5'139	16.20	4'927	15.53		
31'751 - 31'800	6'277	19.75	6'210	19.54	5'998	18.88	5'787	18.21	5'575	17.55	5'363	16.88	5'151	16.21	4'939	15.54		
31'801 - 31'850	6'291	19.77	6'224	19.56	6'012	18.89	5'800	18.22	5'589	17.56	5'377	16.90	5'165	16.23	4'953	15.56		
31'851 - 31'900	6'302	19.77	6'236	19.56	6'024	18.90	5'812	18.23	5'600	17.57	5'388	16.90	5'177	16.24	4'965	15.58		
31'901 - 31'950	6'314	19.78	6'247	19.57	6'036	18.91	5'824	18.24	5'612	17.58	5'400	16.91	5'188	16.25	4'977	15.59		
31'951 - 32'000	6'328	19.79	6'261	19.58	6'049	18.92	5'838	18.26	5'626	17.59	5'414	16.93	5'202	16.27	4'990	15.61		
32'001 - 32'050	6'339	19.79	6'273	19.59	6'061	18.93	5'849	18.26	5'638	17.60	5'426	16.94	5'214	16.28	5'002	15.62		
32'051 - 32'100	6'351	19.80	6'285	19.59	6'073	18.93	5'861	18.27	5'649	17.61	5'437	16.95	5'226	16.29	5'014	15.63		
32'101 - 32'150	6'365	19.81	6'299	19.61	6'087	18.95	5'875	18.29	5'663	17.63	5'451	16.97	5'240	16.31	5'028	15.65		
32'151 - 32'200	6'376	19.82	6'310	19.61	6'099	18.96	5'887	18.30	5'675	17.64	5'463	16.98	5'251	16.32	5'039	15.66		
32'201 - 32'250	6'390	19.83	6'324	19.62	6'112	18.97	5'901	18.31	5'689	17.65	5'477	17.00	5'265	16.34	5'053	15.68		
32'251 - 32'300	6'402	19.84	6'336	19.63	6'124	18.97	5'912	18.32	5'700	17.66	5'489	17.01	5'277	16.35	5'065	15.69		
32'301 - 32'350	6'413	19.84	6'348	19.64	6'136	18.98	5'924	18.33	5'712	17.67	5'500	17.01	5'289	16.36	5'077	15.71		
32'351 - 32'400	6'427	19.85	6'362	19.65	6'150	19.00	5'938	18.34	5'726	17.69	5'514	17.03	5'302	16.38	5'091	15.73		
32'401 - 32'450	6'439	19.86	6'373	19.65	6'161	19.00	5'950	18.35	5'738	17.70	5'526	17.04	5'314	16.39	5'102	15.73		
32'451 - 32'500	6'450	19.86	6'385	19.66	6'173	19.01	5'961	18.36	5'750	17.71	5'538	17.05	5'326	16.40	5'114	15.75		
32'501 - 32'550	6'464	19.87	6'399	19.67	6'187	19.02	5'975	18.37	5'763	17.72	5'552	17.07	5'340	16.42	5'128	15.77		
32'551 - 32'600	6'476	19.88	6'411	19.68	6'199	19.03	5'987	18.38	5'775	17.73	5'563	17.08	5'351	16.43	5'140	15.78		
32'601 - 32'650	6'487	19.88	6'422	19.68	6'211	19.04	5'999	18.39	5'787	17.74	5'575	17.09	5'363	16.44	5'151	15.79		
32'651 - 32'700	6'501	19.90	6'436	19.70	6'224	19.05	6'013	18.40	5'801	17.75	5'589	17.10	5'377	16.46	5'165	15.81		
32'701 - 32'750	6'513	19.90	6'448	19.70	6'236	19.06	6'024	18.41	5'812	17.76	5'601	17.12	5'389	16.47	5'177	15.82		
32'751 - 32'800	6'527	19.91	6'462	19.72	6'250	19.07	6'038	18.42	5'826	17.78	5'614	17.13	5'403	16.49	5'191	15.84		
32'801 - 32'850	6'538	19.92	6'474	19.72	6'262	19.08	6'050	18.43	5'838	17.79	5'626	17.14	5'414	16.49	5'203	15.85		
32'851 - 32'900	6'550	19.92	6'485	19.73	6'273	19.08	6'062	18.44	5'850	17.79	5'638	17.15	5'426	16.50	5'214	15.86		
32'901 - 32'950	6'564	19.94	6'499	19.74	6'287	19.09	6'075	18.45	5'864	17.81	5'652	17.17	5'440	16.52	5'228	15.88		
32'951 - 33'000	6'575	19.94	6'511	19.75	6'299	19.10	6'087	18.46	5'875	17.82	5'664	17.18	5'452	16.53	5'240	15.89		
33'001 - 33'050	6'587	19.95	6'523	19.75	6'311	19.11	6'099	18.47	5'887	17.83	5'675	17.18	5'464	16.55	5'252	15.90		
33'051 - 33'100	6'601	19.96	6'537	19.76	6'325	19.12	6'113	18.48	5'901	17.84	5'689	17.20	5'477	16.56	5'266	15.92		
33'101 - 33'150	6'612	19.96	6'548	19.77	6'336	19.13	6'125	18.49	5'913	17.85	5'701	17.21	5'489	16.57	5'277	15.93		
33'151 - 33'200	6'624	19.97	6'560	19.77	6'348	19.13	6'136	18.50	5'925	17.86	5'713	17.22	5'501	16.58	5'289	15.94		
33'201 - 33'250	6'638	19.98	6'574	19.79	6'362	19.15	6'150	18.51	5'938	17.87	5'727	17.24	5'515	16.60	5'303	15.96		
33'251 - 33'300	6'650	19.98	6'586	19.79	6'374	19.16	6'162	18.52	5'950	17.88	5'738	17.24	5'527	16.61	5'315	15.97		
33'301 - 33'350	6'663	19.99	6'597	19.80	6'386	19.16	6'174	18.53	5'962	17.89	5'750	17.25	5'538	16.62	5'326	15.98		

Quellensteuer für ausländische Arbeitnehmer

Tarif	C		C 0		C 1		C 2		C 3		C 4		C 5		C 6			
	Erwerbstätige Ehefrau		Verheiratete mit Unterhaltsleistungen gegenüber ... Kindern															
	von	bis	0		1		2		3		4		5		6			
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%		
33'351 - 33'400	6'675	20.00	6'611	19.81	6'399	19.17	6'188	18.54	5'976	17.91	5'764	17.27	5'552	16.64	5'340	16.00		
33'401 - 33'450	6'687	20.01	6'623	19.81	6'411	19.18	6'199	18.55	5'988	17.91	5'776	17.28	5'564	16.65	5'352	16.01		
33'451 - 33'500	6'701	20.02	6'637	19.83	6'425	19.19	6'213	18.56	6'001	17.93	5'790	17.30	5'578	16.66	5'366	16.03		
33'501 - 33'550	6'712	20.02	6'649	19.83	6'437	19.20	6'225	18.57	6'013	17.94	5'801	17.30	5'590	16.67	5'378	16.04		
33'551 - 33'600	6'724	20.03	6'660	19.84	6'449	19.21	6'237	18.58	6'025	17.94	5'813	17.31	5'601	16.68	5'389	16.05		
33'601 - 33'650	6'738	20.04	6'674	19.85	6'462	19.22	6'251	18.59	6'039	17.96	5'827	17.33	5'615	16.70	5'403	16.07		
33'651 - 33'700	6'749	20.04	6'686	19.85	6'474	19.22	6'262	18.60	6'051	17.97	5'839	17.34	5'627	16.71	5'415	16.08		
33'701 - 33'750	6'761	20.05	6'698	19.86	6'486	19.23	6'274	18.60	6'062	17.97	5'850	17.35	5'639	16.72	5'427	16.09		
33'751 - 33'800	6'775	20.06	6'712	19.87	6'500	19.25	6'288	18.62	6'076	17.99	5'864	17.36	5'653	16.74	5'441	16.11		
33'801 - 33'850	6'786	20.06	6'723	19.88	6'512	19.25	6'300	18.63	6'088	18.00	5'876	17.37	5'664	16.75	5'452	16.12		
33'851 - 33'900	6'798	20.07	6'735	19.88	6'523	19.26	6'312	18.63	6'100	18.01	5'888	17.38	5'676	16.76	5'464	16.13		
33'901 - 33'950	6'812	20.08	6'749	19.89	6'537	19.27	6'325	18.64	6'114	18.02	5'902	17.40	5'690	16.77	5'478	16.15		
33'951 - 34'000	6'824	20.09	6'761	19.90	6'549	19.28	6'337	18.65	6'125	18.03	5'914	17.41	5'702	16.78	5'490	16.16		
