

Quellensteuer für ausländische Arbeitnehmer

ohne 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	6	1.26	6	1.26	6	1.26	6	1.26	6	1.26	6	1.26	6	1.26	6	1.26	6	1.26	
501 - 550	6	1.14	6	1.14	6	1.14	6	1.14	6	1.14	6	1.14	6	1.14	6	1.14	6	1.14	
551 - 600	6	1.04	6	1.04	6	1.04	6	1.04	6	1.04	6	1.04	6	1.04	6	1.04	6	1.04	
601 - 650	6	0.96	6	0.96	6	0.96	6	0.96	6	0.96	6	0.96	6	0.96	6	0.96	6	0.96	
651 - 700	6	0.89	6	0.89	6	0.89	6	0.89	6	0.89	6	0.89	6	0.89	6	0.89	6	0.89	
701 - 750	6	0.83	6	0.83	6	0.83	6	0.83	6	0.83	6	0.83	6	0.83	6	0.83	6	0.83	
751 - 800	6	0.77	6	0.77	6	0.77	6	0.77	6	0.77	6	0.77	6	0.77	6	0.77	6	0.77	
801 - 850	6	0.73	6	0.73	6	0.73	6	0.73	6	0.73	6	0.73	6	0.73	6	0.73	6	0.73	
851 - 900	6	0.69	6	0.69	6	0.69	6	0.69	6	0.69	6	0.69	6	0.69	6	0.69	6	0.69	
901 - 950	6	0.65	6	0.65	6	0.65	6	0.65	6	0.65	6	0.65	6	0.65	6	0.65	6	0.65	
951 - 1'000	6	0.62	6	0.62	6	0.62	6	0.62	6	0.62	6	0.62	6	0.62	6	0.62	6	0.62	
1'001 - 1'050	6	0.59	6	0.59	6	0.59	6	0.59	6	0.59	6	0.59	6	0.59	6	0.59	6	0.59	
1'051 - 1'100	6	0.56	6	0.56	6	0.56	6	0.56	6	0.56	6	0.56	6	0.56	6	0.56	6	0.56	
1'101 - 1'150	6	0.53	6	0.53	6	0.53	6	0.53	6	0.53	6	0.53	6	0.53	6	0.53	6	0.53	
1'151 - 1'200	6	0.51	6	0.51	6	0.51	6	0.51	6	0.51	6	0.51	6	0.51	6	0.51	6	0.51	
1'201 - 1'250	6	0.49	6	0.49	6	0.49	6	0.49	6	0.49	6	0.49	6	0.49	6	0.49	6	0.49	
1'251 - 1'300	6	0.47	6	0.47	6	0.47	6	0.47	6	0.47	6	0.47	6	0.47	6	0.47	6	0.47	
1'301 - 1'350	6	0.45	6	0.45	6	0.45	6	0.45	6	0.45	6	0.45	6	0.45	6	0.45	6	0.45	
1'351 - 1'400	6	0.44	6	0.44	6	0.44	6	0.44	6	0.44	6	0.44	6	0.44	6	0.44	6	0.44	
1'401 - 1'450	6	0.42	6	0.42	6	0.42	6	0.42	6	0.42	6	0.42	6	0.42	6	0.42	6	0.42	
1'451 - 1'500	6	0.41	6	0.41	6	0.41	6	0.41	6	0.41	6	0.41	6	0.41	6	0.41	6	0.41	
1'501 - 1'550	6	0.39	6	0.39	6	0.39	6	0.39	6	0.39	6	0.39	6	0.39	6	0.39	6	0.39	
1'551 - 1'600	6	0.38	6	0.38	6	0.38	6	0.38	6	0.38	6	0.38	6	0.38	6	0.38	6	0.38	
1'601 - 1'650	9	0.55	6	0.37	6	0.37	6	0.37	6	0.37	6	0.37	6	0.37	6	0.37	6	0.37	
1'651 - 1'700	15	0.90	6	0.36	6	0.36	6	0.36	6	0.36	6	0.36	6	0.36	6	0.36	6	0.36	
1'701 - 1'750	22	1.28	6	0.35	6	0.35	6	0.35	6	0.35	6	0.35	6	0.35	6	0.35	6	0.35	
1'751 - 1'800	28	1.58	6	0.34	6	0.34	6	0.34	6	0.34	6	0.34	6	0.34	6	0.34	6	0.34	
1'801 - 1'850	34	1.86	6	0.33	6	0.33	6	0.33	6	0.33	6	0.33	6	0.33	6	0.33	6	0.33	
1'851 - 1'900	41	2.19	6	0.32	6	0.32	6	0.32	6	0.32	6	0.32	6	0.32	6	0.32	6	0.32	
1'901 - 1'950	47	2.44	6	0.31	6	0.31	6	0.31	6	0.31	6	0.31	6	0.31	6	0.31	6	0.31	
1'951 - 2'000	52	2.63	6	0.30	6	0.30	6	0.30	6	0.30	6	0.30	6	0.30	6	0.30	6	0.30	
2'001 - 2'050	56	2.77	6	0.30	6	0.30	6	0.30	6	0.30	6	0.30	6	0.30	6	0.30	6	0.30	
2'051 - 2'100	60	2.89	6	0.29	6	0.29	6	0.29	6	0.29	6	0.29	6	0.29	6	0.29	6	0.29	
2'101 - 2'150	64	3.01	6	0.28	6	0.28	6	0.28	6	0.28	6	0.28	6	0.28	6	0.28	6	0.28	
2'151 - 2'200	67	3.08	6	0.28	6	0.28	6	0.28	6	0.28	6	0.28	6	0.28	6	0.28	6	0.28	
2'201 - 2'250	71	3.19	6	0.27	6	0.27	6	0.27	6	0.27	6	0.27	6	0.27	6	0.27	6	0.27	
2'251 - 2'300	75	3.30	6	0.26	6	0.26	6	0.26	6	0.26	6	0.26	6	0.26	6	0.26	6	0.26	
2'301 - 2'350	81	3.48	6	0.26	6	0.26	6	0.26	6	0.26	6	0.26	6	0.26	6	0.26	6	0.26	
2'351 - 2'400	88	3.71	6	0.25	6	0.25	6	0.25	6	0.25	6	0.25	6	0.25	6	0.25	6	0.25	
2'401 - 2'450	94	3.88	12	0.49	6	0.25	6	0.25	6	0.25	6	0.25	6	0.25	6	0.25	6	0.25	
2'451 - 2'500	101	4.08	18	0.73	6	0.24	6	0.24	6	0.24	6	0.24	6	0.24	6	0.24	6	0.24	
2'501 - 2'550	108	4.28	25	0.99	6	0.24	6	0.24	6	0.24	6	0.24	6	0.24	6	0.24	6	0.24	
2'551 - 2'600	114	4.43	31	1.20	6	0.23	6	0.23	6	0.23	6	0.23	6	0.23	6	0.23	6	0.23	
2'601 - 2'650	121	4.61	37	1.41	6	0.23	6	0.23	6	0.23	6	0.23	6	0.23	6	0.23	6	0.23	
2'651 - 2'700	128	4.79	44	1.64	6	0.22	6	0.22	6	0.22	6	0.22	6	0.22	6	0.22	6	0.22	
2'701 - 2'750	135	4.95	50	1.83	6	0.22	6	0.22	6	0.22	6	0.22	6	0.22	6	0.22	6	0.22	
2'751 - 2'800	141	5.08	56	2.02	6	0.22	6	0.22	6	0.22	6	0.22	6	0.22	6	0.22	6	0.22	
2'801 - 2'850	148	5.24	62	2.19	6	0.21	6	0.21	6	0.21	6	0.21	6	0.21	6	0.21	6	0.21	
2'851 - 2'900	155	5.39	69	2.40	6	0.21	6	0.21	6	0.21	6	0.21	6	0.21	6	0.21	6	0.21	
2'901 - 2'950	162	5.54	75	2.56	6	0.21	6	0.21	6	0.21	6	0.21	6	0.21	6	0.21	6	0.21	
2'951 - 3'000	168	5.65	79	2.66	6	0.20	6	0.20	6	0.20	6	0.20	6	0.20	6	0.20	6	0.20	
3'001 - 3'050	175	5.79	84	2.78	6	0.20	6	0.20	6	0.20	6	0.20	6	0.20	6	0.20	6	0.20	
3'051 - 3'100	182	5.92	87	2.83	6	0.20	6	0.20	6	0.20	6	0.20	6	0.20	6	0.20	6	0.20	
3'101 - 3'150	189	6.05	91	2.91	6	0.19	6	0.19	6	0.19	6	0.19	6	0.19	6	0.19	6	0.19	
3'151 - 3'200	195	6.14	94	2.96	6	0.19	6	0.19	6	0.19	6	0.19	6	0.19	6	0.19	6	0.19	
3'201 - 3'250	203	6.29	98	3.04	6	0.19	6	0.19	6	0.19	6	0.19	6	0.19	6	0.19	6	0.19	
3'251 - 3'300	210	6.41	102	3.11	6	0.18	6	0.18	6	0.18	6	0.18	6	0.18	6	0.18	6	0.18	
3'301 - 3'350	217	6.53	106	3.19	6	0.18	6	0.18	6	0.18	6	0.18	6	0.18	6	0.18	6	0.18	
3'351 - 3'400	224	6.64	110	3.26	6	0.18	6	0.18	6	0.18	6	0.18	6	0.18	6	0.18	6	0.18	
3'401 - 3'450	231	6.74	113	3.30	8	0.23	6	0.18	6	0.18	6	0.18	6	0.18	6	0.18	6	0.18	
3'451 - 3'500	239	6.88	120	3.45	14	0.40	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17	

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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	246	6.98	126	3.57	20	0.57	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17		
3'551 - 3'600	254	7.10	133	3.72	26	0.73	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17		
3'601 - 3'650	262	7.23	140	3.86	33	0.91	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17		
3'651 - 3'700	269	7.32	146	3.97	38	1.03	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16		
3'701 - 3'750	275	7.38	153	4.11	45	1.21	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16		
3'751 - 3'800	280	7.42	160	4.24	52	1.38	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16		
3'801 - 3'850	285	7.45	167	4.37	58	1.52	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16		
3'851 - 3'900	291	7.51	173	4.46	64	1.65	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15		
3'901 - 3'950	297	7.57	180	4.59	70	1.78	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15		
3'951 - 4'000	302	7.60	187	4.70	77	1.94	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15		
4'001 - 4'050	307	7.63	193	4.80	83	2.06	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15		
4'051 - 4'100	312	7.66	200	4.91	89	2.18	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15		
4'101 - 4'150	318	7.71	207	5.02	96	2.33	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15		
4'151 - 4'200	324	7.76	214	5.13	102	2.44	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14		
4'201 - 4'250	329	7.79	221	5.23	108	2.56	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14		
4'251 - 4'300	334	7.81	228	5.33	115	2.69	9	0.21	6	0.14	6	0.14	6	0.14	6	0.14		
4'301 - 4'350	340	7.86	234	5.41	121	2.80	15	0.35	6	0.14	6	0.14	6	0.14	6	0.14		
4'351 - 4'400	346	7.91	241	5.51	127	2.90	22	0.50	6	0.14	6	0.14	6	0.14	6	0.14		
4'401 - 4'450	351	7.93	248	5.60	134	3.03	28	0.63	6	0.14	6	0.14	6	0.14	6	0.14		
4'451 - 4'500	357	7.98	254	5.68	140	3.13	34	0.76	6	0.13	6	0.13	6	0.13	6	0.13		
4'501 - 4'550	362	8.00	261	5.77	146	3.23	41	0.91	6	0.13	6	0.13	6	0.13	6	0.13		
4'551 - 4'600	368	8.04	268	5.86	153	3.34	47	1.03	6	0.13	6	0.13	6	0.13	6	0.13		
4'601 - 4'650	374	8.09	274	5.92	159	3.44	53	1.15	6	0.13	6	0.13	6	0.13	6	0.13		
4'651 - 4'700	380	8.13	281	6.01	165	3.53	60	1.28	6	0.13	6	0.13	6	0.13	6	0.13		
4'701 - 4'750	385	8.15	288	6.10	172	3.64	66	1.40	6	0.13	6	0.13	6	0.13	6	0.13		
4'751 - 4'800	391	8.19	295	6.18	177	3.71	72	1.51	6	0.13	6	0.13	6	0.13	6	0.13		
4'801 - 4'850	397	8.23	302	6.26	184	3.81	78	1.62	6	0.12	6	0.12	6	0.12	6	0.12		
4'851 - 4'900	403	8.27	310	6.36	191	3.92	85	1.74	6	0.12	6	0.12	6	0.12	6	0.12		
4'901 - 4'950	409	8.30	316	6.42	196	3.98	91	1.85	6	0.12	6	0.12	6	0.12	6	0.12		
4'951 - 5'000	415	8.34	324	6.51	203	4.08	97	1.95	6	0.12	6	0.12	6	0.12	6	0.12		
5'001 - 5'050	421	8.38	331	6.59	209	4.16	104	2.07	6	0.12	6	0.12	6	0.12	6	0.12		
5'051 - 5'100	427	8.41	339	6.68	216	4.26	111	2.19	6	0.12	6	0.12	6	0.12	6	0.12		
5'101 - 5'150	433	8.45	345	6.73	222	4.33	116	2.26	11	0.21	6	0.12	6	0.12	6	0.12		
5'151 - 5'200	439	8.48	353	6.82	228	4.41	123	2.38	17	0.33	6	0.12	6	0.12	6	0.12		
5'201 - 5'250	445	8.52	361	6.91	235	4.50	129	2.47	24	0.46	6	0.11	6	0.11	6	0.11		
5'251 - 5'300	451	8.55	368	6.98	241	4.57	135	2.56	30	0.57	6	0.11	6	0.11	6	0.11		
5'301 - 5'350	458	8.60	376	7.06	247	4.64	142	2.67	36	0.68	6	0.11	6	0.11	6	0.11		
5'351 - 5'400	464	8.63	384	7.14	254	4.73	148	2.75	43	0.80	6	0.11	6	0.11	6	0.11		
5'401 - 5'450	470	8.66	391	7.21	260	4.79	154	2.84	49	0.90	6	0.11	6	0.11	6	0.11		
5'451 - 5'500	476	8.69	399	7.29	266	4.86	161	2.94	55	1.00	6	0.11	6	0.11	6	0.11		
5'501 - 5'550	482	8.72	406	7.35	273	4.94	167	3.02	62	1.12	6	0.11	6	0.11	6	0.11		
5'551 - 5'600	489	8.77	413	7.41	279	5.00	173	3.10	68	1.22	6	0.11	6	0.11	6	0.11		
5'601 - 5'650	495	8.80	421	7.48	285	5.07	180	3.20	74	1.32	6	0.11	6	0.11	6	0.11		
5'651 - 5'700	501	8.83	429	7.56	292	5.15	186	3.28	81	1.43	6	0.11	6	0.11	6	0.11		
5'701 - 5'750	507	8.86	436	7.62	298	5.21	192	3.35	86	1.50	6	0.10	6	0.10	6	0.10		
5'751 - 5'800	514	8.90	444	7.69	304	5.26	199	3.45	93	1.61	6	0.10	6	0.10	6	0.10		
5'801 - 5'850	520	8.93	452	7.76	311	5.34	205	3.52	100	1.72	6	0.10	6	0.10	6	0.10		
5'851 - 5'900	526	8.95	459	7.81	316	5.38	211	3.59	105	1.79	6	0.10	6	0.10	6	0.10		
5'901 - 5'950	532	8.98	467	7.88	323	5.45	217	3.66	112	1.89	6	0.10	6	0.10	6	0.10		
5'951 - 6'000	538	9.00	475	7.95	330	5.52	224	3.75	119	1.99	13	0.22	6	0.10	6	0.10		
6'001 - 6'050	545	9.05	482	8.00	337	5.59	230	3.82	124	2.06	19	0.32	6	0.10	6	0.10		
6'051 - 6'100	551	9.07	490	8.07	345	5.68	236	3.88	131	2.16	25	0.41	6	0.10	6	0.10		
6'101 - 6'150	558	9.11	497	8.11	352	5.75	243	3.97	137	2.24	32	0.52	6	0.10	6	0.10		
6'151 - 6'200	564	9.13	503	8.15	358	5.80	248	4.02	142	2.30	37	0.60	6	0.10	6	0.10		
6'201 - 6'250	570	9.16	509	8.18	364	5.85	253	4.06	147	2.36	42	0.67	6	0.10	6	0.10		
6'251 - 6'300	577	9.20	516	8.22	371	5.91	259	4.13	153	2.44	48	0.76	6	0.10	6	0.10		
6'301 - 6'350	584	9.23	523	8.27	377	5.96	264	4.17	158	2.50	53	0.84	6	0.09	6	0.09		
6'351 - 6'400	590	9.25	529	8.30	383	6.01	269	4.22	164	2.57	58	0.91	6	0.09	6	0.09		
6'401 - 6'450	597	9.29	535	8.33	389	6.05	274	4.26	169	2.63	63	0.98	6	0.09	6	0.09		
6'451 - 6'500	603	9.31	542	8.37	395	6.10	279	4.31	174	2.69	68	1.05	6	0.09	6	0.09		

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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.	%	
6'501 - 6'550	610	9.35	548	8.40	401	6.15	285	4.37	179	2.74	74	1.13	6	0.09	6	0.09		
6'551 - 6'600	617	9.38	554	8.43	407	6.19	290	4.41	184	2.80	79	1.20	6	0.09	6	0.09		
6'601 - 6'650	623	9.40	561	8.47	413	6.23	295	4.45	189	2.85	84	1.27	6	0.09	6	0.09		
6'651 - 6'700	630	9.44	567	8.49	419	6.28	300	4.49	195	2.92	89	1.33	6	0.09	6	0.09		
6'701 - 6'750	636	9.46	574	8.54	425	6.32	305	4.54	200	2.97	94	1.40	6	0.09	6	0.09		
6'751 - 6'800	643	9.49	580	8.56	431	6.36	311	4.59	205	3.03	100	1.48	6	0.09	6	0.09		
6'801 - 6'850	650	9.52	587	8.60	437	6.40	317	4.64	211	3.09	106	1.55	6	0.09	6	0.09		
6'851 - 6'900	657	9.56	594	8.64	443	6.44	322	4.68	216	3.14	111	1.61	6	0.09	6	0.09		
6'901 - 6'950	664	9.59	600	8.66	450	6.50	327	4.72	222	3.21	116	1.68	11	0.16	6	0.09		
6'951 - 7'000	670	9.61	607	8.70	456	6.54	332	4.76	227	3.25	121	1.73	16	0.23	6	0.09		
7'001 - 7'050	677	9.64	613	8.73	463	6.59	338	4.81	232	3.30	127	1.81	21	0.30	6	0.09		
7'051 - 7'100	684	9.67	620	8.76	469	6.63	343	4.85	237	3.35	132	1.87	26	0.37	6	0.08		
7'101 - 7'150	690	9.68	626	8.79	476	6.68	348	4.88	243	3.41	137	1.92	32	0.45	6	0.08		
7'151 - 7'200	697	9.71	633	8.82	482	6.72	354	4.93	248	3.46	142	1.98	37	0.52	6	0.08		
7'201 - 7'250	704	9.74	639	8.84	489	6.77	359	4.97	253	3.50	148	2.05	42	0.58	6	0.08		
7'251 - 7'300	711	9.77	646	8.88	495	6.80	364	5.00	259	3.56	153	2.10	48	0.66	6	0.08		
7'301 - 7'350	717	9.79	652	8.90	502	6.85	369	5.04	264	3.60	158	2.16	53	0.72	6	0.08		
7'351 - 7'400	724	9.82	659	8.94	509	6.90	375	5.08	269	3.65	164	2.22	58	0.79	6	0.08		
7'401 - 7'450	731	9.85	666	8.97	515	6.94	380	5.12	275	3.70	169	2.28	64	0.86	6	0.08		
7'451 - 7'500	738	9.87	672	8.99	522	6.98	385	5.15	280	3.75	174	2.33	69	0.92	6	0.08		
7'501 - 7'550	745	9.90	679	9.02	528	7.02	391	5.20	285	3.79	180	2.39	74	0.98	6	0.08		
7'551 - 7'600	752	9.93	685	9.04	535	7.06	396	5.23	291	3.84	185	2.44	80	1.06	6	0.08		
7'601 - 7'650	759	9.95	692	9.08	542	7.11	401	5.26	296	3.88	190	2.49	85	1.11	6	0.08		
7'651 - 7'700	766	9.98	699	9.11	548	7.14	407	5.30	301	3.92	196	2.55	90	1.17	6	0.08		
7'701 - 7'750	773	10.01	705	9.13	555	7.18	412	5.33	307	3.97	201	2.60	96	1.24	6	0.08		
7'751 - 7'800	781	10.05	712	9.16	561	7.22	418	5.38	312	4.01	206	2.65	101	1.30	6	0.08		
7'801 - 7'850	788	10.07	720	9.20	568	7.26	424	5.42	318	4.06	213	2.72	107	1.37	6	0.08		
7'851 - 7'900	795	10.10	727	9.23	575	7.30	429	5.45	324	4.11	218	2.77	112	1.42	7	0.09		
7'901 - 7'950	802	10.12	734	9.26	581	7.33	434	5.48	329	4.15	223	2.81	118	1.49	12	0.15		
7'951 - 8'000	809	10.14	741	9.29	588	7.37	440	5.52	334	4.19	229	2.87	123	1.54	18	0.23		
8'001 - 8'050	816	10.17	748	9.32	595	7.41	445	5.55	340	4.24	234	2.92	129	1.61	23	0.29		
8'051 - 8'100	823	10.19	755	9.35	601	7.44	451	5.59	345	4.27	240	2.97	134	1.66	29	0.36		
8'101 - 8'150	831	10.23	762	9.38	608	7.48	457	5.62	351	4.32	245	3.02	139	1.71	34	0.42		
8'151 - 8'200	838	10.25	769	9.41	614	7.51	464	5.68	356	4.35	250	3.06	145	1.77	39	0.48		
8'201 - 8'250	845	10.27	776	9.43	621	7.55	470	5.71	361	4.39	256	3.11	150	1.82	45	0.55		
8'251 - 8'300	852	10.30	783	9.46	627	7.58	477	5.76	367	4.44	261	3.15	156	1.89	50	0.60		
8'301 - 8'350	859	10.32	790	9.49	634	7.62	484	5.81	372	4.47	267	3.21	161	1.93	56	0.67		
8'351 - 8'400	867	10.35	797	9.52	641	7.65	490	5.85	378	4.51	272	3.25	167	1.99	61	0.73		
8'401 - 8'450	874	10.37	804	9.54	648	7.69	497	5.90	383	4.55	278	3.30	172	2.04	67	0.80		
8'451 - 8'500	881	10.40	811	9.57	655	7.73	504	5.95	389	4.59	283	3.34	177	2.09	72	0.85		
8'501 - 8'550	888	10.42	818	9.60	662	7.77	510	5.98	394	4.62	288	3.38	183	2.15	77	0.90		
8'551 - 8'600	896	10.45	825	9.62	669	7.80	517	6.03	399	4.65	294	3.43	188	2.19	83	0.97		
8'601 - 8'650	903	10.47	832	9.65	676	7.84	523	6.06	405	4.70	299	3.47	194	2.25	88	1.02		
8'651 - 8'700	910	10.49	839	9.67	683	7.87	530	6.11	410	4.73	305	3.52	199	2.29	94	1.08		
8'701 - 8'750	919	10.53	846	9.70	690	7.91	537	6.15	416	4.77	310	3.55	205	2.35	99	1.13		
8'751 - 8'800	926	10.55	854	9.73	698	7.95	544	6.20	422	4.81	317	3.61	211	2.40	106	1.21		
8'801 - 8'850	934	10.58	861	9.76	705	7.99	551	6.24	428	4.85	322	3.65	217	2.46	111	1.26		
8'851 - 8'900	941	10.60	869	9.79	712	8.02	558	6.29	433	4.88	328	3.70	222	2.50	117	1.32		
8'901 - 8'950	949	10.63	876	9.82	719	8.06	564	6.32	439	4.92	333	3.73	228	2.55	122	1.37		
8'951 - 9'000	957	10.66	883	9.84	726	8.09	571	6.36	444	4.95	339	3.78	233	2.60	127	1.42		
9'001 - 9'050	964	10.68	891	9.87	734	8.13	578	6.40	450	4.99	344	3.81	239	2.65	133	1.47		
9'051 - 9'100	972	10.71	898	9.90	741	8.17	585	6.45	455	5.01	350	3.86	244	2.69	138	1.52		
9'101 - 9'150	980	10.74	905	9.92	748	8.20	591	6.48	461	5.05	355	3.89	250	2.74	144	1.58		
9'151 - 9'200	987	10.76	913	9.95	755	8.23	598	6.52	466	5.08	361	3.93	255	2.78	149	1.62		
9'201 - 9'250	995	10.79	920	9.97	762	8.26	605	6.56	472	5.12	366	3.97	261	2.83	155	1.68		
9'251 - 9'300	1'003	10.81	928	10.01	769	8.29	612	6.60	477	5.14	372	4.01	266	2.87	161	1.74		
9'301 - 9'350	1'010	10.83	935	10.03	776	8.32	620	6.65	483	5.18	377	4.04	272	2.92	166	1.78		
9'351 - 9'400	1'018	10.86	943	10.06	783	8.35	627	6.69	488	5.21	383	4.09	277	2.95	172	1.83		
9'401 - 9'450	1'026	10.89	950	10.08	790	8.38	634	6.73	494	5.24	388	4.12	283	3.00	177	1.88		
9'451 - 9'500	1'033	10.90	958	10.11	797	8.41	641	6.77	499	5.27	394	4.16	288	3.04	183	1.93		

