

Quellensteuer für ausländische Arbeitnehmer/innen

Tarifjahr 2026 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		1 Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder		6 Kinder		7 Kinder	
		CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	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	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	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
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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	6	0.18
3'351	3'400	8	0.24	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	14	0.41	6	0.18	6	0.18	6	0.18	6	0.18	6	0.18	6	0.18	6	0.18
3'451	3'500	20	0.58	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17
3'501	3'550	25	0.71	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17
3'551	3'600	30	0.84	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17
3'601	3'650	36	0.99	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17
3'651	3'700	42	1.14	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16
3'701	3'750	48	1.29	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16
3'751	3'800	54	1.43	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16
3'801	3'850	60	1.57	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16
3'851	3'900	66	1.70	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15
3'901	3'950	71	1.81	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15
3'951	4'000	77	1.94	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15
4'001	4'050	83	2.06	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15
4'051	4'100	88	2.16	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15
4'101	4'150	94	2.28	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15
4'151	4'200	100	2.40	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14
4'201	4'250	108	2.56	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14
4'251	4'300	114	2.67	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14
4'301	4'350	120	2.77	9	0.21	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14
4'351	4'400	126	2.88	15	0.34	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14
4'401	4'450	133	3.01	21	0.47	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14
4'451	4'500	139	3.11	27	0.60	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13
4'501	4'550	145	3.20	33	0.73	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13
4'551	4'600	151	3.30	39	0.85	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13
4'601	4'650	157	3.39	43	0.93	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13
4'651	4'700	163	3.49	49	1.05	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13
4'701	4'750	169	3.58	55	1.16	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13

Tarif		B0N		B1N		B2N		B3N		B4N		B5N		B6N		B7N	
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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	
		CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%
4'751	4'800	175	3.66	61	1.28	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13
4'801	4'850	182	3.77	67	1.39	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12
4'851	4'900	188	3.86	73	1.50	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12
4'901	4'950	194	3.94	78	1.58	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12
4'951	5'000	200	4.02	84	1.69	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12
5'001	5'050	207	4.12	90	1.79	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12
5'051	5'100	213	4.20	96	1.89	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12
5'101	5'150	219	4.27	102	1.99	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12
5'151	5'200	224	4.33	107	2.07	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12
5'201	5'250	230	4.40	112	2.14	6	0.11	6	0.11	6	0.11	6	0.11	6	0.11	6	0.11
5'251	5'300	237	4.49	118	2.24	11	0.21	6	0.11	6	0.11	6	0.11	6	0.11	6	0.11
5'301	5'350	243	4.56	124	2.33	16	0.30	6	0.11	6	0.11	6	0.11	6	0.11	6	0.11
5'351	5'400	249	4.63	130	2.42	22	0.41	6	0.11	6	0.11	6	0.11	6	0.11	6	0.11
5'401	5'450	256	4.72	136	2.51	28	0.52	6	0.11	6	0.11	6	0.11	6	0.11	6	0.11
5'451	5'500	262	4.79	142	2.59	34	0.62	6	0.11	6	0.11	6	0.11	6	0.11	6	0.11
5'501	5'550	268	4.85	148	2.68	40	0.72	6	0.11	6	0.11	6	0.11	6	0.11	6	0.11
5'551	5'600	274	4.91	153	2.74	46	0.83	6	0.11	6	0.11	6	0.11	6	0.11	6	0.11
5'601	5'650	281	5.00	159	2.83	52	0.92	6	0.11	6	0.11	6	0.11	6	0.11	6	0.11
5'651	5'700	287	5.06	165	2.91	57	1.00	6	0.11	6	0.11	6	0.11	6	0.11	6	0.11
5'701	5'750	292	5.10	170	2.97	62	1.08	6	0.10	6	0.10	6	0.10	6	0.10	6	0.10
5'751	5'800	298	5.16	176	3.05	68	1.18	6	0.10	6	0.10	6	0.10	6	0.10	6	0.10
5'801	5'850	304	5.22	182	3.12	74	1.27	6	0.10	6	0.10	6	0.10	6	0.10	6	0.10
5'851	5'900	311	5.29	187	3.18	80	1.36	6	0.10	6	0.10	6	0.10	6	0.10	6	0.10
5'901	5'950	317	5.35	193	3.26	86	1.45	6	0.10	6	0.10	6	0.10	6	0.10	6	0.10
5'951	6'000	323	5.41	199	3.33	91	1.52	6	0.10	6	0.10	6	0.10	6	0.10	6	0.10
6'001	6'050	329	5.46	205	3.40	97	1.61	6	0.10	6	0.10	6	0.10	6	0.10	6	0.10
6'051	6'100	336	5.53	211	3.47	103	1.70	6	0.10	6	0.10	6	0.10	6	0.10	6	0.10
6'101	6'150	342	5.58	217	3.54	109	1.78	6	0.10	6	0.10	6	0.10	6	0.10	6	0.10
6'151	6'200	348	5.64	223	3.61	115	1.86	7	0.11	6	0.10	6	0.10	6	0.10	6	0.10
6'201	6'250	354	5.69	228	3.66	121	1.94	13	0.21	6	0.10	6	0.10	6	0.10	6	0.10
6'251	6'300	359	5.72	233	3.71	125	1.99	18	0.29	6	0.10	6	0.10	6	0.10	6	0.10
6'301	6'350	366	5.79	239	3.78	131	2.07	23	0.36	6	0.09	6	0.09	6	0.09	6	0.09
6'351	6'400	372	5.84	245	3.84	137	2.15	29	0.45	6	0.09	6	0.09	6	0.09	6	0.09
6'401	6'450	378	5.88	251	3.91	143	2.23	35	0.54	6	0.09	6	0.09	6	0.09	6	0.09
6'451	6'500	385	5.95	257	3.97	149	2.30	41	0.63	6	0.09	6	0.09	6	0.09	6	0.09
6'501	6'550	392	6.01	262	4.02	155	2.38	47	0.72	6	0.09	6	0.09	6	0.09	6	0.09
6'551	6'600	397	6.04	267	4.06	159	2.42	52	0.79	6	0.09	6	0.09	6	0.09	6	0.09
6'601	6'650	404	6.10	273	4.12	165	2.49	57	0.86	6	0.09	6	0.09	6	0.09	6	0.09
6'651	6'700	411	6.16	279	4.18	171	2.56	63	0.94	6	0.09	6	0.09	6	0.09	6	0.09
6'701	6'750	417	6.20	285	4.24	177	2.63	69	1.03	6	0.09	6	0.09	6	0.09	6	0.09
6'751	6'800	423	6.24	289	4.27	182	2.69	74	1.09	6	0.09	6	0.09	6	0.09	6	0.09
6'801	6'850	430	6.30	295	4.32	187	2.74	80	1.17	6	0.09	6	0.09	6	0.09	6	0.09
6'851	6'900	436	6.34	301	4.38	193	2.81	86	1.25	6	0.09	6	0.09	6	0.09	6	0.09
6'901	6'950	443	6.40	307	4.43	199	2.87	91	1.31	6	0.09	6	0.09	6	0.09	6	0.09
6'951	7'000	450	6.45	313	4.49	205	2.94	97	1.39	6	0.09	6	0.09	6	0.09	6	0.09
7'001	7'050	455	6.48	317	4.51	210	2.99	102	1.45	6	0.09	6	0.09	6	0.09	6	0.09
7'051	7'100	462	6.53	323	4.57	216	3.05	108	1.53	6	0.08	6	0.08	6	0.08	6	0.08
7'101	7'150	469	6.58	329	4.62	221	3.10	114	1.60	6	0.08	6	0.08	6	0.08	6	0.08
7'151	7'200	475	6.62	335	4.67	227	3.16	119	1.66	12	0.17	6	0.08	6	0.08	6	0.08
7'201	7'250	482	6.67	341	4.72	233	3.22	125	1.73	18	0.25	6	0.08	6	0.08	6	0.08
7'251	7'300	489	6.72	347	4.77	239	3.29	131	1.80	23	0.32	6	0.08	6	0.08	6	0.08
7'301	7'350	496	6.77	353	4.82	245	3.34	137	1.87	29	0.40	6	0.08	6	0.08	6	0.08
7'351	7'400	503	6.82	358	4.85	251	3.40	143	1.94	35	0.47	6	0.08	6	0.08	6	0.08
7'401	7'450	511	6.88	367	4.94	257	3.46	149	2.01	41	0.55	6	0.08	6	0.08	6	0.08
7'451	7'500	518	6.93	373	4.99	262	3.51	155	2.07	47	0.63	6	0.08	6	0.08	6	0.08
7'501	7'550	525	6.98	380	5.05	268	3.56	160	2.13	53	0.70	6	0.08	6	0.08	6	0.08
7'551	7'600	532	7.02	387	5.11	274	3.62	166	2.19	59	0.78	6	0.08	6	0.08	6	0.08
7'601	7'650	539	7.07	393	5.15	280	3.67	172	2.26	64	0.84	6	0.08	6	0.08	6	0.08
7'651	7'700	546	7.11	400	5.21	286	3.73	178	2.32	70	0.91	6	0.08	6	0.08	6	0.08
7'701	7'750	553	7.16	407	5.27	292	3.78	184	2.38	76	0.98	6	0.08	6	0.08	6	0.08
7'751	7'800	560	7.20	413	5.31	298	3.83	190	2.44	82	1.05	6	0.08	6	0.08	6	0.08
7'801	7'850	567	7.25	420	5.37	303	3.87	196	2.50	88	1.12	6	0.08	6	0.08	6	0.08
7'851	7'900	575	7.30	427	5.42	309	3.92	202	2.57	94	1.19	6	0.08	6	0.08	6	0.08
7'901	7'950	582	7.34	433	5.46	315	3.97	207	2.61	100	1.26	6	0.08	6	0.08	6	0.08
7'951	8'000	589	7.39	440	5.52	321	4.03	213	2.67	105	1.32	6	0.08	6	0.08	6	0.08
8'001	8'050	596	7.43	447	5.57	327	4.07	219	2.73	111	1.38	6	0.07	6	0.07	6	0.07
8'051	8'100	603	7.47	454	5.62	333	4.12	225	2.79	117	1.45	9	0.11	6	0.07	6	0.07
8'101	8'150	610	7.51	462	5.69	339	4.17	231	2.84	123	1.51	15	0.18	6	0.07	6	0.07
8'151	8'200	617	7.55	469	5.74	344	4.21	237	2.90	129	1.58	21	0.26	6	0.07	6	0.07
8'201	8'250	624	7.59	476	5.79	350	4.26	243	2.95	135	1.64	27	0.33	6	0.07	6	0.07
8'251	8'300	631	7.63	483	5.84	356	4.30	248	3.00	141	1.70	33	0.40	6	0.07	6	0.07
8'301	8'350	638	7.66	490	5.89	362	4.35	254	3.05	146	1.75	39	0.47	6	0.07	6	0.07
8'351	8'400	646	7.71	497	5.93	368	4.39	260	3.10	152	1.81	45	0.54	6	0.07	6	0.07