34'001 - 34'050	6'837	20.09	6'775	19.91	6'563	19.29	6'351	18.67	6'139	18.04	5'927	17.42	5'716	16.80	5'504	16.18		
34'051 - 34'100	6'849	20.10	6'786	19.91	6'575	19.30	6'363	18.67	6'151	18.05	5'939	17.43	5'727	16.81	5'515	16.18		
34'101 - 34'150	6'861	20.11	6'798	19.92	6'586	19.30	6'375	18.68	6'163	18.06	5'951	17.44	5'739	16.82	5'527	16.20		
34'151 - 34'200	6'875	20.12	6'812	19.93	6'600	19.31	6'389	18.69	6'177	18.07	5'965	17.45	5'753	16.83	5'541	16.21		
34'201 - 34'250	6'886	20.12	6'824	19.94	6'612	19.32	6'400	18.70	6'188	18.08	5'977	17.46	5'765	16.84	5'553	16.22		
34'251 - 34'300	6'898	20.13	6'836	19.94	6'624	19.33	6'412	18.71	6'200	18.09	5'988	17.47	5'776	16.85	5'565	16.24		
34'301 - 34'350	6'912	20.14	6'850	19.96	6'638	19.34	6'426	18.72	6'214	18.10	6'002	17.49	5'790	16.87	5'579	16.25		
34'351 - 34'400	6'923	20.14	6'861	19.96	6'650	19.35	6'438	18.73	6'226	18.11	6'014	17.50	5'802	16.88	5'590	16.26		
34'401 - 34'450	6'935	20.15	6'873	19.97	6'661	19.35	6'449	18.73	6'238	18.12	6'026	17.50	5'814	16.89	5'602	16.27		
34'451 - 34'500	6'949	20.16	6'887	19.98	6'675	19.36	6'463	18.75	6'252	18.13	6'040	17.52	5'828	16.91	5'616	16.29		
34'501 - 34'550	6'961	20.16	6'899	19.98	6'687	19.37	6'475	18.75	6'263	18.14	6'051	17.53	5'840	16.92	5'628	16.30		
34'551 - 34'600	6'974	20.17	6'913	19.99	6'701	19.38	6'489	18.77	6'277	18.15	6'065	17.54	5'854	16.93	5'642	16.32		
34'601 - 34'650	6'986	20.18	6'924	20.00	6'713	19.39	6'501	18.78	6'289	18.16	6'077	17.55	5'865	16.94	5'653	16.33		
34'651 - 34'700	6'998	20.18	6'936	20.00	6'724	19.39	6'513	18.78	6'301	18.17	6'089	17.56	5'877	16.95	5'665	16.34		
34'701 - 34'750	7'012	20.19	6'950	20.01	6'738	19.40	6'526	18.79	6'315	18.19	6'103	17.58	5'891	16.96	5'679	16.35		
34'751 - 34'800	7'023	20.20	6'962	20.02	6'750	19.41	6'538	18.80	6'326	18.19	6'115	17.58	5'903	16.97	5'691	16.37		
34'801 - 34'850	7'035	20.20	6'974	20.03	6'762	19.42	6'550	18.81	6'338	18.20	6'126	17.59	5'915	16.98	5'703	16.38		
34'851 - 34'900	7'049	20.21	6'988	20.04	6'776	19.43	6'564	18.82	6'352	18.21	6'140	17.61	5'928	17.00	5'717	16.39		
34'901 - 34'950	7'061	20.22	6'999	20.04	6'787	19.43	6'576	18.83	6'364	18.22	6'152	17.61	5'940	17.01	5'728	16.40		
34'951 - 35'000	7'072	20.22	7'011	20.05	6'799	19.44	6'587	18.83	6'376	18.23	6'164	17.62	5'952	17.02	5'740	16.41		
35'001 - 35'050	7'086	20.23	7'025	20.06	6'813	19.45	6'601	18.85	6'390	18.24	6'178	17.64	5'966	17.03	5'754	16.43		
35'051 - 35'100	7'098	20.24	7'037	20.06	6'825	19.46	6'613	18.85	6'401	18.25	6'189	17.65	5'978	17.04	5'766	16.44		
35'101 - 35'150	7'112	20.25	7'049	20.07	6'837	19.46	6'625	18.86	6'413	18.26	6'201	17.65	5'989	17.05	5'778	16.45		
35'151 - 35'200	7'123	20.25	7'062	20.08	6'851	19.48	6'639	18.87	6'427	18.27	6'215	17.67	6'003	17.07	5'791	16.46		
35'201 - 35'250	7'135	20.26	7'074	20.08	6'862	19.48	6'651	18.88	6'439	18.28	6'227	17.68	6'015	17.08	5'803	16.47		
35'251 - 35'300	7'149	20.27	7'088	20.09	6'876	19.49	6'664	18.89	6'453	18.29	6'241	17.69	6'029	17.09	5'817	16.49		
35'301 - 35'350	7'161	20.27	7'100	20.10	6'888	19.50	6'676	18.90	6'464	18.30	6'253	17.70	6'041	17.10	5'829	16.50		
35'351 - 35'400	7'172	20.27	7'112	20.10	6'900	19.51	6'688	18.91	6'476	18.31	6'264	17.71	6'053	17.11	5'841	16.51		
35'401 - 35'450	7'186	20.29	7'126	20.12	6'914	19.52	6'702	18.92	6'490	18.32	6'278	17.72	6'066	17.12	5'855	16.53		
35'451 - 35'500	7'198	20.29	7'137	20.12	6'926	19.52	6'714	18.93	6'502	18.33	6'290	17.73	6'078	17.13	5'866	16.54		
35'501 - 35'550	7'210	20.30	7'149	20.12	6'937	19.53	6'726	18.93	6'514	18.34	6'302	17.74	6'090	17.14	5'878	16.55		
35'551 - 35'600	7'223	20.30	7'163	20.13	6'951	19.54	6'739	18.94	6'528	18.35	6'316	17.75	6'104	17.16	5'892	16.56		
35'601 - 35'650	7'235	20.31	7'175	20.14	6'963	19.55	6'751	18.95	6'539	18.36	6'328	17.76	6'116	17.17	5'904	16.57		
35'651 - 35'700	7'247	20.31	7'187	20.15	6'975	19.55	6'763	18.96	6'551	18.36	6'339	17.77	6'128	17.18	5'916	16.58		
35'701 - 35'750	7'261	20.32	7'201	20.16	6'989	19.56	6'777	18.97	6'565	18.38	6'353	17.78	6'141	17.19	5'930	16.60		
35'751 - 35'800	7'272	20.33	7'212	20.16	7'001	19.57	6'789	18.98	6'577	18.38	6'365	17.79	6'153	17.20	5'941	16.61		
35'801 - 35'850	7'286	20.34	7'226	20.17	7'014	19.58	6'803	18.99	6'591	18.40	6'379	17.81	6'167	17.21	5'955	16.62		
35'851 - 35'900	7'298	20.34	7'238	20.18	7'026	19.58	6'814	18.99	6'603	18.41	6'391	17.81	6'179	17.22	5'967	16.63		
35'901 - 35'950	7'310	20.35	7'250	20.18	7'038	19.59	6'826	19.00	6'614	18.41	6'403	17.82	6'191	17.23	5'979	16.64		
35'951 - 36'000	7'323	20.36	7'264	20.19	7'052	19.60	6'840	19.01	6'628	18.42	6'416	17.83	6'205	17.25	5'993	16.66		
36'001 - 36'050	7'335	20.36	7'276	20.20	7'064	19.61	6'852	19.02	6'640	18.43	6'428	17.84	6'216	17.25	6'005	16.67		
36'051 - 36'100	7'347	20.37	7'287	20.20	7'076	19.61	6'864	19.03	6'652	18.44	6'440	17.85	6'228	17.26	6'016	16.68		
36'101 - 36'150	7'361	20.38	7'301	20.21	7'089	19.62	6'878	19.04	6'666	18.45	6'454	17.87	6'242	17.28	6'030	16.69		
36'151 - 36'200	7'372	20.38	7'313	20.22	7'101	19.63	6'889	19.04	6'678	18.46	6'466	17.87	6'254	17.29	6'042	16.70		
36'201 - 36'250	7'384	20.38	7'325	20.22	7'113	19.64	6'901	19.05	6'689	18.47	6'478	17.88	6'266	17.30	6'054	16.71		
36'251 - 36'300	7'398	20.39	7'339	20.23	7'127	19.65	6'915	19.06	6'703	18.48	6'491	17.89	6'280	17.31	6'068	16.73		
36'301 - 36'350	7'410	20.40	7'351	20.24	7'139	19.65	6'927	19.07	6'715	18.49	6'503	17.90	6'291	17.32	6'080	16.74		

Quellensteuer für ausländische Arbeitnehmer

Tarif	C		C 0		C 1		C 2		C 3		C 4		C 5		C 6			