Quellensteuer für ausländische Arbeitnehmer

ohne 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.	%		
9'501 - 9'550	1'041	10.93	965	10.13	804	8.44	648	6.80	505	5.30	399	4.19	294	3.09	188	1.97		
9'551 - 9'600	1'049	10.96	973	10.16	811	8.47	655	6.84	510	5.33	405	4.23	299	3.12	194	2.03		
9'601 - 9'650	1'057	10.98	980	10.18	819	8.51	662	6.88	516	5.36	410	4.26	305	3.17	199	2.07		
9'651 - 9'700	1'066	11.02	988	10.21	826	8.54	669	6.91	521	5.39	416	4.30	310	3.20	205	2.12		
9'701 - 9'750	1'074	11.04	996	10.24	834	8.58	677	6.96	528	5.43	422	4.34	317	3.26	211	2.17		
9'751 - 9'800	1'082	11.07	1'004	10.27	841	8.60	684	7.00	533	5.45	428	4.38	322	3.29	217	2.22		
9'801 - 9'850	1'089	11.08	1'011	10.29	849	8.64	691	7.03	539	5.49	433	4.41	328	3.34	222	2.26		
9'851 - 9'900	1'098	11.12	1'019	10.32	857	8.68	699	7.08	544	5.51	439	4.45	333	3.37	228	2.31		
9'901 - 9'950	1'106	11.14	1'027	10.35	864	8.71	706	7.11	550	5.54	445	4.48	339	3.42	233	2.35		
9'951 - 10'000	1'114	11.17	1'034	10.37	872	8.74	713	7.15	557	5.58	450	4.51	345	3.46	239	2.40		
10'001 - 10'050	1'122	11.19	1'042	10.39	879	8.77	720	7.18	564	5.63	456	4.55	350	3.49	245	2.44		
10'051 - 10'100	1'130	11.22	1'049	10.41	887	8.80	727	7.22	571	5.67	461	4.58	356	3.53	250	2.48		
10'101 - 10'150	1'138	11.24	1'057	10.44	894	8.83	734	7.25	578	5.71	467	4.61	361	3.57	256	2.53		
10'151 - 10'200	1'146	11.26	1'065	10.47	902	8.86	742	7.29	585	5.75	472	4.64	367	3.61	261	2.57		
10'201 - 10'250	1'154	11.29	1'073	10.49	909	8.89	749	7.33	592	5.79	478	4.67	372	3.64	267	2.61		
10'251 - 10'300	1'162	11.31	1'081	10.52	917	8.92	756	7.36	599	5.83	484	4.71	378	3.68	273	2.66		
10'301 - 10'350	1'170	11.33	1'089	10.55	924	8.95	763	7.39	606	5.87	489	4.74	384	3.72	278	2.69		
10'351 - 10'400	1'179	11.36	1'097	10.57	932	8.98	770	7.42	613	5.91	495	4.77	389	3.75	284	2.74		
10'401 - 10'450	1'187	11.39	1'105	10.60	940	9.02	777	7.45	621	5.96	500	4.80	395	3.79	289	2.77		
10'451 - 10'500	1'195	11.41	1'113	10.63	947	9.04	785	7.49	628	6.00	506	4.83	400	3.82	295	2.82		
10'501 - 10'550	1'204	11.44	1'121	10.65	955	9.07	792	7.52	635	6.03	512	4.86	406	3.86	301	2.86		
10'551 - 10'600	1'213	11.47	1'130	10.69	963	9.11	801	7.57	643	6.08	518	4.90	413	3.91	307	2.90		
10'601 - 10'650	1'222	11.50	1'138	10.71	971	9.14	808	7.60	650	6.12	524	4.93	418	3.93	313	2.95		
10'651 - 10'700	1'230	11.52	1'146	10.74	978	9.16	816	7.64	657	6.15	529	4.96	424	3.97	318	2.98		
10'701 - 10'750	1'239	11.55	1'154	10.76	986	9.19	824	7.68	664	6.19	535	4.99	429	4.00	324	3.02		
10'751 - 10'800	1'247	11.57	1'162	10.78	994	9.23	831	7.71	672	6.24	541	5.02	435	4.04	330	3.06		
10'801 - 10'850	1'256	11.60	1'170	10.81	1'001	9.25	839	7.75	679	6.27	546	5.04	441	4.07	335	3.09		
10'851 - 10'900	1'265	11.63	1'179	10.84	1'010	9.29	847	7.79	687	6.32	553	5.09	447	4.11	342	3.14		
10'901 - 10'950	1'274	11.66	1'187	10.86	1'019	9.33	855	7.83	694	6.35	558	5.11	453	4.15	347	3.18		
10'951 - 11'000	1'283	11.69	1'195	10.89	1'027	9.36	863	7.86	702	6.40	564	5.14	458	4.17	353	3.22		
11'001 - 11'050	1'292	11.72	1'203	10.91	1'035	9.39	870	7.89	709	6.43	570	5.17	464	4.21	359	3.26		
11'051 - 11'100	1'301	11.75	1'211	10.93	1'043	9.42	878	7.93	716	6.47	575	5.19	470	4.24	364	3.29		
11'101 - 11'150	1'309	11.77	1'220	10.97	1'051	9.45	885	7.96	723	6.50	581	5.22	475	4.27	370	3.33		
11'151 - 11'200	1'320	11.81	1'229	11.00	1'060	9.49	894	8.00	732	6.55	587	5.25	482	4.31	376	3.36		
11'201 - 11'250	1'329	11.84	1'238	11.03	1'068	9.51	902	8.04	739	6.58	593	5.28	488	4.35	382	3.40		
11'251 - 11'300	1'338	11.87	1'246	11.05	1'076	9.54	909	8.06	747	6.63	599	5.31	493	4.37	388	3.44		
11'301 - 11'350	1'347	11.89	1'255	11.08	1'084	9.57	917	8.10	755	6.67	604	5.33	499	4.41	393	3.47		
11'351 - 11'400	1'356	11.92	1'263	11.10	1'092	9.60	925	8.13	762	6.70	610	5.36	505	4.44	399	3.51		
11'401 - 11'450	1'367	11.96	1'272	11.13	1'100	9.63	932	8.16	770	6.74	616	5.39	510	4.46	405	3.54		
11'451 - 11'500	1'377	12.00	1'282	11.17	1'109	9.66	941	8.20	779	6.79	622	5.42	517	4.51	411	3.58		
11'501 - 11'550	1'386	12.03	1'290	11.19	1'117	9.69	949	8.23	786	6.82	628	5.45	522	4.53	417	3.62		
11'551 - 11'600	1'395	12.05	1'298	11.21	1'125	9.72	957	8.27	794	6.86	634	5.48	528	4.56	423	3.65		
11'601 - 11'650	1'406	12.09	1'307	11.24	1'134	9.75	965	8.30	802	6.90	641	5.51	534	4.59	428	3.68		
11'651 - 11'700	1'416	12.13	1'316	11.27	1'142	9.78	973	8.33	809	6.93	648	5.55	539	4.62	434	3.72		
11'701 - 11'750	1'426	12.16	1'325	11.30	1'151	9.82	982	8.38	818	6.98	656	5.59	546	4.66	441	3.76		
11'751 - 11'800	1'437	12.20	1'334	11.33	1'159	9.84	990	8.41	825	7.01	663	5.63	552	4.69	446	3.79		
11'801 - 11'850	1'446	12.23	1'343	11.36	1'168	9.88	998	8.44	833	7.04	671	5.67	557	4.71	452	3.82		
11'851 - 11'900	1'456	12.26	1'352	11.39	1'176	9.90	1'006	8.47	840	7.07	678	5.71	563	4.74	458	3.86		
11'901 - 11'950	1'467	12.30	1'361	11.41	1'185	9.94	1'015	8.51	848	7.11	686	5.75	569	4.77	463	3.88		
11'951 - 12'000	1'477	12.33	1'370	11.44	1'193	9.96	1'023	8.54	856	7.15	693	5.79	574	4.79	469	3.92		
12'001 - 12'050	1'487	12.37	1'379	11.47	1'203	10.00	1'031	8.57	864	7.19	702	5.84	581	4.83	476	3.96		
12'051 - 12'100	1'498	12.41	1'389	11.50	1'211	10.03	1'040	8.61	872	7.22	710	5.88	587	4.86	481	3.98		
12'101 - 12'150	1'508	12.44	1'398	11.53	1'220	10.06	1'048	8.64	880	7.26	717	5.91	592	4.88	487	4.02		
12'151 - 12'200	1'517	12.46	1'406	11.55	1'228	10.09	1'056	8.67	887	7.29	725	5.95	598	4.91	493	4.05		
12'201 - 12'250	1'528	12.50	1'416	11.58	1'237	10.12	1'064	8.70	896	7.33	733	6.00	604	4.94	498	4.07		
12'251 - 12'300	1'538	12.53	1'425	11.61	1'245	10.14	1'072	8.73	904	7.36	740	6.03	610	4.97	504	4.11		
12'301 - 12'350	1'549	12.57	1'435	11.64	1'255	10.18	1'081	8.77	912	7.40	749	6.08	616	5.00	511	4.15		
12'351 - 12'400	1'559	12.60	1'444	11.67	1'263	10.21	1'089	8.80	921	7.44	756	6.11	622	5.03	516	4.17		
12'401 - 12'450	1'569	12.63	1'454	11.70	1'272	10.24	1'097	8.83	928	7.47	764	6.15	628	5.05	522	4.20		
12'451 - 12'500	1'579	12.66	1'463	11.73	1'280	10.26	1'106	8.87	936	7.50	771	6.18	633	5.07	528	4.23		

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.	%		
12'501 - 12'550	1'590	12.69	1'473	11.76	1'290	10.30	1'114	8.89	945	7.54	779	6.22	639	5.10	534	4.26		
12'551 - 12'600	1'600	12.72	1'482	11.79	1'299	10.33	1'123	8.93	953	7.58	787	6.26	645	5.13	539	4.29		
12'601 - 12'650	1'610	12.75	1'492	11.82	1'308	10.36	1'132	8.97	961	7.61	795	6.30	651	5.16	546	4.32		
12'651 - 12'700	1'621	12.79	1'502	11.85	1'317	10.39	1'141	9.00	970	7.65	803	6.34	657	5.18	552	4.36		
12'701 - 12'750	1'631	12.82	1'511	11.87	1'326	10.42	1'149	9.03	977	7.68	810	6.37	663	5.21	557	4.38		
12'751 - 12'800	1'641	12.85	1'521	11.91	1'335	10.45	1'157	9.06	985	7.71	818	6.40	669	5.24	563	4.41		
12'801 - 12'850	1'652	12.88	1'532	11.95	1'345	10.49	1'167	9.10	994	7.75	826	6.44	675	5.26	570	4.44		
12'851 - 12'900	1'662	12.91	1'542	11.98	1'353	10.51	1'175	9.13	1'002	7.78	834	6.48	681	5.29	575	4.47		
12'901 - 12'950	1'672	12.94	1'552	12.01	1'362	10.54	1'183	9.15	1'010	7.81	842	6.51	687	5.32	581	4.50		
12'951 - 13'000	1'684	12.98	1'563	12.05	1'372	10.57	1'193	9.19	1'019	7.85	851	6.56	693	5.34	588	4.53		
13'001 - 13'050	1'694	13.01	1'574	12.08	1'381	10.60	1'201	9.22	1'027	7.88	858	6.59	699	5.37	594	4.56		
13'051 - 13'100	1'704	13.03	1'584	12.11	1'390	10.63	1'209	9.25	1'034	7.91	866	6.62	705	5.39	599	4.58		
13'101 - 13'150	1'716	13.07	1'596	12.16	1'401	10.67	1'219	9.29	1'044	7.95	875	6.67	712	5.42	606	4.62		
13'151 - 13'200	1'726	13.10	1'606	12.19	1'410	10.70	1'227	9.31	1'052	7.98	883	6.70	717	5.44	612	4.65		
13'201 - 13'250	1'736	13.13	1'616	12.22	1'419	10.73	1'236	9.35	1'060	8.02	890	6.73	724	5.47	618	4.67		
13'251 - 13'300	1'747	13.16	1'628	12.26	1'429	10.76	1'246	9.39	1'070	8.06	899	6.77	733	5.52	624	4.70		
13'301 - 13'350	1'757	13.19	1'638	12.29	1'438	10.79	1'254	9.41	1'078	8.09	907	6.81	740	5.55	630	4.73		
13'351 - 13'400	1'767	13.21	1'649	12.33	1'448	10.83	1'263	9.44	1'086	8.12	915	6.84	748	5.59	636	4.76		
13'401 - 13'450	1'779	13.25	1'659	12.36	1'457	10.85	1'271	9.47	1'094	8.15	922	6.87	755	5.62	641	4.77		
13'451 - 13'500	1'789	13.28	1'671	12.40	1'468	10.89	1'281	9.51	1'104	8.19	932	6.92	763	5.66	648	4.81		
13'501 - 13'550	1'799	13.30	1'681	12.43	1'478	10.93	1'290	9.54	1'112	8.22	939	6.94	771	5.70	654	4.84		
13'551 - 13'600	1'811	13.34	1'691	12.46	1'488	10.96	1'299	9.57	1'120	8.25	947	6.98	779	5.74	660	4.86		
13'601 - 13'650	1'821	13.37	1'703	12.50	1'499	11.00	1'309	9.61	1'129	8.29	956	7.02	788	5.78	666	4.89		
13'651 - 13'700	1'831	13.39	1'714	12.53	1'509	11.03	1'318	9.64	1'138	8.32	964	7.05	795	5.81	672	4.91		
13'701 - 13'750	1'843	13.43	1'724	12.56	1'520	11.07	1'327	9.67	1'146	8.35	972	7.08	803	5.85	678	4.94		
13'751 - 13'800	1'853	13.45	1'736	12.60	1'532	11.12	1'337	9.71	1'156	8.39	981	7.12	812	5.89	685	4.97		
13'801 - 13'850	1'863	13.48	1'746	12.63	1'542	11.15	1'346	9.74	1'164	8.42	989	7.15	820	5.93	690	4.99		
13'851 - 13'900	1'875	13.51	1'757	12.66	1'552	11.19	1'356	9.77	1'173	8.45	997	7.19	828	5.97	696	5.02		
13'901 - 13'950	1'885	13.54	1'769	12.70	1'564	11.23	1'366	9.81	1'183	8.50	1'007	7.23	837	6.01	703	5.05		
13'951 - 14'000	1'895	13.56	1'779	12.73	1'575	11.27	1'375	9.84	1'192	8.53	1'015	7.26	845	6.05	709	5.07		
14'001 - 14'050	1'905	13.58	1'789	12.76	1'585	11.30	1'385	9.88	1'200	8.56	1'024	7.30	853	6.08	714	5.09		
14'051 - 14'100	1'917	13.62	1'802	12.80	1'597	11.35	1'396	9.92	1'210	8.60	1'033	7.34	862	6.12	721	5.12		
14'101 - 14'150	1'927	13.64	1'812	12.83	1'607	11.38	1'405	9.95	1'219	8.63	1'041	7.37	870	6.16	727	5.15		
14'151 - 14'200	1'938	13.67	1'822	12.85	1'618	11.41	1'415	9.98	1'228	8.66	1'050	7.41	877	6.19	733	5.17		
14'201 - 14'250	1'949	13.70	1'834	12.89	1'630	11.46	1'426	10.02	1'238	8.70	1'059	7.44	887	6.24	739	5.20		
14'251 - 14'300	1'960	13.73	1'845	12.92	1'640	11.49	1'436	10.06	1'247	8.74	1'068	7.48	894	6.26	745	5.22		
14'301 - 14'350	1'970	13.75	1'855	12.95	1'651	11.53	1'446	10.09	1'256	8.77	1'076	7.51	902	6.30	751	5.24		
14'351 - 14'400	1'982	13.79	1'867	12.99	1'663	11.57	1'458	10.14	1'266	8.81	1'086	7.55	911	6.34	758	5.27		
14'401 - 14'450	1'992	13.81	1'878	13.02	1'673	11.60	1'469	10.18	1'275	8.84	1'094	7.58	919	6.37	764	5.30		
14'451 - 14'500	2'002	13.83	1'888	13.04	1'684	11.63	1'479	10.22	1'284	8.87	1'102	7.61	928	6.41	769	5.31		
14'501 - 14'550	2'014	13.87	1'900	13.08	1'696	11.68	1'491	10.27	1'295	8.92	1'113	7.66	937	6.45	776	5.34		
14'551 - 14'600	2'024	13.89	1'911	13.11	1'706	11.70	1'502	10.31	1'304	8.95	1'121	7.69	946	6.49	782	5.37		
14'601 - 14'650	2'034	13.91	1'921	13.14	1'717	11.74	1'512	10.34	1'313	8.98	1'130	7.73	954	6.52	788	5.39		
14'651 - 14'700	2'046	13.94	1'933	13.17	1'729	11.78	1'524	10.39	1'324	9.02	1'140	7.77	964	6.57	794	5.41		
14'701 - 14'750	2'057	13.97	1'944	13.20	1'739	11.81	1'535	10.42	1'334	9.06	1'149	7.80	972	6.60	801	5.44		
14'751 - 14'800	2'067	13.99	1'954	13.23	1'750	11.84	1'545	10.46	1'343	9.09	1'158	7.84	980	6.63	809	5.48		
14'801 - 14'850	2'079	14.02	1'966	13.26	1'762	11.89	1'557	10.50	1'355	9.14	1'168	7.88	990	6.68	818	5.52		
14'851 - 14'900	2'089	14.04	1'977	13.29	1'772	11.91	1'568	10.54	1'365	9.18	1'177	7.91	999	6.72	826	5.55		
14'901 - 14'950	2'099	14.06	1'987	13.31	1'783	11.95	1'578	10.57	1'375	9.21	1'186	7.95	1'007	6.75	834	5.59		
14'951 - 15'000	2'111	14.10	1'999	13.35	1'795	11.99	1'591	10.62	1'386	9.26	1'196	7.99	1'017	6.79	843	5.63		
15'001 - 15'050	2'122	14.12	2'010	13.38	1'805	12.01	1'601	10.66	1'397	9.30	1'205	8.02	1'025	6.82	851	5.66		
15'051 - 15'100	2'132	14.14	2'020	13.40	1'816	12.05	1'611	10.69	1'407	9.33	1'214	8.05	1'033	6.85	859	5.70		
15'101 - 15'150	2'144	14.18	2'033	13.44	1'828	12.09	1'624	10.74	1'419	9.38	1'225	8.10	1'043	6.90	869	5.75		
15'151 - 15'200	2'154	14.19	2'043	13.46	1'839	12.12	1'634	10.77	1'430	9.42	1'234	8.13	1'052	6.93	877	5.78		
15'201 - 15'250	2'164	14.21	2'054	13.49	1'849	12.14	1'645	10.80	1'440	9.46	1'244	8.17	1'061	6.97	886	5.82		
15'251 - 15'300	2'176	14.25	2'066	13.53	1'861	12.18	1'657	10.85	1'453	9.51	1'254	8.21	1'071	7.01	895	5.86		
15'301 - 15'350	2'187	14.27	2'076	13.55	1'872	12.22	1'667	10.88	1'463	9.55	1'264	8.25	1'080	7.05	904	5.90		
15'351 - 15'400	2'197	14.29	2'087	13.57	1'882	12.24	1'678	10.91	1'474	9.59	1'273	8.28	1'089	7.08	912	5.93		
15'401 - 15'450	2'209	14.32	2'099	13.61	1'895	12.29	1'690	10.96	1'486	9.63	1'284	8.32	1'099	7.12	922	5.98		
15'451 - 15'500	2'220	14.35	2'110	13.63	1'905	12.31	1'701	10.99	1'496	9.67	1'294	8.36	1'108	7.16	930	6.01		