8'401	8'450	653	7.75	504	5.98	374	4.44	266	3.16	158	1.88	50	0.59	6	0.07	6	0.07
8'451	8'500	660	7.79	511	6.03	380	4.48	272	3.21	164	1.94	56	0.66	6	0.07	6	0.07
8'501	8'550	667	7.82	518	6.08	385	4.52	278	3.26	170	1.99	62	0.73	6	0.07	6	0.07
8'551	8'600	674	7.86	526	6.13	391	4.56	284	3.31	176	2.05	68	0				

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		1 Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder		6 Kinder		7 Kinder	
		CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%
8'851	8'900	717	8.08	568	6.40	426	4.80	319	3.59	211	2.38	103	1.16	6	0.07	6	0.07
8'901	8'950	724	8.11	575	6.44	432	4.84	325	3.64	217	2.43	109	1.22	6	0.07	6	0.07
8'951	9'000	731	8.14	582	6.48	438	4.88	330	3.68	223	2.48	115	1.28	7	0.08	6	0.07
9'001	9'050	738	8.18	589	6.53	444	4.92	336	3.72	228	2.53	121	1.34	13	0.14	6	0.07
9'051	9'100	745	8.21	596	6.57	450	4.96	342	3.77	234	2.58	127	1.40	19	0.21	6	0.07
9'101	9'150	753	8.25	603	6.61	456	5.00	348	3.81	240	2.63	132	1.45	25	0.27	6	0.07
9'151	9'200	761	8.29	611	6.66	462	5.04	354	3.86	246	2.68	138	1.50	30	0.33	6	0.07
9'201	9'250	768	8.33	618	6.70	467	5.06	360	3.90	252	2.73	144	1.56	36	0.39	6	0.07
9'251	9'300	776	8.37	625	6.74	476	5.13	366	3.95	258	2.78	150	1.62	42	0.45	6	0.06
9'301	9'350	783	8.40	632	6.78	483	5.18	371	3.98	264	2.83	156	1.67	48	0.51	6	0.06
9'351	9'400	791	8.44	639	6.82	491	5.24	377	4.02	269	2.87	162	1.73	54	0.58	6	0.06
9'401	9'450	798	8.47	646	6.85	498	5.28	383	4.06	275	2.92	168	1.78	60	0.64	6	0.06
9'451	9'500	806	8.51	653	6.89	505	5.33	389	4.11	281	2.97	173	1.83	66	0.70	6	0.06
9'501	9'550	813	8.54	660	6.93	512	5.38	395	4.15	287	3.01	179	1.88	71	0.75	6	0.06
9'551	9'600	821	8.57	667	6.97	519	5.42	401	4.19	293	3.06	185	1.93	77	0.80	6	0.06
9'601	9'650	828	8.60	675	7.01	526	5.46	407	4.23	299	3.11	191	1.98	83	0.86	6	0.06
9'651	9'700	836	8.64	682	7.05	533	5.51	412	4.26	305	3.15	197	2.04	89	0.92	6	0.06
9'701	9'750	843	8.67	689	7.08	540	5.55	418	4.30	310	3.19	203	2.09	95	0.98	6	0.06
9'751	9'800	851	8.71	696	7.12	547	5.60	424	4.34	316	3.23	209	2.14	101	1.03	6	0.06
9'801	9'850	858	8.73	704	7.17	555	5.65	430	4.38	322	3.28	214	2.18	107	1.09	6	0.06
9'851	9'900	866	8.77	711	7.20	562	5.69	436	4.42	328	3.32	220	2.23	112	1.13	6	0.06
9'901	9'950	873	8.80	719	7.24	569	5.73	442	4.45	334	3.37	226	2.28	118	1.19	11	0.11
9'951	10'000	881	8.83	726	7.28	576	5.77	448	4.49	340	3.41	232	2.33	124	1.24	16	0.16
10'001	10'050	888	8.86	734	7.32	583	5.82	453	4.52	346	3.45	238	2.37	130	1.30	22	0.22
10'051	10'100	896	8.89	741	7.35	590	5.86	459	4.56	351	3.48	244	2.42	136	1.35	28	0.28
10'101	10'150	904	8.93	749	7.40	597	5.90	465	4.59	357	3.53	250	2.47	142	1.40	34	0.34
10'151	10'200	911	8.95	756	7.43	604	5.94	471	4.63	363	3.57	255	2.51	148	1.45	40	0.39
10'201	10'250	919	8.99	764	7.47	611	5.98	477	4.67	369	3.61	261	2.55	153	1.50	46	0.45
10'251	10'300	926	9.01	771	7.50	619	6.02	483	4.70	375	3.65	267	2.60	159	1.55	52	0.51
10'301	10'350	934	9.05	779	7.54	626	6.06	489	4.74	381	3.69	273	2.64	165	1.60	57	0.55
10'351	10'400	941	9.07	786	7.58	633	6.10	494	4.76	387	3.73	279	2.69	171	1.65	63	0.61
10'401	10'450	949	9.10	794	7.62	640	6.14	500	4.80	392	3.76	285	2.73	177	1.70	69	0.66
10'451	10'500	956	9.13	801	7.65	647	6.18	506	4.83	398	3.80	291	2.78	183	1.75	75	0.72
10'501	10'550	964	9.16	809	7.69	654	6.21	512	4.86	404	3.84	296	2.81	189	1.80	81	0.77
10'551	10'600	971	9.18	817	7.73	662	6.26	518	4.90	410	3.88	302	2.86	194	1.83	87	0.82
10'601	10'650	979	9.21	824	7.76	669	6.30	524	4.93	416	3.92	308	2.90	200	1.88	93	0.88
10'651	10'700	987	9.25	832	7.79	677	6.34	530	4.96	422	3.95	314	2.94	206	1.93	98	0.92
10'701	10'750	995	9.28	839	7.82	684	6.38	535	4.99	428	3.99	320	2.98	212	1.98	104	0.97
10'751	10'800	1'003	9.31	847	7.86	692	6.42	541	5.02	433	4.02	326	3.03	218	2.02	110	1.02
10'801	10'850	1'011	9.34	854	7.89	699	6.46	547	5.05	439	4.06	332	3.07	224	2.07	116	1.07
10'851	10'900	1'019	9.37	862	7.93	707	6.50	555	5.10	445	4.09	337	3.10	230	2.11	122	1.12
10'901	10'950	1'027	9.40	869	7.95	715	6.54	562	5.14	451	4.13	343	3.14	235	2.15	128	1.17
10'951	11'000	1'035	9.43	877	7.99	722	6.58	570	5.19	457	4.16	349	3.18	241	2.20	134	1.22
11'001	11'050	1'043	9.46	884	8.02	730	6.62	577	5.23	463	4.20	355	3.22	247	2.24	139	1.26
11'051	11'100	1'051	9.49	892	8.05	737	6.65	584	5.27	469	4.23	361	3.26	253	2.28	145	1.31
11'101	11'150	1'059	9.52	899	8.08	745	6.70	591	5.31	474	4.26	367	3.30	259	2.33	151	1.36
11'151	11'200	1'067	9.55	907	8.12	752	6.73	598	5.35	480	4.30	373	3.34	265	2.37	157	1.40
11'201	11'250	1'074	9.57	914	8.14	760	6.77	605	5.39	486	4.33	378	3.37	271	2.41	163	1.45
11'251	11'300	1'082	9.60	922	8.18	767	6.80	612	5.43	492	4.36	384	3.41	276	2.45	169	1.50
11'301	11'350	1'091	9.63	930	8.21	775	6.84	620	5.47	498	4.40	390	3.44	282	2.49	175	1.55
11'351	11'400	1'100	9.67	939	8.25	784	6.89	629	5.53	505	4.44	397	3.49	289	2.54	182	1.60
11'401	11'450	1'108	9.70	947	8.29	791	6.92	637	5.58	511	4.47	403	3.53	295	2.58	187	1.64
11'451	11'500	1'116	9.73	955	8.32	799	6.96	644	5.61	517	4.51	409	3.56	301	2.62	193	1.68
11'501	11'550	1'124	9.75	963	8.36	806	6.99	652	5.66	522	4.53	415	3.60	307	2.66	199	1.73
11'551	11'600	1'132	9.78	971	8.39	814	7.03	659	5.69	528	4.56	421	3.64	313	2.70	205	1.77
11'601	11'650	1'140	9.81	979	8.42	822	7.07	667	5.74	534	4.59	426	3.66	319	2.74	211	1.82
11'651	11'700	1'148	9.83	987	8.45	829	7.10	675	5.78	540	4.63	432	3.70	325	2.78	217	1.86
11'701	11'750	1'156	9.86	995	8.49	837	7.14	682	5.82	546	4.66	438	3.74	330	2.81	223	1.90
11'751	11'800	1'164	9.89	1'003	8.52	844	7.17	690	5.86	552	4.69	444	3.77	336	2.85	228	1.94
11'801	11'850	1'172	9.91	1'011	8.55	852	7.21	697	5.89	558	4.72	450	3.81	342	2.89	234	1.98
11'851	11'900	1'180	9.94	1'019	8.58	859	7.23	705	5.94	563	4.74	456	3.84	348	2.93	240	2.02
11'901	11'950	1'188	9.96	1'027	8.61	867	7.27	712	5.97	569	4.77	462	3.87	354	2.97	246	2.06
11'951	12'000	1'196	9.99	1'035	8.64	875	7.31	720	6.01	575	4.80	467	3.90	360	3.01	252	2.10
12'001	12'050	1'205	10.02	1'043	8.67	882	7.33	728	6.05	581	4.83	473	3.93	366	3.04	258	2.15
12'051	12'100	1'213	10.05	1'051	8.70	890	7.37	735	6.09	587	4.86	479	3.97	371	3.07	264	2.19
12'101	12'150	1'221	10.07	1'059	8.73	898	7.41	743	6.13	593	4.89	485	4.00	377	3.11	269	2.22
12'151	12'200	1'230	10.10	1'067	8.76	906	7.44	750	6.16	599	4.92	491	4.03	383	3.15	275	2.26
12'201	12'250	1'239	10.13	1'075	8.79	914	7.48	758	6.20	604	4.94	497	4.07	389	3.18	281	2.30
12'251	12'300	1'247	10.16	1'083	8.82	922	7.51	765	6.23	610	4.97	503	4.10	395	3.22	287	2.34
12'301	12'350	1'255	10.18	1'091	8.85	930	7.55	773	6.27	618	5.01	508	4.12	401	3.25	293	2.38
12'351	12'400	1'264	10.21	1'099	8.88	938	7.58	781	6.31	626	5.06	514	4.15	407	3.29	299	2.42
12'401	12'450	1'272	10.24	1'107	8.91	946	7.61	788	6.34	633	5.09	520					

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		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	1'368	10.54	1'201	9.26	1'037	7.99	876	6.75	720	5.55	587	4.52	479	3.69	371	2.86
13'001	13'050	1'377	10.57	1'210	9.29	1'045	8.02	884	6.79	727	5.58	593	4.55	485	3.72	377	2.89
13'051	13'100	1'385	10.59	1'218	9.32	1'053	8.05	892	6.82	735	5.62	599	4.58	491	3.76	383	2.93
13'101	13'150	1'396	10.64	1'228	9.36	1'063	8.10	902	6.87	744	5.67	606	4.62	498	3.79	390	2.97
13'151	13'200	1'404	10.66	1'236	9.38	1'071	8.13	910	6.91	751	5.70	612	4.65	504	3.83	396	3.01
13'201	13'250	1'413	10.68	1'245	9.41	1'079	8.16	918	6.94	759	5.74	617	4.67	510	3.86	402	3.04
13'251	13'300	1'422	10.71	1'253	9.44	1'087	8.19	926	6.98	766	5.77	623	4.69	515	3.88	408	3.07
13'301	13'350	1'433	10.75	1'263	9.48	1'096	8.23	935	7.02	775	5.82	630	4.73	522	3.92	415	3.11
13'351	13'400	1'441	10.77	1'271	9.50	1'104	8.25	943	7.05	783	5.85	636	4.76	528	3.95	421	3.15
13'401	13'450	1'450	10.80	1'280	9.53	1'113	8.29	951	7.08	791	5.89	642	4.78	534	3.98	426	3.17
13'451	13'500	1'461	10.84	1'290	9.57	1'123	8.33	961	7.13	800	5.94	649	4.82	541	4.01	433	3.21
13'501	13'550	1'469	10.86	1'298	9.60	1'131	8.36	969	7.16	808	5.97	655	4.84	547	4.04	439	3.25
13'551	13'600	1'478	10.89	1'307	9.63	1'139	8.39	976	7.19	816	6.01	661	4.87	553	4.07	445	3.28
13'601	13'650	1'487	10.91	1'315	9.65	1'148	8.43	984	7.22	823	6.04	667	4.90	559	4.10	451	3.31
13'651	13'700	1'498	10.95	1'325	9.69	1'158	8.47	994	7.27	833	6.09	676	4.94	566	4.14	458	3.35
13'701	13'750	1'506	10.97	1'333	9.71	1'166	8.50	1'002	7.30	841	6.13	684	4.98	572	4.17	464	3.38
13'751	13'800	1'515	11.00	1'342	9.74	1'174	8.52	1'010	7.33	849	6.16	691	5.02	578	4.20	470	3.41
13'801	13'850	1'526	11.04	1'352	9.78	1'184	8.56	1'019	7.37	858	6.21	701	5.07	585	4.23	477	3.45