	Erwerbstätige Ehefrau		Verheiratete mit Unterhaltsleistungen gegenüber ... Kindern															
	von	bis	0		1		2		3		4		5		6			
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%		
36'351 - 36'400	7'424	20.41	7'362	20.24	7'151	19.66	6'939	19.08	6'727	18.49	6'515	17.91	6'303	17.33	6'091	16.75		
36'401 - 36'450	7'435	20.41	7'376	20.25	7'164	19.67	6'953	19.09	6'741	18.51	6'529	17.92	6'317	17.34	6'105	16.76		
36'451 - 36'500	7'447	20.42	7'388	20.25	7'176	19.67	6'964	19.09	6'753	18.51	6'541	17.93	6'329	17.35	6'117	16.77		
36'501 - 36'550	7'461	20.43	7'402	20.27	7'190	19.69	6'978	19.10	6'767	18.53	6'555	17.95	6'343	17.37	6'131	16.79		
36'551 - 36'600	7'473	20.43	7'414	20.27	7'202	19.69	6'990	19.11	6'778	18.53	6'566	17.95	6'355	17.38	6'143	16.80		
36'601 - 36'650	7'484	20.43	7'426	20.28	7'214	19.70	7'002	19.12	6'790	18.54	6'578	17.96	6'366	17.38	6'155	16.81		
36'651 - 36'700	7'498	20.44	7'440	20.29	7'228	19.71	7'016	19.13	6'804	18.55	6'592	17.97	6'380	17.40	6'169	16.82		
36'701 - 36'750	7'510	20.45	7'451	20.29	7'240	19.71	7'028	19.14	6'816	18.56	6'604	17.98	6'392	17.41	6'180	16.83		
36'751 - 36'800	7'522	20.45	7'463	20.29	7'251	19.72	7'039	19.14	6'828	18.57	6'616	17.99	6'404	17.41	6'192	16.84		
36'801 - 36'850	7'535	20.46	7'477	20.30	7'265	19.73	7'053	19.15	6'842	18.58	6'630	18.00	6'418	17.43	6'206	16.85		
36'851 - 36'900	7'547	20.47	7'489	20.31	7'277	19.73	7'065	19.16	6'853	18.58	6'642	18.01	6'430	17.44	6'218	16.86		
36'901 - 36'950	7'561	20.48	7'501	20.31	7'289	19.74	7'077	19.17	6'865	18.59	6'653	18.02	6'442	17.45	6'230	16.87		
36'951 - 37'000	7'573	20.48	7'515	20.32	7'303	19.75	7'091	19.18	6'879	18.60	6'667	18.03	6'455	17.46	6'244	16.89		
37'001 - 37'050	7'585	20.49	7'526	20.33	7'315	19.76	7'103	19.18	6'891	18.61	6'679	18.04	6'467	17.47	6'255	16.89		
37'051 - 37'100	7'598	20.49	7'540	20.34	7'329	19.77	7'117	19.20	6'905	18.62	6'693	18.05	6'481	17.48	6'269	16.91		
37'101 - 37'150	7'610	20.50	7'552	20.34	7'340	19.77	7'129	19.20	6'917	18.63	6'705	18.06	6'493	17.49	6'281	16.92		
37'151 - 37'200	7'622	20.50	7'564	20.35	7'352	19.78	7'140	19.21	6'928	18.64	6'717	18.07	6'505	17.50	6'293	16.93		
37'201 - 37'250	7'636	20.51	7'578	20.36	7'366	19.79	7'154	19.22	6'942	18.65	6'731	18.08	6'519	17.51	6'307	16.94		
37'251 - 37'300	7'647	20.52	7'590	20.36	7'378	19.79	7'166	19.22	6'954	18.66	6'742	18.09	6'531	17.52	6'319	16.95		
37'301 - 37'350	7'659	20.52	7'601	20.36	7'390	19.80	7'178	19.23	6'966	18.66	6'754	18.10	6'542	17.53	6'331	16.96		
37'351 - 37'400	7'673	20.53	7'615	20.37	7'404	19.81	7'192	19.24	6'980	18.68	6'768	18.11	6'556	17.54	6'344	16.97		
37'401 - 37'450	7'685	20.53	7'627	20.38	7'415	19.81	7'204	19.25	6'992	18.68	6'780	18.12	6'568	17.55	6'356	16.98		
37'451 - 37'500	7'697	20.54	7'639	20.38	7'427	19.82	7'215	19.25	7'004	18.69	6'792	18.12	6'580	17.56	6'368	16.99		
37'501 - 37'550	7'710	20.55	7'653	20.39	7'441	19.83	7'229	19.26	7'018	18.70	6'806	18.14	6'594	17.57	6'382	17.01		
37'551 - 37'600	7'722	20.55	7'665	20.40	7'453	19.83	7'241	19.27	7'029	18.71	6'817	18.14	6'606	17.58	6'394	17.02		
37'601 - 37'650	7'736	20.56	7'679	20.41	7'467	19.85	7'255	19.28	7'043	18.72	6'831	18.16	6'620	17.59	6'408	17.03		
37'651 - 37'700	7'748	20.57	7'691	20.41	7'479	19.85	7'267	19.29	7'055	18.73	6'843	18.16	6'631	17.60	6'420	17.04		
37'701 - 37'750	7'760	20.57	7'702	20.42	7'491	19.86	7'279	19.29	7'067	18.73	6'855	18.17	6'643	17.61	6'431	17.05		
37'751 - 37'800	7'773	20.58	7'716	20.43	7'505	19.87	7'293	19.31	7'081	18.75	6'869	18.18	6'657	17.62	6'445	17.06		
37'801 - 37'850	7'785	20.58	7'728	20.43	7'516	19.87	7'304	19.31	7'093	18.75	6'881	18.19	6'669	17.63	6'457	17.07		
37'851 - 37'900	7'797	20.59	7'740	20.44	7'528	19.88	7'316	19.32	7'104	18.76	6'893	18.20	6'681	17.64	6'469	17.08		
37'901 - 37'950	7'811	20.60	7'754	20.45	7'542	19.89	7'330	19.33	7'118	18.77	6'907	18.21	6'695	17.65	6'483	17.09		
37'951 - 38'000	7'823	20.60	7'766	20.45	7'554	19.89	7'342	19.33	7'130	18.78	6'918	18.22	6'707	17.66	6'495	17.10		
38'001 - 38'050	7'834	20.60	7'778	20.45	7'566	19.90	7'354	19.34	7'142	18.78	6'930	18.22	6'718	17.67	6'507	17.11		
38'051 - 38'100	7'848	20.61	7'791	20.46	7'580	19.91	7'368	19.35	7'156	18.79	6'944	18.24	6'732	17.68	6'520	17.12		
38'101 - 38'150	7'860	20.62	7'803	20.47	7'591	19.91	7'380	19.36	7'168	18.80	6'956	18.25	6'744	17.69	6'532	17.13		
38'151 - 38'200	7'874	20.63	7'815	20.47	7'603	19.92	7'391	19.36	7'180	18.81	6'968	18.25	6'756	17.70	6'544	17.14		
38'201 - 38'250	7'885	20.63	7'829	20.48	7'617	19.93	7'405	19.37	7'194	18.82	6'982	18.27	6'770	17.71	6'558	17.16		
38'251 - 38'300	7'897	20.63	7'841	20.49	7'629	19.93	7'417	19.38	7'205	18.82	6'994	18.27	6'782	17.72	6'570	17.17		
38'301 - 38'350	7'911	20.64	7'855	20.50	7'643	19.94	7'431	19.39	7'219	18.84	7'007	18.28	6'796	17.73	6'584	17.18		
38'351 - 38'400	7'923	20.65	7'867	20.50	7'655	19.95	7'443	19.40	7'231	18.84	7'019	18.29	6'807	17.74	6'596	17.19		
38'401 - 38'450	7'935	20.65	7'878	20.50	7'667	19.95	7'455	19.40	7'243	18.85	7'031	18.30	6'819	17.75	6'607	17.19		
38'451 - 38'500	7'948	20.66	7'892	20.51	7'681	19.96	7'469	19.41	7'257	18.86	7'045	18.31	6'833	17.76	6'621	17.21		
38'501 - 38'550	7'960	20.66	7'904	20.52	7'692	19.97	7'481	19.42	7'269	18.87	7'057	18.32	6'845	17.77	6'633	17.22		
38'551 - 38'600	7'972	20.67	7'916	20.52	7'704	19.97	7'492	19.42	7'281	18.87	7'069	18.33	6'857	17.78	6'645	17.23		
38'601 - 38'650	7'986	20.68	7'930	20.53	7'718	19.98	7'506	19.43	7'295	18.89	7'083	18.34	6'871	17.79	6'659	17.24		