Quellensteuer für ausländische Arbeitnehmer

ohne 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.	%		
15'501 - 15'550	2'230	14.36	2'120	13.66	1'916	12.34	1'711	11.02	1'507	9.71	1'304	8.40	1'117	7.19	939	6.05		
15'551 - 15'600	2'242	14.39	2'133	13.70	1'928	12.38	1'724	11.07	1'519	9.75	1'316	8.45	1'127	7.24	949	6.09		
15'601 - 15'650	2'252	14.41	2'143	13.72	1'939	12.41	1'734	11.10	1'530	9.79	1'326	8.49	1'136	7.27	957	6.12		
15'651 - 15'700	2'263	14.44	2'154	13.74	1'949	12.43	1'745	11.13	1'540	9.82	1'336	8.52	1'145	7.30	966	6.16		
15'701 - 15'750	2'275	14.47	2'166	13.77	1'961	12.47	1'757	11.17	1'553	9.88	1'348	8.57	1'156	7.35	975	6.20		
15'751 - 15'800	2'285	14.48	2'176	13.79	1'972	12.50	1'768	11.21	1'563	9.91	1'359	8.61	1'165	7.39	984	6.24		
15'801 - 15'850	2'295	14.50	2'187	13.82	1'983	12.53	1'778	11.24	1'574	9.95	1'369	8.65	1'175	7.42	993	6.27		
15'851 - 15'900	2'308	14.54	2'199	13.85	1'995	12.57	1'790	11.28	1'586	9.99	1'382	8.71	1'185	7.46	1'003	6.32		
15'901 - 15'950	2'318	14.56	2'210	13.88	2'006	12.60	1'801	11.31	1'597	10.03	1'392	8.74	1'195	7.50	1'012	6.35		
15'951 - 16'000	2'328	14.57	2'220	13.90	2'016	12.62	1'812	11.34	1'607	10.06	1'403	8.78	1'204	7.54	1'021	6.39		
16'001 - 16'050	2'341	14.61	2'233	13.93	2'028	12.66	1'824	11.38	1'620	10.11	1'415	8.83	1'215	7.58	1'031	6.43		
16'051 - 16'100	2'351	14.63	2'243	13.95	2'039	12.68	1'835	11.42	1'630	10.14	1'426	8.87	1'225	7.62	1'040	6.47		
16'101 - 16'150	2'361	14.64	2'254	13.98	2'050	12.71	1'845	11.44	1'641	10.18	1'436	8.91	1'235	7.66	1'049	6.51		
16'151 - 16'200	2'373	14.67	2'266	14.01	2'062	12.75	1'858	11.49	1'653	10.22	1'449	8.96	1'246	7.70	1'059	6.55		
16'201 - 16'250	2'384	14.69	2'277	14.03	2'073	12.78	1'868	11.51	1'664	10.26	1'459	8.99	1'256	7.74	1'068	6.58		
16'251 - 16'300	2'394	14.71	2'288	14.06	2'083	12.80	1'879	11.55	1'674	10.29	1'470	9.03	1'266	7.78	1'077	6.62		
16'301 - 16'350	2'406	14.74	2'300	14.09	2'096	12.84	1'891	11.58	1'687	10.33	1'482	9.08	1'278	7.83	1'088	6.66		
16'351 - 16'400	2'417	14.76	2'311	14.11	2'106	12.86	1'902	11.62	1'697	10.36	1'493	9.12	1'288	7.87	1'097	6.70		
16'401 - 16'450	2'427	14.78	2'321	14.13	2'117	12.89	1'912	11.64	1'708	10.40	1'503	9.15	1'299	7.91	1'106	6.73		
16'451 - 16'500	2'440	14.81	2'334	14.17	2'129	12.92	1'925	11.68	1'720	10.44	1'516	9.20	1'311	7.96	1'117	6.78		
16'501 - 16'550	2'450	14.83	2'344	14.18	2'140	12.95	1'935	11.71	1'731	10.48	1'527	9.24	1'322	8.00	1'127	6.82		
16'551 - 16'600	2'460	14.84	2'355	14.21	2'150	12.97	1'946	11.74	1'742	10.51	1'537	9.27	1'333	8.04	1'136	6.85		
16'601 - 16'650	2'473	14.88	2'367	14.24	2'163	13.01	1'958	11.78	1'754	10.55	1'550	9.32	1'345	8.09	1'147	6.90		
16'651 - 16'700	2'483	14.89	2'378	14.26	2'174	13.04	1'969	11.81	1'765	10.58	1'560	9.36	1'356	8.13	1'156	6.93		
16'701 - 16'750	2'494	14.91	2'389	14.28	2'184	13.06	1'980	11.84	1'775	10.61	1'571	9.39	1'366	8.17	1'166	6.97		
16'751 - 16'800	2'506	14.94	2'401	14.31	2'197	13.10	1'992	11.87	1'788	10.66	1'583	9.44	1'379	8.22	1'178	7.02		
16'801 - 16'850	2'516	14.95	2'412	14.34	2'207	13.12	2'003	11.90	1'798	10.69	1'594	9.47	1'390	8.26	1'187	7.05		
16'851 - 16'900	2'527	14.97	2'422	14.35	2'218	13.14	2'014	11.93	1'809	10.72	1'605	9.51	1'400	8.30	1'197	7.09		
16'901 - 16'950	2'539	15.00	2'435	14.39	2'230	13.18	2'026	11.97	1'822	10.77	1'617	9.55	1'413	8.35	1'209	7.14		
16'951 - 17'000	2'550	15.02	2'446	14.41	2'241	13.20	2'037	12.00	1'832	10.79	1'628	9.59	1'423	8.38	1'219	7.18		
17'001 - 17'050	2'560	15.04	2'456	14.43	2'252	13.23	2'047	12.02	1'843	10.83	1'638	9.62	1'434	8.42	1'230	7.22		
17'051 - 17'100	2'572	15.06	2'469	14.46	2'264	13.26	2'060	12.06	1'855	10.86	1'651	9.67	1'447	8.47	1'242	7.27		
17'101 - 17'150	2'583	15.08	2'479	14.48	2'275	13.28	2'070	12.09	1'866	10.90	1'662	9.71	1'457	8.51	1'253	7.32		
17'151 - 17'200	2'593	15.10	2'490	14.50	2'286	13.31	2'081	12.12	1'877	10.93	1'672	9.74	1'468	8.55	1'263	7.35		
17'201 - 17'250	2'606	15.13	2'503	14.53	2'298	13.34	2'094	12.16	1'889	10.97	1'685	9.78	1'480	8.59	1'276	7.41		
17'251 - 17'300	2'616	15.14	2'513	14.55	2'309	13.37	2'104	12.18	1'900	11.00	1'695	9.81	1'491	8.63	1'287	7.45		
17'301 - 17'350	2'627	15.16	2'524	14.57	2'319	13.39	2'115	12.21	1'911	11.03	1'706	9.85	1'502	8.67	1'297	7.49		
17'351 - 17'400	2'639	15.19	2'536	14.60	2'332	13.42	2'128	12.25	1'923	11.07	1'719	9.89	1'514	8.71	1'310	7.54		
17'401 - 17'450	2'649	15.20	2'547	14.62	2'343	13.45	2'138	12.27	1'934	11.10	1'729	9.92	1'525	8.75	1'320	7.58		
17'451 - 17'500	2'660	15.22	2'558	14.64	2'353	13.46	2'149	12.30	1'945	11.13	1'740	9.96	1'536	8.79	1'331	7.62		
17'501 - 17'550	2'672	15.25	2'570	14.66	2'366	13.50	2'162	12.34	1'957	11.17	1'753	10.00	1'548	8.83	1'344	7.67		
17'551 - 17'600	2'683	15.27	2'581	14.69	2'377	13.52	2'172	12.36	1'968	11.20	1'763	10.03	1'559	8.87	1'354	7.70		
17'601 - 17'650	2'693	15.28	2'592	14.71	2'387	13.54	2'183	12.39	1'979	11.23	1'774	10.07	1'570	8.91	1'365	7.74		
17'651 - 17'700	2'706	15.31	2'604	14.73	2'400	13.58	2'195	12.42	1'991	11.26	1'787	10.11	1'582	8.95	1'378	7.80		
17'701 - 17'750	2'716	15.32	2'615	14.75	2'411	13.60	2'206	12.45	2'002	11.29	1'797	10.14	1'593	8.99	1'388	7.83		
17'751 - 17'800	2'727	15.34	2'626	14.77	2'421	13.62	2'217	12.47	2'012	11.32	1'808	10.17	1'604	9.02	1'399	7.87		
17'801 - 17'850	2'739	15.37	2'638	14.80	2'434	13.65	2'230	12.51	2'025	11.36	1'821	10.22	1'616	9.07	1'412	7.92		
17'851 - 17'900	2'750	15.38	2'649	14.82	2'445	13.68	2'240	12.53	2'036	11.39	1'831	10.24	1'627	9.10	1'422	7.96		
17'901 - 17'950	2'760	15.40	2'660	14.84	2'455	13.70	2'251	12.56	2'047	11.42	1'842	10.28	1'638	9.14	1'433	7.99		
17'951 - 18'000	2'773	15.43	2'672	14.87	2'468	13.73	2'264	12.60	2'059	11.45	1'855	10.32	1'650	9.18	1'446	8.04		
18'001 - 18'050	2'783	15.44	2'683	14.88	2'479	13.75	2'274	12.62	2'070	11.48	1'865	10.35	1'661	9.21	1'457	8.08		
18'051 - 18'100	2'794	15.46	2'694	14.90	2'489	13.77	2'285	12.64	2'081	11.51	1'876	10.38	1'672	9.25	1'467	8.12		
18'101 - 18'150	2'806	15.48	2'707	14.94	2'502	13.80	2'298	12.68	2'093	11.55	1'889	10.42	1'684	9.29	1'480	8.17		
18'151 - 18'200	2'817	15.50	2'717	14.95	2'513	13.83	2'308	12.70	2'104	11.58	1'900	10.45	1'695	9.33	1'491	8.20		
18'201 - 18'250	2'828	15.52	2'728	14.97	2'524	13.85	2'319	12.72	2'115	11.60	1'910	10.48	1'706	9.36	1'501	8.24		
18'251 - 18'300	2'840	15.54	2'741	15.00	2'536	13.88	2'332	12.76	2'127	11.64	1'923	10.52	1'718	9.40	1'514	8.28		
18'301 - 18'350	2'851	15.56	2'751	15.01	2'547	13.90	2'343	12.79	2'138	11.67	1'934	10.55	1'729	9.44	1'525	8.32		
18'351 - 18'400	2'861	15.57	2'762	15.03	2'558	13.92	2'353	12.81	2'149	11.70	1'944	10.58	1'740	9.47	1'536	8.36		
18'401 - 18'450	2'874	15.60	2'775	15.06	2'570	13.95	2'366	12.84	2'162	11.73	1'957	10.62	1'753	9.51	1'548	8.40		
18'451 - 18'500	2'884	15.61	2'786	15.08	2'581	13.97	2'377	12.87	2'172	11.76	1'968	10.65	1'763	9.54	1'559	8.44		

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	2'895	15.63	2'796	15.09	2'592	13.99	2'387	12.89	2'183	11.78	1'979	10.68	1'774	9.58	1'570	8.48		
18'551 - 18'600	2'907	15.65	2'809	15.12	2'605	14.02	2'400	12.92	2'196	11.82	1'991	10.72	1'787	9.62	1'582	8.52		
18'601 - 18'650	2'918	15.67	2'820	15.14	2'615	14.04	2'411	12.94	2'206	11.84	2'002	10.75	1'798	9.65	1'593	8.55		
18'651 - 18'700	2'929	15.68	2'831	15.16	2'626	14.06	2'422	12.97	2'217	11.87	2'013	10.78	1'808	9.68	1'604	8.59		
18'701 - 18'750	2'941	15.71	2'843	15.18	2'639	14.09	2'434	13.00	2'230	11.91	2'026	10.82	1'821	9.72	1'617	8.64		
18'751 - 18'800	2'952	15.72	2'854	15.20	2'650	14.11	2'445	13.02	2'241	11.94	2'036	10.84	1'832	9.76	1'627	8.67		
18'801 - 18'850	2'962	15.73	2'865	15.22	2'660	14.13	2'456	13.05	2'251	11.96	2'047	10.87	1'843	9.79	1'638	8.70		
18'851 - 18'900	2'975	15.76	2'878	15.25	2'673	14.16	2'469	13.08	2'264	11.99	2'060	10.91	1'855	9.83	1'651	8.75		
18'901 - 18'950	2'985	15.77	2'888	15.26	2'684	14.18	2'479	13.10	2'275	12.02	2'071	10.94	1'866	9.86	1'662	8.78		
18'951 - 19'000	2'996	15.79	2'899	15.28	2'695	14.20	2'490	13.12	2'286	12.05	2'081	10.97	1'877	9.89	1'672	8.81		
19'001 - 19'050	3'009	15.82	2'912	15.31	2'707	14.23	2'503	13.16	2'298	12.08	2'094	11.01	1'890	9.93	1'685	8.86		
19'051 - 19'100	3'019	15.83	2'923	15.32	2'718	14.25	2'514	13.18	2'309	12.10	2'105	11.04	1'900	9.96	1'696	8.89		
19'101 - 19'150	3'030	15.84	2'933	15.34	2'729	14.27	2'525	13.20	2'320	12.13	2'116	11.06	1'911	9.99	1'707	8.93		
19'151 - 19'200	3'042	15.86	2'946	15.36	2'742	14.30	2'537	13.23	2'333	12.17	2'128	11.10	1'924	10.03	1'719	8.96		
19'201 - 19'250	3'053	15.88	2'957	15.38	2'753	14.32	2'548	13.25	2'344	12.19	2'139	11.13	1'935	10.07	1'730	9.00		
19'251 - 19'300	3'064	15.90	2'968	15.40	2'763	14.33	2'559	13.28	2'354	12.21	2'150	11.15	1'946	10.10	1'741	9.03		
19'301 - 19'350	3'076	15.92	2'980	15.42	2'776	14.36	2'572	13.31	2'367	12.25	2'163	11.19	1'958	10.13	1'754	9.08		
19'351 - 19'400	3'087	15.93	2'991	15.44	2'787	14.38	2'582	13.33	2'378	12.27	2'174	11.22	1'969	10.16	1'765	9.11		
19'401 - 19'450	3'098	15.95	3'002	15.45	2'798	14.40	2'593	13.35	2'389	12.30	2'184	11.24	1'980	10.19	1'776	9.14		
19'451 - 19'500	3'110	15.97	3'015	15.48	2'810	14.43	2'606	13.38	2'402	12.33	2'197	11.28	1'993	10.23	1'788	9.18		
19'501 - 19'550	3'121	15.98	3'026	15.50	2'821	14.45	2'617	13.40	2'412	12.35	2'208	11.31	2'004	10.26	1'799	9.21		
19'551 - 19'600	3'132	16.00	3'037	15.51	2'832	14.47	2'628	13.43	2'423	12.38	2'219	11.34	2'014	10.29	1'810	9.25		
19'601 - 19'650	3'144	16.02	3'049	15.54	2'845	14.50	2'640	13.45	2'436	12.41	2'232	11.37	2'027	10.33	1'823	9.29		
19'651 - 19'700	3'155	16.04	3'060	15.55	2'856	14.52	2'651	13.47	2'447	12.44	2'242	11.40	2'038	10.36	1'833	9.32		
19'701 - 19'750	3'165	16.05	3'071	15.57	2'867	14.53	2'662	13.50	2'458	12.46	2'253	11.42	2'049	10.39	1'844	9.35		
19'751 - 19'800	3'178	16.07	3'084	15.60	2'879	14.56	2'675	13.53	2'470	12.49	2'266	11.46	2'062	10.43	1'857	9.39		
19'801 - 19'850	3'189	16.09	3'095	15.61	2'890	14.58	2'686	13.55	2'481	12.51	2'277	11.49	2'072	10.45	1'868	9.42		
19'851 - 19'900	3'199	16.10	3'105	15.62	2'901	14.60	2'697	13.57	2'492	12.54	2'288	11.51	2'083	10.48	1'879	9.45		
19'901 - 19'950	3'212	16.12	3'118	15.65	2'914	14.62	2'709	13.60	2'505	12.57	2'300	11.54	2'096	10.52	1'892	9.50		
19'951 - 20'000	3'223	16.14	3'129	15.66	2'925	14.64	2'720	13.62	2'516	12.60	2'311	11.57	2'107	10.55	1'902	9.52		
20'001 - 20'050	3'234	16.15	3'140	15.68	2'935	14.66	2'731	13.64	2'527	12.62	2'322	11.60	2'118	10.58	1'913	9.55		
20'051 - 20'100	3'246	16.17	3'153	15.71	2'948	14.68	2'744	13.67	2'539	12.65	2'335	11.63	2'130	10.61	1'926	9.59		
20'101 - 20'150	3'257	16.18	3'164	15.72	2'959	14.70	2'755	13.69	2'550	12.67	2'346	11.66	2'141	10.64	1'937	9.62		
20'151 - 20'200	3'268	16.20	3'174	15.73	2'970	14.72	2'766	13.71	2'561	12.69	2'357	11.68	2'152	10.67	1'948	9.66		
20'201 - 20'250	3'280	16.22	3'187	15.76	2'983	14.75	2'778	13.74	2'574	12.73	2'369	11.71	2'165	10.70	1'961	9.70		
20'251 - 20'300	3'291	16.23	3'198	15.77	2'994	14.77	2'789	13.76	2'585	12.75	2'380	11.74	2'176	10.73	1'971	9.72		
20'301 - 20'350	3'302	16.25	3'209	15.79	3'005	14.78	2'800	13.78	2'596	12.77	2'391	11.76	2'187	10.76	1'982	9.75		
20'351 - 20'400	3'314	16.27	3'222	15.81	3'017	14.81	2'813	13.81	2'608	12.80	2'404	11.80	2'200	10.80	1'995	9.79		
20'401 - 20'450	3'325	16.28	3'233	15.83	3'028	14.82	2'824	13.83	2'619	12.82	2'415	11.82	2'210	10.82	2'006	9.82		
20'451 - 20'500	3'336	16.29	3'244	15.84	3'039	14.84	2'835	13.85	2'630	12.84	2'426	11.85	2'221	10.85	2'017	9.85		
20'501 - 20'550	3'348	16.31	3'254	15.85	3'050	14.86	2'846	13.87	2'641	12.87	2'437	11.87	2'232	10.87	2'028	9.88		
20'551 - 20'600	3'359	16.33	3'267	15.88	3'063	14.89	2'858	13.89	2'654	12.90	2'449	11.90	2'245	10.91	2'041	9.92		
20'601 - 20'650	3'370	16.34	3'278	15.89	3'074	14.90	2'869	13.91	2'665	12.92	2'460	11.93	2'256	10.94	2'052	9.95		
20'651 - 20'700	3'382	16.36	3'289	15.91	3'085	14.92	2'880	13.93	2'676	12.94	2'471	11.95	2'267	10.96	2'062	9.97		
20'701 - 20'750	3'393	16.37	3'302	15.93	3'097	14.94	2'893	13.96	2'689	12.97	2'484	11.99	2'280	11.00	2'075	10.01		
20'751 - 20'800	3'404	16.39	3'313	15.95	3'108	14.96	2'904	13.98	2'699	12.99	2'495	12.01	2'291	11.03	2'086	10.04		
20'801 - 20'850	3'417	16.41	3'324	15.96	3'119	14.98	2'915	14.00	2'710	13.01	2'506	12.03	2'301	11.05	2'097	10.07		
20'851 - 20'900	3'427	16.42	3'337	15.99	3'132	15.00	2'928	14.03	2'723	13.04	2'519	12.07	2'314	11.09	2'110	10.11		
20'901 - 20'950	3'438	16.43	3'347	16.00	3'143	15.02	2'939	14.05	2'734	13.07	2'530	12.09	2'325	11.11	2'121	10.14		
20'951 - 21'000	3'451	16.45	3'358	16.01	3'154	15.04	2'949	14.06	2'745	13.09	2'541	12.11	2'336	11.14	2'132	10.16		
21'001 - 21'050	3'462	16.47	3'371	16.03	3'167	15.06	2'962	14.09	2'758	13.12	2'553	12.14	2'349	11.17	2'145	10.20		
21'051 - 21'100	3'472	16.47	3'382	16.05	3'178	15.08	2'973	14.11	2'769	13.14	2'564	12.17	2'360	11.20	2'155	10.23		
21'101 - 21'150	3'485	16.50	3'393	16.06	3'189	15.10	2'984	14.13	2'780	13.16	2'575	12.19	2'371	11.22	2'166	10.25		
21'151 - 21'200	3'496	16.51	3'406	16.09	3'201	15.12	2'997	14.15	2'793	13.19	2'588	12.22	2'384	11.26	2'179	10.29		
21'201 - 21'250	3'507	16.52	3'417	16.10	3'212	15.13	3'008	14.17	2'803	13.21	2'599	12.24	2'395	11.28	2'190	10.32		
21'251 - 21'300	3'518	16.54	3'428	16.11	3'223	15.15	3'019	14.19	2'814	13.23	2'610	12.27	2'406	11.31	2'201	10.35		
21'301 - 21'350	3'530	16.55	3'441	16.14	3'236	15.17	3'032	14.22	2'827	13.26	2'623	12.30	2'418	11.34	2'214	10.38		
21'351 - 21'400	3'541	16.57	3'452	16.15	3'247	15.19	3'043	14.24	2'838	13.28	2'634	12.32	2'429	11.36	2'225	10.41		
21'401 - 21'450	3'552	16.58	3'462	16.16	3'258	15.21	3'054	14.25	2'849	13.30	2'645	12.35	2'440	11.39	2'236	10.44		
21'451 - 21'500	3'564	16.60	3'475	16.18	3'271	15.23	3'066	14.28	2'862	13.33	2'658	12.38	2'453	11.42	2'249	10.47		

