

Quellensteuer für ausländische Arbeitnehmer/innen

Tarifjahr 2025

Tarif B ohne Kirchensteuer

Ansätze Bund und Staat

Tarif	B0N	B1N	B2N	B3N	B4N	B5N	B6N	B7N
Bruttolohn im Monat	Alleinverdiener Verheiratete, deren Ehegatte nicht erwerbstätig ist.							
Stufe von CHF	Stufe bis CHF	ohne Kind CHF %	1 Kind CHF %	2 Kinder CHF %	3 Kinder CHF %	4 Kinder CHF %	5 Kinder CHF %	6 Kinder CHF %
1	1'500	6 0.00	6 0.00	6 0.00	6 0.00	6 0.00	6 0.00	6 0.00
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
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
1'601	1'650	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	11 0.33	6 0.18	6 0.18	6 0.18	6 0.18	6 0.18	6 0.18
3'401	3'450	16 0.47	6 0.18	6 0.18	6 0.18	6 0.18	6 0.18	6 0.18
3'451	3'500	22 0.63	6 0.17	6 0.17	6 0.17	6 0.17	6 0.17	6 0.17
3'501	3'550	28 0.79	6 0.17	6 0.17	6 0.17	6 0.17	6 0.17	6 0.17
3'551	3'600	33 0.92	6 0.17	6 0.17	6 0.17	6 0.17	6 0.17	6 0.17
3'601	3'650	39 1.08	6 0.17	6 0.17	6 0.17	6 0.17	6 0.17	6 0.17
3'651	3'700	45 1.22	6 0.16	6 0.16	6 0.16	6 0.16	6 0.16	6 0.16
3'701	3'750	51 1.37	6 0.16	6 0.16	6 0.16	6 0.16	6 0.16	6 0.16
3'751	3'800	56 1.48	6 0.16	6 0.16	6 0.16	6 0.16	6 0.16	6 0.16
3'801	3'850	62 1.62	6 0.16	6 0.16	6 0.16	6 0.16	6 0.16	6 0.16
3'851	3'900	68 1.75	6 0.15	6 0.15	6 0.15	6 0.15	6 0.15	6 0.15
3'901	3'950	74 1.89	6 0.15	6 0.15	6 0.15	6 0.15	6 0.15	6 0.15
3'951	4'000	80 2.01	6 0.15	6 0.15	6 0.15	6 0.15	6 0.15	6 0.15
4'001	4'050	86 2.14	6 0.15	6 0.15	6 0.15	6 0.15	6 0.15	6 0.15
4'051	4'100	92 2.26	6 0.15	6 0.15	6 0.15	6 0.15	6 0.15	6 0.15
4'101	4'150	98 2.38	6 0.15	6 0.15	6 0.15	6 0.15	6 0.15	6 0.15
4'151	4'200	104 2.49	6 0.14	6 0.14	6 0.14	6 0.14	6 0.14	6 0.14
4'201	4'250	112 2.65	6 0.14	6 0.14	6 0.14	6 0.14	6 0.14	6 0.14
4'251	4'300	118 2.76	7 0.16	6 0.14	6 0.14	6 0.14	6 0.14	6 0.14
4'301	4'350	123 2.84	12 0.28	6 0.14	6 0.14	6 0.14	6 0.14	6 0.14
4'351	4'400	130 2.97	18 0.41	6 0.14	6 0.14	6 0.14	6 0.14	6 0.14
4'401	4'450	136 3.07	24 0.54	6 0.14	6 0.14	6 0.14	6 0.14	6 0.14
4'451	4'500	142 3.17	29 0.65	6 0.13	6 0.13	6 0.13	6 0.13	6 0.13
4'501	4'550	148 3.27	35 0.77	6 0.13	6 0.13	6 0.13	6 0.13	6 0.13
4'551	4'600	155 3.39	41 0.90	6 0.13	6 0.13	6 0.13	6 0.13	6 0.13
4'601	4'650	161 3.48	47 1.02	6 0.13	6 0.13	6 0.13	6 0.13	6 0.13
4'651	4'700	167 3.57	53 1.13	6 0.13	6 0.13	6 0.13	6 0.13	6 0.13
4'701	4'750	174 3.68	59 1.25	6 0.13	6 0.13	6 0.13	6 0.13	6 0.13

Tarif		BON		B1N		B2N		B3N		B4N		B5N		B6N		B7N		
Bruttolohn im Monat		Alleinverdiener Verheiratete, deren Ehegatte nicht erwerbstätig ist.																
Stufe von CHF	Stufe bis CHF	ohne Kind CHF %		1 Kind CHF %		2 Kinder CHF %		3 Kinder CHF %		4 Kinder CHF %		5 Kinder CHF %		6 Kinder CHF %		7 Kinder CHF %		
4'751	4'800	180	3.77	65	1.36	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13	
4'801	4'850	186	3.85	71	1.47	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12	
4'851	4'900	192	3.94	77	1.58	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12	
4'901	4'950	199	4.04	82	1.66	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12	
4'951	5'000	205	4.12	88	1.77	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12	
5'001	5'050	211	4.20	94	1.87	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12	
5'051	5'100	218	4.30	100	1.97	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12	
5'101	5'150	223	4.35	105	2.05	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12	
5'151	5'200	229	4.43	111	2.14	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12	
5'201	5'250	235	4.50	117	2.24	8	0.15	6	0.11	6	0.11	6	0.11	6	0.11	6	0.11	
5'251	5'300	242	4.59	122	2.31	14	0.27	6	0.11	6	0.11	6	0.11	6	0.11	6	0.11	
5'301	5'350	248	4.66	128	2.40	20	0.38	6	0.11	6	0.11	6	0.11	6	0.11	6	0.11	
5'351	5'400	254	4.73	134	2.49	26	0.48	6	0.11	6	0.11	6	0.11	6	0.11	6	0.11	
5'401	5'450	261	4.81	140	2.58	32	0.59	6	0.11	6	0.11	6	0.11	6	0.11	6	0.11	
5'451	5'500	267	4.88	146	2.67	38	0.69	6	0.11	6	0.11	6	0.11	6	0.11	6	0.11	
5'501	5'550	273	4.94	152	2.75	44	0.80	6	0.11	6	0.11	6	0.11	6	0.11	6	0.11	
5'551	5'600	279	5.00	158	2.83	49	0.88	6	0.11	6	0.11	6	0.11	6	0.11	6	0.11	
5'601	5'650	286	5.08	164	2.92	55	0.98	6	0.11	6	0.11	6	0.11	6	0.11	6	0.11	
5'651	5'700	292	5.15	170	3.00	61	1.07	6	0.11	6	0.11	6	0.11	6	0.11	6	0.11	
5'701	5'750	298	5.21	175	3.06	67	1.17	6	0.10	6	0.10	6	0.10	6	0.10	6	0.10	
5'751	5'800	305	5.28	181	3.13	73	1.26	6	0.10	6	0.10	6	0.10	6	0.10	6	0.10	
5'801	5'850	311	5.34	187	3.21	79	1.36	6	0.10	6	0.10	6	0.10	6	0.10	6	0.10	
5'851	5'900	317	5.40	193	3.29	85	1.45	6	0.10	6	0.10	6	0.10	6	0.10	6	0.10	
5'901	5'950	322	5.43	198	3.34	89	1.50	6	0.10	6	0.10	6	0.10	6	0.10	6	0.10	
5'951	6'000	328	5.49	204	3.41	95	1.59	6	0.10	6	0.10	6	0.10	6	0.10	6	0.10	
6'001	6'050	335	5.56	210	3.49	101	1.68	6	0.10	6	0.10	6	0.10	6	0.10	6	0.10	
6'051	6'100	341	5.61	215	3.54	107	1.76	6	0.10	6	0.10	6	0.10	6	0.10	6	0.10	
6'101	6'150	347	5.67	221	3.61	113	1.84	6	0.10	6	0.10	6	0.10	6	0.10	6	0.10	
6'151	6'200	354	5.73	227	3.68	119	1.93	11	0.18	6	0.10	6	0.10	6	0.10	6	0.10	
6'201	6'250	360	5.78	233	3.74	125	2.01	16	0.26	6	0.10	6	0.10	6	0.10	6	0.10	
6'251	6'300	366	5.83	239	3.81	131	2.09	22	0.35	6	0.10	6	0.10	6	0.10	6	0.10	
6'301	6'350	373	5.90	245	3.87	137	2.17	28	0.44	6	0.09	6	0.09	6	0.09	6	0.09	
6'351	6'400	379	5.95	251	3.94	142	2.23	34	0.53	6	0.09	6	0.09	6	0.09	6	0.09	
6'401	6'450	386	6.01	257	4.00	148	2.30	40	0.62	6	0.09	6	0.09	6	0.09	6	0.09	
6'451	6'500	392	6.05	263	4.06	154	2.38	46	0.71	6	0.09	6	0.09	6	0.09	6	0.09	
6'501	6'550	398	6.10	267	4.09	159	2.44	51	0.78	6	0.09	6	0.09	6	0.09	6	0.09	
6'551	6'600	405	6.16	273	4.15	165	2.51	56	0.85	6	0.09	6	0.09	6	0.09	6	0.09	
6'601	6'650	411	6.20	279	4.21	171	2.58	62	0.94	6	0.09	6	0.09	6	0.09	6	0.09	
6'651	6'700	418	6.26	285	4.27	177	2.65	68	1.02	6	0.09	6	0.09	6	0.09	6	0.09	
6'701	6'750	424	6.30	290	4.31	181	2.69	73	1.09	6	0.09	6	0.09	6	0.09	6	0.09	
6'751	6'800	430	6.35	296	4.37	187	2.76	79	1.17	6	0.09	6	0.09	6	0.09	6	0.09	
6'801	6'850	437	6.40	301	4.41	193	2.83	85	1.25	6	0.09	6	0.09	6	0.09	6	0.09	
6'851	6'900	444	6.46	307	4.47	199	2.89	91	1.32	6	0.09	6	0.09	6	0.09	6	0.09	
6'901	6'950	450	6.50	313	4.52	205	2.96	97	1.40	6	0.09	6	0.09	6	0.09	6	0.09	
6'951	7'000	456	6.54	318	4.56	210	3.01	101	1.45	6	0.09	6	0.09	6	0.09	6	0.09	
7'001	7'050	463	6.59	324	4.61	215	3.06	107	1.52	6	0.09	6	0.09	6	0.09	6	0.09	
7'051	7'100	469	6.63	330	4.66	221	3.12	113	1.60	6	0.08	6	0.08	6	0.08	6	0.08	
7'101	7'150	476	6.68	336	4.72	227	3.19	119	1.67	11	0.15	6	0.08	6	0.08	6	0.08	
7'151	7'200	483	6.73	341	4.75	233	3.25	125	1.74	16	0.22	6	0.08	6	0.08	6	0.08	
7'201	7'250	490	6.78	347	4.80	239	3.31	131	1.81	22	0.30	6	0.08	6	0.08	6	0.08	
7'251	7'300	497	6.83	353	4.85	245	3.37	137	1.88	28	0.38	6	0.08	6	0.08	6	0.08	
7'301	7'350	504	6.88	359	4.90	251	3.43	142	1.94	34	0.46	6	0.08	6	0.08	6	0.08	
7'351	7'400	511	6.93	365	4.95	257	3.48	148	2.01	40	0.54	6	0.08	6	0.08	6	0.08	
7'401	7'450	519	6.99	374	5.04	263	3.54	154	2.07	46	0.62	6	0.08	6	0.08	6	0.08	
7'451	7'500	526	7.04	380	5.08	268	3.59	160	2.14	52	0.70	6	0.08	6	0.08	6	0.08	
7'501	7'550	533	7.08	387	5.14	274	3.64	166	2.21	58	0.77	6	0.08	6	0.08	6	0.08	
7'551	7'600	540	7.13	394	5.20	280	3.70	172	2.27	64	0.84	6	0.08	6	0.08	6	0.08	
7'601	7'650	547	7.17	401	5.26	286	3.75	178	2.33	69	0.90	6	0.08	6	0.08	6	0.08	
7'651	7'700	554	7.22	407	5.30	292	3.80	184	2.40	75	0.98	6	0.08	6	0.08	6	0.08	
7'701	7'750	561	7.26	414	5.36	298	3.86	190	2.46	81	1.05	6	0.08	6	0.08	6	0.08	
7'751	7'800	569	7.32	421	5.41	304	3.91	195	2.51	87	1.12	6	0.08	6	0.08	6	0.08	
7'801	7'850	576	7.36	428	5.47	310	3.96	201	2.57	93	1.19	6	0.08	6	0.08	6	0.08	
7'851	7'900	583	7.40	434	5.51	316	4.01	207	2.63	99	1.26	6	0.08	6	0.08	6	0.08	
7'901	7'950	590	7.44	441	5.56	321	4.05	213	2.69	105	1.32	6	0.08	6	0.08	6	0.08	
7'951	8'000	597	7.49	448	5.62	327	4.10	219	2.75	111	1.39	6	0.08	6	0.08	6	0.08	
8'001	8'050	604	7.53	456	5.68	333	4.15	225	2.80	117	1.46	8	0.10	6	0.07	6	0.07	
8'051	8'100	612	7.58															