38'651 - 38'700	7'998	20.68	7'942	20.54	7'730	19.99	7'518	19.44	7'306	18.89	7'095	18.35	6'883	17.80	6'671	17.25		
38'701 - 38'750	8'009	20.68	7'954	20.54	7'742	19.99	7'530	19.44	7'318	18.90	7'106	18.35	6'895	17.81	6'683	17.26		
38'751 - 38'800	8'023	20.69	7'968	20.55	7'756	20.00	7'544	19.46	7'332	18.91	7'120	18.36	6'908	17.82	6'697	17.27		
38'801 - 38'850	8'035	20.70	7'979	20.55	7'768	20.01	7'556	19.46	7'344	18.92	7'132	18.37	6'920	17.82	6'708	17.28		
38'851 - 38'900	8'049	20.70	7'993	20.56	7'782	20.02	7'570	19.47	7'358	18.93	7'146	18.38	6'934	17.84	6'722	17.29		
38'901 - 38'950	8'061	20.71	8'005	20.57	7'793	20.02	7'582	19.48	7'370	18.93	7'158	18.39	6'946	17.84	6'734	17.30		
38'951 - 39'000	8'072	20.71	8'017	20.57	7'805	20.03	7'593	19.48	7'382	18.94	7'170	18.40	6'958	17.85	6'746	17.31		
39'001 - 39'050	8'086	20.72	8'031	20.58	7'819	20.04	7'607	19.49	7'396	18.95	7'184	18.41	6'972	17.87	6'760	17.32		
39'051 - 39'100	8'098	20.72	8'043	20.58	7'831	20.04	7'619	19.50	7'407	18.96	7'195	18.41	6'984	17.87	6'772	17.33		
39'101 - 39'150	8'110	20.73	8'055	20.59	7'843	20.05	7'631	19.50	7'419	18.96	7'207	18.42	6'995	17.88	6'784	17.34		
39'151 - 39'200	8'124	20.74	8'069	20.60	7'857	20.06	7'645	19.51	7'433	18.97	7'221	18.43	7'009	17.89	6'798	17.35		
39'201 - 39'250	8'136	20.74	8'080	20.60	7'869	20.06	7'657	19.52	7'445	18.98	7'233	18.44	7'021	17.90	6'809	17.36		
39'251 - 39'300	8'147	20.74	8'092	20.60	7'880	20.06	7'669	19.53	7'457	18.99	7'245	18.45	7'033	17.91	6'821	17.37		

Quellensteuer für ausländische Arbeitnehmer

Tarif	C		C 0		C 1		C 2		C 3		C 4		C 5		C 6			
	Erwerbstätige Ehefrau		Verheiratete mit Unterhaltsleistungen gegenüber ... Kindern															
	von	bis	0		1		2		3		4		5		6			
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%		
39'301 - 39'350	8'161	20.75	8'106	20.61	7'894	20.07	7'683	19.54	7'471	19.00	7'259	18.46	7'047	17.92	6'835	17.38		
39'351 - 39'400	8'173	20.76	8'118	20.62	7'906	20.08	7'694	19.54	7'483	19.00	7'271	18.47	7'059	17.93	6'847	17.39		
39'401 - 39'450	8'187	20.77	8'132	20.63	7'920	20.09	7'708	19.55	7'497	19.02	7'285	18.48	7'073	17.94	6'861	17.40		
39'451 - 39'500	8'199	20.77	8'144	20.63	7'932	20.09	7'720	19.56	7'508	19.02	7'297	18.49	7'085	17.95	6'873	17.41		
39'501 - 39'550	8'210	20.77	8'156	20.64	7'944	20.10	7'732	19.56	7'520	19.03	7'308	18.49	7'097	17.96	6'885	17.42		
39'551 - 39'600	8'224	20.78	8'170	20.64	7'958	20.11	7'746	19.57	7'534	19.04	7'322	18.50	7'111	17.97	6'899	17.43		
39'601 - 39'650	8'236	20.78	8'181	20.65	7'970	20.11	7'758	19.58	7'546	19.04	7'334	18.51	7'122	17.97	6'910	17.44		
39'651 - 39'700	8'248	20.79	8'193	20.65	7'981	20.12	7'770	19.58	7'558	19.05	7'346	18.52	7'134	17.98	6'922	17.45		
39'701 - 39'750	8'262	20.80	8'207	20.66	7'995	20.13	7'784	19.59	7'572	19.06	7'360	18.53	7'148	17.99	6'936	17.46		
39'751 - 39'800	8'274	20.80	8'219	20.66	8'007	20.13	7'795	19.60	7'584	19.07	7'372	18.53	7'160	18.00	6'948	17.47		
39'801 - 39'850	8'285	20.80	8'231	20.67	8'019	20.14	7'807	19.60	7'595	19.07	7'384	18.54	7'172	18.01	6'960	17.48		
39'851 - 39'900	8'299	20.81	8'245	20.68	8'033	20.15	7'821	19.61	7'609	19.08	7'398	18.55	7'186	18.02	6'974	17.49		
39'901 - 39'950	8'311	20.82	8'257	20.68	8'045	20.15	7'833	19.62	7'621	19.09	7'409	18.56	7'198	18.03	6'986	17.50		
39'951 - 40'000	8'325	20.83	8'269	20.69	8'057	20.16	7'845	19.62	7'633	19.09	7'421	18.56	7'209	18.03	6'998	17.51		
40'001 - 40'050	8'337	20.83	8'283	20.69	8'071	20.16	7'859	19.64	7'647	19.11	7'435	18.58	7'223	18.05	7'012	17.52		
40'051 - 40'100	8'348	20.83	8'294	20.70	8'083	20.17	7'871	19.64	7'659	19.11	7'447	18.58	7'235	18.05	7'023	17.52		
40'101 - 40'150	8'362	20.84	8'308	20.71	8'097	20.18	7'885	19.65	7'673	19.12	7'461	18.59	7'249	18.07	7'037	17.54		
40'151 - 40'200	8'374	20.84	8'320	20.71	8'108	20.18	7'897	19.66	7'685	19.13	7'473	18.60	7'261	18.07	7'049	17.55		
40'201 - 40'250	8'386	20.85	8'332	20.71	8'120	20.19	7'908	19.66	7'697	19.13	7'485	18.61	7'273	18.08	7'061	17.55		
40'251 - 40'300	8'400	20.86	8'346	20.72	8'134	20.20	7'922	19.67	7'711	19.15	7'499	18.62	7'287	18.09	7'075	17.57		
40'301 - 40'350	8'412	20.86	8'358	20.73	8'146	20.20	7'934	19.68	7'722	19.15	7'511	18.63	7'299	18.10	7'087	17.57		
40'351 - 40'400	8'423	20.86	8'370	20.73	8'158	20.21	7'946	19.68	7'734	19.16	7'522	18.63	7'311	18.11	7'099	17.58		
40'401 - 40'450	8'437	20.87	8'384	20.74	8'172	20.22	7'960	19.69	7'748	19.17	7'536	18.64	7'325	18.12	7'113	17.60		
40'451 - 40'500	8'449	20.87	8'396	20.74	8'184	20.22	7'972	19.70	7'760	19.17	7'548	18.65	7'336	18.12	7'125	17.60		
40'501 - 40'550	8'461	20.88	8'407	20.75	8'196	20.22	7'984	19.70	7'772	19.18	7'560	18.66	7'348	18.13	7'136	17.61		
40'551 - 40'600	8'475	20.89	8'421	20.75	8'209	20.23	7'998	19.71	7'786	19.19	7'574	18.67	7'362	18.14	7'150	17.62		
40'601 - 40'650	8'487	20.89	8'433	20.76	8'221	20.24	8'009	19.71	7'798	19.20	7'586	18.67	7'374	18.15	7'162	17.63		
40'651 - 40'700	8'500	20.90	8'447	20.77	8'235	20.25	8'024	19.73	7'812	19.21	7'600	18.68	7'388	18.16	7'176	17.64		
40'701 - 40'750	8'512	20.90	8'459	20.77	8'247	20.25	8'035	19.73	7'824	19.21	7'612	18.69	7'400	18.17	7'188	17.65		
40'751 - 40'800	8'524	20.90	8'471	20.77	8'259	20.26	8'047	19.74	7'835	19.22	7'624	18.70	7'412	18.18	7'200	17.66		
40'801 - 40'850	8'538	20.91	8'485	20.78	8'273	20.26	8'061	19.75	7'849	19.23	7'637	18.71	7'426	18.19	7'214	17.67		
40'851 - 40'900	8'550	20.92	8'497	20.79	8'285	20.27	8'073	19.75	7'861	19.23	7'649	18.71	7'437	18.19	7'226	17.68		