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	3'575	16.61	3'486	16.20	3'282	15.25	3'077	14.30	2'873	13.35	2'669	12.40	2'464	11.45	2'260	10.50		
21'551 - 21'600	3'586	16.62	3'497	16.21	3'293	15.26	3'088	14.31	2'884	13.37	2'679	12.42	2'475	11.47	2'271	10.53		
21'601 - 21'650	3'599	16.64	3'510	16.23	3'306	15.29	3'101	14.34	2'897	13.40	2'692	12.45	2'488	11.51	2'283	10.56		
21'651 - 21'700	3'610	16.66	3'521	16.24	3'317	15.30	3'112	14.36	2'908	13.42	2'703	12.47	2'499	11.53	2'294	10.58		
21'701 - 21'750	3'620	16.66	3'532	16.26	3'328	15.32	3'123	14.38	2'919	13.44	2'714	12.49	2'510	11.55	2'305	10.61		
21'751 - 21'800	3'633	16.68	3'545	16.28	3'340	15.34	3'136	14.40	2'932	13.46	2'727	12.52	2'523	11.59	2'318	10.65		
21'801 - 21'850	3'644	16.70	3'556	16.29	3'351	15.35	3'147	14.42	2'943	13.48	2'738	12.55	2'534	11.61	2'329	10.67		
21'851 - 21'900	3'655	16.71	3'567	16.31	3'362	15.37	3'158	14.44	2'953	13.50	2'749	12.57	2'545	11.63	2'340	10.70		
21'901 - 21'950	3'668	16.73	3'580	16.33	3'375	15.39	3'171	14.46	2'966	13.53	2'762	12.60	2'558	11.67	2'353	10.73		
21'951 - 22'000	3'678	16.74	3'591	16.34	3'386	15.41	3'182	14.48	2'977	13.55	2'773	12.62	2'568	11.69	2'364	10.76		
22'001 - 22'050	3'689	16.75	3'602	16.35	3'397	15.42	3'193	14.50	2'988	13.57	2'784	12.64	2'579	11.71	2'375	10.78		
22'051 - 22'100	3'702	16.77	3'615	16.38	3'410	15.45	3'206	14.52	3'001	13.59	2'797	12.67	2'592	11.74	2'388	10.82		
22'101 - 22'150	3'713	16.78	3'625	16.38	3'421	15.46	3'217	14.54	3'012	13.61	2'808	12.69	2'603	11.76	2'399	10.84		
22'151 - 22'200	3'724	16.79	3'636	16.40	3'432	15.48	3'228	14.56	3'023	13.63	2'819	12.71	2'614	11.79	2'410	10.87		
22'201 - 22'250	3'736	16.81	3'649	16.42	3'445	15.50	3'241	14.58	3'036	13.66	2'832	12.74	2'627	11.82	2'423	10.90		
22'251 - 22'300	3'747	16.82	3'660	16.43	3'456	15.52	3'251	14.59	3'047	13.68	2'843	12.76	2'638	11.84	2'434	10.93		
22'301 - 22'350	3'758	16.83	3'671	16.44	3'467	15.53	3'262	14.61	3'058	13.70	2'854	12.78	2'649	11.87	2'445	10.95		
22'351 - 22'400	3'771	16.85	3'684	16.46	3'480	15.55	3'275	14.64	3'071	13.73	2'866	12.81	2'662	11.90	2'458	10.99		
22'401 - 22'450	3'782	16.87	3'695	16.48	3'491	15.57	3'286	14.65	3'082	13.74	2'878	12.83	2'673	11.92	2'469	11.01		
22'451 - 22'500	3'793	16.88	3'706	16.49	3'502	15.58	3'297	14.67	3'093	13.76	2'888	12.85	2'684	11.94	2'480	11.03		
22'501 - 22'550	3'805	16.89	3'719	16.51	3'515	15.60	3'310	14.69	3'106	13.79	2'901	12.88	2'697	11.97	2'493	11.07		
22'551 - 22'600	3'816	16.90	3'730	16.52	3'526	15.62	3'321	14.71	3'117	13.81	2'912	12.90	2'708	12.00	2'503	11.09		
22'601 - 22'650	3'827	16.91	3'741	16.53	3'537	15.63	3'332	14.73	3'128	13.83	2'923	12.92	2'719	12.02	2'514	11.11		
22'651 - 22'700	3'840	16.93	3'754	16.56	3'550	15.66	3'345	14.75	3'141	13.85	2'936	12.95	2'732	12.05	2'527	11.14		
22'701 - 22'750	3'851	16.95	3'765	16.57	3'561	15.67	3'356	14.77	3'152	13.87	2'947	12.97	2'743	12.07	2'538	11.17		
22'751 - 22'800	3'862	16.96	3'776	16.58	3'572	15.68	3'367	14.78	3'163	13.89	2'958	12.99	2'754	12.09	2'549	11.19		
22'801 - 22'850	3'874	16.97	3'789	16.60	3'585	15.71	3'380	14.81	3'176	13.91	2'971	13.02	2'767	12.12	2'562	11.22		
22'851 - 22'900	3'885	16.98	3'800	16.61	3'596	15.72	3'391	14.82	3'187	13.93	2'982	13.04	2'778	12.14	2'573	11.25		
22'901 - 22'950	3'896	16.99	3'811	16.62	3'607	15.73	3'402	14.84	3'198	13.95	2'993	13.06	2'789	12.17	2'584	11.27		
22'951 - 23'000	3'909	17.01	3'824	16.64	3'620	15.76	3'415	14.86	3'211	13.98	3'006	13.08	2'802	12.20	2'597	11.30		
23'001 - 23'050	3'920	17.02	3'835	16.66	3'631	15.77	3'426	14.88	3'222	13.99	3'017	13.10	2'813	12.22	2'608	11.33		
23'051 - 23'100	3'931	17.04	3'846	16.67	3'642	15.78	3'437	14.89	3'233	14.01	3'028	13.12	2'824	12.24	2'619	11.35		
23'101 - 23'150	3'943	17.05	3'859	16.69	3'654	15.80	3'450	14.92	3'246	14.04	3'041	13.15	2'837	12.27	2'632	11.38		
23'151 - 23'200	3'954	17.06	3'870	16.70	3'666	15.82	3'461	14.93	3'257	14.05	3'052	13.17	2'848	12.29	2'643	11.40		
23'201 - 23'250	3'965	17.07	3'881	16.71	3'677	15.83	3'472	14.95	3'268	14.07	3'063	13.19	2'859	12.31	2'654	11.43		
23'251 - 23'300	3'978	17.09	3'894	16.73	3'690	15.85	3'485	14.97	3'281	14.10	3'076	13.22	2'872	12.34	2'667	11.46		
23'301 - 23'350	3'989	17.10	3'905	16.74	3'701	15.87	3'496	14.99	3'292	14.11	3'087	13.23	2'883	12.36	2'678	11.48		
23'351 - 23'400	4'000	17.11	3'916	16.75	3'712	15.88	3'507	15.00	3'303	14.13	3'098	13.25	2'894	12.38	2'689	11.50		
23'401 - 23'450	4'013	17.13	3'929	16.77	3'725	15.90	3'520	15.03	3'316	14.16	3'111	13.28	2'907	12.41	2'702	11.53		
23'451 - 23'500	4'024	17.14	3'940	16.78	3'736	15.91	3'531	15.04	3'327	14.17	3'122	13.30	2'918	12.43	2'713	11.56		
23'501 - 23'550	4'035	17.15	3'951	16.79	3'747	15.93	3'542	15.06	3'338	14.19	3'133	13.32	2'929	12.45	2'724	11.58		
23'551 - 23'600	4'047	17.17	3'964	16.81	3'760	15.95	3'555	15.08	3'351	14.21	3'146	13.34	2'942	12.48	2'737	11.61		
23'601 - 23'650	4'058	17.18	3'975	16.83	3'771	15.96	3'566	15.09	3'362	14.23	3'157	13.36	2'953	12.50	2'748	11.63		
23'651 - 23'700	4'069	17.19	3'986	16.84	3'782	15.97	3'577	15.11	3'373	14.25	3'168	13.38	2'964	12.52	2'759	11.65		
23'701 - 23'750	4'082	17.21	3'999	16.86	3'795	16.00	3'590	15.13	3'386	14.27	3'181	13.41	2'977	12.55	2'772	11.68		
23'751 - 23'800	4'093	17.22	4'010	16.87	3'806	16.01	3'601	15.15	3'397	14.29	3'192	13.43	2'988	12.57	2'783	11.71		
23'801 - 23'850	4'104	17.23	4'021	16.88	3'817	16.02	3'612	15.16	3'408	14.30	3'203	13.44	2'999	12.59	2'794	11.73		
23'851 - 23'900	4'117	17.24	4'034	16.90	3'830	16.04	3'625	15.18	3'421	14.33	3'216	13.47	3'012	12.62	2'807	11.76		
23'901 - 23'950	4'128	17.25	4'045	16.91	3'841	16.05	3'636	15.20	3'432	14.34	3'227	13.49	3'023	12.64	2'819	11.78		
23'951 - 24'000	4'139	17.26	4'056	16.92	3'852	16.07	3'647	15.21	3'443	14.36	3'238	13.51	3'034	12.65	2'830	11.80		
24'001 - 24'050	4'151	17.28	4'069	16.94	3'865	16.09	3'660	15.23	3'456	14.39	3'251	13.53	3'047	12.68	2'843	11.83		
24'051 - 24'100	4'162	17.29	4'080	16.95	3'876	16.10	3'671	15.25	3'467	14.40	3'262	13.55	3'058	12.70	2'854	11.85		
24'101 - 24'150	4'173	17.30	4'091	16.96	3'887	16.11	3'682	15.26	3'478	14.42	3'274	13.57	3'069	12.72	2'865	11.88		
24'151 - 24'200	4'186	17.32	4'104	16.98	3'900	16.13	3'695	15.28	3'491	14.44	3'287	13.60	3'082	12.75	2'878	11.90		
24'201 - 24'250	4'197	17.33	4'115	16.99	3'911	16.14	3'706	15.30	3'502	14.46	3'298	13.61	3'093	12.77	2'889	11.93		
24'251 - 24'300	4'208	17.33	4'126	17.00	3'922	16.16	3'718	15.32	3'513	14.47	3'309	13.63	3'104	12.79	2'900	11.95		
24'301 - 24'350	4'221	17.35	4'139	17.02	3'935	16.18	3'731	15.34	3'526	14.50	3'322	13.66	3'117	12.81	2'913	11.98		
24'351 - 24'400	4'232	17.36	4'150	17.03	3'946	16.19	3'742	15.35	3'537	14.51	3'333	13.67	3'128	12.83	2'924	12.00		
24'401 - 24'450	4'243	17.37	4'162	17.04	3'957	16.20	3'753	15.37	3'548	14.53	3'344	13.69	3'139	12.85	2'935	12.02		
24'451 - 24'500	4'256	17.39	4'175	17.06	3'970	16.22	3'766	15.39	3'561	14.55	3'357	13.72	3'152	12.88	2'948	12.04		

Quellensteuer für ausländische Arbeitnehmer

ohne 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.	%		
24'501 - 24'550	4'267	17.40	4'186	17.07	3'981	16.23	3'777	15.40	3'572	14.56	3'368	13.73	3'163	12.90	2'959	12.07		
24'551 - 24'600	4'278	17.41	4'197	17.08	3'992	16.24	3'788	15.41	3'583	14.58	3'379	13.75	3'174	12.92	2'970	12.09		
24'601 - 24'650	4'290	17.42	4'210	17.10	4'005	16.26	3'801	15.44	3'596	14.60	3'392	13.77	3'188	12.95	2'983	12.11		
24'651 - 24'700	4'301	17.43	4'221	17.11	4'016	16.28	3'812	15.45	3'607	14.62	3'403	13.79	3'199	12.96	2'994	12.13		
24'701 - 24'750	4'312	17.44	4'232	17.12	4'027	16.29	3'823	15.46	3'619	14.64	3'414	13.81	3'210	12.98	3'005	12.15		
24'751 - 24'800	4'325	17.46	4'245	17.13	4'040	16.31	3'836	15.48	3'632	14.66	3'427	13.83	3'223	13.01	3'018	12.18		
24'801 - 24'850	4'336	17.47	4'256	17.14	4'052	16.32	3'847	15.50	3'643	14.67	3'438	13.85	3'234	13.03	3'029	12.20		
24'851 - 24'900	4'347	17.48	4'267	17.15	4'063	16.33	3'858	15.51	3'654	14.69	3'449	13.87	3'245	13.05	3'040	12.22		
24'901 - 24'950	4'360	17.49	4'280	17.17	4'076	16.35	3'871	15.53	3'667	14.71	3'462	13.89	3'258	13.07	3'053	12.25		
24'951 - 25'000	4'371	17.50	4'291	17.18	4'087	16.36	3'882	15.54	3'678	14.73	3'473	13.91	3'269	13.09	3'064	12.27		
25'001 - 25'050	4'382	17.51	4'302	17.19	4'098	16.38	3'893	15.56	3'689	14.74	3'484	13.92	3'280	13.11	3'076	12.29		
25'051 - 25'100	4'395	17.53	4'315	17.21	4'111	16.39	3'906	15.58	3'702	14.76	3'498	13.95	3'293	13.13	3'089	12.32		
25'101 - 25'150	4'406	17.54	4'326	17.22	4'122	16.41	3'917	15.59	3'713	14.78	3'509	13.97	3'304	13.15	3'100	12.34		
25'151 - 25'200	4'417	17.55	4'337	17.23	4'133	16.42	3'929	15.61	3'724	14.79	3'520	13.98	3'315	13.17	3'111	12.36		
25'201 - 25'250	4'430	17.56	4'350	17.24	4'146	16.44	3'942	15.63	3'737	14.81	3'533	14.01	3'328	13.19	3'124	12.38		
25'251 - 25'300	4'441	17.57	4'362	17.26	4'157	16.45	3'953	15.64	3'748	14.83	3'544	14.02	3'339	13.21	3'135	12.40		
25'301 - 25'350	4'452	17.58	4'373	17.27	4'168	16.46	3'964	15.65	3'759	14.84	3'555	14.04	3'350	13.23	3'146	12.42		
25'351 - 25'400	4'465	17.60	4'386	17.28	4'181	16.48	3'977	15.67	3'772	14.87	3'568	14.06	3'364	13.26	3'159	12.45		
25'401 - 25'450	4'476	17.60	4'397	17.29	4'192	16.49	3'988	15.69	3'783	14.88	3'579	14.08	3'375	13.27	3'170	12.47		
25'451 - 25'500	4'487	17.61	4'408	17.30	4'203	16.50	3'999	15.70	3'795	14.90	3'590	14.09	3'386	13.29	3'181	12.49		
25'501 - 25'550	4'500	17.63	4'421	17.32	4'217	16.52	4'012	15.72	3'808	14.92	3'603	14.12	3'399	13.32	3'194	12.51		
25'551 - 25'600	4'511	17.64	4'432	17.33	4'228	16.53	4'023	15.73	3'819	14.93	3'614	14.13	3'410	13.33	3'205	12.53		
25'601 - 25'650	4'522	17.65	4'443	17.34	4'239	16.54	4'034	15.74	3'830	14.95	3'625	14.15	3'421	13.35	3'217	12.55		
25'651 - 25'700	4'534	17.66	4'456	17.36	4'252	16.56	4'047	15.76	3'843	14.97	3'639	14.17	3'434	13.37	3'230	12.58		
25'701 - 25'750	4'546	17.67	4'467	17.36	4'263	16.57	4'058	15.77	3'854	14.98	3'650	14.19	3'445	13.39	3'241	12.60		
25'751 - 25'800	4'557	17.68	4'478	17.37	4'274	16.58	4'070	15.79	3'865	15.00	3'661	14.20	3'456	13.41	3'252	12.62		
25'801 - 25'850	4'569	17.69	4'492	17.39	4'287	16.60	4'083	15.81	3'878	15.02	3'674	14.23	3'469	13.43	3'265	12.64		
25'851 - 25'900	4'580	17.70	4'503	17.40	4'298	16.61	4'094	15.82	3'889	15.03	3'685	14.24	3'480	13.45	3'276	12.66		
25'901 - 25'950	4'591	17.71	4'514	17.41	4'309	16.62	4'105	15.83	3'900	15.04	3'696	14.26	3'492	13.47	3'287	12.68		
25'951 - 26'000	4'604	17.72	4'527	17.43	4'322	16.64	4'118	15.85	3'914	15.07	3'709	14.28	3'505	13.49	3'300	12.70		
26'001 - 26'050	4'615	17.73	4'538	17.44	4'333	16.65	4'129	15.87	3'925	15.08	3'720	14.29	3'516	13.51	3'311	12.72		
26'051 - 26'100	4'626	17.74	4'549	17.45	4'345	16.66	4'140	15.88	3'936	15.09	3'731	14.31	3'527	13.53	3'322	12.74		
26'101 - 26'150	4'639	17.76	4'562	17.46	4'358	16.68	4'153	15.90	3'949	15.12	3'744	14.33	3'540	13.55	3'335	12.77		
26'151 - 26'200	4'650	17.77	4'573	17.47	4'369	16.69	4'164	15.91	3'960	15.13	3'755	14.35	3'551	13.57	3'347	12.79		
26'201 - 26'250	4'661	17.77	4'584	17.48	4'380	16.70	4'175	15.92	3'971	15.14	3'767	14.36	3'562	13.58	3'358	12.80		
26'251 - 26'300	4'674	17.79	4'597	17.50	4'393	16.72	4'189	15.94	3'984	15.16	3'780	14.39	3'575	13.61	3'371	12.83		
26'301 - 26'350	4'685	17.80	4'609	17.51	4'404	16.73	4'200	15.95	3'995	15.18	3'791	14.40	3'586	13.62	3'382	12.85		
26'351 - 26'400	4'696	17.80	4'620	17.52	4'415	16.74	4'211	15.97	4'006	15.19	3'802	14.42	3'597	13.64	3'393	12.86		
26'401 - 26'450	4'709	17.82	4'633	17.53	4'428	16.76	4'224	15.98	4'019	15.21	3'815	14.44	3'611	13.67	3'406	12.89		
26'451 - 26'500	4'720	17.83	4'644	17.54	4'439	16.77	4'235	16.00	4'031	15.23	3'826	14.45	3'622	13.68	3'417	12.91		
26'501 - 26'550	4'731	17.84	4'655	17.55	4'451	16.78	4'246	16.01	4'042	15.24	3'837	14.47	3'633	13.70	3'428	12.92		
26'551 - 26'600	4'744	17.85	4'668	17.57	4'464	16.80	4'259	16.03	4'055	15.26	3'850	14.49	3'646	13.72	3'442	12.95		
26'601 - 26'650	4'755	17.86	4'679	17.57	4'475	16.81	4'270	16.04	4'066	15.27	3'862	14.51	3'657	13.74	3'453	12.97		
26'651 - 26'700	4'766	17.87	4'690	17.58	4'486	16.82	4'281	16.05	4'077	15.28	3'873	14.52	3'668	13.75	3'464	12.99		
26'701 - 26'750	4'779	17.88	4'704	17.60	4'499	16.83	4'295	16.07	4'090	15.30	3'886	14.54	3'681	13.77	3'477	13.01		
26'751 - 26'800	4'790	17.89	4'715	17.61	4'510	16.84	4'306	16.08	4'101	15.32	3'897	14.55	3'692	13.79	3'488	13.03		
26'801 - 26'850	4'803	17.90	4'728	17.63	4'523	16.86	4'319	16.10	4'114	15.34	3'910	14.58	3'706	13.82	3'501	13.05		
26'851 - 26'900	4'814	17.91	4'739	17.63	4'534	16.87	4'330	16.11	4'126	15.35	3'921	14.59	3'717	13.83	3'512	13.07		
26'901 - 26'950	4'825	17.92	4'750	17.64	4'546	16.88	4'341	16.12	4'137	15.36	3'932	14.60	3'728	13.85	3'523	13.08		
26'951 - 27'000	4'838	17.94	4'763	17.66	4'559	16.90	4'354	16.14	4'150	15.38	3'945	14.62	3'741	13.87	3'536	13.11		
27'001 - 27'050	4'849	17.94	4'774	17.67	4'570	16.91	4'365	16.15	4'161	15.40	3'957	14.64	3'752	13.88	3'548	13.13		
27'051 - 27'100	4'861	17.95	4'785	17.67	4'581	16.92	4'377	16.17	4'172	15.41	3'968	14.66	3'763	13.90	3'559	13.14		
27'101 - 27'150	4'874	17.97	4'799	17.69	4'594	16.94	4'390	16.18	4'185	15.43	3'981	14.68	3'776	13.92	3'572	13.17		
27'151 - 27'200	4'885	17.98	4'810	17.70	4'605	16.95	4'401	16.20	4'196	15.44	3'992	14.69	3'787	13.94	3'583	13.18		
27'201 - 27'250	4'896	17.98	4'821	17.71	4'616	16.96	4'412	16.21	4'208	15.46	4'003	14.70	3'799	13.95	3'594	13.20		
27'251 - 27'300	4'909	18.00	4'834	17.72	4'630	16.98	4'425	16.22	4'221	15.48	4'016	14.72	3'812	13.98	3'607	13.22		
27'301 - 27'350	4'920	18.01	4'845	17.73	4'641	16.98	4'436	16.23	4'232	15.49	4'027	14.74	3'823	13.99	3'618	13.24		
27'351 - 27'400	4'933	18.02	4'858	17.75	4'654	17.00	4'449	16.25	4'245	15.51	4'040	14.76	3'836	14.01	3'632	13.27		
27'401 - 27'450	4'944	18.03	4'869	17.75	4'665	17.01	4'461	16.27	4'256	15.52	4'052	14.77	3'847	14.03	3'643	13.28		