13'851	13'900	1'534	11.06	1'361	9.81	1'193	8.60	1'027	7.40	866	6.24	708	5.10	590	4.25	483	3.48
13'901	13'950	1'543	11.08	1'370	9.84	1'201	8.62	1'035	7.43	874	6.28	716	5.14	596	4.28	489	3.51
13'951	14'000	1'552	11.11	1'378	9.86	1'210	8.66	1'043	7.46	882	6.31	723	5.17	602	4.31	494	3.53
14'001	14'050	1'563	11.14	1'389	9.90	1'220	8.70	1'053	7.51	892	6.36	732	5.22	609	4.34	501	3.57
14'051	14'100	1'572	11.17	1'398	9.93	1'228	8.72	1'061	7.54	900	6.39	740	5.26	615	4.37	507	3.60
14'101	14'150	1'581	11.19	1'407	9.96	1'236	8.75	1'069	7.57	908	6.43	747	5.29	621	4.40	513	3.63
14'151	14'200	1'592	11.23	1'417	10.00	1'246	8.79	1'079	7.61	917	6.47	756	5.33	628	4.43	520	3.67
14'201	14'250	1'601	11.25	1'426	10.02	1'255	8.82	1'087	7.64	925	6.50	764	5.37	634	4.46	526	3.70
14'251	14'300	1'610	11.28	1'435	10.05	1'263	8.85	1'096	7.68	933	6.54	772	5.41	640	4.48	532	3.73
14'301	14'350	1'622	11.32	1'445	10.09	1'273	8.89	1'106	7.72	943	6.58	782	5.46	647	4.52	539	3.76
14'351	14'400	1'631	11.35	1'454	10.11	1'281	8.91	1'114	7.75	951	6.62	790	5.50	653	4.54	545	3.79
14'401	14'450	1'640	11.37	1'463	10.14	1'290	8.94	1'123	7.79	958	6.64	797	5.53	658	4.56	551	3.82
14'451	14'500	1'649	11.39	1'471	10.16	1'298	8.97	1'131	7.81	966	6.67	805	5.56	664	4.59	556	3.84
14'501	14'550	1'660	11.43	1'482	10.20	1'309	9.01	1'141	7.86	976	6.72	815	5.61	671	4.62	563	3.88
14'551	14'600	1'669	11.45	1'491	10.23	1'317	9.04	1'149	7.88	984	6.75	823	5.65	677	4.64	569	3.90
14'601	14'650	1'678	11.47	1'500	10.26	1'326	9.07	1'158	7.92	992	6.78	831	5.68	683	4.67	575	3.93
14'651	14'700	1'690	11.52	1'510	10.29	1'337	9.11	1'168	7.96	1'001	6.82	840	5.72	690	4.70	582	3.97
14'701	14'750	1'699	11.54	1'519	10.32	1'345	9.13	1'176	7.99	1'009	6.85	848	5.76	696	4.73	588	3.99
14'751	14'800	1'708	11.56	1'528	10.34	1'354	9.16	1'184	8.01	1'017	6.88	856	5.79	702	4.75	594	4.02
14'801	14'850	1'718	11.59	1'537	10.37	1'363	9.19	1'193	8.05	1'026	6.92	864	5.83	708	4.78	600	4.05
14'851	14'900	1'729	11.62	1'548	10.41	1'373	9.23	1'203	8.09	1'036	6.96	874	5.88	715	4.81	607	4.08
14'901	14'950	1'739	11.65	1'558	10.44	1'382	9.26	1'211	8.11	1'044	6.99	882	5.91	720	4.82	613	4.11
14'951	15'000	1'749	11.68	1'567	10.46	1'391	9.29	1'220	8.15	1'052	7.03	890	5.94	729	4.87	619	4.13
15'001	15'050	1'760	11.71	1'578	10.50	1'402	9.33	1'230	8.19	1'062	7.07	899	5.98	738	4.91	626	4.17
15'051	15'100	1'770	11.74	1'587	10.53	1'410	9.35	1'238	8.21	1'071	7.10	907	6.02	746	4.95	631	4.19
15'101	15'150	1'779	11.76	1'596	10.55	1'419	9.38	1'246	8.24	1'079	7.13	915	6.05	754	4.99	637	4.21
15'151	15'200	1'791	11.80	1'607	10.59	1'430	9.42	1'256	8.28	1'089	7.18	925	6.10	764	5.03	644	4.24
15'201	15'250	1'800	11.82	1'616	10.61	1'438	9.44	1'265	8.31	1'097	7.21	932	6.12	772	5.07	650	4.27
15'251	15'300	1'810	11.85	1'626	10.64	1'447	9.47	1'274	8.34	1'106	7.24	940	6.15	779	5.10	656	4.29
15'301	15'350	1'820	11.88	1'635	10.67	1'456	9.50	1'283	8.37	1'114	7.27	948	6.19	787	5.14	662	4.32
15'351	15'400	1'832	11.92	1'646	10.71	1'466	9.53	1'293	8.41	1'124	7.31	958	6.23	797	5.18	669	4.35
15'401	15'450	1'842	11.94	1'655	10.73	1'475	9.56	1'302	8.44	1'133	7.35	966	6.26	805	5.22	675	4.38
15'451	15'500	1'852	11.97	1'664	10.75	1'485	9.60	1'311	8.47	1'141	7.37	974	6.29	813	5.25	681	4.40
15'501	15'550	1'864	12.01	1'676	10.80	1'496	9.64	1'321	8.51	1'151	7.41	984	6.34	822	5.29	688	4.43
15'551	15'600	1'874	12.03	1'686	10.83	1'505	9.66	1'330	8.54	1'159	7.44	992	6.37	830	5.33	694	4.46
15'601	15'650	1'884	12.06	1'695	10.85	1'514	9.69	1'339	8.57	1'168	7.48	1'000	6.40	838	5.36	699	4.47
15'651	15'700	1'894	12.08	1'705	10.88	1'523	9.72	1'347	8.59	1'176	7.50	1'009	6.44	846	5.40	705	4.50
15'701	15'750	1'906	12.12	1'716	10.91	1'534	9.76	1'358	8.64	1'186	7.54	1'019	6.48	856	5.44	712	4.53
15'751	15'800	1'917	12.15	1'726	10.94	1'543	9.78	1'367	8.67	1'194	7.57	1'027	6.51	864	5.48	718	4.55
15'801	15'850	1'927	12.18	1'735	10.96	1'553	9.81	1'376	8.70	1'203	7.60	1'036	6.55	872	5.51	724	4.58
15'851	15'900	1'940	12.22	1'747	11.00	1'564	9.85	1'386	8.73	1'213	7.64	1'046	6.59	881	5.55	731	4.60
15'901	15'950	1'951	12.25	1'757	11.03	1'573	9.88	1'395	8.76	1'221	7.67	1'054	6.62	889	5.58	737	4.63
15'951	16'000	1'962	12.28	1'766	11.05	1'582	9.90	1'404	8.79	1'230	7.70	1'062	6.65	897	5.62	743	4.65
16'001	16'050	1'972	12.31	1'776	11.08	1'591	9.93	1'412	8.81	1'239	7.73	1'071	6.68	905	5.65	749	4.67
16'051	16'100	1'985	12.35	1'788	11.12	1'602	9.97	1'423	8.85	1'249	7.77	1'081	6.72	914	5.69	756	4.70
16'101	16'150	1'997	12.38	1'798	11.15	1'611	9.99	1'432	8.88	1'258	7.80	1'089	6.75	922	5.72	761	4.72
16'151	16'200	2'008	12.41	1'808	11.18	1'621	10.02	1'441	8.91	1'267	7.83	1'097	6.78	930	5.75	769	4.75
16'201	16'250	2'022	12.46	1'820	11.22	1'632	10.06	1'452	8.95	1'278	7.88	1'107	6.82	940	5.79	779	4.80
16'251	16'300	2'033	12.49	1'830	11.24	1'642	10.09	1'461	8.98	1'286	7.90	1'116	6.86	949	5.83	787	4.84
16'301	16'350	2'044															

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		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	2'224	13.02	2'014	11.80	1'808	10.59	1'619	9.48	1'438	8.42	1'262	7.39	1'091	6.39	923	5.41
17'101	17'150	2'236	13.06	2'025	11.82	1'819	10.62	1'629	9.51	1'447	8.45	1'271	7.42	1'099	6.42	932	5.44
17'151	17'200	2'247	13.08	2'036	11.85	1'829	10.65	1'638	9.54	1'456	8.48	1'280	7.45	1'107	6.45	940	5.47
17'201	17'250	2'258	13.11	2'047	11.88	1'839	10.68	1'648	9.57	1'465	8.51	1'288	7.48	1'116	6.48	949	5.51
17'251	17'300	2'272	13.15	2'061	11.93	1'852	10.72	1'660	9.61	1'476	8.54	1'299	7.52	1'126	6.52	959	5.55
17'301	17'350	2'283	13.18	2'072	11.96	1'863	10.75	1'669	9.63	1'485	8.57	1'308	7.55	1'134	6.55	967	5.58
17'351	17'400	2'294	13.20	2'083	11.99	1'874	10.79	1'679	9.66	1'495	8.60	1'316	7.57	1'143	6.58	975	5.61
17'401	17'450	2'308	13.25	2'097	12.03	1'887	10.83	1'690	9.70	1'506	8.64	1'327	7.62	1'154	6.62	985	5.65
17'451	17'500	2'319	13.27	2'108	12.06	1'897	10.86	1'700	9.73	1'515	8.67	1'336	7.65	1'162	6.65	994	5.69
17'501	17'550	2'330	13.30	2'120	12.10	1'909	10.89	1'710	9.76	1'524	8.70	1'344	7.67	1'171	6.68	1'002	5.72
17'551	17'600	2'344	13.34	2'133	12.14	1'922	10.94	1'722	9.80	1'535	8.73	1'355	7.71	1'182	6.73	1'012	5.76
17'601	17'650	2'355	13.36	2'144	12.16	1'933	10.97	1'732	9.83	1'545	8.77	1'365	7.74	1'190	6.75	1'020	5.79
17'651	17'700	2'367	13.39	2'156	12.20	1'945	11.00	1'742	9.86	1'554	8.79	1'374	7.77	1'199	6.78	1'029	5.82
17'701	17'750	2'378	13.42	2'167	12.23	1'956	11.04	1'752	9.88	1'564	8.82	1'383	7.80	1'208	6.82	1'037	5.85
17'751	17'800	2'391	13.45	2'180	12.26	1'969	11.08	1'764	9.92	1'575	8.86	1'394	7.84	1'218	6.85	1'047	5.89
17'801	17'850	2'403	13.48	2'192	12.30	1'981	11.11	1'775	9.96	1'585	8.89	1'403	7.87	1'227	6.88	1'056	5.92
17'851	17'900	2'414	13.50	2'203	12.32	1'992	11.14	1'785	9.99	1'595	8.92	1'412	7.90	1'236	6.91	1'064	5.95
17'901	17'950	2'427	13.54	2'216	12.36	2'006	11.19	1'798	10.03	1'606	8.96	1'423	7.94	1'247	6.96	1'074	5.99
17'951	18'000	2'439	13.57	2'228	12.39	2'017	11.22	1'808	10.06	1'616	8.99	1'433	7.97	1'255	6.98	1'082	6.02
18'001	18'050	2'450	13.59	2'239	12.42	2'028	11.25	1'819	10.09	1'625	9.02	1'442	8.00	1'264	7.01	1'091	6.05
18'051	18'100	2'461	13.62	2'250	12.45	2'039	11.28	1'830	10.12	1'635	9.05	1'451	8.03	1'273	7.04	1'099	6.08
18'101	18'150	2'475	13.66	2'264	12.49	2'053	11.33	1'843	10.17	1'647	9.09	1'462	8.07	1'283	7.08	1'110	6.12
18'151	18'200	2'486	13.68	2'275	12.52	2'064	11.36	1'853	10.20	1'656	9.11	1'471	8.09	1'292	7.11	1'119	6.16
18'201	18'250	2'497	13.70	2'286	12.54	2'075	11.39	1'864	10.23	1'666	9.14	1'480	8.12	1'301	7.14	1'127	6.18
18'251	18'300	2'511	13.74	2'300	12.59	2'089	11.43	1'878	10.28	1'678	9.18	1'491	8.16	1'312	7.18	1'138	6.23
18'301	18'350	2'522	13.76	2'311	12.61	2'100	11.46	1'889	10.31	1'689	9.22	1'501	8.19	1'321	7.21	1'147	6.26
18'351	18'400	2'533	13.79	2'322	12.64	2'112	11.49	1'901	10.35	1'699	9.25	1'511	8.22	1'330	7.24	1'156	6.29
18'401	18'450	2'545	13.81	2'334	12.67	2'123	11.52	1'912	10.38	1'709	9.28	1'520	8.25	1'339	7.27	1'164	6.32
18'451	18'500	2'558	13.85	2'347	12.70	2'136	11.56	1'925	10.42	1'721	9.32	1'532	8.29	1'350	7.31	1'175	6.36
18'501	18'550	2'569	13.87	2'359	12.73	2'148	11.60	1'937	10.46	1'731	9.34	1'541	8.32	1'359	7.34	1'184	6.39
18'551	18'600	2'581	13.90	2'370	12.76	2'159	11.62	1'948	10.49	1'741	9.37	1'551	8.35	1'369	7.37	1'192	6.42
18'601	18'650	2'594	13.93	2'383	12.79	2'172	11.66	1'961	10.53	1'754	9.42	1'562	8.39	1'380	7.41	1'203	6.46
18'651	18'700	2'606	13.95	2'395	12.82	2'184	11.69	1'973	10.56	1'764	9.45	1'572	8.42	1'389	7.44	1'212	6.49
18'701	18'750	2'617	13.98	2'406	12.85	2'195	11.72	1'984	10.60	1'775	9.48	1'582	8.45	1'398	7.47	1'220	6.52
18'751	18'800	2'630	14.01	2'419	12.88	2'208	11.76	1'998	10.64	1'788	9.52	1'593	8.48	1'409	7.50	1'231	6.56