40'901 - 40'950	8'561	20.92	8'508	20.79	8'297	20.27	8'085	19.76	7'873	19.24	7'661	18.72	7'449	18.20	7'238	17.69		
40'951 - 41'000	8'575	20.93	8'522	20.80	8'311	20.28	8'099	19.77	7'887	19.25	7'675	18.73	7'463	18.21	7'252	17.70		
41'001 - 41'050	8'587	20.93	8'534	20.80	8'323	20.29	8'111	19.77	7'899	19.25	7'687	18.74	7'475	18.22	7'263	17.70		
41'051 - 41'100	8'599	20.93	8'546	20.81	8'334	20.29	8'123	19.78	7'911	19.26	7'699	18.74	7'487	18.23	7'275	17.71		
41'101 - 41'150	8'613	20.94	8'560	20.81	8'348	20.30	8'137	19.79	7'925	19.27	7'713	18.76	7'501	18.24	7'289	17.72		
41'151 - 41'200	8'625	20.95	8'572	20.82	8'360	20.30	8'148	19.79	7'937	19.28	7'725	18.76	7'513	18.25	7'301	17.73		
41'201 - 41'250	8'639	20.96	8'586	20.83	8'374	20.31	8'162	19.80	7'951	19.29	7'739	18.77	7'527	18.26	7'315	17.74		
41'251 - 41'300	8'650	20.96	8'598	20.83	8'386	20.32	8'174	19.80	7'962	19.29	7'751	18.78	7'539	18.27	7'327	17.75		
41'301 - 41'350	8'662	20.96	8'610	20.83	8'398	20.32	8'186	19.81	7'974	19.30	7'762	18.78	7'551	18.27	7'339	17.76		
41'351 - 41'400	8'676	20.97	8'624	20.84	8'412	20.33	8'200	19.82	7'988	19.31	7'776	18.79	7'565	18.28	7'353	17.77		
41'401 - 41'450	8'688	20.97	8'636	20.85	8'424	20.34	8'212	19.82	8'000	19.31	7'788	18.80	7'576	18.29	7'365	17.78		
41'451 - 41'500	8'700	20.98	8'647	20.85	8'436	20.34	8'224	19.83	8'012	19.32	7'800	18.81	7'588	18.30	7'376	17.78		
41'501 - 41'550	8'714	20.98	8'661	20.86	8'450	20.35	8'238	19.84	8'026	19.33	7'814	18.82	7'602	18.31	7'390	17.80		
41'551 - 41'600	8'725	20.99	8'673	20.86	8'461	20.35	8'250	19.84	8'038	19.33	7'826	18.82	7'614	18.31	7'402	17.80		
41'601 - 41'650	8'737	20.99	8'685	20.86	8'473	20.36	8'261	19.85	8'050	19.34	7'838	18.83	7'626	18.32	7'414	17.81		
41'651 - 41'700	8'751	21.00	8'699	20.87	8'487	20.36	8'275	19.86	8'064	19.35	7'852	18.84	7'640	18.33	7'428	17.82		
41'701 - 41'750	8'763	21.00	8'711	20.88	8'499	20.37	8'287	19.86	8'075	19.35	7'864	18.85	7'652	18.34	7'440	17.83		
41'751 - 41'800	8'777	21.01	8'723	20.88	8'511	20.37	8'299	19.87	8'087	19.36	7'875	18.85	7'664	18.35	7'452	17.84		
41'801 - 41'850	8'789	21.01	8'737	20.89	8'525	20.38	8'313	19.88	8'101	19.37	7'889	18.86	7'678	18.36	7'466	17.85		
41'851 - 41'900	8'800	21.01	8'749	20.89	8'537	20.39	8'325	19.88	8'113	19.37	7'901	18.87	7'689	18.36	7'478	17.86		
41'901 - 41'950	8'814	21.02	8'763	20.90	8'551	20.40	8'339	19.89	8'127	19.38	7'915	18.88	7'703	18.37	7'492	17.87		
41'951 - 42'000	8'826	21.03	8'774	20.90	8'563	20.40	8'351	19.90	8'139	19.39	7'927	18.89	7'715	18.38	7'503	17.87		
42'001 - 42'050	8'838	21.03	8'786	20.91	8'574	20.40	8'363	19.90	8'151	19.40	7'939	18.89	7'727	18.39	7'515	17.88		
42'051 - 42'100	8'852	21.04	8'800	20.92	8'589	20.41	8'377	19.91	8'165	19.41	7'953	18.90	7'741	18.40	7'529	17.89		
42'101 - 42'150	8'864	21.04	8'812	20.92	8'600	20.42	8'389	19.91	8'177	19.41	7'965	18.91	7'753	18.40	7'541	17.90		
42'151 - 42'200	8'875	21.04	8'824	20.92	8'612	20.42	8'400	19.92	8'189	19.42	7'977	18.91	7'765	18.41	7'553	17.91		
42'201 - 42'250	8'889	21.05	8'838	20.93	8'626	20.43	8'414	19.93	8'203	19.43	7'991	18.92	7'779	18.42	7'567	17.92		
42'251 - 42'300	8'901	21.05	8'850	20.93	8'638	20.43	8'426	19.93	8'214	19.43	8'003	18.93	7'791	18.43	7'579	17.93		

Quellensteuer für ausländische Arbeitnehmer

Tarif	C		C 0		C 1		C 2		C 3		C 4		C 5		C 6			
	Erwerbstätige Ehefrau		Verheiratete mit Unterhaltsleistungen gegenüber ... Kindern															
	von	bis	0		1		2		3		4		5		6			
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%		
42'301 - 42'350	8'913	21.06	8'862	20.94	8'650	20.44	8'438	19.94	8'226	19.44	8'014	18.93	7'803	18.44	7'591	17.94		
42'351 - 42'400	8'927	21.07	8'876	20.95	8'664	20.45	8'452	19.95	8'240	19.45	8'028	18.95	7'817	18.45	7'605	17.95		
42'401 - 42'450	8'939	21.07	8'888	20.95	8'676	20.45	8'464	19.95	8'252	19.45	8'040	18.95	7'828	18.45	7'617	17.95		
42'451 - 42'500	8'953	21.08	8'902	20.96	8'690	20.46	8'478	19.96	8'266	19.46	8'054	18.96	7'842	18.46	7'631	17.97		
42'501 - 42'550	8'964	21.08	8'913	20.96	8'702	20.46	8'490	19.96	8'278	19.47	8'066	18.97	7'854	18.47	7'642	17.97		
42'551 - 42'600	8'976	21.08	8'925	20.96	8'713	20.47	8'502	19.97	8'290	19.47	8'078	18.97	7'866	18.48	7'654	17.98		
42'601 - 42'650	8'990	21.09	8'939	20.97	8'727	20.47	8'516	19.98	8'304	19.48	8'092	18.98	7'880	18.49	7'668	17.99		
42'651 - 42'700	9'002	21.09	8'951	20.97	8'739	20.48	8'527	19.98	8'316	19.49	8'104	18.99	7'892	18.49	7'680	18.00		
42'701 - 42'750	9'014	21.10	8'963	20.98	8'751	20.48	8'539	19.99	8'327	19.49	8'116	19.00	7'904	18.50	7'692	18.00		
42'751 - 42'800	9'028	21.11	8'977	20.99	8'765	20.49	8'553	20.00	8'342	19.50	8'130	19.01	7'918	18.51	7'706	18.02		
42'801 - 42'850	9'040	21.11	8'989	20.99	8'777	20.50	8'565	20.00	8'353	19.50	8'142	19.01	7'930	18.52	7'718	18.02		
42'851 - 42'900	9'051	21.11	9'001	20.99	8'789	20.50	8'577	20.00	8'365	19.51	8'153	19.02	7'942	18.52	7'730	18.03		
42'901 - 42'950	9'065	21.12	9'015	21.00	8'803	20.51	8'591	20.01	8'379	19.52	8'167	19.03	7'956	18.53	7'744	18.04		
42'951 - 43'000	9'077	21.12	9'027	21.01	8'815	20.51	8'603	20.02	8'391	19.53	8'179	19.03	7'967	18.54	7'756	18.05		
43'001 - 43'050	9'091	21.13	9'041	21.01	8'829	20.52	8'617	20.03	8'405	19.54	8'193	19.04	7'981	18.55	7'770	18.06		
43'051 - 43'100	9'103	21.13	9'052	21.01	8'841	20.52	8'629	20.03	8'417	19.54	8'205	19.05	7'993	18.56	7'781	18.06		
43'101 - 43'150	9'115	21.14	9'064	21.02	8'852	20.53	8'641	20.04	8'429	19.55	8'217	19.05	8'005	18.56	7'793	18.07		
43'151 - 43'200	9'129	21.14	9'078	21.03	8'867	20.54	8'655	20.05	8'443	19.56	8'231	19.06	8'019	18.57	7'807	18.08		