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Stufe von CHF	Stufe bis CHF	ohne Kind		1 Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder		6 Kinder		7 Kinder	
8'851	8'900	727	8.19	578	6.51	434	4.89	326	3.67	218	2.46	109	1.23	6	0.07	6	0.07
8'901	8'950	734	8.22	585	6.55	440	4.93	332	3.72	224	2.51	115	1.29	7	0.08	6	0.07
8'951	9'000	742	8.27	592	6.60	446	4.97	338	3.77	230	2.56	121	1.35	13	0.14	6	0.07
9'001	9'050	749	8.30	599	6.64	452	5.01	344	3.81	235	2.60	127	1.41	19	0.21	6	0.07
9'051	9'100	757	8.34	607	6.69	458	5.05	350	3.86	241	2.66	133	1.47	25	0.28	6	0.07
9'101	9'150	764	8.37	614	6.73	464	5.08	356	3.90	247	2.71	139	1.52	31	0.34	6	0.07
9'151	9'200	772	8.41	621	6.77	472	5.14	361	3.93	253	2.76	145	1.58	36	0.39	6	0.07
9'201	9'250	779	8.44	628	6.81	479	5.19	367	3.98	259	2.81	151	1.64	42	0.46	6	0.07
9'251	9'300	787	8.49	635	6.85	486	5.24	373	4.02	265	2.86	157	1.69	48	0.52	6	0.06
9'301	9'350	794	8.51	642	6.88	493	5.29	379	4.06	271	2.91	162	1.74	54	0.58	6	0.06
9'351	9'400	803	8.57	651	6.94	502	5.35	386	4.12	278	2.97	170	1.81	61	0.65	6	0.06
9'401	9'450	811	8.60	658	6.98	509	5.40	392	4.16	284	3.01	175	1.86	67	0.71	6	0.06
9'451	9'500	818	8.63	665	7.02	516	5.45	398	4.20	290	3.06	181	1.91	73	0.77	6	0.06
9'501	9'550	826	8.67	672	7.06	523	5.49	404	4.24	296	3.11	187	1.96	79	0.83	6	0.06
9'551	9'600	833	8.70	679	7.09	530	5.54	410	4.28	301	3.14	193	2.02	85	0.89	6	0.06
9'601	9'650	841	8.74	686	7.13	537	5.58	416	4.32	307	3.19	199	2.07	91	0.95	6	0.06
9'651	9'700	849	8.78	693	7.16	544	5.62	421	4.35	313	3.24	205	2.12	97	1.00	6	0.06
9'701	9'750	856	8.80	701	7.21	552	5.68	427	4.39	319	3.28	211	2.17	102	1.05	6	0.06
9'751	9'800	864	8.84	708	7.24	559	5.72	433	4.43	325	3.32	217	2.22	108	1.10	6	0.06
9'801	9'850	871	8.87	716	7.29	566	5.76	439	4.47	331	3.37	223	2.27	114	1.16	6	0.06
9'851	9'900	879	8.90	724	7.33	573	5.80	445	4.51	337	3.41	228	2.31	120	1.22	12	0.12
9'901	9'950	886	8.93	731	7.37	580	5.84	451	4.54	343	3.46	234	2.36	126	1.27	18	0.18
9'951	10'000	894	8.96	739	7.41	587	5.88	457	4.58	348	3.49	240	2.41	132	1.32	24	0.24
10'001	10'050	901	8.99	746	7.44	594	5.93	463	4.62	354	3.53	246	2.45	138	1.38	29	0.29
10'051	10'100	909	9.02	754	7.48	601	5.97	469	4.66	360	3.57	252	2.50	144	1.43	35	0.35
10'101	10'150	917	9.06	761	7.52	609	6.01	474	4.68	366	3.61	258	2.55	150	1.48	41	0.40
10'151	10'200	924	9.08	769	7.56	616	6.05	480	4.72	372	3.66	264	2.59	155	1.52	47	0.46
10'201	10'250	932	9.11	776	7.59	623	6.09	486	4.75	378	3.70	270	2.64	161	1.57	53	0.52
10'251	10'300	939	9.14	784	7.63	630	6.13	492	4.79	384	3.74	275	2.68	167	1.63	59	0.57
10'301	10'350	947	9.17	791	7.66	637	6.17	498	4.82	390	3.78	281	2.72	173	1.68	65	0.63
10'351	10'400	954	9.20	799	7.70	644	6.21	504	4.86	396	3.82	287	2.77	179	1.73	71	0.68
10'401	10'450	962	9.23	807	7.74	651	6.24	510	4.89	401	3.85	293	2.81	185	1.77	77	0.74
10'451	10'500	969	9.25	814	7.77	659	6.29	516	4.93	407	3.89	299	2.85	191	1.82	82	0.78
10'501	10'550	977	9.28	822	7.81	666	6.33	522	4.96	413	3.92	305	2.90	197	1.87	88	0.84
10'551	10'600	985	9.31	829	7.84	674	6.37	527	4.98	419	3.96	311	2.94	202	1.91	94	0.89
10'601	10'650	994	9.36	838	7.89	683	6.43	535	5.04	426	4.01	318	2.99	210	1.98	101	0.95
10'651	10'700	1'002	9.39	846	7.93	690	6.46	540	5.06	432	4.05	324	3.04	215	2.01	107	1.00
10'701	10'750	1'010	9.42	853	7.95	698	6.51	546	5.09	438	4.08	330	3.08	221	2.06	113	1.05
10'751	10'800	1'018	9.45	861	7.99	705	6.54	552	5.12	444	4.12	336	3.12	227	2.11	119	1.10
10'801	10'850	1'026	9.48	868	8.02	713	6.59	561	5.18	450	4.16	341	3.15	233	2.15	125	1.15
10'851	10'900	1'034	9.51	876	8.06	721	6.63	568	5.22	456	4.19	347	3.19	239	2.20	131	1.20
10'901	10'950	1'042	9.54	883	8.08	728	6.66	575	5.26	462	4.23	353	3.23	245	2.24	137	1.25
10'951	11'000	1'050	9.57	891	8.12	736	6.71	582	5.30	467	4.26	359	3.27	251	2.29	142	1.29
11'001	11'050	1'058	9.60	899	8.15	744	6.75	590	5.35	473	4.29	365	3.31	257	2.33	148	1.34
11'051	11'100	1'066	9.63	906	8.18	751	6.78	597	5.39	479	4.33	371	3.35	263	2.37	154	1.39
11'101	11'150	1'074	9.65	914	8.22	759	6.82	604	5.43	485	4.36	377	3.39	268	2.41	160	1.44
11'151	11'200	1'082	9.68	921	8.24	766	6.85	611	5.47	491	4.39	383	3.43	274	2.45	166	1.49
11'201	11'250	1'090	9.71	929	8.28	774	6.90	618	5.51	497	4.43	389	3.47	280	2.49	172	1.53
11'251	11'300	1'098	9.74	937	8.31	781	6.93	626	5.55	503	4.46	394	3.49	286	2.54	178	1.58
11'301	11'350	1'106	9.77	945	8.34	789	6.97	634	5.60	509	4.49	400	3.53	292	2.58	184	1.62
11'351	11'400	1'115	9.80	953	8.38	797	7.01	641	5.64	515	4.53	406	3.57	298	2.62	190	1.67
11'401	11'450	1'123	9.83	961	8.41	804	7.04	649	5.68	520	4.55	412	3.61	304	2.66	195	1.71
11'451	11'500	1'130	9.85	969	8.44	812	7.08	657	5.73	526	4.58	418	3.64	310	2.70	201	1.75
11'501	11'550	1'138	9.87	977	8.48	819	7.11	664	5.76	532	4.62	424	3.68	316	2.74	207	1.80
11'551	11'600	1'146	9.90	985	8.51	827	7.14	672	5.81	538	4.65	430	3.71	321	2.77	213	1.84
11'601	11'650	1'155	9.94	993	8.54	835	7.18	680	5.85	544	4.68	436	3.75	327	2.81	219	1.88
11'651	11'700	1'163	9.96	1'001	8.57	842	7.21	687	5.88	550	4.71	442	3.79	333	2.85	225	1.93
11'701	11'750	1'171	9.99	1'009	8.61	850	7.25	695	5.93	556	4.74	447	3.81	339	2.89	231	1.97
11'751	11'800	1'179	10.01	1'017	8.64	857	7.28	702	5.96	562	4.77	453	3.85	345	2.93	237	2.01
11'801	11'850	1'187	10.04	1'025	8.67	865	7.32	710	6.00	567	4.79	459	3.88	351	2.97	243	2.05
11'851	11'900	1'197	10.08	1'035	8.72	874	7.36	719	6.05	575	4.84	466	3.92	358	3.01	250	2.11
11'901	11'950	1'205	10.10	1'043	8.75	882	7.40	726	6.09	580	4.86	472	3.96	364	3.05	255	2.14
11'951	12'000	1'213	10.13														

Tarif		BON		B1N		B2N		B3N		B4N		B5N		B6N		B7N		
Bruttolohn im Monat		Alleinverdiener Verheiratete, deren Ehegatte nicht erwerbstätig ist.																
Stufe von CHF	Stufe bis CHF	ohne Kind		1 Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder		6 Kinder		7 Kinder		
		CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	
12'951	13'000	1'386	10.68	1'218	9.39	1'053	8.12	892	6.87	734	5.66	598	4.61	490	3.78	381	2.94	
13'001	13'050	1'396	10.72	1'228	9.43	1'063	8.16	901	6.92	743	5.70	605	4.64	497	3.82	389	2.99	
13'051	13'100	1'405	10.75	1'237	9.46	1'071	8.19	909	6.95	750	5.74	611	4.67	503	3.85	394	3.01	
13'101	13'150	1'414	10.77	1'245	9.49	1'079	8.22	917	6.99	758	5.78	617	4.70	509	3.88	400	3.05	
13'151	13'200	1'425	10.82	1'255	9.53	1'088	8.26	927	7.04	767	5.82	624	4.74	516	3.92	407	3.09	
13'201	13'250	1'433	10.84	1'263	9.55	1'096	8.29	935	7.07	775	5.86	630	4.76	522	3.95	413	3.12	
13'251	13'300	1'442	10.86	1'272	9.58	1'104	8.32	943	7.10	782	5.89	636	4.79	527	3.97	419	3.16	
13'301	13'350	1'453	10.90	1'282	9.62	1'114	8.36	952	7.14	791	5.94	643	4.83	535	4.02	426	3.20	
13'351	13'400	1'462	10.93	1'290	9.64	1'123	8.40	960	7.18	799	5.97	649	4.85	540	4.04	432	3.23	
13'401	13'450	1'470	10.95	1'299	9.68	1'131	8.42	968	7.21	807	6.01	655	4.88	546	4.07	438	3.26	
13'451	13'500	1'481	10.99	1'309	9.71	1'141	8.47	978	7.26	816	6.06	662	4.91	553	4.10	445	3.30	
13'501	13'550	1'490	11.02	1'317	9.74	1'149	8.50	986	7.29	824	6.09	668	4.94	559	4.13	451	3.33	
13'551	13'600	1'498	11.03	1'325	9.76	1'158	8.53	994	7.32	832	6.13	673	4.96	565	4.16	457	3.37	
13'601	13'650	1'509	11.08	1'336	9.81	1'168	8.57	1'003	7.36	842	6.18	684	5.02	572	4.20	464	3.41	
13'651	13'700	1'518	11.10	1'344	9.83	1'176	8.60	1'011	7.39	850	6.22	692	5.06	578	4.23	470	3.44	
13'701	13'750	1'527	11.13	1'353	9.86	1'185	8.63	1'019	7.42	858	6.25	699	5.09	584	4.26	476	3.47	
13'751	13'800	1'537	11.16	1'363	9.89	1'195	8.68	1'029	7.47	867	6.29	709	5.15	591	4.29	483	3.51	
13'801	13'850	1'546	11.18	1'372	9.92	1'203	8.70	1'037	7.50	875	6.33	716	5.18	597	4.32	489	3.54	
13'851	13'900	1'555	11.21	1'381	9.95	1'211	8.73	1'045	7.53	883	6.36	724	5.22	603	4.35	494	3.56	
13'901	13'950	1'565	11.24	1'391	9.99	1'221	8.77	1'054	7.57	893	6.41	733	5.26	610	4.38	502	3.61	
13'951	14'000	1'575	11.27	1'400	10.02	1'230	8.80	1'062	7.60	901	6.45	740	5.30	616	4.41	507	3.63	
14'001	14'050	1'584	11.29	1'409	10.05	1'238	8.83	1'071	7.64	909	6.48	748	5.33	622	4.43	513	3.66	
14'051	14'100	1'595	11.33	1'420	10.09	1'248	8.87	1'081	7.68	918	6.52	757	5.38	629	4.47	520	3.69	
14'101	14'150	1'604	11.36	1'428	10.11	1'257	8.90	1'089	7.71	926	6.56	765	5.42	635	4.50	526	3.72	
14'151	14'200	1'613	11.38	1'437	10.14	1'265	8.92	1'097	7.74	934	6.59	773	5.45	640	4.51	532	3.75	
14'201	14'250	1'623	11.41	1'446	10.17	1'273	8.95	1'106	7.78	942	6.62	781	5.49	646	4.54	538	3.78	
14'251	14'300	1'634	11.45	1'457	10.21	1'284	8.99	1'116	7.82	952	6.67	790	5.53	653	4.57	545	3.82	
14'301	14'350	1'643	11.47	1'465	10.23	1'292	9.02	1'124	7.85	960	6.70	798	5.57	659	4.60	551	3.85	
14'351	14'400	1'652	11.49	1'474	10.25	1'300	9.04	1'133	7.88	968	6.73	806	5.61	665	4.63	557	3.87	
14'401	14'450	1'663	11.53	1'485	10.29	1'311	9.09	1'143	7.92	977	6.77	816	5.66	672	4.66	564	3.91	
14'451	14'500	1'672	11.55	1'494	10.32	1'320	9.12	1'151	7.95	985	6.80	824	5.69	678	4.68	570	3.94	
14'501	14'550	1'682	11.58	1'502	10.34	1'328	9.14	1'159	7.98	993	6.84	832	5.73	684	4.71	576	3.97	
14'551	14'600	1'693	11.62	1'513	10.38	1'339	9.19	1'170	8.03	1'003	6.88	841	5.77	691	4.74	583	4.00	
14'601	14'650	1'702	11.64	1'522	10.41	1'348	9.22	1'178	8.05	1'011	6.91	849	5.81	697	4.77	589	4.03	
14'651	14'700	1'711	11.66	1'531	10.43	1'357	9.25	1'186	8.08	1'019	6.94	857	5.84	703	4.79	595	4.05	
14'701	14'750	1'723	11.70	1'542	10.47	1'367	9.28	1'196	8.12	1'029	6.99	867	5.89	710	4.82	602	4.09	
14'751	14'800	1'733	11.73	1'551	10.50	1'376	9.31	1'205	8.16	1'037	7.02	875	5.92	716	4.85	608	4.12	
14'801	14'850	1'742	11.75	1'560	10.52	1'385	9.34	1'213	8.18	1'045	7.05	883	5.96	722	4.87	613	4.13	
14'851	14'900	1'754	11.79	1'571	10.56	1'395	9.38	1'223	8.22	1'055	7.09	892	6.00	729	4.90	620	4.17	
14'901	14'950	1'763	11.81	1'581	10.59	1'404	9.41	1'232	8.25	1'064	7.13	900	6.03	739	4.95	626	4.19	
14'951	15'000	1'773	11.84	1'590	10.62	1'413	9.44	1'240	8.28	1'072	7.16	908	6.06	747	4.99	632	4.22	
15'001	15'050	1'785	11.88	1'601	10.66	1'423	9.47	1'250	8.32	1'082	7.20	918	6.11	756	5.03	639	4.25	
15'051	15'100	1'794	11.90	1'610	10.68	1'432	9.50	1'258	8.34	1'091	7.24	926	6.14	764	5.07	645	4.28	
15'101	15'150	1'804	11.93	1'619	10.70	1'441	9.53	1'267	8.38	1'099	7.27	934	6.18	772	5.10	651	4.30	
15'151	15'200	1'815	11.96	1'630	10.74	1'452	9.57	1'278	8.42	1'109	7.31	943	6.21	782	5.15	658	4.34	
15'201	15'250	1'825	11.99	1'640	10.77	1'460	9.59	1'286	8.45	1'118	7.34	951	6.25	790	5.19	664	4.36	
15'251	15'300	1'835	12.01	1'649	10.80	1'469	9.62	1'295	8.48	1'126	7.37	959	6.28	798	5.22	670	4.39	
15'301	15'350	1'847	12.05	1'660	10.83	1'480	9.66	1'306	8.52	1'136	7.41	969	6.32	807	5.27	677	4.42	
15'351	15'400	1'857	12.08	1'669	10.86	1'489	9.68	1'315	8.55	1'144	7.44	977	6.35	815	5.30	683	4.44	
15'401	15'450	1'867	12.10	1'679	10.88	1'498	9.71	1'323	8.58	1'153	7.47	985	6.39	823	5.34	689	4.47	
15'451	15'500	1'879	12.14	1'691	10.93	1'509	9.75	1'334	8.62	1'163	7.52	995	6.43	833	5.38	696	4.50	
15'501	15'550	1'890	12.17	1'700	10.95	1'518	9.78	1'343	8.65	1'171	7.54	1'003	6.46	841	5.42	702	4.52	
15'551	15'600	1'900	12.20	1'710	10.98	1'528	9.81	1'352	8.68	1'180	7.58	1'012	6.50	849	5.45	708	4.55	
15'601	15'650	1'912	12.24	1'721	11.01	1'539	9.85	1'362	8.72	1'190	7.62	1'022	6.54	858	5.49	715	4.58	
15'651	15'700	1'923	12.27	1'731	11.04	1'548	9.88	1'371	8.75	1'198	7.64	1'030	6.57	866	5.52	721	4.60	
15'701	15'750	1'933	12.29	1'741	11.07	1'557	9.90	1'380	8.78	1'206	7.67	1'039	6.61	874	5.56	726	4.62	
15'751	15'800	1'943	12.32	1'750	11.09	1'566	9.93	1'389	8.81	1'215	7.70	1'047	6.64	882	5.59	732	4.64	
15'801	15'850	1'956	12.36	1'762	11.13	1'578	9.97	1'399	8.84									