18'801	18'850	2'642	14.03	2'431	12.91	2'220	11.79	2'009	10.67	1'799	9.56	1'603	8.52	1'418	7.53	1'240	6.59
18'851	18'900	2'653	14.06	2'442	12.94	2'231	11.82	2'020	10.70	1'809	9.58	1'613	8.55	1'427	7.56	1'249	6.62
18'901	18'950	2'664	14.08	2'453	12.96	2'242	11.85	2'031	10.73	1'820	9.62	1'623	8.58	1'437	7.59	1'257	6.64
18'951	19'000	2'678	14.11	2'467	13.00	2'256	11.89	2'045	10.78	1'834	9.67	1'635	8.62	1'448	7.63	1'268	6.68
19'001	19'050	2'689	14.13	2'478	13.02	2'267	11.92	2'056	10.81	1'845	9.70	1'645	8.65	1'457	7.66	1'277	6.71
19'051	19'100	2'700	14.15	2'489	13.05	2'278	11.94	2'067	10.84	1'856	9.73	1'655	8.68	1'467	7.69	1'286	6.74
19'101	19'150	2'714	14.19	2'503	13.09	2'292	11.98	2'081	10.88	1'870	9.78	1'667	8.72	1'478	7.73	1'297	6.78
19'151	19'200	2'725	14.21	2'514	13.11	2'303	12.01	2'092	10.91	1'881	9.81	1'677	8.75	1'488	7.76	1'307	6.82
19'201	19'250	2'736	14.23	2'525	13.13	2'314	12.04	2'104	10.94	1'893	9.85	1'687	8.78	1'498	7.79	1'316	6.85
19'251	19'300	2'748	14.26	2'537	13.16	2'326	12.07	2'115	10.97	1'904	9.88	1'697	8.80	1'507	7.82	1'325	6.87
19'301	19'350	2'761	14.29	2'550	13.20	2'339	12.10	2'128	11.01	1'917	9.92	1'710	8.85	1'519	7.86	1'336	6.91
19'351	19'400	2'772	14.31	2'561	13.22	2'351	12.13	2'140	11.05	1'929	9.96	1'720	8.88	1'528	7.89	1'345	6.94
19'401	19'450	2'784	14.33	2'573	13.25	2'362	12.16	2'151	11.07	1'940	9.99	1'731	8.91	1'538	7.92	1'354	6.97
19'451	19'500	2'797	14.36	2'586	13.28	2'375	12.20	2'164	11.11	1'953	10.03	1'744	8.96	1'549	7.95	1'365	7.01
19'501	19'550	2'808	14.38	2'598	13.31	2'387	12.23	2'176	11.14	1'965	10.06	1'755	8.99	1'559	7.98	1'375	7.04
19'551	19'600	2'820	14.41	2'609	13.33	2'398	12.25	2'187	11.17	1'976	10.09	1'765	9.02	1'569	8.02	1'384	7.07
19'601	19'650	2'831	14.43	2'620	13.35	2'409	12.28	2'198	11.20	1'987	10.12	1'776	9.05	1'579	8.05	1'393	7.10
19'651	19'700	2'845	14.46	2'634	13.39	2'423	12.32	2'212	11.24	2'001	10.17	1'790	9.10	1'591	8.09	1'404	7.14
19'701	19'750	2'856	14.48	2'645	13.41	2'434	12.34	2'223	11.27	2'012	10.20	1'801	9.13	1'601	8.12	1'413	7.16
19'751	19'800	2'867	14.50	2'656	13.43	2'445	12.36	2'234	11.30	2'023	10.23	1'812	9.16	1'611	8.15	1'423	7.20
19'801	19'850	2'881	14.53	2'670	13.47	2'459	12.40	2'248	11.34	2'037	10.27	1'826	9.21	1'623	8.19	1'435	7.24
19'851	19'900	2'892	14.55	2'681	13.49	2'470	12.43	2'259	11.37	2'048	10.30	1'837	9.24	1'633	8.22	1'444	7.27
19'901	19'950	2'903	14.57	2'692	13.51	2'481	12.45	2'270	11.39	2'059	10.33	1'848	9.27	1'643	8.25	1'454	7.30
19'951	20'000	2'917	14.60	2'706	13.55	2'495	12.49	2'284	11.43	2'073	10.38	1'862	9.32	1'655	8.29	1'465	7.33
20'001	20'050	2'928	14.62	2'717	13.57	2'506	12.51	2'295	11.46	2'084	10.41	1'873	9.35	1'666	8.32	1'475	7.37
20'051	20'100	2'939	14.64	2'728	13.59	2'517	12.54	2'306	11.49	2'095	10.44	1'885	9.39	1'676	8.35	1'484	7.39
20'101	20'150	2'951	14.66	2'740	13.61	2'529	12.57	2'318	11.52	2'107	10.47	1'896	9.42	1'687	8.38	1'494	7.42
20'151	20'200	2'964	14.69	2'753	13.65	2'542	12.60	2'331	11.55	2'120	10.51	1'909	9.46	1'700	8.43	1'506	7.46
20'201	20'250	2'975	14.71	2'764	13.67	2'553	12.62	2'343	11.58	2'132	10.54	1'921	9.50	1'711	8		

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		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	3'203	15.13	2'992	14.13	2'781	13.13	2'570	12.14	2'359	11.14	2'148	10.14	1'937	9.15	1'726	8.15
21'201	21'250	3'214	15.14	3'003	14.15	2'792	13.15	2'582	12.16	2'371	11.17	2'160	10.18	1'949	9.18	1'738	8.19
21'251	21'300	3'226	15.16	3'015	14.17	2'804	13.18	2'593	12.19	2'382	11.20	2'171	10.20	1'960	9.21	1'749	8.22
21'301	21'350	3'237	15.18	3'026	14.19	2'815	13.20	2'604	12.21	2'393	11.22	2'182	10.23	1'971	9.24	1'760	8.25
21'351	21'400	3'250	15.20	3'039	14.22	2'829	13.24	2'618	12.25	2'407	11.26	2'196	10.27	1'985	9.29	1'774	8.30
21'401	21'450	3'262	15.23	3'051	14.24	2'840	13.26	2'629	12.27	2'418	11.29	2'207	10.30	1'996	9.32	1'785	8.33
21'451	21'500	3'273	15.24	3'062	14.26	2'851	13.28	2'640	12.29	2'429	11.31	2'218	10.33	2'007	9.35	1'796	8.36
21'501	21'550	3'287	15.27	3'076	14.29	2'865	13.31	2'654	12.33	2'443	11.35	2'232	10.37	2'021	9.39	1'810	8.41
21'551	21'600	3'298	15.29	3'087	14.31	2'876	13.33	2'665	12.35	2'454	11.37	2'243	10.40	2'032	9.42	1'821	8.44
21'601	21'650	3'309	15.30	3'098	14.33	2'887	13.35	2'676	12.37	2'465	11.40	2'254	10.42	2'043	9.45	1'832	8.47
21'651	21'700	3'320	15.32	3'109	14.34	2'898	13.37	2'688	12.40	2'477	11.43	2'266	10.45	2'055	9.48	1'844	8.51
21'701	21'750	3'334	15.35	3'123	14.38	2'912	13.40	2'701	12.43	2'490	11.46	2'279	10.49	2'068	9.52	1'857	8.55
21'751	21'800	3'345	15.36	3'134	14.39	2'923	13.42	2'712	12.45	2'501	11.49	2'290	10.52	2'079	9.55	1'869	8.58
21'801	21'850	3'356	15.38	3'145	14.41	2'935	13.45	2'724	12.48	2'513	11.51	2'302	10.55	2'091	9.58	1'880	8.61
21'851	21'900	3'370	15.41	3'159	14.44	2'948	13.48	2'737	12.51	2'526	11.55	2'315	10.58	2'104	9.62	1'893	8.65
21'901	21'950	3'381	15.42	3'170	14.46	2'959	13.50	2'748	12.53	2'537	11.57	2'327	10.61	2'116	9.65	1'905	8.69
21'951	22'000	3'392	15.44	3'182	14.48	2'971	13.52	2'760	12.56	2'549	11.60	2'338	10.64	2'127	9.68	1'916	8.72
22'001	22'050	3'406	15.46	3'195	14.51	2'984	13.55	2'773	12.59	2'562	11.63	2'351	10.67	2'140	9.72	1'929	8.76
22'051	22'100	3'417	15.48	3'206	14.52	2'995	13.57	2'784	12.61	2'574	11.66	2'363	10.70	2'152	9.75	1'941	8.79
22'101	22'150	3'429	15.50	3'218	14.54	3'007	13.59	2'796	12.64	2'585	11.68	2'374	10.73	2'163	9.78	1'952	8.82
22'151	22'200	3'440	15.51	3'229	14.56	3'018	13.61	2'807	12.66	2'596	11.71	2'385	10.76	2'174	9.80	1'963	8.85
22'201	22'250	3'453	15.54	3'242	14.59	3'031	13.64	2'821	12.69	2'610	11.74	2'399	10.79	2'188	9.84	1'977	8.90
22'251	22'300	3'465	15.56	3'254	14.61	3'043	13.66	2'832	12.71	2'621	11.77	2'410	10.82	2'199	9.87	1'988	8.92
22'301	22'350	3'476	15.57	3'265	14.62	3'054	13.68	2'843	12.73	2'632	11.79	2'421	10.84	2'210	9.90	1'999	8.95
22'351	22'400	3'489	15.59	3'279	14.65	3'068	13.71	2'857	12.77	2'646	11.83	2'435	10.88	2'224	9.94	2'013	9.00
22'401	22'450	3'501	15.61	3'290	14.67	3'079	13.73	2'868	12.79	2'657	11.85	2'446	10.91	2'235	9.97	2'024	9.03
22'451	22'500	3'512	15.63	3'301	14.69	3'090	13.75	2'879	12.81	2'668	11.87	2'457	10.93	2'246	9.99	2'035	9.05
22'501	22'550	3'523	15.64	3'312	14.70	3'101	13.77	2'890	12.83	2'680	11.90	2'469	10.96	2'258	10.02	2'047	9.09
22'551	22'600	3'537	15.67	3'326	14.73	3'115	13.80	2'904	12.86	2'693	11.93	2'482	10.99	2'271	10.06	2'060	9.13
22'601	22'650	3'548	15.68	3'337	14.75	3'126	13.82	2'915	12.88	2'704	11.95	2'493	11.02	2'282	10.09	2'071	9.15
22'651	22'700	3'559	15.70	3'348	14.77	3'137	13.83	2'927	12.91	2'716	11.98	2'505	11.05	2'294	10.12	2'083	9.19
22'701	22'750	3'573	15.72	3'362	14.79	3'151	13.87	2'940	12.94	2'729	12.01	2'518	11.08	2'307	10.15	2'096	9.22
22'751	22'800	3'584	15.74	3'373	14.81	3'162	13.88	2'951	12.96	2'740	12.03	2'529	11.10	2'318	10.18	2'108	9.26
22'801	22'850	3'595	15.75	3'384	14.83	3'174	13.91	2'963	12.98	2'752	12.06	2'541	11.13	2'330	10.21	2'119	9.28
22'851	22'900	3'607	15.77	3'396	14.85	3'185	13.92	2'974	13.00	2'763	12.08	2'552	11.16	2'341	10.23	2'130	9.31
22'901	22'950	3'620	15.79	3'409	14.87	3'198	13.95	2'987	13.03	2'776	12.11	2'566	11.19	2'355	10.27	2'144	9.35
22'951	23'000	3'632	15.81	3'421	14.89	3'210	13.97	2'999	13.05	2'788	12.13	2'577	11.22	2'366	10.30	2'155	9.38
23'001	23'050	3'643	15.82	3'432	14.91	3'221	13.99	3'010	13.07	2'799	12.16	2'588	11.24	2'377	10.32	2'166	9.41
23'051	23'100	3'656	15.84	3'445	14.93	3'234	14.02	3'023	13.10	2'813	12.19	2'602	11.28	2'391	10.36	2'180	9.45
23'101	23'150	3'668	15.86	3'457	14.95	3'246	14.04	3'035	13.12	2'824	12.21	2'613	11.30	2'402	10.39	2'191	9.47
23'151	23'200	3'679	15.87	3'468	14.96	3'257	14.05	3'046	13.14	2'835	12.23	2'624	11.32	2'413	10.41	2'202	9.50
23'201	23'250	3'692	15.90	3'481	14.99	3'271	14.08	3'060	13.18	2'849	12.27	2'638	11.36	2'427	10.45	2'216	9.54
23'251	23'300	3'704	15.91	3'493	15.01	3'282	14.10	3'071	13.19	2'860	12.29	2'649	11.38	2'438	10.47	2'227	9.57
23'301	23'350	3'715	15.93	3'504	15.02	3'293	14.12	3'082	13.21	2'871	12.31	2'660	11.40	2'449	10.50	2'238	9.59
23'351	23'400	3'726	15.94	3'515	15.04	3'304	14.13	3'093	13.23	2'882	12.33	2'671	11.43	2'461	10.53	2'250	9.63
23'401	23'450	3'740	15.97	3'529	15.07	3'318	14.16	3'107	13.26	2'896	12.36	2'685	11.46	2'474	10.56	2'263	9.66
23'451	23'500	3'751	15.98	3'540	15.08	3'329	14.18	3'118	13.28	2'907	12.38	2'696	11.48	2'485	10.59	2'274	9.69
23'501	23'550	3'762	15.99	3'551	15.09	3'340	14.20	3'129	13.30	2'919	12.41	2'708	11.51	2'497	10.61	2'286	9.72
23'551	23'600	3'776	16.02	3'565	15.12	3'354	14.23	3'143	13.33	2'932	12.44	2'721	11.54	2'510	10.65	2'299	9.75