43'201 - 43'250	9'140	21.15	9'090	21.03	8'878	20.54	8'667	20.05	8'455	19.56	8'243	19.07	8'031	18.58	7'819	18.09		
43'251 - 43'300	9'152	21.15	9'102	21.03	8'890	20.54	8'678	20.05	8'467	19.57	8'255	19.08	8'043	18.59	7'831	18.10		
43'301 - 43'350	9'166	21.16	9'116	21.04	8'904	20.55	8'692	20.06	8'481	19.58	8'269	19.09	8'057	18.60	7'845	18.11		
43'351 - 43'400	9'178	21.16	9'128	21.04	8'916	20.56	8'704	20.07	8'492	19.58	8'281	19.09	8'069	18.60	7'857	18.11		
43'401 - 43'450	9'190	21.16	9'140	21.05	8'928	20.56	8'716	20.07	8'504	19.58	8'292	19.09	8'081	18.61	7'869	18.12		
43'451 - 43'500	9'204	21.17	9'154	21.06	8'942	20.57	8'730	20.08	8'518	19.59	8'306	19.11	8'095	18.62	7'883	18.13		
43'501 - 43'550	9'216	21.17	9'166	21.06	8'954	20.57	8'742	20.09	8'530	19.60	8'318	19.11	8'107	18.63	7'895	18.14		
43'551 - 43'600	9'230	21.18	9'178	21.06	8'966	20.58	8'754	20.09	8'542	19.60	8'330	19.12	8'118	18.63	7'907	18.15		
43'601 - 43'650	9'241	21.18	9'192	21.07	8'980	20.58	8'768	20.10	8'556	19.61	8'344	19.13	8'132	18.64	7'921	18.16		
43'651 - 43'700	9'253	21.19	9'203	21.07	8'992	20.59	8'780	20.10	8'568	19.62	8'356	19.13	8'144	18.65	7'932	18.16		
43'701 - 43'750	9'267	21.19	9'217	21.08	9'006	20.60	8'794	20.11	8'582	19.63	8'370	19.14	8'158	18.66	7'946	18.17		
43'751 - 43'800	9'279	21.20	9'229	21.08	9'017	20.60	8'806	20.12	8'594	19.63	8'382	19.15	8'170	18.66	7'958	18.18		
43'801 - 43'850	9'291	21.20	9'241	21.09	9'029	20.60	8'817	20.12	8'606	19.64	8'394	19.15	8'182	18.67	7'970	18.19		
43'851 - 43'900	9'305	21.21	9'255	21.09	9'043	20.61	8'832	20.13	8'620	19.65	8'408	19.16	8'196	18.68	7'984	18.20		
43'901 - 43'950	9'316	21.21	9'267	21.10	9'055	20.61	8'843	20.13	8'632	19.65	8'420	19.17	8'208	18.69	7'996	18.20		
43'951 - 44'000	9'328	21.21	9'279	21.10	9'067	20.62	8'855	20.14	8'643	19.65	8'432	19.17	8'220	18.69	8'008	18.21		
44'001 - 44'050	9'342	21.22	9'293	21.11	9'081	20.63	8'869	20.15	8'657	19.66	8'446	19.18	8'234	18.70	8'022	18.22		
44'051 - 44'100	9'354	21.22	9'305	21.11	9'093	20.63	8'881	20.15	8'669	19.67	8'457	19.19	8'246	18.71	8'034	18.23		
44'101 - 44'150	9'366	21.23	9'317	21.12	9'105	20.63	8'893	20.15	8'681	19.67	8'469	19.19	8'257	18.71	8'046	18.23		
44'151 - 44'200	9'380	21.23	9'331	21.12	9'119	20.64	8'907	20.16	8'695	19.68	8'483	19.20	8'272	18.73	8'060	18.25		
44'201 - 44'250	9'392	21.24	9'343	21.13	9'131	20.65	8'919	20.17	8'707	19.69	8'495	19.21	8'283	18.73	8'072	18.25		
44'251 - 44'300	9'406	21.24	9'357	21.13	9'145	20.65	8'933	20.18	8'721	19.70	8'509	19.22	8'297	18.74	8'086	18.26		
44'301 - 44'350	9'417	21.25	9'368	21.13	9'157	20.66	8'945	20.18	8'733	19.70	8'521	19.22	8'309	18.75	8'097	18.27		
44'351 - 44'400	9'429	21.25	9'380	21.14	9'168	20.66	8'957	20.18	8'745	19.71	8'533	19.23	8'321	18.75	8'109	18.27		
44'401 - 44'450	9'443	21.26	9'394	21.15	9'183	20.67	8'971	20.19	8'759	19.72	8'547	19.24	8'335	18.76	8'123	18.28		
44'451 - 44'500	9'455	21.26	9'406	21.15	9'194	20.67	8'983	20.20	8'771	19.72	8'559	19.24	8'347	18.77	8'135	18.29		
44'501 - 44'550	9'467	21.26	9'418	21.15	9'206	20.68	8'994	20.20	8'783	19.73	8'571	19.25	8'359	18.77	8'147	18.30		
44'551 - 44'600	9'481	21.27	9'432	21.16	9'220	20.68	9'008	20.21	8'797	19.74	8'585	19.26	8'373	18.78	8'161	18.31		
44'601 - 44'650	9'493	21.27	9'444	21.16	9'232	20.69	9'020	20.21	8'808	19.74	8'597	19.26	8'385	18.79	8'173	18.31		
44'651 - 44'700	9'504	21.27	9'456	21.17	9'244	20.69	9'032	20.22	8'820	19.74	8'608	19.27	8'397	18.80	8'185	18.32		
44'701 - 44'750	9'518	21.28	9'470	21.17	9'258	20.70	9'046	20.23	8'834	19.75	8'623	19.28	8'411	18.81	8'199	18.33		
44'751 - 44'800	9'530	21.28	9'482	21.18	9'270	20.70	9'058	20.23	8'846	19.76	8'634	19.28	8'423	18.81	8'211	18.34		
44'801 - 44'850	9'544	21.29	9'496	21.18	9'284	20.71	9'072	20.24	8'860	19.77	8'648	19.29	8'437	18.82	8'225	18.35		
44'851 - 44'900	9'556	21.29	9'508	21.19	9'296	20.72	9'084	20.24	8'872	19.77	8'660	19.30	8'449	18.83	8'237	18.36		
44'901 - 44'950	9'568	21.30	9'519	21.19	9'308	20.72	9'096	20.25	8'884	19.78	8'672	19.30	8'460	18.83	8'249	18.36		
44'951 - 45'000	9'582	21.31	9'534	21.20	9'322	20.73	9'110	20.26	8'898	19.78	8'686	19.31	8'474	18.84	8'263	18.37		
45'001 - 45'050	9'594	21.31	9'545	21.20	9'334	20.73	9'122	20.26	8'910	19.79	8'698	19.32	8'486	18.85	8'274	18.38		
45'051 - 45'100	9'606	21.31	9'557	21.20	9'345	20.73	9'134	20.26	8'922	19.79	8'710	19.32	8'498	18.85	8'286	18.38		
45'101 - 45'150	9'619	21.32	9'571	21.21	9'359	20.74	9'148	20.27	8'936	19.80	8'724	19.33	8'512	18.86	8'300	18.39		
45'151 - 45'200	9'631	21.32	9'583	21.21	9'371	20.74	9'160	20.28	8'948	19.81	8'736	19.34	8'524	18.87	8'312	18.40		
45'201 - 45'250	9'643	21.32	9'595	21.22	9'383	20.75	9'171	20.28	8'960	19.81	8'748	19.34	8'536	18.87	8'324	18.41		
45'251 - 45'300	9'657	21.33	9'609	21.22	9'397	20.76	9'185	20.29	8'974	19.82	8'762	19.35	8'550	18.88	8'338	18.42		

Quellensteuer für ausländische Arbeitnehmer

Tarif	C		C 0		C 1		C 2		C 3		C 4		C 5		C 6			
	Erwerbstätige Ehefrau		Verheiratete mit Unterhaltsleistungen gegenüber ... Kindern															
	von	bis	0		1		2		3		4		5		6			
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%		
45'301 - 45'350	9'669	21.33	9'621	21.23	9'409	20.76	9'197	20.29	8'985	19.82	8'774	19.36	8'562	18.89	8'350	18.42		
45'351 - 45'400	9'683	21.34	9'633	21.23	9'421	20.76	9'209	20.30	8'997	19.83	8'785	19.36	8'574	18.90	8'362	18.43		
45'401 - 45'450	9'695	21.34	9'647	21.24	9'435	20.77	9'223	20.30	9'011	19.84	8'800	19.37	8'588	18.91	8'376	18.44		