Tarif		BON		B1N		B2N		B3N		B4N		B5N		B6N		B7N		
Bruttolohn im Monat		Alleinverdiener Verheiratete, deren Ehegatte nicht erwerbstätig ist.																
Stufe von CHF	Stufe bis CHF	ohne Kind		1 Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder		6 Kinder		7 Kinder		
		CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	
17'051	17'100	2'256	13.21	2'044	11.97	1'837	10.76	1'645	9.63	1'462	8.56	1'285	7.53	1'112	6.51	945	5.53	
17'101	17'150	2'267	13.24	2'056	12.01	1'847	10.79	1'655	9.66	1'472	8.60	1'294	7.56	1'121	6.55	953	5.56	
17'151	17'200	2'279	13.27	2'067	12.03	1'858	10.82	1'665	9.69	1'481	8.62	1'303	7.59	1'129	6.57	962	5.60	
17'201	17'250	2'292	13.31	2'081	12.08	1'870	10.86	1'676	9.73	1'492	8.66	1'313	7.62	1'139	6.61	972	5.64	
17'251	17'300	2'303	13.33	2'092	12.11	1'881	10.89	1'686	9.76	1'501	8.69	1'322	7.65	1'148	6.65	980	5.67	
17'301	17'350	2'315	13.36	2'103	12.14	1'892	10.92	1'695	9.78	1'510	8.72	1'331	7.68	1'157	6.68	988	5.70	
17'351	17'400	2'328	13.40	2'117	12.18	1'905	10.96	1'707	9.82	1'521	8.75	1'342	7.72	1'168	6.72	998	5.74	
17'401	17'450	2'340	13.43	2'128	12.21	1'917	11.00	1'718	9.86	1'531	8.79	1'350	7.75	1'176	6.75	1'007	5.78	
17'451	17'500	2'351	13.45	2'139	12.24	1'928	11.03	1'728	9.89	1'540	8.81	1'360	7.78	1'185	6.78	1'015	5.81	
17'501	17'550	2'364	13.49	2'153	12.29	1'941	11.08	1'740	9.93	1'551	8.85	1'371	7.82	1'196	6.82	1'025	5.85	
17'551	17'600	2'376	13.52	2'164	12.31	1'953	11.11	1'750	9.96	1'561	8.88	1'380	7.85	1'205	6.86	1'034	5.88	
17'601	17'650	2'387	13.54	2'176	12.35	1'964	11.14	1'760	9.99	1'571	8.91	1'389	7.88	1'213	6.88	1'042	5.91	
17'651	17'700	2'401	13.58	2'189	12.38	1'978	11.19	1'772	10.03	1'582	8.95	1'400	7.92	1'224	6.93	1'052	5.95	
17'701	17'750	2'412	13.61	2'200	12.41	1'989	11.22	1'782	10.05	1'592	8.98	1'409	7.95	1'233	6.96	1'060	5.98	
17'751	17'800	2'423	13.63	2'212	12.44	2'000	11.25	1'793	10.09	1'601	9.01	1'419	7.98	1'242	6.99	1'069	6.01	
17'801	17'850	2'437	13.67	2'225	12.48	2'014	11.30	1'805	10.13	1'613	9.05	1'430	8.02	1'252	7.02	1'079	6.05	
17'851	17'900	2'448	13.70	2'237	12.51	2'025	11.33	1'816	10.16	1'623	9.08	1'439	8.05	1'261	7.05	1'087	6.08	
17'901	17'950	2'459	13.72	2'248	12.54	2'036	11.36	1'826	10.19	1'632	9.10	1'448	8.08	1'270	7.09	1'096	6.11	
17'951	18'000	2'473	13.76	2'261	12.58	2'050	11.40	1'839	10.23	1'644	9.15	1'459	8.12	1'280	7.12	1'106	6.15	
18'001	18'050	2'484	13.78	2'273	12.61	2'061	11.43	1'850	10.26	1'653	9.17	1'468	8.14	1'289	7.15	1'115	6.19	
18'051	18'100	2'496	13.81	2'284	12.64	2'073	11.47	1'861	10.30	1'664	9.21	1'478	8.18	1'298	7.18	1'124	6.22	
18'101	18'150	2'509	13.84	2'298	12.68	2'086	11.51	1'875	10.34	1'676	9.25	1'489	8.22	1'309	7.22	1'135	6.26	
18'151	18'200	2'520	13.87	2'309	12.70	2'097	11.54	1'886	10.38	1'686	9.28	1'498	8.24	1'318	7.25	1'143	6.29	
18'201	18'250	2'532	13.89	2'320	12.73	2'109	11.57	1'897	10.41	1'696	9.31	1'507	8.27	1'327	7.28	1'152	6.32	
18'251	18'300	2'545	13.93	2'334	12.77	2'122	11.61	1'911	10.46	1'708	9.35	1'519	8.31	1'338	7.32	1'163	6.36	
18'301	18'350	2'557	13.95	2'345	12.80	2'134	11.65	1'922	10.49	1'718	9.38	1'529	8.34	1'347	7.35	1'172	6.40	
18'351	18'400	2'568	13.98	2'356	12.82	2'145	11.67	1'933	10.52	1'728	9.40	1'538	8.37	1'356	7.38	1'180	6.42	
18'401	18'450	2'581	14.01	2'370	12.86	2'158	11.71	1'947	10.57	1'740	9.44	1'550	8.41	1'367	7.42	1'191	6.46	
18'451	18'500	2'593	14.04	2'381	12.89	2'170	11.75	1'958	10.60	1'751	9.48	1'559	8.44	1'377	7.45	1'200	6.50	
18'501	18'550	2'604	14.06	2'393	12.92	2'181	11.77	1'970	10.63	1'761	9.51	1'569	8.47	1'386	7.48	1'208	6.52	
18'551	18'600	2'618	14.09	2'406	12.95	2'195	11.82	1'983	10.68	1'774	9.55	1'581	8.51	1'397	7.52	1'219	6.56	
18'601	18'650	2'629	14.12	2'417	12.98	2'206	11.84	1'994	10.71	1'784	9.58	1'590	8.54	1'406	7.55	1'228	6.59	
18'651	18'700	2'640	14.14	2'429	13.01	2'217	11.87	2'006	10.74	1'795	9.61	1'600	8.57	1'415	7.58	1'237	6.62	
18'701	18'750	2'652	14.16	2'440	13.03	2'229	11.90	2'017	10.77	1'806	9.64	1'610	8.60	1'425	7.61	1'245	6.65	
18'751	18'800	2'665	14.19	2'454	13.07	2'242	11.94	2'031	10.82	1'819	9.69	1'622	8.64	1'436	7.65	1'256	6.69	
18'801	18'850	2'676	14.22	2'465	13.09	2'253	11.97	2'042	10.85	1'830	9.72	1'632	8.67	1'445	7.68	1'265	6.72	
18'851	18'900	2'688	14.24	2'476	13.12	2'265	12.00	2'053	10.88	1'842	9.76	1'642	8.70	1'454	7.70	1'274	6.75	
18'901	18'950	2'701	14.27	2'490	13.16	2'278	12.04	2'067	10.92	1'855	9.80	1'654	8.74	1'466	7.75	1'285	6.79	
18'951	19'000	2'713	14.30	2'501	13.18	2'290	12.07	2'078	10.95	1'867	9.84	1'664	8.77	1'475	7.77	1'294	6.82	
19'001	19'050	2'724	14.32	2'512	13.20	2'301	12.09	2'089	10.98	1'878	9.87	1'674	8.80	1'485	7.81	1'303	6.85	
19'051	19'100	2'737	14.35	2'526	13.24	2'314	12.13	2'103	11.02	1'891	9.91	1'686	8.84	1'496	7.84	1'314	6.89	
19'101	19'150	2'749	14.37	2'537	13.27	2'326	12.16	2'114	11.05	1'903	9.95	1'696	8.87	1'506	7.87	1'324	6.92	
19'151	19'200	2'760	14.39	2'549	13.29	2'337	12.19	2'126	11.09	1'914	9.98	1'707	8.90	1'516	7.91	1'333	6.95	
19'201	19'250	2'774	14.43	2'562	13.33	2'351	12.23	2'139	11.13	1'928	10.03	1'719	8.94	1'527	7.94	1'344	6.99	
19'251	19'300	2'785	14.45	2'573	13.35	2'362	12.25	2'150	11.15	1'939	10.06	1'730	8.98	1'537	7.97	1'353	7.02	
19'301	19'350	2'796	14.47	2'585	13.38	2'373	12.28	2'162	11.19	1'950	10.09	1'740	9.00	1'546	8.00	1'362	7.05	
19'351	19'400	2'810	14.50	2'598	13.41	2'387	12.32	2'175	11.23	1'964	10.14	1'753	9.05	1'558	8.04	1'373	7.09	
19'401	19'450	2'821	14.52	2'610	13.44	2'398	12.34	2'187	11.26	1'975	10.17	1'764	9.08	1'568	8.07	1'383	7.12	
19'451	19'500	2'832	14.54	2'621	13.46	2'409	12.37	2'198	11.29	1'986	10.20	1'775	9.11	1'578	8.10	1'392	7.15	
19'501	19'550	2'846	14.58	2'634	13.49	2'423	12.41	2'211	11.32	2'000	10.24	1'789	9.16	1'590	8.14	1'403	7.19	
19'551	19'600	2'857	14.60	2'646	13.52	2'434	12.43	2'223	11.36	2'011	10.27	1'800	9.20	1'600	8.17	1'412	7.21	
19'601	19'650	2'869	14.62	2'657	13.54	2'446	12.46	2'234	11.38	2'023	10.31	1'811	9.23	1'610	8.20	1'422	7.25	
19'651	19'700	2'882	14.65	2'671	13.58	2'459	12.50	2'248	11.43	2'036	10.35	1'825	9.28	1'622	8.24	1'433	7.28	
19'701	19'750	2'893	14.67	2'682	13.60	2'470	12.52	2'259	11.45	2'047	10.38	1'836	9.31	1'632	8.27	1'443	7.32	
19'751	19'800	2'905	14.69	2'693	13.62	2'482	12.55	2'270	11.48	2'0								