Quellensteuer für ausländische Arbeitnehmer

ohne 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.	%		
27'451 - 27'500	4'955	18.03	4'881	17.77	4'676	17.02	4'472	16.28	4'267	15.53	4'063	14.79	3'858	14.04	3'654	13.30		
27'501 - 27'550	4'968	18.05	4'894	17.78	4'689	17.04	4'485	16.29	4'280	15.55	4'076	14.81	3'872	14.07	3'667	13.32		
27'551 - 27'600	4'979	18.06	4'905	17.79	4'700	17.04	4'496	16.30	4'291	15.56	4'087	14.82	3'883	14.08	3'678	13.34		
27'601 - 27'650	4'990	18.06	4'916	17.80	4'712	17.06	4'507	16.31	4'303	15.58	4'098	14.83	3'894	14.10	3'689	13.35		
27'651 - 27'700	5'003	18.08	4'929	17.81	4'725	17.07	4'520	16.33	4'316	15.60	4'111	14.85	3'907	14.12	3'702	13.38		
27'701 - 27'750	5'014	18.08	4'940	17.82	4'736	17.08	4'531	16.34	4'327	15.61	4'123	14.87	3'918	14.13	3'714	13.40		
27'751 - 27'800	5'025	18.09	4'951	17.83	4'747	17.09	4'543	16.36	4'338	15.62	4'134	14.88	3'929	14.15	3'725	13.41		
27'801 - 27'850	5'038	18.11	4'965	17.84	4'760	17.11	4'556	16.37	4'351	15.64	4'147	14.90	3'942	14.17	3'738	13.43		
27'851 - 27'900	5'049	18.11	4'976	17.85	4'771	17.12	4'567	16.38	4'362	15.65	4'158	14.92	3'954	14.18	3'749	13.45		
27'901 - 27'950	5'062	18.13	4'987	17.86	4'782	17.12	4'578	16.39	4'374	15.66	4'169	14.93	3'965	14.20	3'760	13.46		
27'951 - 28'000	5'073	18.13	5'000	17.87	4'796	17.14	4'591	16.41	4'387	15.68	4'182	14.95	3'978	14.22	3'773	13.49		
28'001 - 28'050	5'084	18.14	5'011	17.88	4'807	17.15	4'602	16.42	4'398	15.69	4'193	14.96	3'989	14.23	3'785	13.51		
28'051 - 28'100	5'097	18.15	5'024	17.89	4'820	17.17	4'616	16.44	4'411	15.71	4'207	14.98	4'002	14.25	3'798	13.53		
28'101 - 28'150	5'108	18.16	5'036	17.91	4'831	17.18	4'627	16.45	4'422	15.72	4'218	15.00	4'013	14.27	3'809	13.54		
28'151 - 28'200	5'119	18.17	5'047	17.91	4'842	17.19	4'638	16.46	4'433	15.73	4'229	15.01	4'024	14.28	3'820	13.56		
28'201 - 28'250	5'132	18.18	5'060	17.93	4'855	17.20	4'651	16.48	4'447	15.76	4'242	15.03	4'038	14.31	3'833	13.58		
28'251 - 28'300	5'144	18.19	5'071	17.93	4'867	17.21	4'662	16.49	4'458	15.77	4'253	15.04	4'049	14.32	3'844	13.60		
28'301 - 28'350	5'155	18.20	5'082	17.94	4'878	17.22	4'673	16.50	4'469	15.78	4'264	15.05	4'060	14.33	3'856	13.61		
28'351 - 28'400	5'168	18.21	5'095	17.96	4'891	17.24	4'687	16.52	4'482	15.80	4'278	15.08	4'073	14.35	3'869	13.64		
28'401 - 28'450	5'179	18.22	5'107	17.97	4'902	17.25	4'698	16.53	4'493	15.81	4'289	15.09	4'084	14.37	3'880	13.65		
28'451 - 28'500	5'190	18.23	5'118	17.97	4'913	17.25	4'709	16.54	4'504	15.82	4'300	15.10	4'095	14.38	3'891	13.66		
28'501 - 28'550	5'203	18.24	5'131	17.99	4'926	17.27	4'722	16.55	4'518	15.84	4'313	15.12	4'109	14.40	3'904	13.69		
28'551 - 28'600	5'214	18.25	5'142	17.99	4'938	17.28	4'733	16.56	4'529	15.85	4'324	15.13	4'120	14.42	3'915	13.70		
28'601 - 28'650	5'227	18.26	5'155	18.01	4'951	17.30	4'746	16.58	4'542	15.87	4'337	15.15	4'133	14.44	3'929	13.73		
28'651 - 28'700	5'238	18.27	5'166	18.02	4'962	17.30	4'758	16.59	4'553	15.88	4'349	15.17	4'144	14.45	3'940	13.74		
28'701 - 28'750	5'249	18.27	5'178	18.03	4'973	17.31	4'769	16.60	4'564	15.89	4'360	15.18	4'155	14.46	3'951	13.75		
28'751 - 28'800	5'262	18.29	5'191	18.04	4'986	17.33	4'782	16.62	4'577	15.91	4'373	15.20	4'169	14.49	3'964	13.78		
28'801 - 28'850	5'273	18.29	5'202	18.05	4'998	17.34	4'793	16.63	4'589	15.92	4'384	15.21	4'180	14.50	3'975	13.79		
28'851 - 28'900	5'284	18.30	5'213	18.05	5'009	17.35	4'804	16.64	4'600	15.93	4'395	15.22	4'191	14.51	3'987	13.81		
28'901 - 28'950	5'297	18.31	5'226	18.07	5'022	17.36	4'817	16.65	4'613	15.95	4'409	15.24	4'204	14.53	4'000	13.83		
28'951 - 29'000	5'309	18.32	5'238	18.08	5'033	17.37	4'829	16.67	4'624	15.96	4'420	15.25	4'215	14.55	4'011	13.84		
29'001 - 29'050	5'320	18.33	5'249	18.08	5'044	17.38	4'840	16.68	4'635	15.97	4'431	15.27	4'227	14.56	4'022	13.86		
29'051 - 29'100	5'333	18.34	5'262	18.10	5'057	17.39	4'853	16.69	4'649	15.99	4'444	15.28	4'240	14.58	4'035	13.88		
29'101 - 29'150	5'344	18.35	5'273	18.10	5'069	17.40	4'864	16.70	4'660	16.00	4'455	15.30	4'251	14.60	4'046	13.89		
29'151 - 29'200	5'357	18.36	5'286	18.12	5'082	17.42	4'877	16.72	4'673	16.02	4'469	15.32	4'264	14.62	4'060	13.92		
29'201 - 29'250	5'368	18.37	5'297	18.12	5'093	17.43	4'889	16.73	4'684	16.03	4'480	15.33	4'275	14.63	4'071	13.93		
29'251 - 29'300	5'379	18.37	5'309	18.13	5'104	17.43	4'900	16.74	4'695	16.04	4'491	15.34	4'286	14.64	4'082	13.94		
29'301 - 29'350	5'392	18.39	5'322	18.15	5'117	17.45	4'913	16.75	4'709	16.06	4'504	15.36	4'300	14.66	4'095	13.96		
29'351 - 29'400	5'403	18.39	5'333	18.15	5'129	17.46	4'924	16.76	4'720	16.07	4'515	15.37	4'311	14.68	4'106	13.98		
29'401 - 29'450	5'414	18.40	5'344	18.16	5'140	17.47	4'935	16.77	4'731	16.08	4'526	15.38	4'322	14.69	4'118	13.99		
29'451 - 29'500	5'427	18.41	5'357	18.17	5'153	17.48	4'949	16.79	4'744	16.09	4'540	15.40	4'335	14.71	4'131	14.02		
29'501 - 29'550	5'439	18.42	5'369	18.18	5'164	17.49	4'960	16.80	4'755	16.10	4'551	15.41	4'346	14.72	4'142	14.03		
29'551 - 29'600	5'450	18.43	5'380	18.19	5'175	17.50	4'971	16.81	4'767	16.12	4'562	15.43	4'358	14.74	4'153	14.04		
29'601 - 29'650	5'463	18.44	5'393	18.20	5'189	17.52	4'984	16.82	4'780	16.14	4'575	15.44	4'371	14.75	4'166	14.06		
29'651 - 29'700	5'474	18.45	5'404	18.21	5'200	17.52	4'995	16.83	4'791	16.14	4'586	15.45	4'382	14.77	4'178	14.08		
29'701 - 29'750	5'487	18.46	5'415	18.22	5'211	17.53	5'007	16.84	4'802	16.15	4'598	15.47	4'393	14.78	4'189	14.09		
29'751 - 29'800	5'498	18.47	5'429	18.23	5'224	17.54	5'020	16.86	4'815	16.17	4'611	15.49	4'406	14.80	4'202	14.11		
29'801 - 29'850	5'509	18.47	5'440	18.24	5'235	17.55	5'031	16.87	4'826	16.18	4'622	15.50	4'418	14.81	4'213	14.13		
29'851 - 29'900	5'522	18.48	5'453	18.25	5'249	17.57	5'044	16.88	4'840	16.20	4'635	15.51	4'431	14.83	4'226	14.15		
29'901 - 29'950	5'533	18.49	5'464	18.26	5'260	17.58	5'055	16.89	4'851	16.21	4'646	15.53	4'442	14.84	4'238	14.16		
29'951 - 30'000	5'545	18.50	5'475	18.27	5'271	17.58	5'067	16.90	4'862	16.22	4'658	15.54	4'453	14.86	4'249	14.18		
30'001 - 30'050	5'558	18.51	5'489	18.28	5'284	17.60	5'080	16.92	4'875	16.24	4'671	15.56	4'466	14.87	4'262	14.19		
30'051 - 30'100	5'569	18.52	5'500	18.29	5'295	17.61	5'091	16.93	4'887	16.25	4'682	15.57	4'478	14.89	4'273	14.21		
30'101 - 30'150	5'580	18.52	5'511	18.29	5'307	17.62	5'102	16.94	4'898	16.26	4'693	15.58	4'489	14.90	4'284	14.22		
30'151 - 30'200	5'593	18.54	5'524	18.31	5'320	17.63	5'115	16.95	4'911	16.28	4'707	15.60	4'502	14.92	4'298	14.24		
30'201 - 30'250	5'604	18.54	5'536	18.32	5'331	17.64	5'127	16.96	4'922	16.28	4'718	15.61	4'513	14.93	4'309	14.26		
30'251 - 30'300	5'615	18.55	5'547	18.32	5'342	17.64	5'138	16.97	4'933	16.29	4'729	15.62	4'524	14.94	4'320	14.27		
30'301 - 30'350	5'628	18.56	5'560	18.33	5'355	17.66	5'151	16.99	4'947	16.31	4'742	15.64	4'538	14.96	4'333	14.29		
30'351 - 30'400	5'639	18.56	5'571	18.34	5'367	17.67	5'162	16.99	4'958	16.32	4'753	15.65	4'549	14.98	4'345	14.30		

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	5'653	18.58	5'584	18.35	5'380	17.68	5'175	17.01	4'971	16.34	4'767	15.67	4'562	14.99	4'358	14.32		
30'451 - 30'500	5'664	18.59	5'596	18.36	5'391	17.69	5'187	17.02	4'982	16.35	4'778	15.68	4'573	15.01	4'369	14.34		
30'501 - 30'550	5'675	18.59	5'607	18.37	5'402	17.70	5'198	17.03	4'993	16.36	4'789	15.69	4'585	15.02	4'380	14.35		
30'551 - 30'600	5'688	18.60	5'620	18.38	5'416	17.71	5'211	17.04	5'007	16.38	4'802	15.71	4'598	15.04	4'393	14.37		
30'601 - 30'650	5'699	18.61	5'631	18.39	5'427	17.72	5'222	17.05	5'018	16.39	4'813	15.72	4'609	15.05	4'405	14.38		
30'651 - 30'700	5'710	18.61	5'642	18.39	5'438	17.73	5'234	17.06	5'029	16.39	4'825	15.73	4'620	15.06	4'416	14.40		
30'701 - 30'750	5'723	18.63	5'656	18.41	5'451	17.74	5'247	17.08	5'042	16.41	4'838	15.75	4'633	15.08	4'429	14.41		
30'751 - 30'800	5'734	18.63	5'667	18.41	5'462	17.75	5'258	17.09	5'054	16.42	4'849	15.76	4'645	15.09	4'440	14.43		
30'801 - 30'850	5'746	18.64	5'678	18.42	5'474	17.76	5'269	17.09	5'065	16.43	4'860	15.77	4'656	15.10	4'451	14.44		
30'851 - 30'900	5'759	18.65	5'691	18.43	5'487	17.77	5'282	17.11	5'078	16.45	4'874	15.79	4'669	15.12	4'465	14.46		
30'901 - 30'950	5'770	18.66	5'703	18.44	5'498	17.78	5'294	17.12	5'089	16.46	4'885	15.80	4'680	15.13	4'476	14.47		
30'951 - 31'000	5'783	18.67	5'716	18.45	5'511	17.79	5'307	17.13	5'103	16.47	4'898	15.81	4'694	15.15	4'489	14.49		
31'001 - 31'050	5'794	18.68	5'727	18.46	5'523	17.80	5'318	17.14	5'114	16.48	4'909	15.82	4'705	15.17	4'500	14.50		
31'051 - 31'100	5'805	18.68	5'738	18.47	5'534	17.81	5'329	17.15	5'125	16.49	4'921	15.84	4'716	15.18	4'512	14.52		
31'101 - 31'150	5'818	18.69	5'752	18.48	5'547	17.82	5'343	17.17	5'138	16.51	4'934	15.85	4'729	15.19	4'525	14.54		
31'151 - 31'200	5'830	18.70	5'763	18.49	5'558	17.83	5'354	17.17	5'149	16.52	4'945	15.86	4'741	15.21	4'536	14.55		
31'201 - 31'250	5'841	18.71	5'774	18.49	5'570	17.84	5'365	17.18	5'161	16.53	4'956	15.87	4'752	15.22	4'547	14.56		
31'251 - 31'300	5'854	18.72	5'787	18.50	5'583	17.85	5'378	17.20	5'174	16.54	4'969	15.89	4'765	15.24	4'561	14.58		
31'301 - 31'350	5'865	18.72	5'798	18.51	5'594	17.86	5'390	17.21	5'185	16.55	4'981	15.90	4'776	15.25	4'572	14.60		
31'351 - 31'400	5'876	18.73	5'810	18.52	5'605	17.86	5'401	17.21	5'196	16.56	4'992	15.91	4'787	15.26	4'583	14.61		
31'401 - 31'450	5'889	18.74	5'823	18.53	5'618	17.88	5'414	17.23	5'210	16.58	5'005	15.93	4'801	15.28	4'596	14.63		
31'451 - 31'500	5'901	18.75	5'834	18.54	5'630	17.89	5'425	17.24	5'221	16.59	5'016	15.94	4'812	15.29	4'607	14.64		
31'501 - 31'550	5'914	18.76	5'845	18.54	5'641	17.89	5'437	17.25	5'232	16.60	5'028	15.95	4'823	15.30	4'619	14.65		
31'551 - 31'600	5'925	18.76	5'859	18.56	5'654	17.91	5'450	17.26	5'245	16.61	5'041	15.97	4'836	15.32	4'632	14.67		
31'601 - 31'650	5'936	18.77	5'870	18.56	5'665	17.91	5'461	17.27	5'257	16.62	5'052	15.97	4'848	15.33	4'643	14.68		
31'651 - 31'700	5'949	18.78	5'883	18.57	5'679	17.93	5'474	17.28	5'270	16.64	5'065	15.99	4'861	15.35	4'657	14.70		
31'701 - 31'750	5'960	18.79	5'894	18.58	5'690	17.94	5'486	17.29	5'281	16.65	5'077	16.00	4'872	15.36	4'668	14.71		
31'751 - 31'800	5'971	18.79	5'906	18.59	5'701	17.94	5'497	17.30	5'292	16.65	5'088	16.01	4'883	15.37	4'679	14.73		
31'801 - 31'850	5'985	18.81	5'919	18.60	5'714	17.95	5'510	17.31	5'306	16.67	5'101	16.03	4'897	15.39	4'692	14.74		
31'851 - 31'900	5'996	18.81	5'930	18.60	5'726	17.96	5'521	17.32	5'317	16.68	5'112	16.04	4'908	15.40	4'703	14.75		
31'901 - 31'950	6'007	18.82	5'941	18.61	5'737	17.97	5'532	17.33	5'328	16.69	5'124	16.05	4'919	15.41	4'715	14.77		
31'951 - 32'000	6'020	18.83	5'955	18.62	5'750	17.98	5'546	17.34	5'341	16.70	5'137	16.07	4'932	15.42	4'728	14.79		
32'001 - 32'050	6'031	18.83	5'966	18.63	5'761	17.99	5'557	17.35	5'353	16.72	5'148	16.07	4'944	15.44	4'739	14.80		
32'051 - 32'100	6'042	18.84	5'977	18.63	5'773	18.00	5'568	17.36	5'364	16.72	5'159	16.08	4'955	15.45	4'750	14.81		
32'101 - 32'150	6'056	18.85	5'990	18.65	5'786	18.01	5'581	17.37	5'377	16.74	5'173	16.10	4'968	15.46	4'764	14.83		
32'151 - 32'200	6'067	18.86	6'002	18.65	5'797	18.02	5'593	17.38	5'388	16.75	5'184	16.11	4'979	15.47	4'775	14.84		
32'201 - 32'250	6'080	18.87	6'015	18.67	5'810	18.03	5'606	17.40	5'402	16.76	5'197	16.13	4'993	15.49	4'788	14.86		
32'251 - 32'300	6'091	18.87	6'026	18.67	5'822	18.04	5'617	17.40	5'413	16.77	5'208	16.14	5'004	15.50	4'800	14.87		
32'301 - 32'350	6'102	18.88	6'037	18.68	5'833	18.04	5'628	17.41	5'424	16.78	5'220	16.15	5'015	15.51	4'811	14.88		
32'351 - 32'400	6'115	18.89	6'051	18.69	5'846	18.06	5'642	17.43	5'437	16.79	5'233	16.16	5'028	15.53	4'824	14.90		
32'401 - 32'450	6'127	18.90	6'062	18.70	5'857	18.06	5'653	17.43	5'449	16.80	5'244	16.17	5'040	15.54	4'835	14.91		
32'451 - 32'500	6'138	18.90	6'073	18.70	5'869	18.07	5'664	17.44	5'460	16.81	5'255	16.18	5'051	15.55	4'847	14.93		
32'501 - 32'550	6'151	18.91	6'086	18.71	5'882	18.08	5'678	17.46	5'473	16.83	5'269	16.20	5'064	15.57	4'860	14.94		
32'551 - 32'600	6'162	18.92	6'098	18.72	5'893	18.09	5'689	17.46	5'484	16.83	5'280	16.21	5'075	15.58	4'871	14.95		
32'601 - 32'650	6'173	18.92	6'109	18.72	5'904	18.10	5'700	17.47	5'496	16.85	5'291	16.22	5'087	15.59	4'882	14.96		
32'651 - 32'700	6'186	18.93	6'122	18.74	5'918	18.11	5'713	17.48	5'509	16.86	5'304	16.23	5'100	15.61	4'896	14.98		
32'701 - 32'750	6'198	18.94	6'133	18.74	5'929	18.12	5'725	17.49	5'520	16.87	5'316	16.24	5'111	15.62	4'907	14.99		
32'751 - 32'800	6'211	18.95	6'147	18.76	5'942	18.13	5'738	17.51	5'533	16.88	5'329	16.26	5'125	15.64	4'920	15.01		
32'801 - 32'850	6'222	18.96	6'158	18.76	5'954	18.14	5'749	17.51	5'545	16.89	5'340	16.27	5'136	15.65	4'931	15.02		
32'851 - 32'900	6'233	18.96	6'169	18.77	5'965	18.14	5'760	17.52	5'556	16.90	5'351	16.28	5'147	15.66	4'943	15.04		
32'901 - 32'950	6'246	18.97	6'183	18.78	5'978	18.16	5'774	17.54	5'569	16.91	5'365	16.29	5'160	15.67	4'956	15.05		
32'951 - 33'000	6'257	18.97	6'194	18.78	5'989	18.16	5'785	17.54	5'580	16.92	5'376	16.30	5'172	15.68	4'967	15.06		
33'001 - 33'050	6'269	18.98	6'205	18.79	6'001	18.17	5'796	17.55	5'592	16.93	5'387	16.31	5'183	15.69	4'978	15.07		
33'051 - 33'100	6'282	18.99	6'218	18.80	6'014	18.18	5'809	17.56	5'605	16.95	5'401	16.33	5'196	15.71	4'992	15.09		
33'101 - 33'150	6'293	19.00	6'230	18.81	6'025	18.19	5'821	17.57	5'616	16.95	5'412	16.34	5'207	15.72	5'003	15.10		
33'151 - 33'200	6'304	19.00	6'241	18.81	6'036	18.19	5'832	17.58	5'627	16.96	5'423	16.35	5'219	15.73	5'014	15.11		
33'201 - 33'250	6'317	19.01	6'254	18.82	6'050	18.21	5'845	17.59	5'641	16.98	5'436	16.36	5'232	15.75	5'027	15.13		
33'251 - 33'300	6'329	19.02	6'265	18.83	6'061	18.21	5'856	17.60	5'652	16.99	5'448	16.37	5'243	15.76	5'039	15.14		
33'301 - 33'350	6'342	19.03	6'277	18.84	6'072	18.22	5'868	17.61	5'663	16.99	5'459	16.38	5'254	15.77	5'050	15.15		