23'601	23'650	3'787	16.03	3'576	15.14	3'365	14.24	3'154	13.35	2'943	12.46	2'732	11.56	2'521	10.67	2'310	9.78
23'651	23'700	3'798	16.04	3'587	15.15	3'376	14.26	3'166	13.37	2'955	12.48	2'744	11.59	2'533	10.70	2'322	9.81
23'701	23'750	3'810	16.06	3'599	15.17	3'388	14.28	3'177	13.39	2'966	12.50	2'755	11.61	2'544	10.72	2'333	9.83
23'751	23'800	3'823	16.08	3'612	15.19	3'401	14.30	3'190	13.42	2'979	12.53	2'768	11.64	2'558	10.76	2'347	9.87
23'801	23'850	3'834	16.09	3'624	15.21	3'413	14.33	3'202	13.44	2'991	12.55	2'780	11.67	2'569	10.78	2'358	9.90
23'851	23'900	3'846	16.11	3'635	15.23	3'424	14.34	3'213	13.46	3'002	12.57	2'791	11.69	2'580	10.81	2'369	9.92
23'901	23'950	3'859	16.13	3'648	15.25	3'437	14.37	3'226	13.48	3'015	12.60	2'805	11.72	2'594	10.84	2'383	9.96
23'951	24'000	3'871	16.15	3'660	15.27	3'449	14.39	3'238	13.51	3'027	12.63	2'816	11.75	2'605	10.87	2'394	9.99
24'001	24'050	3'882	16.16	3'671	15.28	3'460	14.40	3'249	13.52	3'038	12.65	2'827	11.77	2'616	10.89	2'405	10.01
24'051	24'100	3'893	16.17	3'682	15.29	3'471	14.42	3'260	13.54	3'049	12.66	2'838	11.79	2'627	10.91	2'416	10.04
24'101	24'150	3'907	16.19	3'696	15.32	3'485	14.45	3'274	13.57	3'063	12.70	2'852	11.82	2'641	10.95	2'430	10.07
24'151	24'200	3'918	16.21	3'707	15.33	3'496	14.46	3'285	13.59	3'074	12.72	2'863	11.84	2'652	10.97	2'441	10.10
24'201	24'250	3'929	16.22	3'718	15.35	3'507	14.48	3'296	13.61	3'085	12.73	2'874	11.8				

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		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	4'179	16.53	3'968	15.70	3'758	14.87	3'547	14.03	3'336	13.20	3'125	12.36	2'914	11.53	2'703	10.69
25'301	25'350	4'193	16.56	3'982	15.72	3'771	14.89	3'560	14.06	3'349	13.22	3'138	12.39	2'927	11.56	2'716	10.72
25'351	25'400	4'204	16.57	3'993	15.74	3'782	14.90	3'571	14.07	3'360	13.24	3'150	12.41	2'939	11.58	2'728	10.75
25'401	25'450	4'216	16.58	4'005	15.75	3'794	14.92	3'583	14.09	3'372	13.26	3'161	12.43	2'950	11.60	2'739	10.77
25'451	25'500	4'229	16.60	4'018	15.77	3'807	14.94	3'596	14.12	3'385	13.29	3'174	12.46	2'963	11.63	2'752	10.80
25'501	25'550	4'240	16.61	4'029	15.78	3'818	14.96	3'607	14.13	3'397	13.31	3'186	12.48	2'975	11.66	2'764	10.83
25'551	25'600	4'252	16.63	4'041	15.80	3'830	14.98	3'619	14.15	3'408	13.33	3'197	12.50	2'986	11.68	2'775	10.85
25'601	25'650	4'265	16.64	4'054	15.82	3'843	15.00	3'632	14.17	3'421	13.35	3'210	12.53	2'999	11.70	2'789	10.88
25'651	25'700	4'276	16.65	4'065	15.83	3'855	15.01	3'644	14.19	3'433	13.37	3'222	12.55	3'011	11.73	2'800	10.91
25'701	25'750	4'288	16.67	4'077	15.85	3'866	15.03	3'655	14.21	3'444	13.39	3'233	12.57	3'022	11.75	2'811	10.93
25'751	25'800	4'299	16.68	4'088	15.86	3'877	15.04	3'666	14.22	3'455	13.40	3'244	12.59	3'033	11.77	2'822	10.95
25'801	25'850	4'312	16.70	4'102	15.88	3'891	15.07	3'680	14.25	3'469	13.43	3'258	12.62	3'047	11.80	2'836	10.98
25'851	25'900	4'324	16.71	4'113	15.90	3'902	15.08	3'691	14.26	3'480	13.45	3'269	12.63	3'058	11.82	2'847	11.00
25'901	25'950	4'335	16.72	4'124	15.91	3'913	15.09	3'702	14.28	3'491	13.47	3'280	12.65	3'069	11.84	2'858	11.02
25'951	26'000	4'349	16.74	4'138	15.93	3'927	15.12	3'716	14.31	3'505	13.49	3'294	12.68	3'083	11.87	2'872	11.06
26'001	26'050	4'360	16.75	4'149	15.94	3'938	15.13	3'727	14.32	3'516	13.51	3'305	12.70	3'094	11.89	2'883	11.08
26'051	26'100	4'371	16.76	4'160	15.95	3'949	15.14	3'738	14.34	3'527	13.53	3'316	12.72	3'105	11.91	2'894	11.10
26'101	26'150	4'382	16.77	4'171	15.97	3'960	15.16	3'750	14.35	3'539	13.55	3'328	12.74	3'117	11.93	2'906	11.12
26'151	26'200	4'396	16.79	4'185	15.99	3'974	15.18	3'763	14.38	3'552	13.57	3'341	12.76	3'130	11.96	2'919	11.15
26'201	26'250	4'407	16.80	4'196	16.00	3'985	15.20	3'774	14.39	3'563	13.59	3'352	12.78	3'142	11.98	2'931	11.18
26'251	26'300	4'418	16.81	4'208	16.02	3'997	15.21	3'786	14.41	3'575	13.61	3'364	12.80	3'153	12.00	2'942	11.20
26'301	26'350	4'432	16.84	4'221	16.03	4'010	15.23	3'799	14.43	3'588	13.63	3'377	12.83	3'166	12.03	2'955	11.23
26'351	26'400	4'443	16.85	4'232	16.05	4'021	15.25	3'810	14.45	3'599	13.65	3'389	12.85	3'178	12.05	2'967	11.25
26'401	26'450	4'455	16.86	4'244	16.06	4'033	15.26	3'822	14.46	3'611	13.67	3'400	12.87	3'189	12.07	2'978	11.27
26'451	26'500	4'466	16.87	4'255	16.07	4'044	15.27	3'833	14.48	3'622	13.68	3'411	12.88	3'200	12.09	2'989	11.29
26'501	26'550	4'479	16.89	4'268	16.09	4'057	15.30	3'846	14.50	3'636	13.71	3'425	12.91	3'214	12.12	3'003	11.32
26'551	26'600	4'491	16.90	4'280	16.11	4'069	15.31	3'858	14.52	3'647	13.72	3'436	12.93	3'225	12.14	3'014	11.34
26'601	26'650	4'502	16.91	4'291	16.12	4'080	15.32	3'869	14.53	3'658	13.74	3'447	12.95	3'236	12.15	3'025	11.36
26'651	26'700	4'515	16.93	4'304	16.13	4'094	15.35	3'883	14.56	3'672	13.77	3'461	12.97	3'250	12.18	3'039	11.39
26'701	26'750	4'527	16.94	4'316	16.15	4'105	15.36	3'894	14.57	3'683	13.78	3'472	12.99	3'261	12.20	3'050	11.41
26'751	26'800	4'538	16.95	4'327	16.16	4'116	15.37	3'905	14.58	3'694	13.80	3'483	13.01	3'272	12.22	3'061	11.43
26'801	26'850	4'551	16.97	4'341	16.18	4'130	15.40	3'919	14.61	3'708	13.82	3'497	13.04	3'286	12.25	3'075	11.46
26'851	26'900	4'563	16.98	4'352	16.19	4'141	15.41	3'930	14.62	3'719	13.84	3'508	13.05	3'297	12.27	3'086	11.48
26'901	26'950	4'574	16.99	4'363	16.20	4'152	15.42	3'941	14.64	3'730	13.85	3'519	13.07	3'308	12.29	3'097	11.50
26'951	27'000	4'585	17.00	4'374	16.22	4'163	15.43	3'952	14.65	3'742	13.87	3'531	13.09	3'320	12.31	3'109	11.53
27'001	27'050	4'599	17.02	4'388	16.24	4'177	15.46	3'966	14.68	3'755	13.89	3'544	13.11	3'333	12.33	3'122	11.55
27'051	27'100	4'610	17.03	4'399	16.25	4'188	15.47	3'977	14.69	3'766	13.91	3'555	13.13	3'344	12.35	3'133	11.57
27'101	27'150	4'621	17.04	4'410	16.26	4'199	15.48	3'989	14.71	3'778	13.93	3'567	13.15	3'356	12.37	3'145	11.59
27'151	27'200	4'635	17.06	4'424	16.28	4'213	15.50	4'002	14.73	3'791	13.95	3'580	13.17	3'369	12.40	3'158	11.62
27'201	27'250	4'646	17.07	4'435	16.29	4'224	15.52	4'013	14.74	3'802	13.97	3'591	13.19	3'381	12.42	3'170	11.64
27'251	27'300	4'657	17.07	4'447	16.30	4'236	15.53	4'025	14.76	3'814	13.98	3'603	13.21	3'392	12.44	3'181	11.66
27'301	27'350	4'669	17.09	4'458	16.31	4'247	15.54	4'036	14.77	3'825	14.00	3'614	13.23	3'403	12.45	3'192	11.68
27'351	27'400	4'682	17.10	4'471	16.33	4'260	15.56	4'049	14.79	3'838	14.02	3'628	13.25	3'417	12.48	3'206	11.71
27'401	27'450	4'694	17.12	4'483	16.35	4'272	15.58	4'061	14.81	3'850	14.04	3'639	13.27	3'428	12.50	3'217	11.73
27'451	27'500	4'705	17.12	4'494	16.36	4'283	15.59	4'072	14.82	3'861	14.05	3'650	13.28	3'439	12.52	3'228	11.75
27'501	27'550	4'718	17.14	4'507	16.37	4'296	15.61	4'086	14.84	3'875	14.08	3'664	13.31	3'453	12.54	3'242	11.78
27'551	27'600	4'730	17.15	4'519	16.39	4'308	15.62	4'097	14.86	3'886	14.09	3'675	13.33	3'464	12.56	3'253	11.80
27'601	27'650	4'741	17.16	4'530	16.40	4'319	15.63	4'108	14.87	3'897	14.11	3'686	13.34	3'475	12.58	3'264	11.82
27'651	27'700	4'754	17.18	4'543	16.42	4'333	15.66	4'122	14.89	3'911	14.13	3'700	13.37	3'489	12.61	3'278	11.84
27'701	27'750	4'766	17.19	4'555	16.43	4'344	15.67	4'133	14.91	3'922	14.15	3'711	13.39	3'500	12.62	3'289	11.86
27'751	27'800	4'777	17.20	4'566	16.44	4'355	15.68	4'144	14.92	3'933	14.16	3'722	13.40	3'511	12.64	3'300	11.88
27'801	27'850	4'788	17.21	4'577	16.45	4'366	15.69	4'155	14.93	3'944	14.17	3'734	13.42	3'523	12.66	3'312	11.90
27'851	27'900	4'802	17.23	4'591	16.47	4'380	15.71	4'169	14.96	3'958	14.20	3'747	13.44	3'536	12.69	3'325	11.93
27'901	27'950	4'813	17.24	4'602	16.48	4'391	15.72	4'180	14.97	3'969	14.21	3'758	13.46	3'547	12.70	3'336	11.95
27'951	28'000	4'824	17.24	4'613	16.49	4'402	15.74	4'191	14.98	3'981	14.23	3'770	13.48	3'559	12.72	3'348	11.97
28'001	28'050	4'838	17.26	4'627	16.51	4'416	15.76	4'205	15.00	3'994	14.25	3'783	13.50	3'572	12.75	3'361	11.99
28'051	28'100	4'849	17.27	4'638	16.52	4'427	15.77	4'216	15.02	4'005	14.27	3'794	13.51	3'583	12.76	3'373	12.01
28'101	28'150	4'860	17.28	4'649	16.53	4'439	15.78	4'228	15.03	4'017	14.28	3'806	13.53	3'595	12.78	3'384	12.03
28'151	28'200	4'872	17.29	4'661	16.54	4'450	15.79	4'239	15.05	4'028	14.30	3'817	13.55	3'606	12.80	3'395	12.05
28'201	28'250	4'885	17.31	4'674	16.56	4'463	15.81	4'252	15.06	4'041	14.32	3'830	13.57	3'620	12.83	3'409	12.08
28'251	28'300	4'896	17.32	4'686	16.57	4'475	15.83	4'264	15.08	4'053	14.33	3'842	13.59	3'631	12.84	3'420	12.10
28'301	28'350	4'908	17.33	4'697	16.58	4											

Tarif		B0N		B1N		B2N		B3N		B4N		B5N		B6N		B7N															
Bruttolohn im Monat		Alleinverdiener																													
		Verheiratete, deren Ehegatte nicht erwerbstätig ist.																													