Tarif		BON		B1N		B2N		B3N		B4N		B5N		B6N		B7N		
Bruttolohn im Monat		Alleinverdiener Verheiratete, deren Ehegatte nicht erwerbstätig ist.																
Stufe von CHF	Stufe bis CHF	ohne Kind		1 Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder		6 Kinder		7 Kinder		
		CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	
21'151	21'200	3'242	15.31	3'030	14.31	2'819	13.31	2'607	12.31	2'396	11.32	2'184	10.31	1'973	9.32	1'761	8.32	
21'201	21'250	3'255	15.34	3'044	14.34	2'832	13.34	2'621	12.35	2'409	11.35	2'198	10.36	1'986	9.36	1'775	8.36	
21'251	21'300	3'266	15.35	3'055	14.36	2'843	13.36	2'632	12.37	2'421	11.38	2'209	10.38	1'998	9.39	1'786	8.39	
21'301	21'350	3'278	15.37	3'066	14.38	2'855	13.39	2'643	12.39	2'432	11.40	2'220	10.41	2'009	9.42	1'797	8.43	
21'351	21'400	3'291	15.40	3'080	14.41	2'868	13.42	2'657	12.43	2'445	11.44	2'234	10.45	2'022	9.46	1'811	8.47	
21'401	21'450	3'303	15.42	3'091	14.43	2'880	13.44	2'668	12.45	2'457	11.47	2'245	10.48	2'034	9.49	1'822	8.50	
21'451	21'500	3'314	15.43	3'102	14.44	2'891	13.46	2'679	12.47	2'468	11.49	2'256	10.51	2'045	9.52	1'834	8.54	
21'501	21'550	3'325	15.45	3'114	14.47	2'902	13.48	2'691	12.50	2'479	11.52	2'268	10.54	2'056	9.55	1'845	8.57	
21'551	21'600	3'339	15.48	3'127	14.49	2'916	13.52	2'704	12.53	2'493	11.56	2'281	10.57	2'070	9.59	1'858	8.61	
21'601	21'650	3'350	15.49	3'139	14.52	2'927	13.54	2'716	12.56	2'504	11.58	2'293	10.60	2'081	9.62	1'870	8.65	
21'651	21'700	3'361	15.51	3'150	14.53	2'938	13.55	2'727	12.58	2'515	11.60	2'304	10.63	2'092	9.65	1'881	8.68	
21'701	21'750	3'375	15.54	3'163	14.56	2'952	13.59	2'741	12.62	2'529	11.64	2'318	10.67	2'106	9.69	1'895	8.72	
21'751	21'800	3'386	15.55	3'175	14.58	2'963	13.61	2'752	12.64	2'540	11.66	2'329	10.70	2'117	9.72	1'906	8.75	
21'801	21'850	3'398	15.57	3'186	14.60	2'975	13.63	2'763	12.66	2'552	11.69	2'340	10.72	2'129	9.75	1'917	8.78	
21'851	21'900	3'411	15.59	3'200	14.63	2'988	13.66	2'777	12.69	2'565	11.73	2'354	10.76	2'142	9.79	1'931	8.83	
21'901	21'950	3'422	15.61	3'211	14.65	2'999	13.68	2'788	12.72	2'577	11.75	2'365	10.79	2'154	9.82	1'942	8.86	
21'951	22'000	3'434	15.63	3'222	14.66	3'011	13.70	2'799	12.74	2'588	11.78	2'376	10.81	2'165	9.85	1'953	8.89	
22'001	22'050	3'447	15.65	3'236	14.69	3'024	13.73	2'813	12.77	2'601	11.81	2'390	10.85	2'178	9.89	1'967	8.93	
22'051	22'100	3'459	15.67	3'247	14.71	3'036	13.75	2'824	12.79	2'613	11.84	2'401	10.88	2'190	9.92	1'978	8.96	
22'101	22'150	3'470	15.68	3'258	14.73	3'047	13.77	2'835	12.81	2'624	11.86	2'412	10.90	2'201	9.95	1'990	8.99	
22'151	22'200	3'483	15.71	3'272	14.76	3'061	13.80	2'849	12.85	2'638	11.90	2'426	10.94	2'215	9.99	2'003	9.03	
22'201	22'250	3'495	15.73	3'283	14.77	3'072	13.82	2'860	12.87	2'649	11.92	2'437	10.97	2'226	10.02	2'014	9.06	
22'251	22'300	3'506	15.74	3'295	14.79	3'083	13.84	2'872	12.89	2'660	11.94	2'449	10.99	2'237	10.04	2'026	9.10	
22'301	22'350	3'520	15.77	3'308	14.82	3'097	13.87	2'885	12.92	2'674	11.98	2'462	11.03	2'251	10.08	2'039	9.13	
22'351	22'400	3'531	15.78	3'319	14.83	3'108	13.89	2'897	12.95	2'685	12.00	2'474	11.06	2'262	10.11	2'051	9.17	
22'401	22'450	3'542	15.79	3'331	14.85	3'119	13.91	2'908	12.97	2'696	12.02	2'485	11.08	2'273	10.14	2'062	9.20	
22'451	22'500	3'556	15.82	3'344	14.88	3'133	13.94	2'912	13.00	2'710	12.06	2'498	11.11	2'287	10.18	2'075	9.23	
22'501	22'550	3'567	15.84	3'356	14.90	3'144	13.96	2'933	13.02	2'721	12.08	2'510	11.14	2'298	10.20	2'087	9.27	
22'551	22'600	3'578	15.85	3'367	14.91	3'155	13.98	2'944	13.04	2'732	12.10	2'521	11.17	2'310	10.23	2'098	9.29	
22'601	22'650	3'592	15.88	3'381	14.94	3'169	14.01	2'958	13.07	2'746	12.14	2'535	11.20	2'323	10.27	2'112	9.33	
22'651	22'700	3'603	15.89	3'392	14.96	3'180	14.02	2'969	13.09	2'757	12.16	2'546	11.23	2'334	10.29	2'123	9.36	
22'701	22'750	3'615	15.91	3'403	14.97	3'192	14.05	2'980	13.11	2'769	12.18	2'557	11.25	2'346	10.32	2'134	9.39	
22'751	22'800	3'628	15.93	3'417	15.00	3'205	14.07	2'994	13.15	2'782	12.22	2'571	11.29	2'359	10.36	2'148	9.43	
22'801	22'850	3'639	15.94	3'428	15.02	3'217	14.09	3'005	13.17	2'794	12.24	2'582	11.31	2'371	10.39	2'159	9.46	
22'851	22'900	3'651	15.96	3'439	15.03	3'228	14.11	3'016	13.18	2'805	12.26	2'593	11.34	2'382	10.41	2'170	9.49	
22'901	22'950	3'664	15.98	3'453	15.06	3'241	14.14	3'030	13.22	2'818	12.29	2'607	11.37	2'395	10.45	2'184	9.53	
22'951	23'000	3'676	16.00	3'464	15.08	3'253	14.16	3'041	13.24	2'830	13.22	2'618	11.39	2'407	10.48	2'195	9.55	
23'001	23'050	3'687	16.01	3'475	15.09	3'264	14.18	3'052	13.26	2'841	12.34	2'630	11.42	2'418	10.50	2'207	9.59	
23'051	23'100	3'698	16.03	3'487	15.11	3'275	14.19	3'064	13.28	2'852	12.36	2'641	11.45	2'429	10.53	2'218	9.61	
23'101	23'150	3'712	16.05	3'500	15.14	3'289	14.22	3'077	13.31	2'866	12.39	2'654	11.48	2'443	10.56	2'231	9.65	
23'151	23'200	3'723	16.06	3'512	15.15	3'300	14.24	3'089	13.33	2'877	12.41	2'666	11.50	2'454	10.59	2'243	9.68	
23'201	23'250	3'734	16.08	3'523	15.17	3'311	14.26	3'100	13.35	2'888	12.43	2'677	11.53	2'466	10.62	2'254	9.71	
23'251	23'300	3'748	16.10	3'537	15.20	3'325	14.29	3'114	13.38	2'902	12.47	2'691	11.56	2'479	10.65	2'268	9.74	
23'301	23'350	3'759	16.12	3'548	15.21	3'336	14.30	3'125	13.40	2'913	12.49	2'702	11.58	2'490	10.68	2'279	9.77	
23'351	23'400	3'771	16.13	3'559	15.23	3'348	14.32	3'136	13.42	2'925	12.51	2'713	11.61	2'502	10.70	2'290	9.80	
23'401	23'450	3'784	16.15	3'573	15.25	3'361	14.35	3'150	13.45	2'938	12.54	2'727	11.64	2'515	10.74	2'304	9.84	
23'451	23'500	3'795	16.17	3'584	15.27	3'373	14.37	3'161	13.47	2'950	12.57	2'738	11.66	2'527	10.76	2'315	9.86	
23'501	23'550	3'807	16.18	3'595	15.28	3'384	14.38	3'172	13.48	2'961	12.59	2'749	11.69	2'538	10.79	2'326	9.89	
23'551	23'600	3'820	16.20	3'609	15.31	3'397	14.41	3'186	13.51	2'974	12.62	2'763	11.72	2'551	10.82	2'340	9.93	
23'601	23'650	3'832	16.22	3'620	15.32	3'409	14.43	3'197	13.53	2'986	12.64	2'774	11.74	2'563	10.85	2'351	9.95	
23'651	23'700	3'843	16.23	3'631	15.34	3'420	14.45	3'208	13.55	2'997	12.66	2'786	11.77	2'574	10.87	2'363	9.98	
23'701	23'750	3'857	16.26	3'645	15.36	3'434	14.47	3'222	13.58	3'011	12.69	2'799	11.80	2'588	10.91	2'376	10.01	
23'751	23'800	3'868	16.27	3'656	15.38	3'445	14.49	3'233	13.60	3'022	12.71	2'810	11.82	2'599	10.93	2'387	10.04	
23'801	23'850	3'879	16.28	3'668	15.40	3'456	14.51	3'245	13.62	3'033	12.73	2'822						

Tarif		BON		B1N		B2N		B3N		B4N		B5N		B6N		B7N		
Bruttolohn im Monat		Alleinverdiener Verheiratete, deren Ehegatte nicht erwerbstätig ist.																
Stufe von CHF	Stufe bis CHF	ohne Kind		1 Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder		6 Kinder		7 Kinder		
		CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	
25'251	25'300	4'230	16.74	4'018	15.90	3'807	15.06	3'595	14.22	3'384	13.39	3'172	12.55	2'961	11.72	2'749	10.88	
25'301	25'350	4'241	16.75	4'029	15.91	3'818	15.08	3'606	14.24	3'395	13.41	3'183	12.57	2'972	11.74	2'760	10.90	
25'351	25'400	4'252	16.76	4'041	15.93	3'829	15.09	3'618	14.26	3'406	13.42	3'195	12.59	2'983	11.76	2'772	10.92	
25'401	25'450	4'266	16.78	4'054	15.94	3'843	15.12	3'631	14.28	3'420	13.45	3'208	12.62	2'997	11.79	2'785	10.95	
25'451	25'500	4'277	16.79	4'066	15.96	3'854	15.13	3'643	14.30	3'431	13.47	3'220	12.64	3'008	11.81	2'797	10.98	
25'501	25'550	4'288	16.80	4'077	15.97	3'865	15.14	3'654	14.32	3'442	13.48	3'231	12.66	3'019	11.83	2'808	11.00	
25'551	25'600	4'302	16.82	4'090	15.99	3'879	15.17	3'667	14.34	3'456	13.51	3'244	12.68	3'033	11.86	2'821	11.03	
25'601	25'650	4'313	16.83	4'102	16.01	3'890	15.18	3'679	14.36	3'467	13.53	3'256	12.71	3'044	11.88	2'833	11.06	
25'651	25'700	4'324	16.84	4'113	16.02	3'902	15.20	3'690	14.37	3'479	13.55	3'267	12.72	3'056	11.90	2'844	11.08	
25'701	25'750	4'338	16.86	4'127	16.04	3'915	15.22	3'704	14.40	3'492	13.57	3'281	12.75	3'069	11.93	2'858	11.11	
25'751	25'800	4'349	16.87	4'138	16.05	3'926	15.23	3'715	14.41	3'503	13.59	3'292	12.77	3'080	11.95	2'869	11.13	
25'801	25'850	4'361	16.89	4'149	16.07	3'938	15.25	3'726	14.43	3'515	13.61	3'303	12.79	3'092	11.97	2'880	11.15	
25'851	25'900	4'374	16.90	4'163	16.09	3'951	15.27	3'740	14.45	3'528	13.63	3'317	12.82	3'105	12.00	2'894	11.18	
25'901	25'950	4'386	16.92	4'174	16.10	3'963	15.29	3'751	14.47	3'540	13.65	3'328	12.84	3'117	12.02	2'905	11.21	
25'951	26'000	4'397	16.93	4'185	16.11	3'974	15.30	3'762	14.48	3'551	13.67	3'339	12.85	3'128	12.04	2'916	11.23	
26'001	26'050	4'408	16.94	4'197	16.13	3'985	15.31	3'774	14.50	3'562	13.69	3'351	12.88	3'139	12.06	2'928	11.25	
26'051	26'100	4'422	16.96	4'210	16.15	3'999	15.34	3'787	14.52	3'576	13.71	3'364	12.90	3'153	12.09	2'941	11.28	
26'101	26'150	4'433	16.97	4'222	16.16	4'010	15.35	3'799	14.54	3'587	13.73	3'376	12.92	3'164	12.11	2'953	11.30	
26'151	26'200	4'444	16.98	4'233	16.17	4'021	15.36	3'810	14.56	3'598	13.75	3'387	12.94	3'175	12.13	2'964	11.32	
26'201	26'250	4'458	17.00	4'246	16.19	4'035	15.39	3'823	14.58	3'612	13.77	3'400	12.96	3'189	12.16	2'977	11.35	
26'251	26'300	4'469	17.01	4'258	16.21	4'046	15.40	3'835	14.60	3'623	13.79	3'412	12.99	3'200	12.18	2'989	11.38	
26'301	26'350	4'480	17.02	4'269	16.22	4'058	15.42	3'846	14.61	3'635	13.81	3'423	13.00	3'212	12.20	3'000	11.40	
26'351	26'400	4'494	17.04	4'283	16.24	4'071	15.44	3'860	14.64	3'648	13.83	3'437	13.03	3'225	12.23	3'014	11.43	
26'401	26'450	4'505	17.05	4'294	16.25	4'082	15.45	3'871	14.65	3'659	13.85	3'448	13.05	3'236	12.25	3'025	11.45	
26'451	26'500	4'517	17.06	4'305	16.26	4'094	15.46	3'882	14.66	3'671	13.87	3'459	13.07	3'248	12.27	3'036	11.47	
26'501	26'550	4'530	17.08	4'319	16.28	4'107	15.48	3'896	14.69	3'684	13.89	3'473	13.09	3'261	12.29	3'050	11.50	
26'551	26'600	4'542	17.09	4'330	16.29	4'119	15.50	3'907	14.70	3'696	13.91	3'484	13.11	3'273	12.32	3'061	11.52	
26'601	26'650	4'553	17.10	4'341	16.30	4'130	15.51	3'918	14.72	3'707	13.92	3'495	13.13	3'284	12.33	3'072	11.54	
26'651	26'700	4'566	17.12	4'355	16.33	4'143	15.53	3'932	14.74	3'720	13.95	3'509	13.15	3'297	12.36	3'086	11.57	
26'701	26'750	4'578	17.13	4'366	16.34	4'155	15.55	3'943	14.75	3'732	13.96	3'520	13.17	3'309	12.38	3'097	11.59	
26'751	26'800	4'589	17.14	4'378	16.35	4'166	15.56	3'955	14.77	3'743	13.98	3'532	13.19	3'320	12.40	3'109	11.61	
26'801	26'850	4'603	17.16	4'391	16.37	4'180	15.58	3'968	14.79	3'757	14.01	3'545	13.22	3'334	12.43	3'122	11.64	
26'851	26'900	4'614	17.17	4'402	16.38	4'191	15.59	3'979	14.81	3'768	14.02	3'556	13.23	3'345	12.45	3'133	11.66	
26'901	26'950	4'625	17.18	4'414	16.39	4'202	15.61	3'991	14.82	3'779	14.04	3'568	13.25	3'356	12.46	3'145	11.68	
26'951	27'000	4'639	17.20	4'427	16.41	4'216	15.63	4'004	14.84	3'793	14.06	3'581	13.28	3'370	12.49	3'158	11.71	
27'001	27'050	4'650	17.21	4'439	16.43	4'227	15.64	4'016	14.86	3'804	14.08	3'593	13.30	3'381	12.51	3'170	11.73	
27'051	27'100	4'661	17.22	4'450	16.44	4'238	15.65	4'027	14.87	3'815	14.09	3'604	13.31	3'392	12.53	3'181	11.75	
27'101	27'150	4'675	17.24	4'463	16.45	4'252	15.68	4'040	14.89	3'829	14.12	3'617	13.33	3'406	12.56	3'194	11.78	
27'151	27'200	4'686	17.24	4'475	16.47	4'263	15.69	4'052	14.91	3'840	14.13	3'629	13.35	3'417	12.57	3'206	11.80	
27'201	27'250	4'698	17.26	4'486	16.48	4'275	15.70	4'063	14.92	3'852	14.15	3'640	13.37	3'429	12.60	3'217	11.82	
27'251	27'300	4'711	17.27	4'500	16.50	4'288	15.72	4'077	14.95	3'865	14.17	3'654	13.40	3'442	12.62	3'231	11.85	
27'301	27'350	4'722	17.28	4'511	16.51	4'299	15.73	4'088	14.96	3'876	14.18	3'665	13.41	3'453	12.64	3'242	11.86	
27'351	27'400	4'734	17.29	4'522	16.52	4'311	15.75	4'099	14.97	3'888	14.20	3'676	13.43	3'465	12.66	3'253	11.88	
27'401	27'450	4'745	17.30	4'534	16.53	4'322	15.76	4'111	14.99	3'899	14.22	3'688	13.45	3'476	12.67	3'265	11.91	
27'451	27'500	4'759	17.32	4'547	16.55	4'336	15.78	4'124	15.01	3'913	14.24	3'701	13.47	3'490	12.70	3'278	11.93	
27'501	27'550	4'770	17.33	4'558	16.56	4'347	15.79	4'135	15.02	3'924	14.26	3'712	13.49	3'501	12.72	3'289	11.95	
27'551	27'600	4'781	17.34	4'570	16.57	4'358	15.80	4'147	15.04	3'935	14.27	3'724	13.50	3'512	12.74	3'301	11.97	
27'601	27'650	4'795	17.36	4'583	16.59	4'372	15.83	4'160	15.06	3'949	14.30	3'737	13.53	3'526	12.76	3'314	12.00	
27'651	27'700	4'806	17.37	4'595	16.60	4'383	15.84	4'172	15.07	3'960	14.31	3'749	13.55	3'537	12.78	3'326	12.02	
27'701	27'750	4'817	17.37	4'606	16.61	4'394	15.85	4'183	15.09	3'971	14.32	3'760	13.56	3'548	12.80	3'337	12.04	
27'751	27'800	4'831	17.39	4'619	16.63	4'408	15.87	4'196	15.11	3'985	14.35	3'773	13.58	3'562	12.82	3'350	12.06	
27'801	27'850	4'842	17.40	4'631	16.64	4'419	15.88	4'208	15.12	3'996	14.36	3'785	13.60	3'573	12.84	3'362	12.08	
27'851	27'900	4'854	17.41	4'642	16.65	4'431	15.90	4'219	15.14	4'008	14.38	3'796	13.62	3'585	12.86	3'373	12.10	
27'901	27'950	4'867	17.43	4'656	16.67													