45'451 - 45'500	9'707	21.35	9'659	21.24	9'447	20.77	9'235	20.31	9'023	19.84	8'811	19.38	8'600	18.91	8'388	18.45		
45'501 - 45'550	9'721	21.35	9'673	21.25	9'461	20.78	9'249	20.32	9'037	19.85	8'825	19.38	8'614	18.92	8'402	18.46		
45'551 - 45'600	9'732	21.35	9'685	21.25	9'473	20.79	9'261	20.32	9'049	19.86	8'837	19.39	8'626	18.93	8'414	18.46		
45'601 - 45'650	9'744	21.36	9'697	21.25	9'485	20.79	9'273	20.32	9'061	19.86	8'849	19.40	8'637	18.93	8'426	18.47		
45'651 - 45'700	9'758	21.36	9'711	21.26	9'499	20.80	9'287	20.33	9'075	19.87	8'863	19.40	8'651	18.94	8'440	18.48		
45'701 - 45'750	9'770	21.37	9'722	21.26	9'511	20.80	9'299	20.34	9'087	19.87	8'875	19.41	8'663	18.95	8'451	18.48		
45'751 - 45'800	9'782	21.37	9'734	21.26	9'522	20.80	9'311	20.34	9'099	19.88	8'887	19.41	8'675	18.95	8'463	18.49		
45'801 - 45'850	9'796	21.38	9'748	21.27	9'537	20.81	9'325	20.35	9'113	19.89	8'901	19.42	8'689	18.96	8'477	18.50		
45'851 - 45'900	9'808	21.38	9'760	21.28	9'548	20.81	9'337	20.35	9'125	19.89	8'913	19.43	8'701	18.97	8'489	18.50		
45'901 - 45'950	9'819	21.38	9'772	21.28	9'560	20.82	9'348	20.35	9'137	19.90	8'925	19.43	8'713	18.97	8'501	18.51		
45'951 - 46'000	9'833	21.39	9'786	21.29	9'574	20.82	9'363	20.37	9'151	19.90	8'939	19.44	8'727	18.98	8'515	18.52		
46'001 - 46'050	9'845	21.39	9'798	21.29	9'586	20.83	9'374	20.37	9'163	19.91	8'951	19.45	8'739	18.99	8'527	18.53		
46'051 - 46'100	9'859	21.40	9'812	21.30	9'600	20.84	9'388	20.38	9'177	19.92	8'965	19.46	8'753	19.00	8'541	18.54		
46'101 - 46'150	9'871	21.40	9'824	21.30	9'612	20.84	9'400	20.38	9'189	19.92	8'977	19.46	8'765	19.00	8'553	18.54		
46'151 - 46'200	9'883	21.40	9'836	21.30	9'624	20.84	9'412	20.38	9'200	19.92	8'989	19.47	8'777	19.01	8'565	18.55		
46'201 - 46'250	9'897	21.41	9'850	21.31	9'638	20.85	9'426	20.39	9'214	19.93	9'003	19.48	8'791	19.02	8'579	18.56		
46'251 - 46'300	9'909	21.41	9'862	21.31	9'650	20.85	9'438	20.40	9'226	19.94	9'014	19.48	8'803	19.02	8'591	18.57		
46'301 - 46'350	9'921	21.42	9'874	21.31	9'662	20.86	9'450	20.40	9'238	19.94	9'026	19.48	8'814	19.03	8'603	18.57		
46'351 - 46'400	9'935	21.42	9'888	21.32	9'676	20.86	9'464	20.41	9'252	19.95	9'040	19.49	8'829	19.04	8'617	18.58		
46'401 - 46'450	9'946	21.42	9'900	21.32	9'688	20.87	9'476	20.41	9'264	19.95	9'052	19.50	8'840	19.04	8'629	18.59		
46'451 - 46'500	9'958	21.43	9'911	21.33	9'700	20.87	9'488	20.42	9'276	19.96	9'064	19.50	8'852	19.05	8'640	18.59		
46'501 - 46'550	9'972	21.43	9'925	21.33	9'714	20.88	9'502	20.42	9'290	19.97	9'078	19.51	8'866	19.06	8'655	18.60		
46'551 - 46'600	9'984	21.44	9'937	21.34	9'726	20.88	9'514	20.43	9'302	19.97	9'090	19.52	8'878	19.06	8'666	18.61		
46'601 - 46'650	9'998	21.44	9'951	21.34	9'740	20.89	9'528	20.44	9'316	19.98	9'104	19.53	8'892	19.07	8'680	18.62		
46'651 - 46'700	10'010	21.45	9'963	21.35	9'751	20.89	9'540	20.44	9'328	19.99	9'116	19.53	8'904	19.08	8'692	18.62		
46'701 - 46'750	10'022	21.45	9'975	21.35	9'763	20.89	9'551	20.44	9'340	19.99	9'128	19.54	8'916	19.08	8'704	18.63		
46'751 - 46'800	10'036	21.46	9'989	21.36	9'777	20.90	9'566	20.45	9'354	20.00	9'142	19.54	8'930	19.09	8'718	18.64		
46'801 - 46'850	10'048	21.46	10'001	21.36	9'789	20.91	9'577	20.45	9'366	20.00	9'154	19.55	8'942	19.10	8'730	18.64		
46'851 - 46'900	10'059	21.46	10'013	21.36	9'801	20.91	9'589	20.46	9'377	20.00	9'166	19.55	8'954	19.10	8'742	18.65		
46'901 - 46'950	10'073	21.47	10'027	21.37	9'815	20.92	9'603	20.46	9'392	20.01	9'180	19.56	8'968	19.11	8'756	18.66		
46'951 - 47'000	10'085	21.47	10'039	21.37	9'827	20.92	9'615	20.47	9'403	20.02	9'192	19.57	8'980	19.12	8'768	18.67		
47'001 - 47'050	10'097	21.47	10'051	21.37	9'839	20.92	9'627	20.47	9'415	20.02	9'203	19.57	8'992	19.12	8'780	18.67		
47'051 - 47'100	10'111	21.48	10'065	21.38	9'853	20.93	9'641	20.48	9'429	20.03	9'218	19.58	9'006	19.13	8'794	18.68		
47'101 - 47'150	10'123	21.48	10'077	21.38	9'865	20.93	9'653	20.48	9'441	20.03	9'229	19.58	9'018	19.14	8'806	18.69		
47'151 - 47'200	10'137	21.49	10'089	21.39	9'877	20.94	9'665	20.49	9'453	20.04	9'241	19.59	9'029	19.14	8'818	18.69		
47'201 - 47'250	10'149	21.49	10'103	21.39	9'891	20.94	9'679	20.50	9'467	20.05	9'255	19.60	9'044	19.15	8'832	18.70		
47'251 - 47'300	10'161	21.49	10'115	21.40	9'903	20.95	9'691	20.50	9'479	20.05	9'267	19.60	9'055	19.15	8'844	18.71		
47'301 - 47'350	10'175	21.50	10'129	21.40	9'917	20.96	9'705	20.51	9'493	20.06	9'281	19.61	9'069	19.16	8'858	18.72		
47'351 - 47'400	10'186	21.50	10'141	21.41	9'929	20.96	9'717	20.51	9'505	20.06	9'293	19.62	9'081	19.17	8'870	18.72		
47'401 - 47'450	10'198	21.50	10'152	21.41	9'941	20.96	9'729	20.51	9'517	20.07	9'305	19.62	9'093	19.17	8'881	18.73		
47'451 - 47'500	10'212	21.51	10'166	21.41	9'955	20.97	9'743	20.52	9'531	20.08	9'319	19.63	9'107	19.18	8'896	18.74		
47'501 - 47'550	10'224	21.51	10'178	21.42	9'966	20.97	9'755	20.53	9'543	20.08	9'331	19.63	9'119	19.19	8'907	18.74		
47'551 - 47'600	10'236	21.52	10'190	21.42	9'978	20.97	9'767	20.53	9'555	20.08	9'343	19.64	9'131	19.19	8'919	18.75		
47'601 - 47'650	10'250	21.52	10'204	21.43	9'992	20.98	9'781	20.54	9'569	20.09	9'357	19.65	9'145	19.20	8'933	18.76		
47'651 - 47'700	10'262	21.52	10'216	21.43	10'004	20.98	9'792	20.54	9'581	20.10	9'369	19.65	9'157	19.21	8'945	18.76		
47'701 - 47'750	10'274	21.53	10'228	21.43	10'016	20.99	9'804	20.54	9'593	20.10	9'381	19.66	9'169	19.21	8'957	18.77		
47'751 - 47'800	10'288	21.53	10'242	21.44	10'030	20.99	9'818	20.55	9'607	20.11	9'395	19.67	9'183	19.22	8'971	18.78		