Stufe von	Stufe bis	ohne Kind		1 Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder		6 Kinder		7 Kinder															
CHF	CHF	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%														
29'351	29'400	5'158	17.56	4'947	16.84	4'736	16.12	4'525	15.40	4'314	14.69	4'103	13.97	3'892	13.25	3'681	12.53														
29'401	29'450	5'172	17.58	4'961	16.86	4'750	16.14	4'539	15.43	4'328	14.71	4'117	13.99	3'906	13.27	3'695	12.56														
29'451	29'500	5'183	17.58	4'972	16.87	4'761	16.15	4'550	15.44	4'339	14.72	4'128	14.01	3'917	13.29	3'706	12.57														
29'501	29'550	5'194	17.59	4'983	16.88	4'772	16.16	4'561	15.45	4'350	14.73	4'139	14.02	3'928	13.30	3'717	12.59														
29'551	29'600	5'208	17.61	4'997	16.90	4'786	16.18	4'575	15.47	4'364	14.76	4'153	14.04	3'942	13.33	3'731	12.62														
29'601	29'650	5'219	17.62	5'008	16.90	4'797	16.19	4'586	15.48	4'375	14.77	4'164	14.06	3'953	13.34	3'742	12.63														
29'651	29'700	5'230	17.62	5'019	16.91	4'808	16.20	4'597	15.49	4'386	14.78	4'175	14.07	3'965	13.36	3'754	12.65														
29'701	29'750	5'241	17.63	5'031	16.93	4'820	16.22	4'609	15.51	4'398	14.80	4'187	14.09	3'976	13.38	3'765	12.67														
29'751	29'800	5'255	17.65	5'044	16.94	4'833	16.23	4'622	15.52	4'411	14.81	4'200	14.11	3'989	13.40	3'778	12.69														
29'801	29'850	5'266	17.66	5'055	16.95	4'844	16.24	4'633	15.53	4'422	14.83	4'212	14.12	4'001	13.41	3'790	12.71														
29'851	29'900	5'278	17.67	5'067	16.96	4'856	16.25	4'645	15.55	4'434	14.84	4'223	14.14	4'012	13.43	3'801	12.72														
29'901	29'950	5'291	17.68	5'080	16.98	4'869	16.27	4'658	15.57	4'447	14.86	4'236	14.16	4'025	13.45	3'814	12.75														
29'951	30'000	5'302	17.69	5'091	16.98	4'880	16.28	4'670	15.58	4'459	14.88	4'248	14.17	4'037	13.47	3'826	12.76														
30'001	30'050	5'314	17.70	5'103	17.00	4'892	16.29	4'681	15.59	4'470	14.89	4'259	14.18	4'048	13.48	3'837	12.78														
30'051	30'100	5'327	17.71	5'116	17.01	4'905	16.31	4'694	15.61	4'483	14.91	4'272	14.20	4'061	13.50	3'851	12.80														
30'101	30'150	5'338	17.72	5'127	17.02	4'917	16.32	4'706	15.62	4'495	14.92	4'284	14.22	4'073	13.52	3'862	12.82														
30'151	30'200	5'350	17.73	5'139	17.03	4'928	16.33	4'717	15.63	4'506	14.93	4'295	14.23	4'084	13.53	3'873	12.84														
30'201	30'250	5'361	17.74	5'150	17.04	4'939	16.34	4'728	15.64	4'517	14.94	4'306	14.25	4'095	13.55	3'884	12.85														
30'251	30'300	5'374	17.75	5'164	17.06	4'953	16.36	4'742	15.66	4'531	14.97	4'320	14.27	4'109	13.57	3'898	12.88														
30'301	30'350	5'386	17.76	5'175	17.07	4'964	16.37	4'753	15.67	4'542	14.98	4'331	14.28	4'120	13.59	3'909	12.89														
30'351	30'400	5'397	17.77	5'186	17.07	4'975	16.38	4'764	15.68	4'553	14.99	4'342	14.29	4'131	13.60	3'920	12.91														
30'401	30'450	5'411	17.78	5'200	17.09	4'989	16.40	4'778	15.70	4'567	15.01	4'356	14.32	4'145	13.62	3'934	12.93														
30'451	30'500	5'422	17.79	5'211	17.10	5'000	16.41	4'789	15.71	4'578	15.02	4'367	14.33	4'156	13.64	3'945	12.95														
30'501	30'550	5'433	17.80	5'222	17.11	5'011	16.42	4'800	15.72	4'589	15.03	4'378	14.34	4'167	13.65	3'957	12.96														
30'551	30'600	5'444	17.81	5'233	17.12	5'023	16.43	4'812	15.74	4'601	15.05	4'390	14.36	4'179	13.67	3'968	12.98														
30'601	30'650	5'458	17.82	5'247	17.13	5'036	16.44	4'825	15.76	4'614	15.07	4'403	14.38	4'192	13.69	3'981	13.00														
30'651	30'700	5'469	17.83	5'258	17.14	5'047	16.45	4'836	15.77	4'625	15.08	4'414	14.39	4'204	13.70	3'993	13.02														
30'701	30'750	5'480	17.84	5'270	17.15	5'059	16.47	4'848	15.78	4'637	15.09	4'426	14.41	4'215	13.72	4'004	13.03														
30'751	30'800	5'494	17.85	5'283	17.17	5'072	16.48	4'861	15.80	4'650	15.11	4'439	14.42	4'228	13.74	4'017	13.05														
30'801	30'850	5'505	17.86	5'294	17.17	5'083	16.49	4'872	15.81	4'661	15.12	4'451	14.44	4'240	13.76	4'029	13.07														
30'851	30'900	5'517	17.87	5'306	17.19	5'095	16.50	4'884	15.82	4'673	15.14	4'462	14.45	4'251	13.77	4'040	13.09														
30'901	30'950	5'528	17.88	5'317	17.19	5'106	16.51	4'895	15.83	4'684	15.15	4'473	14.46	4'262	13.78	4'051	13.10														
30'951	31'000	5'541	17.89	5'330	17.21	5'119	16.53	4'909	15.85	4'698	15.17	4'487	14.49	4'276	13.80	4'065	13.12														
31'001	31'050	5'553	17.90	5'342	17.22	5'131	16.54	4'920	15.86	4'709	15.18	4'498	14.50	4'287	13.82	4'076	13.14														
31'051	31'100	5'564	17.91	5'353	17.23	5'142	16.55	4'931	15.87	4'720	15.19	4'509	14.51	4'298	13.83	4'087	13.15														
31'101	31'150	5'577	17.92	5'366	17.24	5'156	16.57	4'945	15.89	4'734	15.21	4'523	14.53	4'312	13.85	4'101	13.18														
31'151	31'200	5'589	17.93	5'378	17.25	5'167	16.57	4'956	15.90	4'745	15.22	4'534	14.54	4'323	13.87	4'112	13.19														
31'201	31'250	5'600	17.93	5'389	17.26	5'178	16.58	4'967	15.91	4'756	15.23	4'545	14.56	4'334	13.88	4'123	13.20														
31'251	31'300	5'614	17.95	5'403	17.28	5'192	16.60	4'981	15.93	4'770	15.25	4'559	14.58	4'348	13.90	4'137	13.23														
31'301	31'350	5'625	17.96	5'414	17.28	5'203	16.61	4'992	15.94	4'781	15.26	4'570	14.59	4'359	13.92	4'148	13.24														
31'351	31'400	5'636	17.96	5'425	17.29	5'214	16.62	5'003	15.95	4'792	15.27	4'581	14.60	4'370	13.93	4'159	13.26														
31'401	31'450	5'647	17.97	5'436	17.30	5'225	16.63	5'014	15.96	4'804	15.29	4'593	14.62	4'382	13.94	4'171	13.27														
31'451	31'500	5'661	17.99	5'450	17.32	5'239	16.64	5'028	15.97	4'817	15.30	4'606	14.63	4'395	13.96	4'184	13.29														
31'501	31'550	5'672	17.99	5'461	17.32	5'250	16.65	5'039	15.98	4'828	15.31	4'617	14.65	4'406	13.98	4'196	13.31														
31'551	31'600	5'683	18.00	5'472	17.33	5'262	16.67	5'051	16.00	4'840	15.33	4'629	14.66	4'418	13.99	4'207	13.32														
31'601	31'650	5'697	18.01	5'486	17.35	5'275	16.68	5'064	16.01	4'853	15.35	4'642	14.68	4'431	14.01	4'220	13.34														
31'651	31'700	5'708	18.02	5'497	17.35	5'286	16.69	5'075	16.02	4'864	15.36	4'653	14.69	4'443	14.03	4'232	13.36														
31'701	31'750	5'719	18.03	5'509	17.36	5'298	16.70	5'087	16.03	4'876	15.37	4'665	14.70	4'454	14.04	4'243	13.37														
31'751	31'800	5'731	18.04	5'520	17.37	5'309	16.71	5'098	16.04	4'887	15.38	4'676	14.72	4'465	14.05	4'254	13.39														
31'801	31'850	5'744	18.05	5'533	17.39	5'322	16.72	5'111	16.06	4'901	15.40	4'690	14.74	4'479	14.07	4'268	13.41														
31'851	31'900	5'756	18.06	5'545	17.40	5'334	16.73	5'123	16.07	4'912	15.41	4'701	14.75	4'490	14.09	4'279	13.42														
31'901	31'950	5'767	18.06	5'556	17.40	5'345	16.74	5'134	16.08	4'923	15.42	4'712	14.76	4'501	14.10	4'290	13.44														
31'951	32'000	5'780	18.08	5'569	17.42	5'358	16.76	5'148	16.10	4'937	15.44	4'726	14.78	4'515	14.12	4'304	13.46														
32'001	32'050	5'792	18.09	5'581	17.43	5'370	16.77	5'159	16.11	4'948	15.45	4'737	14.79	4'526	14.13	4'315	13.47														
32'051	32'100	5'803	18.09	5'592	17.43	5'381	16.78	5'170	16.12	4'959	15.46	4'748	14.80	4'537	14.14	4'326	13.49														
32'101	32'150	5'814	18.10	5'603	17.44	5'392	16.78	5'181	16.13	4'970	15.47	4'759	14.81	4'549	14.16	4'338	13.50														
32'151	32'200	5'828	18.11	5'617	17.46	5'406	16.80	5'195	16.15	4'984	15.49	4'773	14.83	4'562	14.18	4'351	13.52														
32'201	32'250	5'839	18.12	5'628	17.46	5'417	16.81	5'206	16.16	4'995	15.50	4'784	14.85	4'573	14.19	4'362	13.54														
32'251	32'300	5'850	18.13	5'639	17.47	5'428	16.82	5'217	16.16	5'006	15.51	4'796	14.86	4'585	14.21	4'374	13.55														
32'301	32'350	5'864	18.14	5'653	17.49	5'442	16.84	5'231	16.18	5'020	15.53	4'809	14.88	4'598	14.22	4'387	13.57														
32'351	32'400	5'875	18.15	5'664	17.49	5'453	16.84	5'242	16.19	5'031	15.54																				

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		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	6'137	18.33	5'926	17.70	5'715	17.07	5'504	16.44	5'293	15.81	5'082	15.18	4'871	14.55	4'660	13.92
33'501	33'550	6'150	18.34	5'939	17.72	5'728	17.09	5'517	16.46	5'306	15.83	5'095	15.20	4'884	14.57	4'674	13.94
33'551	33'600	6'161	18.35	5'950	17.72	5'740	17.10	5'529	16.47	5'318	15.84	5'107	15.21	4'896	14.58	4'685	13.95
33'601	33'650	6'173	18.36	5'962	17.73	5'751	17.10	5'540	16.48	5'329	15.85	5'118	15.22	4'907	14.59	4'696	13.97
33'651	33'700	6'186	18.37	5'975	17.74	5'764	17.12	5'553	16.49	5'342	15.86	5'132	15.24	4'921	14.61	4'710	13.99
33'701	33'750	6'198	18.38	5'987	17.75	5'776	17.13	5'565	16.50	5'354	15.88	5'143	15.25	4'932	14.62	4'721	14.00
33'751	33'800	6'209	18.38	5'998	17.76	5'787	17.13	5'576	16.51	5'365	15.88	5'154	15.26	4'943	14.64	4'732	14.01
33'801	33'850	6'220	18.39	6'009	17.76	5'798	17.14	5'587	16.52	5'376	15.89	5'165	15.27	4'954	14.65	4'743	14.02
33'851	33'900	6'234	18.40	6'023	17.78	5'812	17.16	5'601	16.53	5'390	15.91	5'179	15.29	4'968	14.67	4'757	14.04
33'901	33'950	6'245	18.41	6'034	17.79	5'823	17.16	5'612	16.54	5'401	15.92	5'190	15.30	4'979	14.68	4'768	14.05
33'951	34'000	6'256	18.41	6'045	17.79	5'834	17.17	5'623	16.55	5'412	15.93	5'201	15.31	4'990	14.69	4'780	14.07
34'001	34'050	6'270	18.43	6'059	17.81	5'848	17.19	5'637	16.57	5'426	15.95	5'215	15.33	5'004	14.71	4'793	14.09
34'051	34'100	6'281	18.43	6'070	17.81	5'859	17.19	5'648	16.58	5'437	15.96	5'226	15.34	5'015	14.72	4'804	14.10
34'101	34'150	6'292	18.44	6'081	17.82	5'870	17.20	5'659	16.58	5'448	15.96	5'237	15.35	5'027	14.73	4'816	14.11