Tarif		BON		B1N		B2N		B3N		B4N		B5N		B6N		B7N		
Bruttolohn im Monat		Alleinverdiener Verheiratete, deren Ehegatte nicht erwerbstätig ist.																
Stufe von CHF	Stufe bis CHF	ohne Kind		1 Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder		6 Kinder		7 Kinder		
		CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	
29'351	29'400	5'215	17.75	5'004	17.03	4'792	16.31	4'581	15.59	4'369	14.87	4'158	14.15	3'946	13.43	3'735	12.71	
29'401	29'450	5'227	17.76	5'015	17.04	4'804	16.33	4'592	15.61	4'381	14.89	4'169	14.17	3'958	13.45	3'746	12.73	
29'451	29'500	5'240	17.78	5'029	17.06	4'817	16.34	4'606	15.63	4'394	14.91	4'183	14.19	3'971	13.47	3'760	12.76	
29'501	29'550	5'251	17.78	5'040	17.07	4'828	16.35	4'617	15.64	4'405	14.92	4'194	14.20	3'982	13.49	3'771	12.77	
29'551	29'600	5'263	17.80	5'051	17.08	4'840	16.37	4'628	15.65	4'417	14.93	4'205	14.22	3'994	13.50	3'782	12.79	
29'601	29'650	5'276	17.81	5'065	17.10	4'853	16.38	4'642	15.67	4'430	14.95	4'219	14.24	4'007	13.53	3'796	12.81	
29'651	29'700	5'288	17.82	5'076	17.11	4'865	16.39	4'653	15.68	4'442	14.97	4'230	14.25	4'019	13.54	3'807	12.83	
29'701	29'750	5'299	17.83	5'087	17.11	4'876	16.40	4'664	15.69	4'453	14.98	4'241	14.27	4'030	13.56	3'818	12.84	
29'751	29'800	5'312	17.84	5'101	17.13	4'889	16.42	4'678	15.71	4'466	15.00	4'255	14.29	4'044	13.58	3'832	12.87	
29'801	29'850	5'324	17.85	5'112	17.14	4'901	16.43	4'689	15.72	4'478	15.01	4'266	14.30	4'055	13.60	3'843	12.89	
29'851	29'900	5'335	17.86	5'124	17.15	4'912	16.44	4'701	15.74	4'489	15.03	4'278	14.32	4'066	13.61	3'855	12.90	
29'901	29'950	5'349	17.87	5'137	17.17	4'926	16.46	4'714	15.75	4'503	15.05	4'291	14.34	4'080	13.63	3'868	12.93	
29'951	30'000	5'360	17.88	5'148	17.17	4'937	16.47	4'725	15.76	4'514	15.06	4'302	14.35	4'091	13.65	3'879	12.94	
30'001	30'050	5'371	17.89	5'160	17.19	4'948	16.48	4'737	15.78	4'525	15.07	4'314	14.37	4'102	13.66	3'891	12.96	
30'051	30'100	5'385	17.91	5'173	17.20	4'962	16.50	4'750	15.79	4'539	15.09	4'327	14.39	4'116	13.69	3'904	12.98	
30'101	30'150	5'396	17.91	5'185	17.21	4'973	16.51	4'762	15.81	4'550	15.10	4'339	14.40	4'127	13.70	3'916	13.00	
30'151	30'200	5'407	17.92	5'196	17.22	4'984	16.52	4'773	15.82	4'561	15.12	4'350	14.42	4'138	13.71	3'927	13.01	
30'201	30'250	5'421	17.94	5'209	17.23	4'998	16.54	4'786	15.83	4'575	15.14	4'364	14.44	4'152	13.74	3'941	13.04	
30'251	30'300	5'432	17.94	5'221	17.25	5'009	16.55	4'798	15.85	4'586	15.15	4'375	14.45	4'163	13.75	3'952	13.05	
30'301	30'350	5'444	17.95	5'232	17.25	5'021	16.56	4'809	15.86	4'598	15.16	4'386	14.46	4'175	13.77	3'963	13.07	
30'351	30'400	5'455	17.96	5'243	17.26	5'032	16.57	4'820	15.87	4'609	15.17	4'397	14.48	4'186	13.78	3'974	13.08	
30'401	30'450	5'468	17.97	5'257	17.28	5'045	16.58	4'834	15.89	4'622	15.19	4'411	14.50	4'200	13.80	3'988	13.11	
30'451	30'500	5'480	17.98	5'268	17.29	5'057	16.59	4'845	15.90	4'634	15.21	4'422	14.51	4'211	13.82	3'999	13.12	
30'501	30'550	5'491	17.99	5'280	17.30	5'068	16.60	4'857	15.91	4'645	15.22	4'434	14.53	4'222	13.83	4'011	13.14	
30'551	30'600	5'505	18.00	5'293	17.31	5'082	16.62	4'870	15.93	4'659	15.24	4'447	14.54	4'236	13.85	4'024	13.16	
30'601	30'650	5'516	18.01	5'304	17.32	5'093	16.63	4'881	15.94	4'670	15.25	4'458	14.56	4'247	13.87	4'035	13.18	
30'651	30'700	5'527	18.02	5'316	17.33	5'104	16.64	4'893	15.95	4'681	15.26	4'470	14.57	4'258	13.88	4'047	13.19	
30'701	30'750	5'541	18.03	5'329	17.34	5'118	16.66	4'906	15.97	4'695	15.28	4'483	14.59	4'272	13.90	4'060	13.21	
30'751	30'800	5'552	18.04	5'341	17.35	5'129	16.67	4'918	15.98	4'706	15.29	4'495	14.61	4'283	13.92	4'072	13.23	
30'801	30'850	5'563	18.05	5'352	17.36	5'140	16.67	4'929	15.99	4'717	15.30	4'506	14.62	4'294	13.93	4'083	13.25	
30'851	30'900	5'577	18.06	5'365	17.38	5'154	16.69	4'942	16.01	4'731	15.32	4'520	14.64	4'308	13.95	4'097	13.27	
30'901	30'950	5'588	18.07	5'377	17.39	5'165	16.70	4'954	16.02	4'742	15.33	4'531	14.65	4'319	13.97	4'108	13.28	
30'951	31'000	5'600	18.08	5'388	17.39	5'177	16.71	4'965	16.03	4'754	15.35	4'542	14.66	4'331	13.98	4'119	13.30	
31'001	31'050	5'613	18.09	5'402	17.41	5'190	16.73	4'979	16.05	4'767	15.37	4'556	14.68	4'344	14.00	4'133	13.32	
31'051	31'100	5'624	18.10	5'413	17.42	5'201	16.74	4'990	16.06	4'778	15.38	4'567	14.70	4'355	14.01	4'144	13.34	
31'101	31'150	5'636	18.11	5'424	17.43	5'213	16.75	5'001	16.07	4'790	15.39	4'578	14.71	4'367	14.03	4'155	13.35	
31'151	31'200	5'649	18.12	5'438	17.44	5'226	16.76	5'015	16.09	4'803	15.41	4'592	14.73	4'380	14.05	4'169	13.37	
31'201	31'250	5'661	18.13	5'449	17.45	5'238	16.78	5'026	16.10	4'815	15.42	4'603	14.74	4'392	14.07	4'180	13.39	
31'251	31'300	5'672	18.14	5'460	17.46	5'249	16.78	5'037	16.11	4'826	15.43	4'614	14.75	4'403	14.08	4'191	13.40	
31'301	31'350	5'685	18.15	5'474	17.47	5'262	16.80	5'051	16.12	4'840	15.45	4'628	14.77	4'417	14.10	4'205	13.42	
31'351	31'400	5'697	18.16	5'485	17.48	5'274	16.81	5'062	16.13	4'851	15.46	4'639	14.79	4'428	14.11	4'216	13.44	
31'401	31'450	5'708	18.16	5'497	17.49	5'285	16.82	5'074	16.15	4'862	15.47	4'651	14.80	4'439	14.13	4'228	13.45	
31'451	31'500	5'722	18.18	5'510	17.51	5'299	16.84	5'087	16.16	4'876	15.49	4'664	14.82	4'453	14.15	4'241	13.47	
31'501	31'550	5'733	18.19	5'521	17.51	5'310	16.84	5'098	16.17	4'887	15.50	4'675	14.83	4'464	14.16	4'253	13.49	
31'551	31'600	5'744	18.19	5'533	17.52	5'321	16.85	5'110	16.18	4'898	15.51	4'687	14.84	4'475	14.17	4'264	13.50	
31'601	31'650	5'758	18.21	5'546	17.54	5'335	16.87	5'123	16.20	4'912	15.53	4'700	14.86	4'489	14.19	4'277	13.52	
31'651	31'700	5'769	18.21	5'558	17.55	5'346	16.88	5'135	16.21	4'923	15.54	4'712	14.88	4'500	14.21	4'289	13.54	
31'701	31'750	5'780	18.22	5'569	17.55	5'357	16.89	5'146	16.22	4'934	15.55	4'723	14.89	4'511	14.22	4'300	13.55	
31'751	31'800	5'794	18.23	5'582	17.57	5'371	16.90	5'160	16.24	4'948	15.57	4'737	14.91	4'525	14.24	4'314	13.58	
31'801	31'850	5'805	18.24	5'594	17.58	5'382	16.91	5'171	16.25	4'959	15.58	4'748	14.92	4'536	14.25	4'325	13.59	
31'851	31'900	5'817	18.25	5'605	17.58	5'394	16.92	5'182	16.26	4'971	15.60	4'759	14.93	4'548	14.27	4'336	13.60	
31'901	31'950	5'828	18.26	5'616	17.59	5'405	16.93	5'193	16.27	4'982	15.61	4'770	14.94	4'559	14.28	4'347	13.62	
31'951	32'000	5'841	18.27	5'630	17.61	5'418	16.94	5'207	16.28	4'996	15.62	4'784	14.96	4'573	14.30	4'361	13.64	
32'001	32'050	5'853	18.28	5'641	17.61													

Tarif		BON		B1N		B2N		B3N		B4N		B5N		B6N		B7N		
Bruttolohn im Monat		Alleinverdiener Verheiratete, deren Ehegatte nicht erwerbstätig ist.																
Stufe von CHF	Stufe bis CHF	ohne Kind		1 Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder		6 Kinder		7 Kinder		
		CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	
33'451	33'500	6'201	18.52	5'989	17.89	5'778	17.26	5'566	16.63	5'355	16.00	5'143	15.36	4'932	14.73	4'720	14.10	
33'501	33'550	6'214	18.54	6'003	17.91	5'792	17.28	5'580	16.64	5'369	16.01	5'157	15.38	4'946	14.75	4'734	14.12	
33'551	33'600	6'226	18.54	6'014	17.91	5'803	17.28	5'591	16.65	5'380	16.02	5'168	15.39	4'957	14.76	4'745	14.13	
33'601	33'650	6'237	18.55	6'026	17.92	5'814	17.29	5'603	16.66	5'391	16.03	5'180	15.41	4'968	14.77	4'757	14.15	
33'651	33'700	6'251	18.56	6'039	17.93	5'828	17.31	5'616	16.68	5'405	16.05	5'193	15.42	4'982	14.79	4'770	14.16	
33'701	33'750	6'262	18.57	6'050	17.94	5'839	17.31	5'627	16.68	5'416	16.06	5'205	15.43	4'993	14.81	4'782	14.18	
33'751	33'800	6'273	18.57	6'062	17.95	5'850	17.32	5'639	16.70	5'427	16.07	5'216	15.44	5'004	14.82	4'793	14.19	
33'801	33'850	6'287	18.59	6'075	17.96	5'864	17.34	5'652	16.71	5'441	16.09	5'229	15.46	5'018	14.84	4'806	14.21	
33'851	33'900	6'298	18.59	6'087	17.97	5'875	17.34	5'664	16.72	5'452	16.09	5'241	15.47	5'029	14.85	4'818	14.22	
33'901	33'950	6'309	18.60	6'098	17.97	5'886	17.35	5'675	16.73	5'463	16.10	5'252	15.48	5'041	14.86	4'829	14.23	
33'951	34'000	6'323	18.61	6'112	17.99	5'900	17.37	5'689	16.74	5'477	16.12	5'266	15.50	5'054	14.88	4'843	14.25	
34'001	34'050	6'334	18.62	6'123	18.00	5'911	17.37	5'700	16.75	5'488	16.13	5'277	15.51	5'065	14.89	4'854	14.27	
34'051	34'100	6'346	18.62	6'134	18.00	5'923	17.38	5'711	16.76	5'500	16.14	5'288	15.52	5'077	14.90	4'865	14.28	
34'101	34'150	6'359	18.63	6'148	18.02	5'936	17.39	5'725	16.78	5'513	16.16	5'302	15.54	5'090	14.92	4'879	14.30	
34'151	34'200	6'370	18.64	6'159	18.02	5'947	17.40	5'736	16.78	5'525	16.17	5'313	15.55	5'102	14.93	4'890	14.31	
34'201	34'250	6'382	18.65	6'170	18.03	5'959	17.41	5'747	16.79	5'536	16.18	5'324	15.56	5'113	14.94	4'901	14.32	
34'251	34'300	6'395	18.66	6'184	18.04	5'972	17.42	5'761	16.81	5'549	16.19	5'338	15.57	5'126	14.96	4'915	14.34	
34'301	34'350	6'407	18.67	6'195	18.05	5'984	17.43	5'772	16.82	5'561	16.20	5'349	15.58	5'138	14.97	4'926	14.35	
34'351	34'400	6'418	18.67	6'206	18.05	5'995	17.44	5'783	16.82	5'572	16.21	5'361	15.60	5'149	14.98	4'938	14.37	
34'401	34'450	6'432	18.68	6'220	18.07	6'009	17.46	5'797	16.84	5'586	16.23	5'374	15.61	5'163	15.00	4'951	14.38	
34'451	34'500	6'443	18.69	6'231	18.07	6'020	17.46	5'808	16.85	5'597	16.23	5'385	15.62	5'174	15.01	4'962	14.39	
34'501	34'550	6'454	18.69	6'243	18.08	6'031	17.47	5'820	16.86	5'608	16.24	5'397	15.63	5'185	15.02	4'974	14.41	
34'551	34'600	6'468	18.71	6'256	18.09	6'045	17.48	5'833	16.87	5'622	16.26	5'410	15.65	5'199	15.04	4'987	14.42	
34'601	34'650	6'479	18.71	6'268	18.10	6'056	17.49	5'845	16.88	5'633	16.27	5'422	15.66	5'210	15.05	4'999	14.44	
34'651	34'700	6'490	18.72	6'279	18.11	6'067	17.50	5'856	16.89	5'644	16.28	5'433	15.67	5'221	15.06	5'010	14.45	
34'701	34'750	6'504	18.73	6'292	18.12	6'081	17.51	5'869	16.90	5'658	16.29	5'446	15.68	5'235	15.08	5'023	14.47	
34'751	34'800	6'515	18.73	6'304	18.13	6'092	17.52	5'881	16.91	5'669	16.30	5'458	15.70	5'246	15.09	5'035	14.48	
34'801	34'850	6'526	18.74	6'315	18.13	6'103	17.52	5'892	16.92	5'681	16.31	5'469	15.70	5'258	15.10	5'046	14.49	
34'851	34'900	6'538	18.75	6'326	18.14	6'115	17.53	5'903	16.93	5'692	16.32	5'480	15.71	5'269	15.11	5'057	14.50	
34'901	34'950	6'551	18.76	6'340	18.15	6'128	17.55	5'917	16.94	5'705	16.34	5'494	15.73	5'282	15.12	5'071	14.52	
34'951	35'000	6'563	18.76	6'351	18.16	6'140	17.56	5'928	16.95	5'717	16.35	5'505	15.74	5'294	15.14	5'082	14.53	
35'001	35'050	6'574	18.77	6'362	18.16	6'151	17.56	5'939	16.96	5'728	16.35	5'516	15.75	5'305	15.15	5'094	14.54	
35'051	35'100	6'588	18.78	6'376	18.18	6'165	17.58	5'953	16.97	5'742	16.37	5'530	15.77	5'319	15.16	5'107	14.56	
35'101	35'150	6'599	18.79	6'387	18.18	6'176	17.58	5'964	16.98	5'753	16.38	5'541	15.78	5'330	15.17	5'118	14.57	
35'151	35'200	6'610	18.79	6'399	18.19	6'187	17.59	5'976	16.99	5'764	16.39	5'553	15.79	5'341	15.18	5'130	14.58	
35'201	35'250	6'624	18.80	6'412	18.20	6'201	17.60	5'989	17.00	5'778	16.40	5'566	15.80	5'355	15.20	5'143	14.60	
35'251	35'300	6'635	18.81	6'423	18.21	6'212	17.61	6'001	17.01	5'789	16.41	5'578	15.81	5'366	15.21	5'155	14.61	
35'301	35'350	6'646	18.81	6'435	18.22	6'223	17.62	6'012	17.02	5'800	16.42	5'589	15.82	5'377	15.22	5'166	14.62	
35'351	35'400	6'660	18.83	6'448	18.23	6'237	17.63	6'025	17.03	5'814	16.44	5'602	15.84	5'391	15.24	5'179	14.64	
35'401	35'450	6'671	18.83	6'460	18.24	6'248	17.64	6'037	17.04	5'825	16.44	5'614	15.85	5'402	15.25	5'191	14.65	
35'451	35'500	6'682	18.84	6'471	18.24	6'259	17.64	6'048	17.05	5'837	16.45	5'625	15.86	5'414	15.26	5'202	14.66	
35'501	35'550	6'696	18.85	6'485	18.25	6'273	17.66	6'062	17.06	5'850	16.47	5'639	15.87	5'427	15.28	5'216	14.68	
35'551	35'600	6'707	18.85	6'496	18.26	6'284	17.66	6'073	17.07	5'861	16.48	5'650	15.88	5'438	15.29	5'227	14.69	
35'601	35'650	6'719	18.86	6'507	18.27	6'296	17.67	6'084	17.08	5'873	16.49	5'661	15.89	5'450	15.30	5'238	14.70	
35'651	35'700	6'732	18.87	6'521	18.28	6'309	17.68	6'098	17.09	5'886	16.50	5'675	15.91	5'463	15.31	5'252	14.72	
35'701	35'750	6'743	18.87	6'532	18.28	6'321	17.69	6'109	17.10	5'898	16.51	5'686	15.92	5'475	15.33	5'263	14.73	
35'751	35'800	6'755	18.88	6'543	18.29	6'332	17.70	6'120	17.11	5'909	16.52	5'697	15.92	5'486	15.33	5'274	14.74	
35'801	35'850	6'768	18.89	6'557	18.30	6'345	17.71	6'134	17.12	5'922	16.53	5'711	15.94	5'499	15.35	5'288	14.76	
35'851	35'900	6'780	18.90	6'568	18.31	6'357	17.72	6'145	17.13	5'934	16.54	5'722	15.95	5'511	15.36	5'299	14.77	
35'901	35'950	6'791	18.90	6'579	18.31	6'368	17.73	6'157	17.14	5'945	16.55	5'734	15.96	5'522	15.37	5'311	14.78	
35'951	36'000	6'805	18.92	6'593	18.33	6'382	17.74	6'170	17.15	5'959	16.56	5'747	15.97	5'536	15.39	5'324	14.80	
36'001	36'050	6'816	18.92	6'604	18.33	6'393	17.75	6'181	17.16	5'970	16.57	5'758	15.98	5'547	15.40	5'335	14.81	
36'051	36'100	6'827	18.92	6'616	18.34	6'404	17.75	6'193	17.17	5'981	16.58	5'770	15.99	5'558	15.41	5'347	14.82	
36'101	36'150	6'841	18.94	6'629	18.35													