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	6'353	19.04	6'290	18.85	6'085	18.23	5'881	17.62	5'677	17.01	5'472	16.40	5'268	15.78	5'063	15.17		
33'401 - 33'450	6'364	19.04	6'301	18.85	6'097	18.24	5'892	17.63	5'688	17.02	5'483	16.40	5'279	15.79	5'075	15.18		
33'451 - 33'500	6'377	19.05	6'314	18.86	6'110	18.25	5'906	17.64	5'701	17.03	5'497	16.42	5'292	15.81	5'088	15.20		
33'501 - 33'550	6'389	19.06	6'326	18.87	6'121	18.26	5'917	17.65	5'712	17.04	5'508	16.43	5'304	15.82	5'099	15.21		
33'551 - 33'600	6'400	19.06	6'337	18.87	6'133	18.27	5'928	17.66	5'724	17.05	5'519	16.44	5'315	15.83	5'110	15.22		
33'601 - 33'650	6'413	19.07	6'350	18.88	6'146	18.28	5'941	17.67	5'737	17.06	5'533	16.46	5'328	15.85	5'124	15.24		
33'651 - 33'700	6'424	19.08	6'362	18.89	6'157	18.28	5'953	17.68	5'748	17.07	5'544	16.46	5'339	15.85	5'135	15.25		
33'701 - 33'750	6'435	19.08	6'373	18.90	6'168	18.29	5'964	17.68	5'760	17.08	5'555	16.47	5'351	15.87	5'146	15.26		
33'751 - 33'800	6'449	19.09	6'386	18.91	6'182	18.30	5'977	17.70	5'773	17.09	5'568	16.49	5'364	15.88	5'160	15.28		
33'801 - 33'850	6'460	19.10	6'397	18.91	6'193	18.31	5'989	17.71	5'784	17.10	5'580	16.50	5'375	15.89	5'171	15.29		
33'851 - 33'900	6'471	19.10	6'409	18.92	6'204	18.31	6'000	17.71	5'795	17.11	5'591	16.50	5'387	15.90	5'182	15.30		
33'901 - 33'950	6'484	19.11	6'422	18.93	6'218	18.33	6'013	17.72	5'809	17.12	5'604	16.52	5'400	15.92	5'195	15.31		
33'951 - 34'000	6'495	19.12	6'433	18.93	6'229	18.33	6'024	17.73	5'820	17.13	5'616	16.53	5'411	15.93	5'207	15.33		
34'001 - 34'050	6'509	19.13	6'447	18.95	6'242	18.35	6'038	17.75	5'833	17.14	5'629	16.54	5'424	15.94	5'220	15.34		
34'051 - 34'100	6'520	19.13	6'458	18.95	6'253	18.35	6'049	17.75	5'845	17.15	5'640	16.55	5'436	15.95	5'231	15.35		
34'101 - 34'150	6'531	19.14	6'469	18.96	6'265	18.36	6'060	17.76	5'856	17.16	5'651	16.56	5'447	15.96	5'242	15.36		
34'151 - 34'200	6'544	19.15	6'482	18.97	6'278	18.37	6'074	17.77	5'869	17.17	5'665	16.58	5'460	15.98	5'256	15.38		
34'201 - 34'250	6'555	19.15	6'494	18.97	6'289	18.38	6'085	17.78	5'880	17.18	5'676	16.58	5'472	15.99	5'267	15.39		
34'251 - 34'300	6'567	19.16	6'505	18.98	6'301	18.38	6'096	17.79	5'892	17.19	5'687	16.59	5'483	16.00	5'278	15.40		
34'301 - 34'350	6'580	19.17	6'518	18.99	6'314	18.39	6'109	17.80	5'905	17.20	5'701	16.61	5'496	16.01	5'292	15.42		
34'351 - 34'400	6'591	19.17	6'530	19.00	6'325	18.40	6'121	17.81	5'916	17.21	5'712	16.62	5'507	16.02	5'303	15.43		
34'401 - 34'450	6'602	19.18	6'541	19.00	6'336	18.41	6'132	17.81	5'928	17.22	5'723	16.62	5'519	16.03	5'314	15.44		
34'451 - 34'500	6'615	19.19	6'554	19.01	6'350	18.42	6'145	17.82	5'941	17.23	5'736	16.64	5'532	16.05	5'328	15.45		
34'501 - 34'550	6'627	19.19	6'565	19.02	6'361	18.42	6'157	17.83	5'952	17.24	5'748	16.65	5'543	16.06	5'339	15.46		
34'551 - 34'600	6'640	19.20	6'579	19.03	6'374	18.44	6'170	17.85	5'965	17.25	5'761	16.66	5'557	16.07	5'352	15.48		
34'601 - 34'650	6'651	19.21	6'590	19.03	6'386	18.44	6'181	17.85	5'977	17.26	5'772	16.67	5'568	16.08	5'363	15.49		
34'651 - 34'700	6'662	19.21	6'601	19.04	6'397	18.45	6'192	17.86	5'988	17.27	5'784	16.68	5'579	16.09	5'375	15.50		
34'701 - 34'750	6'675	19.22	6'615	19.05	6'410	18.46	6'206	17.87	6'001	17.28	5'797	16.69	5'592	16.10	5'388	15.52		
34'751 - 34'800	6'687	19.23	6'626	19.05	6'421	18.46	6'217	17.88	6'013	17.29	5'808	16.70	5'604	16.12	5'399	15.53		
34'801 - 34'850	6'698	19.23	6'637	19.06	6'433	18.47	6'228	17.88	6'024	17.30	5'819	16.71	5'615	16.12	5'411	15.54		
34'851 - 34'900	6'711	19.24	6'651	19.07	6'446	18.48	6'242	17.90	6'037	17.31	5'833	16.73	5'628	16.14	5'424	15.55		
34'901 - 34'950	6'722	19.25	6'662	19.08	6'457	18.49	6'253	17.90	6'049	17.32	5'844	16.73	5'640	16.15	5'435	15.56		
34'951 - 35'000	6'734	19.25	6'673	19.08	6'469	18.50	6'264	17.91	6'060	17.33	5'855	16.74	5'651	16.16	5'446	15.57		
35'001 - 35'050	6'747	19.26	6'686	19.09	6'482	18.51	6'278	17.92	6'073	17.34	5'869	16.76	5'664	16.17	5'460	15.59		
35'051 - 35'100	6'758	19.27	6'698	19.10	6'493	18.51	6'289	17.93	6'084	17.35	5'880	16.76	5'675	16.18	5'471	15.60		
35'101 - 35'150	6'771	19.28	6'709	19.10	6'505	18.52	6'300	17.94	6'096	17.36	5'891	16.77	5'687	16.19	5'482	15.61		
35'151 - 35'200	6'782	19.28	6'722	19.11	6'518	18.53	6'313	17.95	6'109	17.37	5'905	16.79	5'700	16.20	5'496	15.62		
35'201 - 35'250	6'794	19.29	6'734	19.12	6'529	18.54	6'325	17.96	6'120	17.37	5'916	16.79	5'711	16.21	5'507	15.63		
35'251 - 35'300	6'807	19.30	6'747	19.13	6'543	18.55	6'338	17.97	6'134	17.39	5'929	16.81	5'725	16.23	5'520	15.65		
35'301 - 35'350	6'818	19.30	6'758	19.13	6'554	18.55	6'349	17.97	6'145	17.40	5'940	16.82	5'736	16.24	5'532	15.66		
35'351 - 35'400	6'829	19.30	6'769	19.13	6'565	18.56	6'361	17.98	6'156	17.40	5'952	16.83	5'747	16.25	5'543	15.67		
35'401 - 35'450	6'843	19.32	6'783	19.15	6'578	18.57	6'374	17.99	6'170	17.42	5'965	16.84	5'761	16.26	5'556	15.68		
35'451 - 35'500	6'854	19.32	6'794	19.15	6'590	18.58	6'385	18.00	6'181	17.42	5'976	16.85	5'772	16.27	5'567	15.69		
35'501 - 35'550	6'865	19.32	6'805	19.16	6'601	18.58	6'397	18.01	6'192	17.43	5'988	16.86	5'783	16.28	5'579	15.70		
35'551 - 35'600	6'878	19.33	6'819	19.17	6'614	18.59	6'410	18.02	6'205	17.44	6'001	16.87	5'797	16.30	5'592	15.72		
35'601 - 35'650	6'890	19.34	6'830	19.17	6'626	18.60	6'421	18.02	6'217	17.45	6'012	16.88	5'808	16.30	5'603	15.73		
35'651 - 35'700	6'901	19.34	6'841	19.18	6'637	18.60	6'432	18.03	6'228	17.46	6'024	16.89	5'819	16.31	5'615	15.74		
35'701 - 35'750	6'914	19.35	6'855	19.19	6'650	18.61	6'446	18.04	6'241	17.47	6'037	16.90	5'832	16.32	5'628	15.75		
35'751 - 35'800	6'925	19.36	6'866	19.19	6'662	18.62	6'457	18.05	6'253	17.48	6'048	16.91	5'844	16.34	5'639	15.76		
35'801 - 35'850	6'939	19.37	6'879	19.20	6'675	18.63	6'470	18.06	6'266	17.49	6'062	16.92	5'857	16.35	5'653	15.78		
35'851 - 35'900	6'950	19.37	6'891	19.21	6'686	18.64	6'482	18.07	6'277	17.50	6'073	16.93	5'868	16.36	5'664	15.79		
35'901 - 35'950	6'961	19.38	6'902	19.21	6'697	18.64	6'493	18.07	6'289	17.51	6'084	16.94	5'880	16.37	5'675	15.80		
35'951 - 36'000	6'974	19.39	6'915	19.22	6'711	18.65	6'506	18.08	6'302	17.52	6'097	16.95	5'893	16.38	5'689	15.81		
36'001 - 36'050	6'985	19.39	6'927	19.23	6'722	18.66	6'518	18.09	6'313	17.52	6'109	16.96	5'904	16.39	5'700	15.82		
36'051 - 36'100	6'997	19.40	6'938	19.23	6'733	18.66	6'529	18.10	6'325	17.53	6'120	16.96	5'916	16.40	5'711	15.83		
36'101 - 36'150	7'010	19.40	6'951	19.24	6'747	18.68	6'542	18.11	6'338	17.54	6'133	16.98	5'929	16.41	5'725	15.85		
36'151 - 36'200	7'021	19.41	6'962	19.25	6'758	18.68	6'554	18.12	6'349	17.55	6'145	16.99	5'940	16.42	5'736	15.86		
36'201 - 36'250	7'032	19.41	6'974	19.25	6'769	18.69	6'565	18.12	6'360	17.56	6'156	16.99	5'952	16.43	5'747	15.86		
36'251 - 36'300	7'046	19.42	6'987	19.26	6'783	18.70	6'578	18.13	6'374	17.57	6'169	17.01	5'965	16.44	5'761	15.88		
36'301 - 36'350	7'057	19.43	6'998	19.26	6'794	18.70	6'590	18.14	6'385	17.58	6'181	17.02	5'976	16.45	5'772	15.89		

Quellensteuer für ausländische Arbeitnehmer

ohne 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.	%		
36'351 - 36'400	7'070	19.44	7'010	19.27	6'805	18.71	6'601	18.15	6'396	17.58	6'192	17.02	5'988	16.46	5'783	15.90		
36'401 - 36'450	7'081	19.44	7'023	19.28	6'819	18.72	6'614	18.16	6'410	17.60	6'205	17.04	6'001	16.47	5'796	15.91		
36'451 - 36'500	7'093	19.45	7'034	19.28	6'830	18.73	6'626	18.17	6'421	17.60	6'217	17.04	6'012	16.48	5'808	15.92		
36'501 - 36'550	7'106	19.46	7'048	19.30	6'843	18.74	6'639	18.18	6'434	17.62	6'230	17.06	6'026	16.50	5'821	15.94		
36'551 - 36'600	7'117	19.46	7'059	19.30	6'855	18.74	6'650	18.18	6'446	17.62	6'241	17.06	6'037	16.51	5'832	15.95		
36'601 - 36'650	7'128	19.46	7'070	19.30	6'866	18.75	6'662	18.19	6'457	17.63	6'253	17.07	6'048	16.51	5'844	15.96		
36'651 - 36'700	7'142	19.47	7'084	19.32	6'879	18.76	6'675	18.20	6'470	17.64	6'266	17.09	6'062	16.53	5'857	15.97		
36'701 - 36'750	7'153	19.48	7'095	19.32	6'891	18.76	6'686	18.21	6'482	17.65	6'277	17.09	6'073	16.54	5'868	15.98		
36'751 - 36'800	7'164	19.48	7'106	19.32	6'902	18.77	6'697	18.21	6'493	17.66	6'289	17.10	6'084	16.54	5'880	15.99		
36'801 - 36'850	7'177	19.49	7'120	19.33	6'915	18.78	6'711	18.22	6'506	17.67	6'302	17.11	6'097	16.56	5'893	16.00		
36'851 - 36'900	7'189	19.50	7'131	19.34	6'927	18.79	6'722	18.23	6'518	17.68	6'313	17.12	6'109	16.57	5'904	16.01		
36'901 - 36'950	7'202	19.50	7'142	19.34	6'938	18.79	6'733	18.23	6'529	17.68	6'325	17.13	6'120	16.57	5'916	16.02		
36'951 - 37'000	7'213	19.51	7'156	19.35	6'951	18.80	6'747	18.25	6'542	17.69	6'338	17.14	6'133	16.59	5'929	16.04		
37'001 - 37'050	7'224	19.51	7'167	19.36	6'963	18.81	6'758	18.25	6'554	17.70	6'349	17.15	6'145	16.60	5'940	16.04		
37'051 - 37'100	7'238	19.52	7'180	19.37	6'976	18.82	6'771	18.26	6'567	17.71	6'363	17.16	6'158	16.61	5'954	16.06		
37'101 - 37'150	7'249	19.53	7'192	19.37	6'987	18.82	6'783	18.27	6'578	17.72	6'374	17.17	6'169	16.62	5'965	16.07		
37'151 - 37'200	7'260	19.53	7'203	19.38	6'999	18.83	6'794	18.28	6'590	17.73	6'385	17.18	6'181	16.63	5'976	16.08		
37'201 - 37'250	7'273	19.54	7'216	19.38	7'012	18.84	6'807	18.29	6'603	17.74	6'399	17.19	6'194	16.64	5'990	16.09		
37'251 - 37'300	7'285	19.54	7'228	19.39	7'023	18.84	6'819	18.29	6'614	17.74	6'410	17.20	6'205	16.65	6'001	16.10		
37'301 - 37'350	7'296	19.55	7'239	19.39	7'034	18.85	6'830	18.30	6'626	17.75	6'421	17.20	6'217	16.66	6'012	16.11		
37'351 - 37'400	7'309	19.56	7'252	19.40	7'048	18.86	6'843	18.31	6'639	17.76	6'435	17.22	6'230	16.67	6'026	16.12		
37'401 - 37'450	7'321	19.56	7'264	19.41	7'059	18.86	6'855	18.32	6'650	17.77	6'446	17.22	6'241	16.68	6'037	16.13		
37'451 - 37'500	7'332	19.57	7'275	19.41	7'070	18.87	6'866	18.32	6'662	17.78	6'457	17.23	6'253	16.69	6'048	16.14		
37'501 - 37'550	7'345	19.57	7'288	19.42	7'084	18.88	6'879	18.33	6'675	17.79	6'471	17.24	6'266	16.70	6'062	16.15		
37'551 - 37'600	7'356	19.58	7'300	19.43	7'095	18.88	6'891	18.34	6'686	17.79	6'482	17.25	6'277	16.71	6'073	16.16		
37'601 - 37'650	7'370	19.59	7'313	19.44	7'109	18.89	6'904	18.35	6'700	17.81	6'495	17.26	6'291	16.72	6'086	16.18		
37'651 - 37'700	7'381	19.59	7'324	19.44	7'120	18.90	6'915	18.35	6'711	17.81	6'507	17.27	6'302	16.73	6'098	16.19		
37'701 - 37'750	7'392	19.59	7'336	19.45	7'131	18.90	6'927	18.36	6'722	17.82	6'518	17.28	6'313	16.73	6'109	16.19		
37'751 - 37'800	7'405	19.60	7'349	19.45	7'145	18.91	6'940	18.37	6'736	17.83	6'531	17.29	6'327	16.75	6'122	16.21		
37'801 - 37'850	7'417	19.61	7'360	19.46	7'156	18.92	6'951	18.38	6'747	17.84	6'543	17.30	6'338	16.76	6'134	16.22		
37'851 - 37'900	7'428	19.61	7'372	19.46	7'167	18.92	6'963	18.38	6'758	17.84	6'554	17.30	6'349	16.76	6'145	16.22		
37'901 - 37'950	7'441	19.62	7'385	19.47	7'181	18.93	6'976	18.39	6'772	17.86	6'567	17.32	6'363	16.78	6'158	16.24		
37'951 - 38'000	7'452	19.62	7'396	19.48	7'192	18.94	6'987	18.40	6'783	17.86	6'579	17.32	6'374	16.78	6'170	16.25		
38'001 - 38'050	7'464	19.63	7'408	19.48	7'203	18.94	6'999	18.41	6'794	17.87	6'590	17.33	6'385	16.79	6'181	16.26		
38'051 - 38'100	7'477	19.64	7'421	19.49	7'217	18.95	7'012	18.42	6'808	17.88	6'603	17.34	6'399	16.81	6'194	16.27		
38'101 - 38'150	7'488	19.64	7'432	19.49	7'228	18.96	7'023	18.42	6'819	17.89	6'615	17.35	6'410	16.81	6'206	16.28		
38'151 - 38'200	7'502	19.65	7'444	19.50	7'239	18.96	7'035	18.43	6'830	17.89	6'626	17.36	6'421	16.82	6'217	16.29		
38'201 - 38'250	7'513	19.65	7'457	19.51	7'253	18.97	7'048	18.44	6'844	17.90	6'639	17.37	6'435	16.83	6'230	16.30		
38'251 - 38'300	7'524	19.66	7'468	19.51	7'264	18.98	7'059	18.44	6'855	17.91	6'651	17.38	6'446	16.84	6'242	16.31		
38'301 - 38'350	7'537	19.67	7'482	19.52	7'277	18.99	7'073	18.46	6'868	17.92	6'664	17.39	6'460	16.86	6'255	16.32		
38'351 - 38'400	7'549	19.67	7'493	19.53	7'289	18.99	7'084	18.46	6'880	17.93	6'675	17.39	6'471	16.86	6'266	16.33		
38'401 - 38'450	7'560	19.67	7'504	19.53	7'300	19.00	7'096	18.47	6'891	17.93	6'687	17.40	6'482	16.87	6'278	16.34		
38'451 - 38'500	7'573	19.68	7'518	19.54	7'313	19.01	7'109	18.48	6'904	17.94	6'700	17.41	6'496	16.88	6'291	16.35		
38'501 - 38'550	7'584	19.69	7'529	19.54	7'325	19.01	7'120	18.48	6'916	17.95	6'711	17.42	6'507	16.89	6'302	16.36		
38'551 - 38'600	7'596	19.69	7'540	19.55	7'336	19.02	7'132	18.49	6'927	17.96	6'723	17.43	6'518	16.90	6'314	16.37		
38'601 - 38'650	7'609	19.70	7'554	19.56	7'349	19.03	7'145	18.50	6'940	17.97	6'736	17.44	6'532	16.91	6'327	16.38		
38'651 - 38'700	7'620	19.70	7'565	19.56	7'361	19.03	7'156	18.50	6'952	17.98	6'747	17.45	6'543	16.92	6'338	16.39		
38'701 - 38'750	7'632	19.71	7'576	19.56	7'372	19.04	7'168	18.51	6'963	17.98	6'759	17.45	6'554	16.92	6'350	16.40		
38'751 - 38'800	7'645	19.72	7'590	19.57	7'385	19.05	7'181	18.52	6'976	17.99	6'772	17.46	6'568	16.94	6'363	16.41		
38'801 - 38'850	7'656	19.72	7'601	19.58	7'397	19.05	7'192	18.52	6'988	18.00	6'783	17.47	6'579	16.95	6'374	16.42		
38'851 - 38'900	7'669	19.73	7'615	19.59	7'410	19.06	7'206	18.54	7'001	18.01	6'797	17.48	6'592	16.96	6'388	16.43		
38'901 - 38'950	7'681	19.73	7'626	19.59	7'421	19.06	7'217	18.54	7'013	18.02	6'808	17.49	6'604	16.97	6'399	16.44		
38'951 - 39'000	7'692	19.74	7'637	19.59	7'433	19.07	7'228	18.55	7'024	18.02	6'819	17.50	6'615	16.97	6'411	16.45		
39'001 - 39'050	7'705	19.74	7'651	19.61	7'446	19.08	7'242	18.56	7'037	18.03	6'833	17.51	6'628	16.98	6'424	16.46		
39'051 - 39'100	7'717	19.75	7'662	19.61	7'457	19.08	7'253	18.56	7'049	18.04	6'844	17.52	6'640	16.99	6'435	16.47		
39'101 - 39'150	7'728	19.75	7'673	19.61	7'469	19.09	7'264	18.57	7'060	18.04	6'855	17.52	6'651	17.00	6'447	16.48		
39'151 - 39'200	7'741	19.76	7'687	19.62	7'482	19.10	7'278	18.58	7'073	18.05	6'869	17.53	6'664	17.01	6'460	16.49		
39'201 - 39'250	7'752	19.76	7'698	19.63	7'494	19.11	7'289	18.58	7'085	18.06	6'880	17.54	6'676	17.02	6'471	16.50		
39'251 - 39'300	7'764	19.77	7'709	19.63	7'505	19.11	7'300	18.59	7'096	18.07	6'892	17.55	6'687	17.03	6'483	16.51		