34'151	34'200	6'303	18.44	6'093	17.83	5'882	17.21	5'671	16.59	5'460	15.98	5'249	15.36	5'038	14.74	4'827	14.12
34'201	34'250	6'317	18.46	6'106	17.84	5'895	17.22	5'684	16.61	5'473	15.99	5'262	15.37	5'051	14.76	4'840	14.14
34'251	34'300	6'328	18.46	6'117	17.85	5'906	17.23	5'695	16.62	5'485	16.00	5'274	15.39	5'063	14.77	4'852	14.16
34'301	34'350	6'340	18.47	6'129	17.86	5'918	17.24	5'707	16.63	5'496	16.01	5'285	15.40	5'074	14.78	4'863	14.17
34'351	34'400	6'353	18.48	6'142	17.87	5'931	17.25	5'720	16.64	5'509	16.03	5'298	15.41	5'087	14.80	4'876	14.18
34'401	34'450	6'364	18.49	6'153	17.87	5'942	17.26	5'732	16.65	5'521	16.04	5'310	15.42	5'099	14.81	4'888	14.20
34'451	34'500	6'376	18.49	6'165	17.88	5'954	17.27	5'743	16.66	5'532	16.05	5'321	15.43	5'110	14.82	4'899	14.21
34'501	34'550	6'389	18.51	6'178	17.89	5'967	17.28	5'756	16.67	5'545	16.06	5'334	15.45	5'124	14.84	4'913	14.23
34'551	34'600	6'400	18.51	6'190	17.90	5'979	17.29	5'768	16.68	5'557	16.07	5'346	15.46	5'135	14.85	4'924	14.24
34'601	34'650	6'412	18.52	6'201	17.91	5'990	17.30	5'779	16.69	5'568	16.08	5'357	15.47	5'146	14.86	4'935	14.25
34'651	34'700	6'423	18.52	6'212	17.91	6'001	17.31	5'790	16.70	5'579	16.09	5'368	15.48	5'157	14.87	4'946	14.26
34'701	34'750	6'437	18.54	6'226	17.93	6'015	17.32	5'804	16.71	5'593	16.11	5'382	15.50	5'171	14.89	4'960	14.28
34'751	34'800	6'448	18.54	6'237	17.94	6'026	17.33	5'815	16.72	5'604	16.12	5'393	15.51	5'182	14.90	4'971	14.29
34'801	34'850	6'459	18.55	6'248	17.94	6'037	17.34	5'826	16.73	5'615	16.12	5'404	15.52	5'193	14.91	4'982	14.31
34'851	34'900	6'473	18.56	6'262	17.96	6'051	17.35	5'840	16.75	5'629	16.14	5'418	15.54	5'207	14.93	4'996	14.33
34'901	34'950	6'484	18.57	6'273	17.96	6'062	17.36	5'851	16.75	5'640	16.15	5'429	15.54	5'218	14.94	5'007	14.34
34'951	35'000	6'495	18.57	6'284	17.97	6'073	17.36	5'862	16.76	5'651	16.16	5'440	15.55	5'229	14.95	5'019	14.35
35'001	35'050	6'506	18.58	6'295	17.97	6'085	17.37	5'874	16.77</								

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		1 Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder		6 Kinder		7 Kinder	
		CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%
37'551	37'600	7'115	18.94	6'904	18.37	6'693	17.81	6'482	17.25	6'271	16.69	6'061	16.13	5'850	15.57	5'639	15.01
37'601	37'650	7'129	18.95	6'918	18.39	6'707	17.83	6'496	17.27	6'285	16.70	6'074	16.14	5'863	15.58	5'652	15.02
37'651	37'700	7'140	18.95	6'929	18.39	6'718	17.83	6'507	17.27	6'296	16.71	6'085	16.15	5'874	15.59	5'663	15.03
37'701	37'750	7'151	18.96	6'940	18.40	6'729	17.84	6'518	17.28	6'308	16.72	6'097	16.16	5'886	15.60	5'675	15.04
37'751	37'800	7'163	18.96	6'952	18.40	6'741	17.85	6'530	17.29	6'319	16.73	6'108	16.17	5'897	15.61	5'686	15.05
37'801	37'850	7'176	18.97	6'965	18.41	6'754	17.86	6'543	17.30	6'332	16.74	6'121	16.18	5'910	15.62	5'699	15.07
37'851	37'900	7'187	18.98	6'976	18.42	6'765	17.86	6'555	17.31	6'344	16.75	6'133	16.19	5'922	15.64	5'711	15.08
37'901	37'950	7'199	18.98	6'988	18.43	6'777	17.87	6'566	17.31	6'355	16.76	6'144	16.20	5'933	15.64	5'722	15.09
37'951	38'000	7'212	18.99	7'001	18.44	6'790	17.88	6'579	17.32	6'368	16.77	6'157	16.21	5'947	15.66	5'736	15.10
38'001	38'050	7'223	19.00	7'013	18.44	6'802	17.89	6'591	17.33	6'380	16.78	6'169	16.22	5'958	15.67	5'747	15.11
38'051	38'100	7'235	19.00	7'024	18.45	6'813	17.89	6'602	17.34	6'391	16.79	6'180	16.23	5'969	15.68	5'758	15.12
38'101	38'150	7'248	19.01	7'037	18.46	6'826	17.90	6'615	17.35	6'404	16.80	6'194	16.25	5'983	15.69	5'772	15.14
38'151	38'200	7'260	19.02	7'049	18.46	6'838	17.91	6'627	17.36	6'416	16.81	6'205	16.25	5'994	15.70	5'783	15.15
38'201	38'250	7'271	19.02	7'060	18.47	6'849	17.92	6'638	17.37	6'427	16.81	6'216	16.26	6'005	15.71	5'794	15.16
38'251	38'300	7'282	19.03	7'071	18.47	6'860	17.92	6'649	17.37	6'438	16.82	6'227	16.27	6'016	15.72	5'805	15.17
38'301	38'350	7'296	19.04	7'085	18.49	6'874	17.94	6'663	17.39	6'452	16.83	6'241	16.28	6'030	15.73	5'819	15.18
38'351	38'400	7'307	19.04	7'096	18.49	6'885	17.94	6'674	17.39	6'463	16.84	6'252	16.29	6'041	15.74	5'830	15.19
38'401	38'450	7'318	19.04	7'107	18.50	6'896	17.95	6'685	17.40	6'474	16.85	6'263	16.30	6'052	15.75	5'842	15.20
38'451	38'500	7'332	19.06	7'121	18.51	6'910	17.96	6'699	17.41	6'488	16.86	6'277	16.31	6'066	15.77	5'855	15.22
38'501	38'550	7'343	19.06	7'132	18.51	6'921	17.96	6'710	17.42	6'499	16.87	6'288	16.32	6'077	15.77	5'866	15.23
38'551	38'600	7'354	19.06	7'143	18.52	6'932	17.97	6'721	17.42	6'510	16.88	6'300	16.33	6'089	15.78	5'878	15.24
38'601	38'650	7'366	19.07	7'155	18.52	6'944	17.98	6'733	17.43	6'522	16.89	6'311	16.34	6'100	15.79	5'889	15.25
38'651	38'700	7'379	19.08	7'168	18.53	6'957	17.99	6'746	17.44	6'535	16.90	6'324	16.35	6'113	15.81	5'902	15.26
38'701	38'750	7'390	19.08	7'179	18.54	6'968	17.99	6'757	17.45	6'547	16.91	6'336	16.36	6'125	15.82	5'914	15.27
38'751	38'800	7'402	19.09	7'191	18.55	6'980	18.00	6'769	17.46	6'558	16.91	6'347	16.37	6'136	15.82	5'925	15.28
38'801	38'850	7'415	19.10	7'204	18.56	6'993	18.01	6'782	17.47	6'571	16.92	6'360	16.38	6'149	15.84	5'939	15.30
38'851	38'900	7'426	19.10	7'215	18.56	7'005	18.02	6'794	17.48	6'583	16.93	6'372	16.39	6'161	15.85	5'950	15.31
38'901	38'950	7'438	19.11	7'227	18.57	7'016	18.02	6'805	17.48	6'594	16.94	6'383	16.40	6'172	15.86	5'961	15.31
38'951	39'000	7'449	19.11	7'238	18.57	7'027	18.03	6'816	17.49	6'605	16.95	6'394	16.41	6'183	15.86	5'972	15.32
39'001	39'050	7'462	19.12	7'252	18.58	7'041	18.04	6'830	17.50	6'619	16.96	6'408	16.42	6'197	15.88	5'986	15.34
39'051	39'100	7'474	19.13	7'263	18.59	7'052	18.05	6'841	17.51	6'630	16.97	6'419	16.43	6'208	15.89	5'997	15.35
39'101	39'150	7'485	19.13	7'274	18.59	7'063	18.05	6'852									

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		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	8'094	19.42	7'883	18.92	7'672	18.41	7'461	17.90	7'250	17.40	7'039	16.89	6'828	16.38	6'617	15.88
41'701	41'750	8'107	19.43	7'896	18.92	7'685	18.42	7'475	17.91	7'264	17.41	7'053	16.90	6'842	16.40	6'631	15.89
41'751	41'800	8'119	19.44	7'908	18.93	7'697	18.42	7'486	17.92	7'275	17.41	7'064	16.91	6'853	16.40	6'642	15.90
41'801	41'850	8'130	19.44	7'919	18.93	7'708	18.43	7'497	17.92	7'286	17.42	7'075	16.92	6'864	16.41	6'653	15.91
41'851	41'900	8'141	19.44	7'930	18.94	7'719	18.43	7'508	17.93	7'297	17.43	7'086	16.92	6'876	16.42	6'665	15.92
41'901	41'950	8'155	19.45	7'944	18.95	7'733	18.44	7'522	17.94	7'311	17.44	7'100	16.94	6'889	16.43	6'678	15.93
41'951	42'000	8'166	19.45	7'955	18.95	7'744	18.45	7'533	17.95	7'322	17.44	7'111	16.94	6'900	16.44	6'689	15.94
42'001	42'050	8'177	19.46	7'966	18.96	7'755	18.45	7'544	17.95	7'333	17.45	7'123	16.95	6'912	16.45	6'701	15.95
42'051	42'100	8'191	19.47	7'980	18.97	7'769	18.46	7'558	17.96	7'347	17.46	7'136	16.96	6'925	16.46	6'714	15.96
42'101	42'150	8'202	19.47	7'991	18.97	7'780	18.47	7'569	17.97	7'358	17.47	7'147	16.97	6'936	16.47	6'725	15.96
42'151	42'200	8'213	19.47	8'002	18.97	7'791	18.47	7'580	17.97	7'370	17.47	7'159	16.97	6'948	16.47	6'737	15.97
42'201	42'250	8'225	19.48	8'014	18.98	7'803	18.48	7'592	17.98	7'381	17.48	7'170	16.98	6'959	16.48	6'748	15.98
42'251	42'300	8'238	19.49	8'027	18.99	7'816	18.49	7'605	17.99	7'394	17.49	7'183	16.99	6'972	16.49	6'762	16.00
42'301	42'350	8'249	19.49	8'038	18.99	7'828	18.49	7'617	18.00	7'406	17.50	7'195	17.00	6'984	16.50	6'773	16.00
42'351	42'400	8'261	19.49	8'050	19.00	7'839	18.50	7'628	18.00	7'417	17.50	7'206	17.01	6'995	16.51	6'784	16.01
42'401	42'450	8'274	19.50	8'063	19.01	7'852	18.51	7'641	18.01	7'430	17.51	7'219	17.02	7'009	16.52	6'798	16.02
42'451	42'500	8'285	19.51	8'075	19.01	7'864	18.51	7'653	18.02	7'442	17.52	7'231	17.02	7'020	16.53	6'809	16.03
42'501	42'550	8'297	19.51	8'086	19.01	7'875	18.52	7'664	18.02	7'453	17.53	7'242	17.03	7'031	16.53	6'820	16.04
42'551	42'600	8'310	19.52	8'099	19.02	7'888	18.53	7'677	18.03	7'467	17.54	7'256	17.04	7'045	16.55	6'834	16.05
42'601	42'650	8'322	19.52	8'111	19.03	7'900	18.53	7'689	18.04	7'478	17.54	7'267	17.05	7'056	16.55	6'845	16.06
42'651	42'700	8'333	19.53	8'122	19.03	7'911	18.54	7'700	18.04	7'489	17.55	7'278	17.05	7'067	16.56	6'856	16.07
42'701	42'750	8'344	19.53	8'133	19.04	7'922	18.54	7'711	18.05	7'500	17.55	7'289	17.06	7'078	16.57	6'868	16.07
42'751	42'800	8'358	19.54	8'147	19.05	7'936	18.55	7'725	18.06	7'514	17.57	7'303	17.07	7'092	16.58	6'881	16.09
42'801	42'850	8'369	19.54	8'158	19.05	7'947	18.56	7'736	18.06	7'525	17.57	7'314	17.08	7'103	16.59	6'892	16.09
42'851	42'900	8'380	19.55	8'169	19.05	7'958	18.56	7'747	18.07	7'536	17.58	7'325	17.08	7'115	16.59	6'904	16.10
42'901	42'950	8'394	19.56	8'183	19.06	7'972	18.57	7'761	18.08	7'550	17.59	7'339	17.10	7'128	16.61	6'917	16.11
42'951	43'000	8'405	19.56	8'194	19.07	7'983	18.58	7'772	18.08	7'561	17.59	7'350	17.10	7'139	16.61	6'928	16.12
43'001	43'050	8'416	19.56	8'205	19.07	7'994	18.58	7'783	18.09	7'572	17.60	7'362	17.11	7'151	16.62	6'940	16.13
43'051	43'100	8'428	19.57	8'217	19.08	8'006	18.59	7'795	18.10	7'584	17.61	7'373	17.12	7'162	16.63	6'951	16.14
43'101	43'150	8'441	19.57	8'230	19.08	8'019	18.59	7'808	18.11	7'597	17.62	7'386	17.13	7'175	16.64	6'964	16.15
43'151	43'200	8'452	19.58	8'241	19.09	8'030	18.60	7'820	18.11	7'609	17.62	7'398	17.13	7'187	16.65	6'976	16.16
43'201	43'250	8'464	19.58	8'253	19.09	8'042	18.60	7'831	18.12	7'620	17.63	7'409	17.14	7'198			

Tarif		B0N		B1N		B2N		B3N		B4N		B5N		B6N		B7N	
Bruttolohn im Monat		Alleinverdiener															
		Verheiratete, deren Ehegatte nicht erwerbstätig ist.															