Tarif	BON	B1N	B2N	B3N	B4N	B5N	B6N	B7N	
Bruttolohn im Monat	Alleinverdiener Verheiratete, deren Ehegatte nicht erwerbstätig ist.								
Stufe von CHF	Stufe bis CHF	ohne Kind CHF %	1 Kind CHF %	2 Kinder CHF %	3 Kinder CHF %	4 Kinder CHF %	5 Kinder CHF %	6 Kinder CHF %	7 Kinder CHF %
37'551	37'600	7'189 19.13	6'977 18.57	6'766 18.01	6'554 17.44	6'343 16.88	6'131 16.32	5'920 15.76	5'708 15.19
37'601	37'650	7'200 19.14	6'989 18.58	6'777 18.01	6'566 17.45	6'354 16.89	6'143 16.33	5'931 15.76	5'720 15.20
37'651	37'700	7'214 19.15	7'002 18.59	6'791 18.03	6'579 17.46	6'368 16.90	6'156 16.34	5'945 15.78	5'733 15.22
37'701	37'750	7'225 19.15	7'014 18.59	6'802 18.03	6'591 17.47	6'379 16.91	6'168 16.35	5'956 15.79	5'745 15.23
37'751	37'800	7'236 19.16	7'025 18.60	6'813 18.04	6'602 17.48	6'390 16.92	6'179 16.36	5'967 15.80	5'756 15.24
37'801	37'850	7'248 19.16	7'036 18.60	6'825 18.04	6'613 17.48	6'402 16.93	6'190 16.36	5'979 15.81	5'767 15.25
37'851	37'900	7'261 19.17	7'050 18.61	6'838 18.05	6'627 17.50	6'415 16.94	6'204 16.38	5'992 15.82	5'781 15.26
37'901	37'950	7'273 19.18	7'061 18.62	6'850 18.06	6'638 17.50	6'427 16.95	6'215 16.39	6'004 15.83	5'792 15.27
37'951	38'000	7'284 19.18	7'072 18.62	6'861 18.07	6'649 17.51	6'438 16.95	6'226 16.39	6'015 15.84	5'803 15.28
38'001	38'050	7'297 19.19	7'086 18.64	6'874 18.08	6'663 17.52	6'451 16.97	6'240 16.41	6'028 15.85	5'817 15.30
38'051	38'100	7'309 19.20	7'097 18.64	6'886 18.09	6'674 17.53	6'463 16.97	6'251 16.42	6'040 15.86	5'828 15.31
38'101	38'150	7'320 19.20	7'109 18.65	6'897 18.09	6'686 17.54	6'474 16.98	6'263 16.43	6'051 15.87	5'840 15.32
38'151	38'200	7'334 19.21	7'122 18.66	6'911 18.10	6'699 17.55	6'488 17.00	6'276 16.44	6'065 15.89	5'853 15.33
38'201	38'250	7'345 19.22	7'133 18.66	6'922 18.11	6'710 17.55	6'499 17.00	6'287 16.45	6'076 15.90	5'864 15.34
38'251	38'300	7'356 19.22	7'145 18.67	6'933 18.11	6'722 17.56	6'510 17.01	6'299 16.46	6'087 15.90	5'876 15.35
38'301	38'350	7'370 19.23	7'158 18.68	6'947 18.13	6'735 17.57	6'524 17.02	6'312 16.47	6'101 15.92	5'889 15.37
38'351	38'400	7'381 19.23	7'170 18.68	6'958 18.13	6'747 17.58	6'535 17.03	6'324 16.48	6'112 15.93	5'901 15.38
38'401	38'450	7'392 19.24	7'181 18.69	6'969 18.14	6'758 17.59	6'546 17.04	6'335 16.49	6'123 15.93	5'912 15.39
38'451	38'500	7'406 19.25	7'194 18.70	6'983 18.15	6'771 17.60	6'560 17.05	6'348 16.50	6'137 15.95	5'925 15.40
38'501	38'550	7'417 19.25	7'206 18.70	6'994 18.15	6'783 17.61	6'571 17.06	6'360 16.51	6'148 15.96	5'937 15.41
38'551	38'600	7'429 19.26	7'217 18.71	7'006 18.16	6'794 17.61	6'583 17.07	6'371 16.52	6'160 15.97	5'948 15.42
38'601	38'650	7'442 19.27	7'231 18.72	7'019 18.17	6'808 17.63	6'596 17.08	6'385 16.53	6'173 15.98	5'962 15.44
38'651	38'700	7'453 19.27	7'242 18.73	7'030 18.18	6'819 17.63	6'607 17.08	6'396 16.54	6'184 15.99	5'973 15.44
38'701	38'750	7'465 19.28	7'253 18.73	7'042 18.18	6'830 17.64	6'619 17.09	6'407 16.54	6'196 16.00	5'984 15.45
38'751	38'800	7'478 19.29	7'267 18.74	7'055 18.19	6'844 17.65	6'632 17.10	6'421 16.56	6'209 16.01	5'998 15.47
38'801	38'850	7'490 19.29	7'278 18.75	7'067 18.20	6'855 17.66	6'644 17.11	6'432 16.57	6'221 16.02	6'009 15.48
38'851	38'900	7'501 19.30	7'289 18.75	7'078 18.21	6'866 17.66	6'655 17.12	6'443 16.57	6'232 16.03	6'020 15.49
38'901	38'950	7'514 19.30	7'303 18.76	7'091 18.22	6'880 17.68	6'668 17.13	6'457 16.59	6'245 16.04	6'034 15.50
38'951	39'000	7'526 19.31	7'314 18.77	7'103 18.22	6'891 17.68	6'680 17.14	6'468 16.60	6'257 16.05	6'045 15.51
39'001	39'050	7'537 19.31	7'326 18.77	7'114 18.23	6'903 17.69	6'691 17.15	6'480 16.60	6'268 16.06	6'057 15.52
39'051	39'100	7'551 19.32	7'339 18.78	7'128 18.24	6'916 17.70	6'705 17.16	6'493 16.62	6'282 16.08	6'070 15.53
39'101	39'150	7'562 19.33	7'350 18.79	7'139 18.25	6'927 17.70	6'716 17.17	6'504 16.62	6'293 16.08	6'081 15.54
39'151	39'200	7'573 19.33	7'362 18.79	7'150 18.25	6'939 17.71	6'727 17.17	6'516 16.63	6'304 16.09	6'093 15.55
39'201	39'250	7'584 19.33	7'373 18.80	7'162 18.26	6'950 17.72	6'739 17.18	6'527 16.64	6'316 16.10	6'104 15.56
39'251	39'300	7'598 19.35	7'387 18.81	7'175 18.27	6'964 17.73	6'752 17.19	6'541 16.65	6'329 16.11	6'118 15.58
39'301	39'350	7'609 19.35	7'398 18.81	7'186 18.27	6'975 17.74	6'763 17.20	6'552 16.66	6'340 16.12	6'129 15.59
39'351	39'400	7'621 19.35	7'409 18.82	7'198 18.28	6'986 17.74	6'775 17.21	6'563 16.67	6'352 16.13	6'140 15.59
39'401	39'450	7'634 19.36	7'423 18.83	7'211 18.29	7'000 17.76	6'788 17.22	6'577 16.68	6'365 16.14	6'154 15.61
39'451	39'500	7'646 19.37	7'434 18.83	7'223 18.30	7'011 17.76	6'800 17.23	6'588 16.69	6'377 16.15	6'165 15.62
39'501	39'550	7'657 19.37	7'445 18.84	7'234 18.30	7'022 17.77	6'811 17.23	6'599 16.70	6'388 16.16	6'176 15.63
39'551	39'600	7'670 19.38	7'459 18.85	7'247 18.31	7'036 17.78	6'824 17.24	6'613 16.71	6'401 16.17	6'190 15.64
39'601	39'650	7'682 19.39	7'470 18.85	7'259 18.32	7'047 17.78	6'836 17.25	6'624 16.72	6'413 16.18	6'201 15.65
39'651	39'700	7'693 19.39	7'482 18.86	7'270 18.32	7'059 17.79	6'847 17.26	6'636 16.73	6'424 16.19	6'213 15.66
39'701	39'750	7'707 19.40	7'495 18.87	7'284 18.34	7'072 17.80	6'861 17.27	6'649 16.74	6'438 16.21	6'226 15.67
39'751	39'800	7'718 19.40	7'506 18.87	7'295 18.34	7'083 17.81	6'872 17.28	6'660 16.74	6'449 16.21	6'237 15.68
39'801	39'850	7'729 19.41	7'518 18.88	7'306 18.35	7'095 17.82	6'883 17.28	6'672 16.75	6'460 16.22	6'249 15.69
39'851	39'900	7'743 19.42	7'531 18.89	7'320 18.36	7'108 17.83	6'897 17.30	6'685 16.76	6'474 16.24	6'262 15.70
39'901	39'950	7'754 19.42	7'543 18.89	7'331 18.36	7'120 17.83	6'908 17.30	6'697 16.77	6'485 16.24	6'274 15.71
39'951	40'000	7'765 19.42	7'554 18.90	7'342 18.37	7'131 17.84	6'919 17.31	6'708 16.78	6'496 16.25	6'285 15.72
40'001	40'050	7'779 19.44	7'567 18.91	7'356 18.38	7'144 17.85	6'933 17.32	6'721 16.79	6'510 16.26	6'298 15.74
40'051	40'100	7'790 19.44	7'579 18.91	7'367 18.38	7'156 17.86	6'944 17.33	6'733 16.80	6'521 16.27	6'310 15.75
40'101	40'150	7'802 19.44	7'590 18.92	7'379 18.39	7'167 17.86	6'956 17.34	6'744 16.81	6'533 16.28	6'321 15.75
40'151	40'200	7'815 19.45	7'604 18.93	7'392 18.40	7'181 17.87	6'969 17.35	6'758 16.82	6'546 16.29	6'335 15.77
40'201	40'250	7'826 19.46	7'615 18.93	7'403 18.40	7'192 17.88	6'980 17.35	6'771 16.83	6'557 16.30	6'346 15.78
40'251	40'300	7'838 19.46	7'626 18.93	7'415 18.41	7'203 17.88	6'992 17.36	6'780 16.83	6'569 16.31	6'357 15.78
40'301	40'350	7'851 19.47	7'640 18.95	7'428 18.42	7'217 17.90	7'005 17.37	6'794 16.85	6'582 16.32	6'371 15.80
40'351	40'400	7'863 19.47	7'651 18.95	7'440 18.43	7'228 17.90	7'017 17.38	6'805 16.85	6'594 16.33	6'382 15.81
40'401	40'450	7'874 19.48	7'662 18.95	7'451 18.43	7'239 17.91	7'028 17.39	6'816 16.86	6'605 16.34	6'393 15.81
40'451	40'500	7'887 19.49	7'676 18.96	7'464 18.44	7'253 17.92	7'041 17.40	6'830 16.87	6'619 16.35	6'407 15.83
40'501	40'550	7'899 19.49	7'687 18.97	7'476 18.45	7'264 17.92	7'053 17.40	6'841 16.88	6'630 16.36	6'418 15.84
40'551	40'600	7'910 19.49	7'699 18.97	7'487 18.45	7'276 17.93	7'064 17.41	6'853 16.89	6'641 16.37	6'430 15.85
40'601	40'650	7'924 19.51	7'712 18.98	7'501 18.46	7'289 17.94	7'078 17.42	6'866 16.90	6'655 16.38	6'443 15.86
40'651	40'700	7'935 19.51	7'723 18.99	7'512 18.47	7'300 17.95	7'089 17.43	6'877 16.91	6'666 16.39	6'454 15.87
40'701	40'750	7'946 19.51	7'735 18.99	7'523 18.47	7'312 17.95	7'100 17.43	6'889 16.92	6'677 16.40	6'466 15.88
40'751	40'800	7'958 19.52	7'746 19.00	7'535 18.48	7'323 17.96	7'112 17.44	6'890 16.92	6'689 16.40	6'477 15.88
40'801	40'850	7'971 19.52	7'760 19.01	7'548 18.49	7'337 17.97	7'125 17.45	6'914 16.94	6'702 16.42	6'491 15.90
40'851	40'900	7'982 19.53	7'771 19.01	7'559 18.49	7'348 17.98	7'136 17.46	6'925 16.94	6'713 16.42	6'502 15.91
40'901	40'950	7'994 19.53	7'782 19.02	7'571 18.50	7'359 17.98	7'148 17.47	6'936 16.95	6'725 16.43</	