Quellensteuer für ausländische Arbeitnehmer

ohne 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.	%		
39'301 - 39'350	7'777	19.78	7'723	19.64	7'518	19.12	7'314	18.60	7'109	18.08	6'905	17.56	6'700	17.04	6'496	16.52		
39'351 - 39'400	7'788	19.78	7'734	19.64	7'530	19.12	7'325	18.60	7'121	18.09	6'916	17.56	6'712	17.05	6'507	16.53		
39'401 - 39'450	7'802	19.79	7'747	19.65	7'543	19.13	7'339	18.62	7'134	18.10	6'930	17.58	6'725	17.06	6'521	16.54		
39'451 - 39'500	7'813	19.79	7'759	19.66	7'554	19.14	7'350	18.62	7'145	18.10	6'941	17.58	6'737	17.07	6'532	16.55		
39'501 - 39'550	7'824	19.80	7'770	19.66	7'566	19.14	7'361	18.62	7'157	18.11	6'952	17.59	6'748	17.07	6'543	16.55		
39'551 - 39'600	7'837	19.80	7'783	19.67	7'579	19.15	7'375	18.64	7'170	18.12	6'966	17.60	6'761	17.08	6'557	16.57		
39'601 - 39'650	7'849	19.81	7'795	19.67	7'590	19.15	7'386	18.64	7'181	18.12	6'977	17.61	6'773	17.09	6'568	16.58		
39'651 - 39'700	7'860	19.81	7'806	19.67	7'602	19.16	7'397	18.64	7'193	18.13	6'988	17.61	6'784	17.10	6'579	16.58		
39'701 - 39'750	7'873	19.82	7'820	19.69	7'615	19.17	7'411	18.66	7'206	18.14	7'002	17.63	6'797	17.11	6'593	16.60		
39'751 - 39'800	7'885	19.82	7'831	19.69	7'626	19.17	7'422	18.66	7'218	18.15	7'013	17.63	6'809	17.12	6'604	16.60		
39'801 - 39'850	7'896	19.83	7'842	19.69	7'638	19.18	7'433	18.66	7'229	18.15	7'024	17.64	6'820	17.12	6'616	16.61		
39'851 - 39'900	7'909	19.83	7'856	19.70	7'651	19.19	7'447	18.68	7'242	18.16	7'038	17.65	6'833	17.14	6'629	16.62		
39'901 - 39'950	7'921	19.84	7'867	19.70	7'662	19.19	7'458	18.68	7'254	18.17	7'049	17.66	6'845	17.14	6'640	16.63		
39'951 - 40'000	7'934	19.85	7'878	19.71	7'674	19.20	7'469	18.68	7'265	18.17	7'061	17.66	6'856	17.15	6'652	16.64		
40'001 - 40'050	7'945	19.85	7'892	19.72	7'687	19.21	7'483	18.70	7'278	18.18	7'074	17.67	6'869	17.16	6'665	16.65		
40'051 - 40'100	7'956	19.85	7'903	19.72	7'699	19.21	7'494	18.70	7'290	18.19	7'085	17.68	6'881	17.17	6'676	16.66		
40'101 - 40'150	7'970	19.86	7'916	19.73	7'712	19.22	7'508	18.71	7'303	18.20	7'099	17.69	6'894	17.18	6'690	16.67		
40'151 - 40'200	7'981	19.87	7'928	19.73	7'723	19.22	7'519	18.72	7'314	18.21	7'110	17.70	6'906	17.19	6'701	16.68		
40'201 - 40'250	7'992	19.87	7'939	19.74	7'735	19.23	7'530	18.72	7'326	18.21	7'121	17.70	6'917	17.20	6'712	16.69		
40'251 - 40'300	8'006	19.88	7'953	19.75	7'748	19.24	7'544	18.73	7'339	18.22	7'135	17.72	6'930	17.21	6'726	16.70		
40'301 - 40'350	8'017	19.88	7'964	19.75	7'759	19.24	7'555	18.74	7'351	18.23	7'146	17.72	6'942	17.22	6'737	16.71		
40'351 - 40'400	8'028	19.88	7'975	19.75	7'771	19.25	7'566	18.74	7'362	18.23	7'157	17.73	6'953	17.22	6'749	16.72		
40'401 - 40'450	8'042	19.89	7'989	19.76	7'784	19.26	7'580	18.75	7'375	18.24	7'171	17.74	6'966	17.23	6'762	16.73		
40'451 - 40'500	8'053	19.90	8'000	19.77	7'795	19.26	7'591	18.75	7'387	18.25	7'182	17.74	6'978	17.24	6'773	16.73		
40'501 - 40'550	8'064	19.90	8'011	19.77	7'807	19.26	7'602	18.76	7'398	18.26	7'194	17.75	6'989	17.25	6'785	16.74		
40'551 - 40'600	8'077	19.91	8'025	19.78	7'820	19.27	7'616	18.77	7'411	18.26	7'207	17.76	7'002	17.26	6'798	16.75		
40'601 - 40'650	8'089	19.91	8'036	19.78	7'832	19.28	7'627	18.77	7'423	18.27	7'218	17.77	7'014	17.27	6'809	16.76		
40'651 - 40'700	8'102	19.92	8'049	19.79	7'845	19.29	7'641	18.79	7'436	18.28	7'232	17.78	7'027	17.28	6'823	16.77		
40'701 - 40'750	8'113	19.92	8'061	19.79	7'856	19.29	7'652	18.79	7'447	18.29	7'243	17.79	7'039	17.28	6'834	16.78		
40'751 - 40'800	8'125	19.93	8'072	19.80	7'868	19.30	7'663	18.79	7'459	18.29	7'254	17.79	7'050	17.29	6'845	16.79		
40'801 - 40'850	8'138	19.93	8'086	19.81	7'881	19.30	7'677	18.80	7'472	18.30	7'268	17.80	7'063	17.30	6'859	16.80		
40'851 - 40'900	8'149	19.94	8'097	19.81	7'892	19.31	7'688	18.81	7'484	18.31	7'279	17.81	7'075	17.31	6'870	16.81		
40'901 - 40'950	8'161	19.94	8'108	19.81	7'904	19.31	7'699	18.81	7'495	18.31	7'290	17.81	7'086	17.31	6'882	16.82		
40'951 - 41'000	8'174	19.95	8'122	19.82	7'917	19.32	7'713	18.82	7'508	18.32	7'304	17.83	7'099	17.33	6'895	16.83		
41'001 - 41'050	8'185	19.95	8'133	19.82	7'929	19.33	7'724	18.83	7'520	18.33	7'315	17.83	7'111	17.33	6'906	16.83		
41'051 - 41'100	8'197	19.96	8'144	19.83	7'940	19.33	7'735	18.83	7'531	18.33	7'327	17.84	7'122	17.34	6'918	16.84		
41'101 - 41'150	8'210	19.96	8'158	19.84	7'953	19.34	7'749	18.84	7'544	18.34	7'340	17.85	7'136	17.35	6'931	16.85		
41'151 - 41'200	8'221	19.97	8'169	19.84	7'965	19.34	7'760	18.85	7'556	18.35	7'351	17.85	7'147	17.36	6'942	16.86		
41'201 - 41'250	8'234	19.97	8'183	19.85	7'978	19.35	7'774	18.86	7'569	18.36	7'365	17.87	7'160	17.37	6'956	16.87		
41'251 - 41'300	8'246	19.98	8'194	19.85	7'989	19.36	7'785	18.86	7'581	18.37	7'376	17.87	7'172	17.38	6'967	16.88		
41'301 - 41'350	8'257	19.98	8'205	19.85	8'001	19.36	7'796	18.87	7'592	18.37	7'387	17.88	7'183	17.38	6'979	16.89		
41'351 - 41'400	8'270	19.99	8'219	19.86	8'014	19.37	7'810	18.88	7'605	18.38	7'401	17.89	7'196	17.39	6'992	16.90		
41'401 - 41'450	8'282	19.99	8'230	19.87	8'026	19.37	7'821	18.88	7'617	18.39	7'412	17.89	7'208	17.40	7'003	16.91		
41'451 - 41'500	8'293	20.00	8'241	19.87	8'037	19.38	7'832	18.88	7'628	18.39	7'424	17.90	7'219	17.41	7'015	16.91		
41'501 - 41'550	8'306	20.00	8'255	19.88	8'050	19.39	7'846	18.89	7'641	18.40	7'437	17.91	7'233	17.42	7'028	16.92		
41'551 - 41'600	8'318	20.01	8'266	19.88	8'062	19.39	7'857	18.90	7'653	18.41	7'448	17.91	7'244	17.42	7'039	16.93		
41'601 - 41'650	8'329	20.01	8'277	19.88	8'073	19.39	7'869	18.90	7'664	18.41	7'460	17.92	7'255	17.43	7'051	16.94		
41'651 - 41'700	8'342	20.02	8'291	19.89	8'086	19.40	7'882	18.91	7'678	18.42	7'473	17.93	7'269	17.44	7'064	16.95		
41'701 - 41'750	8'354	20.02	8'302	19.90	8'098	19.41	7'893	18.92	7'689	18.43	7'484	17.94	7'280	17.45	7'076	16.96		
41'751 - 41'800	8'367	20.03	8'314	19.90	8'109	19.41	7'905	18.92	7'700	18.43	7'496	17.94	7'291	17.45	7'087	16.96		
41'801 - 41'850	8'378	20.03	8'327	19.91	8'123	19.42	7'918	18.93	7'714	18.44	7'509	17.95	7'305	17.47	7'100	16.98		
41'851 - 41'900	8'390	20.04	8'338	19.91	8'134	19.42	7'929	18.93	7'725	18.45	7'521	17.96	7'316	17.47	7'112	16.98		
41'901 - 41'950	8'403	20.04	8'352	19.92	8'147	19.43	7'943	18.95	7'739	18.46	7'534	17.97	7'330	17.48	7'125	16.99		
41'951 - 42'000	8'414	20.05	8'363	19.92	8'159	19.44	7'954	18.95	7'750	18.46	7'545	17.97	7'341	17.49	7'137	17.00		
42'001 - 42'050	8'426	20.05	8'375	19.93	8'170	19.44	7'966	18.96	7'761	18.47	7'557	17.98	7'352	17.49	7'148	17.01		
42'051 - 42'100	8'439	20.06	8'388	19.94	8'183	19.45	7'979	18.96	7'775	18.48	7'570	17.99	7'366	17.51	7'161	17.02		
42'101 - 42'150	8'450	20.06	8'399	19.94	8'195	19.45	7'990	18.97	7'786	18.48	7'582	18.00	7'377	17.51	7'173	17.03		
42'151 - 42'200	8'462	20.06	8'411	19.94	8'206	19.46	8'002	18.97	7'797	18.49	7'593	18.00	7'388	17.52	7'184	17.03		
42'201 - 42'250	8'475	20.07	8'424	19.95	8'220	19.47	8'015	18.98	7'811	18.50	7'606	18.01	7'402	17.53	7'197	17.04		
42'251 - 42'300	8'486	20.07	8'435	19.95	8'231	19.47	8'027	18.99	7'822	18.50	7'618	18.02	7'413	17.54	7'209	17.05		

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	8'498	20.08	8'447	19.96	8'242	19.47	8'038	18.99	7'833	18.51	7'629	18.02	7'425	17.54	7'220	17.06		
42'351 - 42'400	8'511	20.08	8'460	19.96	8'256	19.48	8'051	19.00	7'847	18.52	7'642	18.03	7'438	17.55	7'234	17.07		
42'401 - 42'450	8'522	20.09	8'472	19.97	8'267	19.49	8'063	19.01	7'858	18.52	7'654	18.04	7'449	17.56	7'245	17.08		
42'451 - 42'500	8'536	20.10	8'485	19.98	8'281	19.50	8'076	19.01	7'872	18.53	7'667	18.05	7'463	17.57	7'258	17.09		
42'501 - 42'550	8'547	20.10	8'496	19.98	8'292	19.50	8'087	19.02	7'883	18.54	7'679	18.06	7'474	17.58	7'270	17.10		
42'551 - 42'600	8'558	20.10	8'508	19.98	8'303	19.50	8'099	19.02	7'894	18.54	7'690	18.06	7'486	17.58	7'281	17.10		
42'601 - 42'650	8'571	20.11	8'521	19.99	8'317	19.51	8'112	19.03	7'908	18.55	7'703	18.07	7'499	17.59	7'295	17.11		
42'651 - 42'700	8'583	20.11	8'533	20.00	8'328	19.51	8'124	19.04	7'919	18.56	7'715	18.08	7'510	17.60	7'306	17.12		
42'701 - 42'750	8'594	20.11	8'544	20.00	8'339	19.52	8'135	19.04	7'931	18.56	7'726	18.08	7'522	17.61	7'317	17.13		
42'751 - 42'800	8'607	20.12	8'557	20.00	8'353	19.53	8'148	19.05	7'944	18.57	7'740	18.09	7'535	17.62	7'331	17.14		
42'801 - 42'850	8'619	20.13	8'569	20.01	8'364	19.53	8'160	19.05	7'955	18.58	7'751	18.10	7'546	17.62	7'342	17.14		
42'851 - 42'900	8'630	20.13	8'580	20.01	8'376	19.54	8'171	19.06	7'967	18.58	7'762	18.10	7'558	17.63	7'353	17.15		
42'901 - 42'950	8'643	20.14	8'594	20.02	8'389	19.54	8'185	19.07	7'980	18.59	7'776	18.12	7'571	17.64	7'367	17.16		
42'951 - 43'000	8'655	20.14	8'605	20.02	8'400	19.55	8'196	19.07	7'992	18.60	7'787	18.12	7'583	17.65	7'378	17.17		
43'001 - 43'050	8'668	20.15	8'618	20.03	8'414	19.56	8'209	19.08	8'005	18.61	7'801	18.13	7'596	17.65	7'392	17.18		
43'051 - 43'100	8'679	20.15	8'630	20.03	8'425	19.56	8'221	19.09	8'016	18.61	7'812	18.14	7'607	17.66	7'403	17.19		
43'101 - 43'150	8'691	20.15	8'641	20.04	8'437	19.56	8'232	19.09	8'028	18.62	7'823	18.14	7'619	17.67	7'414	17.19		
43'151 - 43'200	8'704	20.16	8'654	20.04	8'450	19.57	8'246	19.10	8'041	18.62	7'837	18.15	7'632	17.68	7'428	17.20		
43'201 - 43'250	8'715	20.16	8'666	20.05	8'461	19.57	8'257	19.10	8'052	18.63	7'848	18.16	7'644	17.68	7'439	17.21		
43'251 - 43'300	8'727	20.17	8'677	20.05	8'473	19.58	8'268	19.11	8'064	18.63	7'859	18.16	7'655	17.69	7'451	17.22		
43'301 - 43'350	8'740	20.17	8'691	20.06	8'486	19.59	8'282	19.12	8'077	18.64	7'873	18.17	7'668	17.70	7'464	17.23		
43'351 - 43'400	8'751	20.18	8'702	20.06	8'498	19.59	8'293	19.12	8'089	18.65	7'884	18.18	7'680	17.71	7'475	17.23		
43'401 - 43'450	8'763	20.18	8'713	20.06	8'509	19.59	8'304	19.12	8'100	18.65	7'896	18.18	7'691	17.71	7'487	17.24		
43'451 - 43'500	8'776	20.19	8'727	20.07	8'522	19.60	8'318	19.13	8'113	18.66	7'909	18.19	7'705	17.72	7'500	17.25		
43'501 - 43'550	8'788	20.19	8'738	20.08	8'534	19.61	8'329	19.14	8'125	18.67	7'920	18.20	7'716	17.73	7'511	17.26		
43'551 - 43'600	8'801	20.20	8'749	20.08	8'545	19.61	8'341	19.14	8'136	18.67	7'932	18.20	7'727	17.73	7'523	17.26		
43'601 - 43'650	8'812	20.20	8'763	20.09	8'559	19.62	8'354	19.15	8'150	18.68	7'945	18.21	7'741	17.74	7'536	17.27		
43'651 - 43'700	8'824	20.20	8'774	20.09	8'570	19.62	8'365	19.15	8'161	18.69	7'957	18.22	7'752	17.75	7'548	17.28		
43'701 - 43'750	8'837	20.21	8'788	20.10	8'583	19.63	8'379	19.16	8'174	18.69	7'970	18.23	7'766	17.76	7'561	17.29		
43'751 - 43'800	8'848	20.21	8'799	20.10	8'595	19.63	8'390	19.17	8'186	18.70	7'981	18.23	7'777	17.77	7'572	17.30		
43'801 - 43'850	8'860	20.22	8'810	20.10	8'606	19.64	8'402	19.17	8'197	18.70	7'993	18.24	7'788	17.77	7'584	17.31		
43'851 - 43'900	8'873	20.22	8'824	20.11	8'620	19.65	8'415	19.18	8'211	18.71	8'006	18.25	7'802	17.78	7'597	17.32		
43'901 - 43'950	8'884	20.23	8'835	20.11	8'631	19.65	8'426	19.18	8'222	18.72	8'018	18.25	7'813	17.79	7'609	17.32		
43'951 - 44'000	8'896	20.23	8'847	20.12	8'642	19.65	8'438	19.19	8'233	18.72	8'029	18.26	7'824	17.79	7'620	17.33		
44'001 - 44'050	8'909	20.24	8'860	20.12	8'656	19.66	8'451	19.20	8'247	18.73	8'042	18.27	7'838	17.80	7'633	17.34		
44'051 - 44'100	8'920	20.24	8'871	20.13	8'667	19.66	8'463	19.20	8'258	18.74	8'054	18.27	7'849	17.81	7'645	17.35		
44'101 - 44'150	8'932	20.24	8'883	20.13	8'678	19.67	8'474	19.20	8'270	18.74	8'065	18.28	7'861	17.82	7'656	17.35		
44'151 - 44'200	8'945	20.25	8'896	20.14	8'692	19.68	8'487	19.21	8'283	18.75	8'079	18.29	7'874	17.82	7'670	17.36		
44'201 - 44'250	8'956	20.25	8'908	20.14	8'703	19.68	8'499	19.22	8'294	18.75	8'090	18.29	7'885	17.83	7'681	17.37		
44'251 - 44'300	8'970	20.26	8'921	20.15	8'717	19.69	8'512	19.23	8'308	18.76	8'103	18.30	7'899	17.84	7'695	17.38		
44'301 - 44'350	8'981	20.26	8'932	20.15	8'728	19.69	8'524	19.23	8'319	18.77	8'115	18.31	7'910	17.85	7'706	17.39		
44'351 - 44'400	8'992	20.26	8'944	20.16	8'739	19.69	8'535	19.23	8'331	18.77	8'126	18.31	7'922	17.85	7'717	17.39		
44'401 - 44'450	9'006	20.27	8'957	20.16	8'753	19.70	8'548	19.24	8'344	18.78	8'140	18.32	7'935	17.86	7'731	17.40		
44'451 - 44'500	9'017	20.27	8'969	20.17	8'764	19.71	8'560	19.25	8'355	18.79	8'151	18.33	7'947	17.87	7'742	17.41		
44'501 - 44'550	9'028	20.28	8'980	20.17	8'776	19.71	8'571	19.25	8'367	18.79	8'162	18.33	7'958	17.87	7'753	17.41		
44'551 - 44'600	9'042	20.28	8'994	20.18	8'789	19.72	8'585	19.26	8'380	18.80	8'176	18.34	7'971	17.88	7'767	17.42		
44'601 - 44'650	9'053	20.29	9'005	20.18	8'800	19.72	8'596	19.26	8'392	18.81	8'187	18.35	7'983	17.89	7'778	17.43		
44'651 - 44'700	9'064	20.29	9'016	20.18	8'812	19.72	8'607	19.27	8'403	18.81	8'199	18.35	7'994	17.89	7'790	17.44		
44'701 - 44'750	9'078	20.30	9'030	20.19	8'825	19.73	8'621	19.28	8'416	18.82	8'212	18.36	8'008	17.90	7'803	17.45		
44'751 - 44'800	9'089	20.30	9'041	20.19	8'837	19.74	8'632	19.28	8'428	18.82	8'223	18.37	8'019	17.91	7'814	17.45		
44'801 - 44'850	9'103	20.31	9'055	20.20	8'850	19.74	8'646	19.29	8'441	18.83	8'237	18.38	8'032	17.92	7'828	17.46		
44'851 - 44'900	9'114	20.31	9'066	20.20	8'861	19.75	8'657	19.29	8'453	18.84	8'248	18.38	8'044	17.93	7'839	17.47		
44'901 - 44'950	9'125	20.31	9'077	20.20	8'873	19.75	8'668	19.29	8'464	18.84	8'260	18.39	8'055	17.93	7'851	17.48		
44'951 - 45'000	9'139	20.32	9'091	20.21	8'886	19.76	8'682	19.30	8'477	18.85	8'273	18.39	8'069	17.94	7'864	17.49		
45'001 - 45'050	9'150	20.32	9'102	20.22	8'898	19.76	8'693	19.31	8'489	18.85	8'284	18.40	8'080	17.95	7'876	17.49		
45'051 - 45'100	9'161	20.32	9'114	20.22	8'909	19.76	8'705	19.31	8'500	18.86	8'296	18.40	8'091	17.95	7'887	17.50		
45'101 - 45'150	9'175	20.33	9'127	20.23	8'923	19.77	8'718	19.32	8'514	18.87	8'309	18.41	8'105	17.96	7'900	17.51		
45'151 - 45'200	9'186	20.33	9'138	20.23	8'934	19.78	8'729	19.32	8'525	18.87	8'321	18.42	8'116	17.97	7'912	17.51		
45'201 - 45'250	9'197	20.34	9'150	20.23	8'945	19.78	8'741	19.33	8'536	18.87	8'332	18.42	8'128	17.97	7'923	17.52		
45'251 - 45'300	9'211	20.34	9'163	20.24	8'959	19.79	8'754	19.34	8'550	18.88	8'345	18.43	8'141	17.98	7'937	17.53		