47'801 - 47'850	10'299	21.53	10'254	21.44	10'042	21.00	9'830	20.55	9'619	20.11	9'407	19.67	9'195	19.23	8'983	18.78		
47'851 - 47'900	10'313	21.54	10'268	21.45	10'056	21.00	9'844	20.56	9'633	20.12	9'421	19.68	9'209	19.24	8'997	18.79		
47'901 - 47'950	10'325	21.54	10'280	21.45	10'068	21.01	9'856	20.57	9'644	20.12	9'433	19.68	9'221	19.24	9'009	18.80		
47'951 - 48'000	10'337	21.55	10'292	21.45	10'080	21.01	9'868	20.57	9'656	20.13	9'445	19.69	9'233	19.25	9'021	18.80		
48'001 - 48'050	10'351	21.55	10'306	21.46	10'094	21.02	9'882	20.58	9'670	20.14	9'459	19.70	9'247	19.25	9'035	18.81		
48'051 - 48'100	10'363	21.56	10'318	21.46	10'106	21.02	9'894	20.58	9'682	20.14	9'470	19.70	9'259	19.26	9'047	18.82		
48'101 - 48'150	10'375	21.56	10'330	21.46	10'118	21.02	9'906	20.58	9'694	20.14	9'482	19.70	9'271	19.26	9'059	18.82		
48'151 - 48'200	10'389	21.57	10'344	21.47	10'132	21.03	9'920	20.59	9'708	20.15	9'496	19.71	9'285	19.27	9'073	18.83		
48'201 - 48'250	10'401	21.57	10'356	21.47	10'144	21.03	9'932	20.60	9'720	20.16	9'508	19.72	9'296	19.28	9'085	18.84		
48'251 - 48'300	10'413	21.57	10'368	21.48	10'156	21.04	9'944	20.60	9'732	20.16	9'520	19.72	9'308	19.28	9'097	18.84		

Quellensteuer für ausländische Arbeitnehmer

Tarif	C		C 0		C 1		C 2		C 3		C 4		C 5		C 6			
	Erwerbstätige Ehefrau		Verheiratete mit Unterhaltsleistungen gegenüber ... Kindern															
	von	bis	0		1		2		3		4		5		6			
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	
48'301 - 48'350	10'427	21.58	10'382	21.48	10'170	21.05	9'958	20.61	9'746	20.17	9'534	19.73	9'322	19.29	9'111	18.85		
48'351 - 48'400	10'438	21.58	10'393	21.48	10'182	21.05	9'970	20.61	9'758	20.17	9'546	19.73	9'334	19.30	9'122	18.86		
48'401 - 48'450	10'452	21.58	10'408	21.49	10'196	21.06	9'984	20.62	9'772	20.18	9'560	19.74	9'348	19.30	9'137	18.87		
48'451 - 48'500	10'464	21.59	10'419	21.49	10'208	21.06	9'996	20.62	9'784	20.18	9'572	19.75	9'360	19.31	9'148	18.87		
48'501 - 48'550	10'476	21.59	10'431	21.50	10'219	21.06	10'008	20.62	9'796	20.19	9'584	19.75	9'372	19.31	9'160	18.88		
48'551 - 48'600	10'490	21.60	10'445	21.50	10'234	21.07	10'022	20.63	9'810	20.20	9'598	19.76	9'386	19.32	9'174	18.89		
48'601 - 48'650	10'502	21.60	10'457	21.51	10'245	21.07	10'034	20.64	9'822	20.20	9'610	19.76	9'398	19.33	9'186	18.89		
48'651 - 48'700	10'514	21.60	10'469	21.51	10'257	21.07	10'045	20.64	9'834	20.20	9'622	19.77	9'410	19.33	9'198	18.90		
48'701 - 48'750	10'528	21.61	10'483	21.51	10'271	21.08	10'060	20.65	9'848	20.21	9'636	19.78	9'424	19.34	9'212	18.91		
48'751 - 48'800	10'540	21.61	10'495	21.52	10'283	21.08	10'071	20.65	9'860	20.22	9'648	19.78	9'436	19.35	9'224	18.91		
48'801 - 48'850	10'552	21.61	10'507	21.52	10'295	21.09	10'083	20.65	9'871	20.22	9'660	19.78	9'448	19.35	9'236	18.92		
48'851 - 48'900	10'565	21.62	10'521	21.53	10'309	21.09	10'097	20.66	9'886	20.23	9'674	19.79	9'462	19.36	9'250	18.93		
48'901 - 48'950	10'577	21.62	10'533	21.53	10'321	21.10	10'109	20.66	9'897	20.23	9'686	19.80	9'474	19.36	9'262	18.93		
48'951 - 49'000	10'591	21.63	10'545	21.53	10'333	21.10	10'121	20.67	9'909	20.23	9'697	19.80	9'486	19.37	9'274	18.94		
49'001 - 49'050	10'603	21.63	10'559	21.54	10'347	21.11	10'135	20.67	9'923	20.24	9'712	19.81	9'500	19.38	9'288	18.95		
49'051 - 49'100	10'615	21.63	10'571	21.54	10'359	21.11	10'147	20.68	9'935	20.24	9'723	19.81	9'512	19.38	9'300	18.95		
49'101 - 49'150	10'629	21.64	10'585	21.55	10'373	21.12	10'161	20.68	9'949	20.25	9'738	19.82	9'526	19.39	9'314	18.96		
49'151 - 49'200	10'641	21.64	10'597	21.55	10'385	21.12	10'173	20.69	9'961	20.26	9'749	19.83	9'538	19.40	9'326	18.96		
49'201 - 49'250	10'653	21.64	10'609	21.55	10'397	21.12	10'185	20.69	9'973	20.26	9'761	19.83	9'550	19.40	9'338	18.97		
49'251 - 49'300	10'667	21.65	10'623	21.56	10'411	21.13	10'199	20.70	9'987	20.27	9'775	19.84	9'564	19.41	9'352	18.98		
49'301 - 49'350	10'679	21.65	10'635	21.56	10'423	21.13	10'211	20.70	9'999	20.27	9'787	19.84	9'576	19.41	9'364	18.98		
49'351 - 49'400	10'691	21.65	10'647	21.56	10'435	21.13	10'223	20.70	10'011	20.28	9'799	19.85	9'587	19.42	9'376	18.99		
49'401 - 49'450	10'705	21.66	10'661	21.57	10'449	21.14	10'237	20.71	10'025	20.28	9'813	19.85	9'601	19.43	9'390	19.00		
49'451 - 49'500	10'716	21.66	10'673	21.57	10'461	21.14	10'249	20.72	10'037	20.29	9'825	19.86	9'613	19.43	9'402	19.00		
49'501 - 49'550	10'728	21.66	10'684	21.57	10'473	21.15	10'261	20.72	10'049	20.29	9'837	19.86	9'625	19.43	9'413	19.01		
49'551 - 49'600	10'742	21.67	10'698	21.58	10'487	21.15	10'275	20.73	10'063	20.30	9'851	19.87	9'639	19.44	9'427	19.02		
49'601 - 49'650	10'754	21.67	10'710	21.58	10'499	21.16	10'287	20.73	10'075	20.30	9'863	19.88	9'651	19.45	9'439	19.02		
49'651 - 49'700	10'768	21.68	10'724	21.59	10'513	21.16	10'301	20.74	10'089	20.31	9'877	19.88	9'665	19.46	9'453	19.03		
49'701 - 49'750	10'780	21.68	10'736	21.59	10'525	21.17	10'313	20.74	10'101	20.31	9'889	19.89	9'677	19.46	9'465	19.03		
49'751 - 49'800	10'792	21.68	10'748	21.59	10'536	21.17	10'325	20.74	10'113	20.32	9'901	19.89	9'689	19.47	9'477	19.04		
49'801 - 49'850	10'806	21.69	10'762	21.60	10'550	21.17	10'339	20.75	10'127	20.33	9'915	19.90	9'703	19.47	9'491	19.05		
49'851 - 49'900	10'818	21.69	10'774	21.60	10'562	21.18	10'351	20.75	10'139	20.33	9'927	19.90	9'715	19.48	9'503	19.05		
49'901 - 49'950	10'830	21.69	10'786	21.60	10'574	21.18	10'362	20.76	10'151	20.33	9'939	19.91	9'727	19.48	9'515	19.06		
49'951 - 50'000	10'844	21.70	10'800	21.61	10'588	21.19	10'377	20.76	10'165	20.34	9'953	19.92	9'741	19.49	9'529	19.07		