Tarif		BON		B1N		B2N		B3N		B4N		B5N		B6N		B7N		
Bruttolohn im Monat		Alleinverdiener Verheiratete, deren Ehegatte nicht erwerbstätig ist.																
Stufe von CHF	Stufe bis CHF	ohne Kind		1 Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder		6 Kinder		7 Kinder		
		CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	
41'651	41'700	8'175	19.62	7'963	19.11	7'752	18.60	7'540	18.09	7'329	17.59	7'117	17.08	6'906	16.57	6'694	16.06	
41'701	41'750	8'188	19.62	7'977	19.12	7'765	18.61	7'554	18.10	7'342	17.60	7'131	17.09	6'919	16.58	6'708	16.08	
41'751	41'800	8'199	19.63	7'988	19.12	7'776	18.61	7'565	18.11	7'353	17.60	7'142	17.10	6'930	16.59	6'719	16.08	
41'801	41'850	8'211	19.63	7'999	19.12	7'788	18.62	7'576	18.11	7'365	17.61	7'153	17.10	6'942	16.60	6'730	16.09	
41'851	41'900	8'224	19.64	8'013	19.14	7'801	18.63	7'590	18.13	7'378	17.62	7'167	17.12	6'955	16.61	6'744	16.11	
41'901	41'950	8'236	19.64	8'024	19.14	7'813	18.64	7'601	18.13	7'390	17.63	7'178	17.12	6'967	16.62	6'755	16.11	
41'951	42'000	8'247	19.65	8'035	19.14	7'824	18.64	7'612	18.13	7'401	17.63	7'189	17.13	6'978	16.62	6'766	16.12	
42'001	42'050	8'260	19.65	8'049	19.15	7'837	18.65	7'626	18.15	7'415	17.64	7'203	17.14	6'992	16.64	6'780	16.13	
42'051	42'100	8'272	19.66	8'060	19.16	7'849	18.65	7'637	18.15	7'426	17.65	7'214	17.15	7'003	16.64	6'791	16.14	
42'101	42'150	8'283	19.66	8'072	19.16	7'860	18.66	7'649	18.16	7'437	17.65	7'226	17.15	7'014	16.65	6'803	16.15	
42'151	42'200	8'294	19.67	8'083	19.17	7'871	18.66	7'660	18.16	7'448	17.66	7'237	17.16	7'025	16.66	6'814	16.16	
42'201	42'250	8'308	19.68	8'096	19.17	7'885	18.67	7'673	18.17	7'462	17.67	7'250	17.17	7'039	16.67	6'828	16.17	
42'251	42'300	8'319	19.68	8'108	19.18	7'896	18.68	7'685	18.18	7'473	17.68	7'262	17.18	7'050	16.68	6'839	16.18	
42'301	42'350	8'331	19.68	8'119	19.18	7'908	18.68	7'696	18.18	7'485	17.68	7'273	17.18	7'062	16.69	6'850	16.18	
42'351	42'400	8'344	19.69	8'133	19.19	7'921	18.69	7'710	18.19	7'498	17.69	7'287	17.20	7'075	16.70	6'864	16.20	
42'401	42'450	8'355	19.69	8'144	19.20	7'932	18.70	7'721	18.20	7'509	17.70	7'298	17.20	7'086	16.70	6'875	16.21	
42'451	42'500	8'367	19.70	8'155	19.20	7'944	18.70	7'732	18.20	7'521	17.71	7'309	17.21	7'098	16.71	6'886	16.21	
42'501	42'550	8'380	19.71	8'169	19.21	7'957	18.71	7'746	18.22	7'534	17.72	7'111	16.72	7'900	16.23	6'911	16.23	
42'551	42'600	8'392	19.71	8'180	19.21	7'969	18.72	7'757	18.22	7'546	17.72	7'334	17.23	7'123	16.73	6'922	16.24	
42'601	42'650	8'403	19.71	8'191	19.22	7'980	18.72	7'768	18.22	7'557	17.73	7'345	17.23	7'134	16.74	6'932	16.25	
42'651	42'700	8'416	19.72	8'205	19.23	7'993	18.73	7'782	18.24	7'570	17.74	7'359	17.24	7'148	16.75	6'936	16.25	
42'701	42'750	8'428	19.73	8'216	19.23	8'005	18.74	7'793	18.24	7'582	17.75	7'370	17.25	7'159	16.76	6'947	16.26	
42'751	42'800	8'439	19.73	8'228	19.24	8'016	18.74	7'805	18.25	7'593	17.75	7'382	17.26	7'170	16.76	6'959	16.27	
42'801	42'850	8'453	19.74	8'241	19.24	8'030	18.75	7'818	18.26	7'607	17.76	7'395	17.27	7'184	16.78	6'972	16.28	
42'851	42'900	8'464	19.74	8'252	19.25	8'041	18.75	7'829	18.26	7'618	17.77	7'406	17.27	7'195	16.78	6'984	16.29	
42'901	42'950	8'475	19.74	8'264	19.25	8'052	18.76	7'841	18.27	7'629	17.77	7'418	17.28	7'206	16.79	6'995	16.30	
42'951	43'000	8'489	19.75	8'277	19.26	8'066	18.77	7'854	18.28	7'643	17.78	7'431	17.29	7'220	16.80	7'008	16.31	
43'001	43'050	8'500	19.76	8'289	19.27	8'077	18.77	7'866	18.28	7'654	17.79	7'443	17.30	7'231	16.81	7'020	16.32	
43'051	43'100	8'511	19.76	8'300	19.27	8'088	18.78	7'877	18.29	7'665	17.79	7'454	17.30	7'242	16.81	7'031	16.32	
43'101	43'150	8'525	19.77	8'313	19.28	8'102	18.79	7'891	18.30	7'679	17.81	7'468	17.32	7'256	16.83	7'045	16.34	
43'151	43'200	8'536	19.77	8'325	19.28	8'113	18.79	7'902	18.30	7'690	17.81	7'479	17.32	7'267	16.83	7'056	16.34	
43'201	43'250	8'548	19.78	8'336	19.29	8'125	18.80	7'913	18.31	7'702	17.82	7'490	17.33	7'279	16.84	7'067	16.35	
43'251	43'300	8'561	19.78	8'350	19.30	8'138	18.81	7'927	18.32	7'715	17.83	7'504	17.34	7'292	16.85	7'081	16.36	
43'301	43'350	8'572	19.79	8'361	19.30	8'149	18.81	7'938	18.32	7'726	17.83	7'515	17.35	7'304	16.86	7'092	16.37	
43'351	43'400	8'584	19.79	8'372	19.30	8'161	18.81	7'949	18.33	7'738	17.84	7'526	17.35	7'315	16.86	7'103	16.38	
43'401	43'450	8'597	19.80	8'386	19.31	8'174	18.82	7'963	18.34	7'751	17.85	7'540	17.36	7'328	16.88	7'117	16.39	
43'451	43'500	8'609	19.80	8'397	19.31	8'186	18.83	7'974	18.34	7'763	17.86	7'551	17.37	7'340	16.88	7'128	16.40	
43'501	43'550	8'620	19.80	8'408	19.32	8'197	18.83	7'985	18.35	7'774	17.86	7'562	17.37	7'351	16.89	7'139	16.40	
43'551	43'600	8'633	19.81	8'422	19.33	8'211	18.84	7'999	18.36	7'788	17.87	7'576	17.39	7'365	16.90	7'153	16.42	
43'601	43'650	8'645	19.82	8'433	19.33	8'222	18.85	8'010	18.36	7'799	17.88	7'587	17.39	7'376	16.91	7'164	16.42	
43'651	43'700	8'656	19.82	8'445	19.34	8'233	18.85	8'022	18.37	7'810	17.88	7'599	17.40	7'387	16.91	7'176	16.43	
43'701	43'750	8'667	19.82	8'456	19.34	8'244	18.85	8'033	18.37	7'821	17.89	7'610	17.40	7'398	16.92	7'187	16.44	
43'751	43'800	8'681	19.83	8'469	19.35	8'258	18.86	8'046	18.38	7'835	17.90	7'624	17.42	7'412	16.93	7'201	16.45	
43'801	43'850	8'692	19.83	8'481	19.35	8'269	18.87	8'058	18.39	7'846	17.90	7'635	17.42	7'423	16.94	7'212	16.46	
43'851	43'900	8'704	19.84	8'492	19.35	8'281	18.87	8'069	18.39	7'858	17.91	7'646	17.43	7'435	16.95	7'223	16.46	
43'901	43'950	8'717	19.85	8'506	19.36	8'294	18.88	8'083	18.40	7'871	17.92	7'660	17.44	7'448	16.96	7'237	16.48	
43'951	44'000	8'728	19.85	8'517	19.37	8'305	18.89	8'094	18.41	7'882	17.92	7'671	17.44	7'460	16.96	7'248	16.48	
44'001	44'050	8'740	19.85	8'528	19.37	8'317	18.89	8'105	18.41	7'894	17.93	7'682	17.45	7'471	16.97	7'259	16.49	
44'051	44'100	8'753	19.86	8'542	19.38	8'330	18.90	8'119	18.42	7'907	17.94	7'696	17.46	7'484	16.98	7'273	16.50	
44'101	44'150	8'765	19.86	8'553	19.38	8'342	18.91	8'130	18.42	7'919	17.95	7'707	17.47	7'496	16.99	7'284	16.51	
44'151	44'200	8'776	19.87	8'564	19.39	8'353	18.91	8'141	18.43	7'930	17.95	7'718	17.47	7'507	16.99	7'295	16.51	
44'201	44'250	8'789	19.87	8'578	19.40	8'366	18.92	8'155	18.44	7'944	17.96	7'732	17.48	7'521	17.01	7'309	16.53	
44'251	44'300	8'801	19.88	8'589	19.40	8'378	18.92	8'166	18.44	7'955	17.97	7'743	17.49	7'532	17.01	7'320	16.53	
44'301	44'350	8'812	19.88	8'601	19.40													