Quellensteuer für ausländische Arbeitnehmer

ohne 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.	%		
45'301 - 45'350	9'222	20.35	9'175	20.24	8'970	19.79	8'766	19.34	8'561	18.89	8'357	18.44	8'152	17.99	7'948	17.54		
45'351 - 45'400	9'235	20.35	9'186	20.24	8'982	19.80	8'777	19.34	8'573	18.89	8'368	18.44	8'164	17.99	7'959	17.54		
45'401 - 45'450	9'247	20.36	9'199	20.25	8'995	19.80	8'791	19.35	8'586	18.90	8'382	18.45	8'177	18.00	7'973	17.55		
45'451 - 45'500	9'258	20.36	9'211	20.26	9'006	19.80	8'802	19.36	8'597	18.90	8'393	18.46	8'189	18.01	7'984	17.56		
45'501 - 45'550	9'271	20.36	9'224	20.26	9'020	19.81	8'815	19.36	8'611	18.91	8'407	18.47	8'202	18.02	7'998	17.57		
45'551 - 45'600	9'283	20.37	9'236	20.27	9'031	19.82	8'827	19.37	8'622	18.92	8'418	18.47	8'213	18.02	8'009	17.57		
45'601 - 45'650	9'294	20.37	9'247	20.27	9'043	19.82	8'838	19.37	8'634	18.92	8'429	18.47	8'225	18.03	8'020	17.58		
45'651 - 45'700	9'308	20.38	9'260	20.27	9'056	19.83	8'852	19.38	8'647	18.93	8'443	18.48	8'238	18.04	8'034	17.59		
45'701 - 45'750	9'319	20.38	9'272	20.28	9'067	19.83	8'863	19.38	8'659	18.94	8'454	18.49	8'250	18.04	8'045	17.59		
45'751 - 45'800	9'330	20.38	9'283	20.28	9'079	19.83	8'874	19.39	8'670	18.94	8'465	18.49	8'261	18.05	8'057	17.60		
45'801 - 45'850	9'344	20.39	9'297	20.29	9'092	19.84	8'888	19.40	8'683	18.95	8'479	18.50	8'275	18.06	8'070	17.61		
45'851 - 45'900	9'355	20.39	9'308	20.29	9'104	19.85	8'899	19.40	8'695	18.95	8'490	18.51	8'286	18.06	8'081	17.62		
45'901 - 45'950	9'366	20.39	9'319	20.29	9'115	19.85	8'911	19.40	8'706	18.96	8'502	18.51	8'297	18.07	8'093	17.62		
45'951 - 46'000	9'380	20.40	9'333	20.30	9'129	19.86	8'924	19.41	8'720	18.97	8'515	18.52	8'311	18.08	8'106	17.63		
46'001 - 46'050	9'391	20.40	9'344	20.30	9'140	19.86	8'935	19.41	8'731	18.97	8'527	18.53	8'322	18.08	8'118	17.64		
46'051 - 46'100	9'404	20.41	9'358	20.31	9'153	19.87	8'949	19.42	8'744	18.98	8'540	18.53	8'336	18.09	8'131	17.65		
46'101 - 46'150	9'416	20.41	9'369	20.31	9'165	19.87	8'960	19.43	8'756	18.98	8'551	18.54	8'347	18.10	8'143	17.65		
46'151 - 46'200	9'427	20.42	9'381	20.32	9'176	19.87	8'972	19.43	8'767	18.99	8'563	18.54	8'358	18.10	8'154	17.66		
46'201 - 46'250	9'441	20.42	9'394	20.32	9'190	19.88	8'985	19.44	8'781	19.00	8'576	18.55	8'372	18.11	8'167	17.67		
46'251 - 46'300	9'452	20.43	9'405	20.32	9'201	19.88	8'997	19.44	8'792	19.00	8'588	18.56	8'383	18.12	8'179	17.67		
46'301 - 46'350	9'463	20.43	9'417	20.33	9'212	19.89	9'008	19.45	8'803	19.00	8'599	18.56	8'395	18.12	8'190	17.68		
46'351 - 46'400	9'477	20.44	9'430	20.33	9'226	19.89	9'021	19.45	8'817	19.01	8'612	18.57	8'408	18.13	8'204	17.69		
46'401 - 46'450	9'488	20.44	9'442	20.34	9'237	19.90	9'033	19.46	8'828	19.02	8'624	18.58	8'419	18.13	8'215	17.70		
46'451 - 46'500	9'499	20.44	9'453	20.34	9'249	19.90	9'044	19.46	8'840	19.02	8'635	18.58	8'431	18.14	8'226	17.70		
46'501 - 46'550	9'513	20.45	9'467	20.35	9'262	19.91	9'058	19.47	8'853	19.03	8'649	18.59	8'444	18.15	8'240	17.71		
46'551 - 46'600	9'524	20.45	9'478	20.35	9'273	19.91	9'069	19.47	8'865	19.03	8'660	18.59	8'456	18.16	8'251	17.72		
46'601 - 46'650	9'537	20.45	9'491	20.36	9'287	19.92	9'082	19.48	8'878	19.04	8'674	18.60	8'469	18.16	8'265	17.73		
46'651 - 46'700	9'549	20.46	9'503	20.36	9'298	19.92	9'094	19.48	8'889	19.04	8'685	18.61	8'481	18.17	8'276	17.73		
46'701 - 46'750	9'560	20.46	9'514	20.36	9'310	19.93	9'105	19.49	8'901	19.05	8'696	18.61	8'492	18.17	8'287	17.74		
46'751 - 46'800	9'574	20.47	9'528	20.37	9'323	19.93	9'119	19.50	8'914	19.06	8'710	18.62	8'505	18.18	8'301	17.75		
46'801 - 46'850	9'585	20.47	9'539	20.37	9'335	19.94	9'130	19.50	8'926	19.06	8'721	18.62	8'517	18.19	8'312	17.75		
46'851 - 46'900	9'596	20.47	9'550	20.37	9'346	19.94	9'141	19.50	8'937	19.07	8'733	18.63	8'528	18.19	8'324	17.76		
46'901 - 46'950	9'610	20.48	9'564	20.38	9'359	19.94	9'155	19.51	8'951	19.08	8'746	18.64	8'542	18.20	8'337	17.77		
46'951 - 47'000	9'621	20.48	9'575	20.38	9'371	19.95	9'166	19.51	8'962	19.08	8'757	18.64	8'553	18.21	8'349	17.77		
47'001 - 47'050	9'632	20.48	9'587	20.39	9'382	19.95	9'178	19.52	8'973	19.08	8'769	18.65	8'564	18.21	8'360	17.78		
47'051 - 47'100	9'646	20.49	9'600	20.39	9'396	19.96	9'191	19.52	8'987	19.09	8'782	18.66	8'578	18.22	8'373	17.79		
47'101 - 47'150	9'657	20.49	9'611	20.39	9'407	19.96	9'203	19.53	8'998	19.09	8'794	18.66	8'589	18.23	8'385	17.79		
47'151 - 47'200	9'671	20.50	9'623	20.40	9'418	19.96	9'214	19.53	9'010	19.10	8'805	18.66	8'601	18.23	8'396	17.80		
47'201 - 47'250	9'682	20.50	9'636	20.40	9'432	19.97	9'227	19.54	9'023	19.11	8'819	18.67	8'614	18.24	8'410	17.81		
47'251 - 47'300	9'693	20.50	9'648	20.41	9'443	19.97	9'239	19.54	9'034	19.11	8'830	18.68	8'626	18.25	8'421	17.81		
47'301 - 47'350	9'707	20.51	9'661	20.41	9'457	19.98	9'252	19.55	9'048	19.12	8'843	18.69	8'639	18.25	8'435	17.82		
47'351 - 47'400	9'718	20.51	9'673	20.42	9'468	19.99	9'264	19.55	9'059	19.12	8'855	18.69	8'650	18.26	8'446	17.83		
47'401 - 47'450	9'729	20.51	9'684	20.42	9'480	19.99	9'275	19.56	9'071	19.13	8'866	18.69	8'662	18.26	8'457	17.83		
47'451 - 47'500	9'743	20.52	9'697	20.43	9'493	20.00	9'289	19.57	9'084	19.13	8'880	18.70	8'675	18.27	8'471	17.84		
47'501 - 47'550	9'754	20.52	9'709	20.43	9'504	20.00	9'300	19.57	9'096	19.14	8'891	18.71	8'687	18.28	8'482	17.85		
47'551 - 47'600	9'765	20.53	9'720	20.43	9'516	20.00	9'311	19.57	9'107	19.14	8'902	18.71	8'698	18.28	8'494	17.85		
47'601 - 47'650	9'779	20.53	9'734	20.44	9'529	20.01	9'325	19.58	9'120	19.15	8'916	18.72	8'712	18.29	8'507	17.86		
47'651 - 47'700	9'790	20.53	9'745	20.44	9'541	20.01	9'336	19.58	9'132	19.15	8'927	18.72	8'723	18.30	8'518	17.87		
47'701 - 47'750	9'802	20.54	9'757	20.44	9'552	20.01	9'348	19.59	9'143	19.16	8'939	18.73	8'734	18.30	8'530	17.87		
47'751 - 47'800	9'815	20.54	9'770	20.45	9'566	20.02	9'361	19.59	9'157	19.17	8'952	18.74	8'748	18.31	8'543	17.88		
47'801 - 47'850	9'826	20.55	9'781	20.45	9'577	20.03	9'372	19.60	9'168	19.17	8'964	18.74	8'759	18.31	8'555	17.89		
47'851 - 47'900	9'840	20.55	9'795	20.46	9'590	20.03	9'386	19.61	9'182	19.18	8'977	18.75	8'773	18.32	8'568	17.90		
47'901 - 47'950	9'851	20.56	9'806	20.46	9'602	20.04	9'397	19.61	9'193	19.18	8'989	18.76	8'784	18.33	8'580	17.90		
47'951 - 48'000	9'863	20.56	9'818	20.46	9'613	20.04	9'409	19.61	9'204	19.18	9'000	18.76	8'795	18.33	8'591	17.91		
48'001 - 48'050	9'876	20.56	9'831	20.47	9'627	20.05	9'422	19.62	9'218	19.19	9'013	18.77	8'809	18.34	8'605	17.92		
48'051 - 48'100	9'887	20.57	9'843	20.47	9'638	20.05	9'434	19.62	9'229	19.20	9'025	18.77	8'820	18.35	8'616	17.92		
48'101 - 48'150	9'899	20.57	9'854	20.48	9'650	20.05	9'445	19.63	9'241	19.20	9'036	18.78	8'832	18.35	8'627	17.93		
48'151 - 48'200	9'912	20.57	9'867	20.48	9'663	20.06	9'459	19.63	9'254	19.21	9'050	18.79	8'845	18.36	8'641	17.94		
48'201 - 48'250	9'923	20.58	9'879	20.49	9'674	20.06	9'470	19.64	9'265	19.21	9'061	18.79	8'857	18.37	8'652	17.94		
48'251 - 48'300	9'935	20.58	9'890	20.49	9'686	20.06	9'481	19.64	9'277	19.22	9'072	18.79	8'868	18.37	8'664	17.95		

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	9'948	20.59	9'904	20.49	9'699	20.07	9'495	19.65	9'290	19.22	9'086	18.80	8'882	18.38	8'677	17.96		
48'351 - 48'400	9'960	20.59	9'915	20.50	9'711	20.07	9'506	19.65	9'302	19.23	9'097	18.81	8'893	18.38	8'688	17.96		
48'401 - 48'450	9'973	20.59	9'929	20.50	9'724	20.08	9'520	19.66	9'315	19.24	9'111	18.81	8'906	18.39	8'702	17.97		
48'451 - 48'500	9'984	20.60	9'940	20.51	9'736	20.08	9'531	19.66	9'327	19.24	9'122	18.82	8'918	18.40	8'713	17.97		
48'501 - 48'550	9'996	20.60	9'951	20.51	9'747	20.09	9'542	19.66	9'338	19.24	9'134	18.82	8'929	18.40	8'725	17.98		
48'551 - 48'600	10'009	20.61	9'965	20.51	9'760	20.09	9'556	19.67	9'352	19.25	9'147	18.83	8'943	18.41	8'738	17.99		
48'601 - 48'650	10'020	20.61	9'976	20.52	9'772	20.10	9'567	19.68	9'363	19.26	9'158	18.83	8'954	18.41	8'750	17.99		
48'651 - 48'700	10'032	20.61	9'988	20.52	9'783	20.10	9'579	19.68	9'374	19.26	9'170	18.84	8'965	18.42	8'761	18.00		
48'701 - 48'750	10'045	20.62	10'001	20.53	9'797	20.11	9'592	19.69	9'388	19.27	9'183	18.85	8'979	18.43	8'775	18.01		
48'751 - 48'800	10'057	20.62	10'013	20.53	9'808	20.11	9'604	19.69	9'399	19.27	9'195	18.85	8'990	18.43	8'786	18.01		
48'801 - 48'850	10'068	20.62	10'024	20.53	9'819	20.11	9'615	19.69	9'411	19.27	9'206	18.86	9'002	18.44	8'797	18.02		
48'851 - 48'900	10'081	20.63	10'037	20.54	9'833	20.12	9'629	19.70	9'424	19.28	9'220	18.86	9'015	18.45	8'811	18.03		
48'901 - 48'950	10'093	20.63	10'049	20.54	9'844	20.12	9'640	19.70	9'436	19.29	9'231	18.87	9'027	18.45	8'822	18.03		
48'951 - 49'000	10'106	20.64	10'060	20.54	9'856	20.12	9'651	19.71	9'447	19.29	9'242	18.87	9'038	18.45	8'834	18.04		
49'001 - 49'050	10'118	20.64	10'074	20.55	9'869	20.13	9'665	19.71	9'460	19.30	9'256	18.88	9'051	18.46	8'847	18.05		
49'051 - 49'100	10'129	20.64	10'085	20.55	9'881	20.13	9'676	19.72	9'472	19.30	9'267	18.88	9'063	18.47	8'858	18.05		
49'101 - 49'150	10'142	20.65	10'099	20.56	9'894	20.14	9'690	19.73	9'485	19.31	9'281	18.89	9'076	18.48	8'872	18.06		
49'151 - 49'200	10'154	20.65	10'110	20.56	9'906	20.14	9'701	19.73	9'497	19.31	9'292	18.90	9'088	18.48	8'883	18.06		
49'201 - 49'250	10'165	20.65	10'121	20.56	9'917	20.15	9'712	19.73	9'508	19.32	9'304	18.90	9'099	18.48	8'895	18.07		
49'251 - 49'300	10'179	20.66	10'135	20.57	9'930	20.15	9'726	19.74	9'522	19.32	9'317	18.91	9'113	18.49	8'908	18.08		
49'301 - 49'350	10'190	20.66	10'146	20.57	9'942	20.16	9'737	19.74	9'533	19.33	9'329	18.91	9'124	18.50	8'920	18.08		
49'351 - 49'400	10'201	20.66	10'158	20.57	9'953	20.16	9'749	19.74	9'544	19.33	9'340	18.92	9'135	18.50	8'931	18.09		
49'401 - 49'450	10'215	20.67	10'171	20.58	9'967	20.17	9'762	19.75	9'558	19.34	9'353	18.92	9'149	18.51	8'945	18.10		
49'451 - 49'500	10'226	20.67	10'183	20.58	9'978	20.17	9'774	19.76	9'569	19.34	9'365	18.93	9'160	18.51	8'956	18.10		
49'501 - 49'550	10'237	20.67	10'194	20.58	9'990	20.17	9'785	19.76	9'581	19.35	9'376	18.93	9'172	18.52	8'967	18.11		
49'551 - 49'600	10'251	20.68	10'207	20.59	10'003	20.18	9'799	19.77	9'594	19.35	9'390	18.94	9'185	18.53	8'981	18.12		
49'601 - 49'650	10'262	20.68	10'219	20.59	10'014	20.18	9'810	19.77	9'606	19.36	9'401	18.94	9'197	18.53	8'992	18.12		
49'651 - 49'700	10'276	20.69	10'232	20.60	10'028	20.19	9'824	19.78	9'619	19.36	9'415	18.95	9'210	18.54	9'006	18.13		
49'701 - 49'750	10'287	20.69	10'244	20.60	10'039	20.19	9'835	19.78	9'630	19.37	9'426	18.96	9'222	18.55	9'017	18.13		
49'751 - 49'800	10'298	20.69	10'255	20.60	10'051	20.19	9'846	19.78	9'642	19.37	9'437	18.96	9'233	18.55	9'029	18.14		
49'801 - 49'850	10'312	20.70	10'269	20.61	10'064	20.20	9'860	19.79	9'655	19.38	9'451	18.97	9'246	18.56	9'042	18.15		
49'851 - 49'900	10'323	20.70	10'280	20.61	10'076	20.20	9'871	19.79	9'667	19.38	9'462	18.97	9'258	18.56	9'053	18.15		
49'901 - 49'950	10'335	20.70	10'291	20.61	10'087	20.20	9'883	19.80	9'678	19.39	9'474	18.98	9'269	18.57	9'065	18.16		
49'951 - 50'000	10'348	20.71	10'305	20.62	10'101	20.21	9'896	19.80	9'692	19.39	9'487	18.98	9'283	18.58	9'078	18.17		