Stufe von	Stufe bis	ohne Kind		1 Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder		6 Kinder		7 Kinder	
CHF	CHF	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%
45'751	45'800	9'072	19.82	8'861	19.36	8'651	18.90	8'440	18.44	8'229	17.98	8'018	17.52	7'807	17.06	7'596	16.59
45'801	45'850	9'084	19.82	8'873	19.36	8'662	18.90	8'451	18.44	8'240	17.98	8'029	17.52	7'818	17.06	7'607	16.60
45'851	45'900	9'097	19.83	8'886	19.37	8'675	18.91	8'464	18.45	8'253	17.99	8'043	17.53	7'832	17.07	7'621	16.61
45'901	45'950	9'109	19.83	8'898	19.38	8'687	18.92	8'476	18.46	8'265	18.00	8'054	17.54	7'843	17.08	7'632	16.62
45'951	46'000	9'120	19.84	8'909	19.38	8'698	18.92	8'487	18.46	8'276	18.00	8'065	17.54	7'854	17.08	7'643	16.62
46'001	46'050	9'133	19.84	8'922	19.39	8'711	18.93	8'500	18.47	8'290	18.01	8'079	17.55	7'868	17.10	7'657	16.64
46'051	46'100	9'145	19.85	8'934	19.39	8'723	18.93	8'512	18.47	8'301	18.02	8'090	17.56	7'879	17.10	7'668	16.64
46'101	46'150	9'156	19.85	8'945	19.39	8'734	18.94	8'523	18.48	8'312	18.02	8'101	17.56	7'890	17.11	7'679	16.65
46'151	46'200	9'169	19.86	8'958	19.40	8'747	18.94	8'537	18.49	8'326	18.03	8'115	17.57	7'904	17.12	7'693	16.66
46'201	46'250	9'181	19.86	8'970	19.41	8'759	18.95	8'548	18.49	8'337	18.04	8'126	17.58	7'915	17.12	7'704	16.67
46'251	46'300	9'192	19.86	8'981	19.41	8'770	18.95	8'559	18.50	8'348	18.04	8'137	17.58	7'926	17.13	7'715	16.67
46'301	46'350	9'203	19.87	8'992	19.41	8'781	18.96	8'570	18.50	8'359	18.04	8'148	17.59	7'938	17.14	7'727	16.68
46'351	46'400	9'217	19.87	9'006	19.42	8'795	18.96	8'584	18.51	8'373	18.05	8'162	17.60	7'951	17.15	7'740	16.69
46'401	46'450	9'228	19.88	9'017	19.42	8'806	18.97	8'595	18.51	8'384	18.06	8'173	17.60	7'962	17.15	7'751	16.70
46'451	46'500	9'239	19.88	9'028	19.43	8'817	18.97	8'606	18.52	8'396	18.07	8'185	17.61	7'974	17.16	7'763	16.70
46'501	46'550	9'253	19.89	9'042	19.43	8'831	18.98	8'620	18.53	8'409	18.07	8'198	17.62	7'987	17.17	7'776	16.71
46'551	46'600	9'264	19.89	9'053	19.44	8'842	18.98	8'631	18.53	8'420	18.08	8'209	17.63	7'998	17.17	7'787	16.72
46'601	46'650	9'275	19.89	9'064	19.44	8'853	18.99	8'643	18.54	8'432	18.08	8'221	17.63	8'010	17.18	7'799	16.73
46'651	46'700	9'287	19.90	9'076	19.45	8'865	18.99	8'654	18.54	8'443	18.09	8'232	17.64	8'021	17.18	7'810	16.73
46'701	46'750	9'300	19.90	9'089	19.45	8'878	19.00	8'667	18.55	8'456	18.10	8'245	17.65	8'034	17.19	7'824	16.74
46'751	46'800	9'311	19.91	9'100	19.45	8'890	19.01	8'679	18.55	8'468	18.10	8'257	17.65	8'046	17.20	7'835	16.75
46'801	46'850	9'323	19.91	9'112	19.46	8'901	19.01	8'690	18.56	8'479	18.11	8'268	17.66	8'057	17.21	7'846	16.76
46'851	46'900	9'336	19.92	9'125	19.47	8'914	19.02	8'703	18.57	8'492	18.12	8'282	17.67	8'071	17.22	7'860	16.77
46'901	46'950	9'348	19.92	9'137	19.47	8'926	19.02	8'715	18.57	8'504	18.12	8'293	17.67	8'082	17.22	7'871	16.77
46'951	47'000	9'359	19.92	9'148	19.47	8'937	19.03	8'726	18.58	8'515	18.13	8'304	17.68	8'093	17.23	7'882	16.78
47'001	47'050	9'372	19.93	9'161	19.48	8'950	19.03	8'739	18.58	8'529	18.14	8'318	17.69	8'107	17.24	7'896	16.79
47'051	47'100	9'384	19.93	9'173	19.49	8'962	19.04	8'751	18.59	8'540	18.14	8'329	17.69	8'118	17.24	7'907	16.80
47'101	47'150	9'395	19.94	9'184	19.49	8'973	19.04	8'762	18.59	8'551	18.15	8'340	17.70	8'129	17.25	7'918	16.80
47'151	47'200	9'406	19.94	9'195	19.49	8'984	19.04	8'773	18.60	8'562	18.15	8'351	17.70	8'140	17.25	7'930	16.81
47'201	47'250	9'420	19.95	9'209	19.50	8'998	19.05	8'787	18.61	8'576	18.16	8'365	17.71	8'154	17.27	7'943	16.82
47'251	47'300	9'431	19.95	9'220	19.50	9'009	19.06	8'798	18.61	8'587	18.16	8'376	17.72	8'165	17.27	7'954	16.82
47'301	47'350	9'442	19.95	9'231	19.51	9'020	19.06	8'8									

Tarif		B0N		B1N		B2N		B3N		B4N		B5N		B6N		B7N	
Bruttolohn im Monat		Alleinverdiener															
		Verheiratete, deren Ehegatte nicht erwerbstätig ist.															
Stufe von	Stufe bis	ohne Kind		1 Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder		6 Kinder		7 Kinder	
CHF	CHF	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%	CHF	%
49'851	49'900	10'051	20.15	9'840	19.73	9'629	19.31	9'418	18.88	9'207	18.46	8'996	18.04	8'785	17.61	8'574	17.19
49'901	49'950	10'062	20.15	9'851	19.73	9'640	19.31	9'429	18.89	9'219	18.47	9'008	18.04	8'797	17.62	8'586	17.20
49'951	50'000	10'076	20.16	9'865	19.74	9'654	19.32	9'443	18.90	9'232	18.47	9'021	18.05	8'810	17.63	8'599	17.21
50'001	51'000	10'200	20.20	9'989	19.78	9'778	19.36	9'567	18.94	9'356	18.53	9'145	18.11	8'934	17.69	8'723	17.27
51'001	52'000	10'439	20.27	10'228	19.86	10'017	19.45	9'806	19.04	9'595	18.63	9'384	18.22	9'173	17.81	8'962	17.40
52'001	53'000	10'678	20.34	10'467	19.94	10'256	19.54	10'045	19.13	9'834	18.73	9'623	18.33	9'412	17.93	9'201	17.53
53'001	54'000	10'917	20.41	10'706	20.01	10'495	19.62	10'284	19.22	10'073	18.83	9'862	18.43	9'651	18.04	9'440	17.64
54'001	55'000	11'156	20.47	10'945	20.08	10'734	19.70	10'523	19.31	10'312	18.92	10'101	18.53	9'890	18.15	9'679	17.76
55'001	56'000	11'393	20.53	11'182	20.15	10'971	19.77	10'760	19.39	10'549	19.01	10'338	18.63	10'127	18.25	9'916	17.87
56'001	57'000	11'632	20.59	11'421	20.21	11'210	19.84	10'999	19.47	10'788	19.09	10'577	18.72	10'366	18.35	10'155	17.97
57'001	58'000	11'871	20.65	11'660	20.28	11'449	19.91	11'238	19.54	11'027	19.18	10'816	18.81	10'605	18.44	10'394	18.08
58'001	59'000	12'110	20.70	11'899	20.34	11'688	19.98	11'477	19.62	11'266	19.26	11'055	18.90	10'844	18.54	10'633	18.18
59'001	60'000	12'349	20.75	12'138	20.40	11'927	20.05	11'716	19.69	11'505	19.34	11'294	18.98	11'083	18.63	10'872	18.27
60'001	61'000	12'588	20.81	12'377	20.46	12'166	20.11	11'955	19.76	11'744	19.41	11'533	19.06	11'322	18.71	11'111	18.37
61'001	62'000	12'827	20.86	12'616	20.51	12'405	20.17	12'194	19.83	11'983	19.48	11'772	19.14	11'561	18.80	11'350	18.46
62'001	63'000	13'063	20.90	12'853	20.56	12'642	20.23	12'431	19.89	12'220	19.55	12'009	19.21	11'798	18.88	11'587	18.54
63'001	64'000	13'302	20.95	13'092	20.62	12'881	20.29	12'670	19.95	12'459	19.62	12'248	19.29	12'037	18.96	11'826	18.62
64'001	65'000	13'542	21.00	13'331	20.67	13'120	20.34	12'909	20.01	12'698	19.69	12'487	19.36	12'276	19.03	12'065	18.71
65'001	66'000	13'781	21.04	13'570	20.72	13'359	20.40	13'148	20.07	12'937	19.75	12'726	19.43	12'515	19.11	12'304	18.78
66'001	67'000	14'020	21.08	13'809	20.77	13'598	20.45	13'387	20.13	13'176	19.81	12'965	19.50	12'754	19.18	12'543	18.86
67'001	68'000	14'259	21.12	14'048	20.81	13'837	20.50	13'626	20.19	13'415	19.87	13'204	19.56	12'993	19.25	12'782	18.94
68'001	69'000	14'495	21.16	14'284	20.85	14'073	20.54	13'862	20.24	13'652	19.93	13'441	19.62	13'230	19.31	13'019	19.01
69'001	70'000	14'734	21.20	14'523	20.90	14'312	20.59	14'101	20.29	13'891	19.99	13'680	19.68	13'469	19.38	13'258	19.08
70'001	71'000	14'973	21.24	14'762	20.94	14'551	20.64	14'340	20.34	14'130	20.04	13'919	19.74	13'708	19.44	13'497	19.14
71'001	72'000	15'212	21.28	15'001	20.98	14'790	20.69	14'580	20.39	14'369	20.10	14'158	19.80	13'947	19.51	13'736	19.21
72'001	73'000	15'451	21.31	15'240	21.02	15'029	20.73	14'819	20.44	14'608	20.15	14'397	19.86	14'186	19.57	13'975	19.28
73'001	74'000	15'690	21.35	15'479	21.06	15'268	20.77	15'058	20.49	14'847	20.20	14'636	19.91	14'425	19.63	14'214	19.34
74'001	75'000	15'927	21.38	15'716	21.10	15'505	20.81	15'294	20.53	15'083	20.25	14'872	19.96	14'661	19.68	14'451	19.40
75'001	76'000	16'166	21.41	15'955	21.13	15'744	20.85	15'533	20.57	15'322	20.29	15'111	20.01	14'900	19.74	14'690	19.46
76'001	77'000	16'405	21.44	16'194	21.17	15'983	20.89	15'772	20.62	15'561	20.34	15'350	20.07	15'139	19.79	14'929	19.52
77'001	78'000	16'644	21.48	16'433	21.20	16'222	20.93	16'011	20.66	15'800	20.39	15'589	20.11	15'378	19.84	15'168	19.57
78'001	79'000	16'883	21.51	16'672	21.24	16'461	20.97	16'250	20.70	16'039	20.43	15'828	20.16	15'617	19.89	15'407	19.63
79'001	80'000	17'122	21.54	16'911	21.27	16'700	21.01	16'489	20.74	16'278	20.48	16'067	20.21	15'857	19.95	15'646	19.68
80'001	81'000	17'359	21.56	17'148	21.30	16'937	21.04	16'726	20.78	16'515	20.52	16'304	20.25	16'093	19.99	15'882	19.73
81'001	82'000	17'598	21.59	17'387	21.33	17'176	21.07	16'965	20.82	16'754	20.56	16'543	20.30	16'332	20.04	16'121	19.78
82'001	83'000	17'837	21.62	17'626	21.36	17'415	21.11	17'204	20.85	1							