Tarif		BON		B1N		B2N		B3N		B4N		B5N		B6N		B7N		
Bruttolohn im Monat		Alleinverdiener Verheiratete, deren Ehegatte nicht erwerbstätig ist.																
Stufe von CHF	Stufe bis CHF	ohne Kind		1 Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder		6 Kinder		7 Kinder		
		CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	
45'751	45'800	9'163	20.02	8'951	19.55	8'740	19.09	8'528	18.63	8'317	18.17	8'105	17.71	7'894	17.25	7'682	16.78	
45'801	45'850	9'174	20.02	8'962	19.56	8'751	19.10	8'539	18.63	8'328	18.17	8'116	17.71	7'905	17.25	7'693	16.79	
45'851	45'900	9'185	20.02	8'974	19.56	8'762	19.10	8'551	18.64	8'339	18.18	8'128	17.72	7'916	17.26	7'705	16.80	
45'901	45'950	9'199	20.03	8'987	19.57	8'776	19.11	8'564	18.65	8'353	18.19	8'141	17.73	7'930	17.27	7'718	16.81	
45'951	46'000	9'210	20.03	8'998	19.57	8'787	19.11	8'576	18.65	8'364	18.19	8'153	17.73	7'941	17.27	7'730	16.81	
46'001	46'050	9'221	20.03	9'010	19.58	8'798	19.12	8'587	18.66	8'375	18.20	8'164	17.74	7'952	17.28	7'741	16.82	
46'051	46'100	9'235	20.04	9'023	19.58	8'812	19.13	8'600	18.67	8'389	18.21	8'177	17.75	7'966	17.29	7'754	16.83	
46'101	46'150	9'246	20.05	9'035	19.59	8'823	19.13	8'612	18.67	8'400	18.21	8'189	17.75	7'977	17.29	7'766	16.84	
46'151	46'200	9'257	20.05	9'046	19.59	8'834	19.13	8'623	18.67	8'411	18.22	8'200	17.76	7'989	17.30	7'777	16.84	
46'201	46'250	9'271	20.06	9'060	19.60	8'848	19.14	8'637	18.68	8'425	18.23	8'214	17.77	8'002	17.31	7'791	16.85	
46'251	46'300	9'282	20.06	9'071	19.60	8'859	19.14	8'648	18.69	8'436	18.23	8'225	17.77	8'013	17.32	7'802	16.86	
46'301	46'350	9'294	20.06	9'082	19.60	8'871	19.15	8'659	18.69	8'448	18.24	8'236	17.78	8'025	17.32	7'813	16.87	
46'351	46'400	9'307	20.07	9'096	19.61	8'884	19.16	8'673	18.70	8'461	18.24	8'250	17.79	8'038	17.33	7'827	16.88	
46'401	46'450	9'318	20.07	9'107	19.62	8'896	19.16	8'684	18.71	8'473	18.25	8'261	17.79	8'050	17.34	7'838	16.88	
46'451	46'500	9'330	20.08	9'118	19.62	8'907	19.17	8'695	18.71	8'484	18.25	8'272	17.80	8'061	17.34	7'849	16.89	
46'501	46'550	9'341	20.08	9'130	19.62	8'918	19.17	8'707	18.71	8'495	18.26	8'284	17.81	8'072	17.35	7'861	16.90	
46'551	46'600	9'355	20.09	9'143	19.63	8'932	19.18	8'720	18.72	8'509	18.27	8'297	17.81	8'086	17.36	7'874	16.91	
46'601	46'650	9'366	20.09	9'154	19.63	8'943	19.18	8'732	18.73	8'520	18.27	8'309	17.82	8'097	17.37	7'886	16.91	
46'651	46'700	9'377	20.09	9'166	19.64	8'954	19.18	8'743	18.73	8'531	18.28	8'320	17.83	8'108	17.37	7'897	16.92	
46'701	46'750	9'391	20.10	9'179	19.64	8'968	19.19	8'756	18.74	8'545	18.29	8'333	17.83	8'122	17.38	7'910	16.93	
46'751	46'800	9'402	20.10	9'191	19.65	8'979	19.20	8'768	18.75	8'556	18.29	8'345	17.84	8'133	17.39	7'922	16.94	
46'801	46'850	9'413	20.10	9'202	19.65	8'990	19.20	8'779	18.75	8'567	18.30	8'356	17.85	8'145	17.39	7'933	16.94	
46'851	46'900	9'427	20.11	9'216	19.66	9'004	19.21	8'793	18.76	8'581	18.31	8'370	17.86	8'158	17.40	7'947	16.95	
46'901	46'950	9'438	20.11	9'227	19.66	9'015	19.21	8'804	18.76	8'592	18.31	8'381	17.86	8'169	17.41	7'958	16.96	
46'951	47'000	9'450	20.12	9'238	19.67	9'027	19.22	8'815	18.77	8'604	18.32	8'392	17.86	8'181	17.42	7'969	16.96	
47'001	47'050	9'463	20.12	9'252	19.67	9'040	19.22	8'829	18.78	8'617	18.32	8'406	17.88	8'194	17.42	7'983	16.98	
47'051	47'100	9'474	20.13	9'263	19.68	9'052	19.23	8'840	18.78	8'629	18.33	8'417	17.88	8'206	17.43	7'994	16.98	
47'101	47'150	9'486	20.13	9'274	19.68	9'063	19.23	8'851	18.78	8'640	18.33	8'428	17.88	8'217	17.44	8'005	16.99	
47'151	47'200	9'499	20.14	9'288	19.69	9'076	19.24	8'865	18.79	8'653	18.34	8'442	17.90	8'230	17.45	8'019	17.00	
47'201	47'250	9'511	20.14	9'299	19.69	9'088	19.24	8'876	18.80	8'665	18.35	8'453	17.90	8'242	17.45	8'030	17.00	
47'251	47'300	9'522	20.14	9'310	19.69	9'099	19.25	8'887	18.80	8'676	18.35	8'465	17.91	8'253	17.46	8'042	17.01	
47'301	47'350	9'536	20.15	9'324	19.70	9'113	19.26	8'901	18.81	8'690	18.36	8'478	17.91	8'267	17.47	8'055	17.02	
47'351	47'400	9'547	20.15	9'335	19.70	9'124	19.26	8'912	18.81	8'701	18.87	8'489	17.92	8'278	17.47	8'066	17.03	
47'401	47'450	9'558	20.15	9'347	19.71	9'135	19.26	8'924	18.82	8'712	18.87	8'501	17.93	8'289	17.48	8'078	17.03	
47'451	47'500	9'572	20.16	9'360	19.72	9'149	19.27	8'937	18.82	8'726	18.83	8'514	17.93	8'303	17.49	8'091	17.04	
47'501	47'550	9'583	20.16	9'372	19.72	9'160	19.27	8'949	18.83	8'737	18.83	8'526	17.94	8'314	17.49	8'103	17.05	
47'551	47'600	9'594	20.17	9'383	19.72	9'171	19.28	8'960	18.83	8'748	18.89	8'537	17.94	8'325	17.50	8'114	17.06	
47'601	47'650	9'608	20.17	9'396	19.73	9'185	19.29	8'973	18.84	8'762	18.40	8'550	17.95	8'339	17.51	8'127	17.06	
47'651	47'700	9'619	20.18	9'408	19.73	9'196	19.29	8'985	18.85	8'773	18.40	8'562	17.96	8'350	17.51	8'139	17.07	
47'701	47'750	9'630	20.18	9'419	19.74	9'207	19.29	8'996	18.85	8'785	18.41	8'573	17.96	8'362	17.52	8'150	17.08	
47'751	47'800	9'644	20.19	9'433	19.74	9'221	19.30	9'010	18.86	8'798	18.42	8'587	17.97	8'375	17.53	8'164	17.09	
47'801	47'850	9'655	20.19	9'444	19.75	9'232	19.30	9'021	18.86	8'809	18.42	8'598	17.98	8'386	17.53	8'175	17.09	
47'851	47'900	9'667	20.19	9'455	19.75	9'244	19.31	9'032	18.87	8'821	18.43	8'609	17.98	8'398	17.54	8'186	17.10	
47'901	47'950	9'680	20.20	9'469	19.76	9'257	19.32	9'046	18.88	8'834	18.43	8'623	17.99	8'411	17.55	8'200	17.11	
47'951	48'000	9'692	20.20	9'480	19.76	9'269	19.32	9'057	18.88	8'846	18.44	8'634	18.00	8'423	17.56	8'211	17.12	
48'001	48'050	9'703	20.20	9'491	19.76	9'280	19.32	9'068	18.88	8'857	18.44	8'645	18.00	8'434	17.56	8'222	17.12	
48'051	48'100	9'714	20.21	9'503	19.77	9'291	19.33	9'080	18.89	8'868	18.45	8'657	18.01	8'445	17.57	8'234	17.13	
48'101	48'150	9'728	20.21	9'516	19.77	9'305	19.34	9'093	18.89	8'882	18.46	8'670	18.02	8'459	17.58	8'247	17.14	
48'151	48'200	9'739	20.22	9'528	19.78	9'316	19.34	9'105	18.90	8'893	18.46	8'682	18.02	8'470	17.58	8'259	17.14	
48'201	48'250	9'750	20.22	9'539	19.78	9'327	19.34	9'116	18.90	8'904	18.46	8'693	18.03	8'481	17.59	8'270	17.15	
48'251	48'300	9'764	20.23	9'552	19.79	9'341	19.35	9'129	18.91	8'918	18.47	8'706	18.03	8'495	17.60	8'283	17.16	
48'301	48'350	9'775	20.23	9'564	19.79	9'352	19.35	9'141	18.92	8'929	18.48	8'718	18.04	8'506	17.60	8'295	17.17	
48'351	48'400	9'786	20.23	9'575	19.79	9'363	19.36	9'152	18.92	8'941	18.48	8'729	18.04	8'518	17.61	8'306	17.17	
48'401	48'450	9'800	20.24	9'589	19.80													

Tarif		BON		B1N		B2N		B3N		B4N		B5N		B6N		B7N	
Bruttolohn im Monat		Alleinverdiener Verheiratete, deren Ehegatte nicht erwerbstätig ist.															
Stufe von CHF	Stufe bis CHF	ohne Kind		1 Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder		6 Kinder		7 Kinder	
49'851	49'900	10'148	20.35	9'937	19.92	9'725	19.50	9'514	19.08	9'302	18.65	9'091	18.23	8'879	17.80	8'668	17.38
49'901	49'950	10'159	20.35	9'948	19.93	9'737	19.50	9'525	19.08	9'314	18.66	9'102	18.23	8'891	17.81	8'679	17.38
49'951	50'000	10'173	20.36	9'962	19.93	9'750	19.51	9'539	19.09	9'327	18.66	9'116	18.24	8'904	17.82	8'693	17.39
50'001	51'000	10'300	20.40	10'088	19.98	9'877	19.56	9'665	19.14	9'454	18.72	9'242	18.30	9'031	17.88	8'819	17.46
51'001	52'000	10'539	20.46	10'328	20.05	10'116	19.64	9'905	19.23	9'693	18.82	9'482	18.41	9'270	18.00	9'059	17.59
52'001	53'000	10'779	20.53	10'567	20.13	10'356	19.73	10'144	19.32	9'933	18.92	9'721	18.52	9'510	18.11	9'299	17.71
53'001	54'000	11'021	20.60	10'809	20.20	10'598	19.81	10'386	19.41	10'175	19.02	9'963	18.62	9'752	18.23	9'540	17.83
54'001	55'000	11'260	20.66	11'049	20.27	10'837	19.88	10'626	19.50	10'415	19.11	10'203	18.72	9'992	18.33	9'780	17.94
55'001	56'000	11'502	20.72	11'291	20.34	11'079	19.96	10'868	19.58	10'656	19.20	10'445	18.82	10'233	18.44	10'022	18.06
56'001	57'000	11'742	20.78	11'531	20.41	11'319	20.03	11'108	19.66	10'896	19.28	10'685	18.91	10'473	18.54	10'262	18.16
57'001	58'000	11'984	20.84	11'772	20.47	11'561	20.11	11'349	19.74	11'138	19.37	10'926	19.00	10'715	18.63	10'503	18.27
58'001	59'000	12'224	20.90	12'012	20.53	11'801	20.17	11'589	19.81	11'378	19.45	11'166	19.09	10'955	18.73	10'743	18.36
59'001	60'000	12'465	20.95	12'254	20.59	12'042	20.24	11'831	19.88	11'620	19.53	11'408	19.17	11'197	18.82	10'985	18.46
60'001	61'000	12'705	21.00	12'494	20.65	12'282	20.30	12'071	19.95	11'859	19.60	11'648	19.25	11'436	18.90	11'225	18.55
61'001	62'000	12'945	21.05	12'733	20.70	12'522	20.36	12'310	20.02	12'099	19.67	11'887	19.33	11'676	18.99	11'464	18.64
62'001	63'000	13'187	21.10	12'975	20.76	12'764	20.42	12'552	20.08	12'341	19.75	12'129	19.41	11'918	19.07	11'706	18.73
63'001	64'000	13'426	21.14	13'215	20.81	13'003	20.48	12'792	20.14	12'580	19.81	12'369	19.48	12'157	19.14	11'946	18.81
64'001	65'000	13'668	21.19	13'457	20.86	13'245	20.53	13'034	20.21	12'822	19.88	12'611	19.55	12'399	19.22	12'188	18.90
65'001	66'000	13'908	21.23	13'696	20.91	13'485	20.59	13'273	20.26	13'062	19.94	12'850	19.62	12'639	19.30	12'427	18.97
66'001	67'000	14'150	21.28	13'938	20.96	13'727	20.64	13'515	20.32	13'304	20.01	13'092	19.69	12'881	19.37	12'669	19.05
67'001	68'000	14'389	21.32	14'178	21.00	13'966	20.69	13'755	20.38	13'543	20.06	13'332	19.75	13'120	19.44	12'909	19.12
68'001	69'000	14'631	21.36	14'420	21.05	14'208	20.74	13'997	20.43	13'785	20.12	13'574	19.82	13'362	19.51	13'151	19.20
69'001	70'000	14'871	21.40	14'659	21.09	14'448	20.79	14'236	20.48	14'025	20.18	13'813	19.87	13'602	19.57	13'390	19.27
70'001	71'000	15'111	21.43	14'899	21.13	14'688	20.83	14'476	20.53	14'265	20.23	14'053	19.93	13'842	19.63	13'630	19.33
71'001	72'000	15'352	21.47	15'141	21.18	14'929	20.88	14'718	20.58	14'506	20.29	14'295	19.99	14'084	19.70	13'872	19.40
72'001	73'000	15'592	21.51	15'381	21.22	15'169	20.92	14'958	20.63	14'746	20.34	14'535	20.05	14'323	19.76	14'112	19.46
73'001	74'000	15'834	21.54	15'622	21.25	15'411	20.97	15'200	20.68	14'988	20.39	14'777	20.10	14'565	19.82	14'354	19.53
74'001	75'000	16'074	21.58	15'862	21.29	15'651	21.01	15'439	20.72	15'228	20.44	15'016	20.16	14'805	19.87	14'593	19.59
75'001	76'000	16'316	21.61	16'104	21.33	15'893	21.05	15'681	20.77	15'470	20.49	15'258	20.21	15'047	19.93	14'835	19.65
76'001	77'000	16'555	21.64	16'344	21.36	16'132	21.09	15'921	20.81	15'709	20.53	15'498	20.26	15'286	19.98	15'075	19.71
77'001	78'000	16'795	21.67	16'583	21.40	16'372	21.13	16'160	20.85	15'949	20.58	15'737	20.31	15'526	20.03	15'314	19.76
78'001	79'000	17'037	21.70	16'825	21.43	16'614	21.16	16'402	20.89	16'191	20.63	15'979	20.36	15'768	20.09	15'556	19.82
79'001	80'000	17'276	21.73	17'065	21.47	16'853	21.20	16'642	20.93	16'430	20.67	16'219	20.40	16'007	20.13	15'796	19.87
80'001	81'000	17'518	21.76	17'307	21.50	17'095	21.24	16'884	20.97	16'672	20.71	16'461	20.45	16'249	20.19	16'038	19.92
81'001	82'000	17'758	21.79	17'546	21.53	17'335	21.27	17'123	21.01	16'912	20.75	16'700	20.49	16'489	20.23	16'277	19.97
82'001	83'000	18'000	21.82	17'788	21.56	17'577	21.31	17'365	21.05	17'154	20.79	16'942	20.54	16'731	20.28	16'519	20.02
83'001	84'000	18'239	21.84	18'028	21.59	17'816	21.34	17'605	21.08	17'393	20.83	17'182	20.58	16'970	20.32	16'759	20.07
84'001	85'000	18'481	21.87	18'270	21.62	18'058	21.37	17'847	21.12	17'635	20.87	17'424	20.62	17'212	20.37	17'001	20.12
85'001	86'000	18'721	21.90	18'509	21.65	18'298	21.40	18'086	21.15	17'875	20.91	17'664	20.66	17'452	20.41	17'241	20.16
86'001	87'000	18'961	21.92	18'749	21.68	18'538	21.43	18'326	21.19	18'115	20.94	17'903	20.70	17'692	20.45	17'480	20.21
87'001	88'000	19'202	21.95	18'991	21.70	18'780	21.46	18'568	21.22	18'357	20.98	18'145	20.74	17'934	20.50	17'722	20.25
88'001	89'000	19'442	21.97	19'231	21.73	19'019	21.49	18'808	21.25	18'596	21.01	18'385	20.77	18'173	20.53	17'962	20.30
89'001	90'000	19'684	21.99	19'473	21.76	19'261	21.52	19'050	21.28	18'838	21.05	18'627	20.81	18'415	20.58	18'204	20.34
90'001	91'000	19'918	22.01	19'712	21.78	19'501	21.55	19'289	21.31	19'078	21.08	18'866	20.85	18'655	20.61	18'443	20.38
91'001	92'000	20'146	22.02	19'944	21.80	19'742	21.58	19'531	21.35	19'320	21.11	19'108	20.88	18'897	20.65	18'685	20.42
92'001	93'000	20'373	22.02	20'171	21.81	19'968	21.59	19'766	21.37	19'559	21.14	19'348	20.92	19'136	20.69	18'925	20.46
93'001	94'000	20'601	22.03	20'399	21.82	20'197	21.60	19'995	21.39	19'793	21.17	19'590	20.95	19'378	20.73	19'167	20.50
94'001	95'000	20'828	22.04	20'625	21.83	20'423	21.61	20'221	21.40	20'019	21.18	19'817	20.97	19'615	20.76	19'406	20.54
95'001	96'000	21'054	22.05	20'852	21.83	20'650	21.62	20'448	21.41	20'246	21.20	20'043	20.99	19'841	20.78	19'639	20.56
96'001	97'000	21'282	22.05	21'080	21.84	20'878	21.64	20'676	21.43	20'474	21.22	20'272	21.01	20'070	20.80	19'868	20.59
97'001	98'000	21'509	22.06	21'307	21.85	21'105	21.65	20'903	21.44	20'700	21.23	20'498	21.02	20'296	20.82	20'094	20.61
98'001	99'000	21'737	22.07	21'535	21.86	21'333	21.66	21'131	21.45	20'929	21.25	20'727	21.04	20'525	20.84	20'323	2