

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6	
Bruttolohn im Monat von bis	Verheiratete, deren Ehegatte nicht Erwerbstätig ist													
	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
1 - 500	6	1.26	6	1.26	6	1.26	6	1.26	6	1.26	6	1.26	6	1.26
501 - 550	6	1.14	6	1.14	6	1.14	6	1.14	6	1.14	6	1.14	6	1.14
551 - 600	6	1.04	6	1.04	6	1.04	6	1.04	6	1.04	6	1.04	6	1.04
601 - 650	6	0.96	6	0.96	6	0.96	6	0.96	6	0.96	6	0.96	6	0.96
651 - 700	6	0.89	6	0.89	6	0.89	6	0.89	6	0.89	6	0.89	6	0.89
701 - 750	6	0.83	6	0.83	6	0.83	6	0.83	6	0.83	6	0.83	6	0.83
751 - 800	6	0.77	6	0.77	6	0.77	6	0.77	6	0.77	6	0.77	6	0.77
801 - 850	6	0.73	6	0.73	6	0.73	6	0.73	6	0.73	6	0.73	6	0.73
851 - 900	6	0.69	6	0.69	6	0.69	6	0.69	6	0.69	6	0.69	6	0.69
901 - 950	6	0.65	6	0.65	6	0.65	6	0.65	6	0.65	6	0.65	6	0.65
951 - 1'000	6	0.62	6	0.62	6	0.62	6	0.62	6	0.62	6	0.62	6	0.62
1'001 - 1'050	6	0.59	6	0.59	6	0.59	6	0.59	6	0.59	6	0.59	6	0.59
1'051 - 1'100	6	0.56	6	0.56	6	0.56	6	0.56	6	0.56	6	0.56	6	0.56
1'101 - 1'150	6	0.53	6	0.53	6	0.53	6	0.53	6	0.53	6	0.53	6	0.53
1'151 - 1'200	6	0.51	6	0.51	6	0.51	6	0.51	6	0.51	6	0.51	6	0.51
1'201 - 1'250	6	0.49	6	0.49	6	0.49	6	0.49	6	0.49	6	0.49	6	0.49
1'251 - 1'300	6	0.47	6	0.47	6	0.47	6	0.47	6	0.47	6	0.47	6	0.47
1'301 - 1'350	6	0.45	6	0.45	6	0.45	6	0.45	6	0.45	6	0.45	6	0.45
1'351 - 1'400	6	0.44	6	0.44	6	0.44	6	0.44	6	0.44	6	0.44	6	0.44
1'401 - 1'450	6	0.42	6	0.42	6	0.42	6	0.42	6	0.42	6	0.42	6	0.42
1'451 - 1'500	6	0.41	6	0.41	6	0.41	6	0.41	6	0.41	6	0.41	6	0.41
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	8	0.24	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
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

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Bruttolohn im Monat von bis	Verheiratete, deren Ehegatte nicht Erwerbstätig ist													
	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
3'501 - 3'550	26	0.74	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	57	1.51	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16
3'801 - 3'850	64	1.67	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16
3'851 - 3'900	70	1.81	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15
3'901 - 3'950	76	1.94	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15
3'951 - 4'000	82	2.06	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15
4'001 - 4'050	91	2.26	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15
4'051 - 4'100	98	2.40	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15
4'101 - 4'150	104	2.52	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15
4'151 - 4'200	110	2.63	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14
4'201 - 4'250	117	2.77	9	0.21	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14
4'251 - 4'300	124	2.90	17	0.40	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14
4'301 - 4'350	131	3.03	23	0.53	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14
4'351 - 4'400	137	3.13	28	0.64	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14
4'401 - 4'450	143	3.23	34	0.77	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14
4'451 - 4'500	151	3.37	42	0.94	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13
4'501 - 4'550	157	3.47	47	1.04	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13
4'551 - 4'600	164	3.58	53	1.16	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13
4'601 - 4'650	170	3.68	59	1.28	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13
4'651 - 4'700	176	3.76	65	1.39	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13
4'701 - 4'750	184	3.89	72	1.52	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13
4'751 - 4'800	190	3.98	78	1.63	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13
4'801 - 4'850	197	4.08	84	1.74	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12
4'851 - 4'900	203	4.16	90	1.85	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12
4'901 - 4'950	211	4.28	97	1.97	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12
4'951 - 5'000	217	4.36	103	2.07	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12
5'001 - 5'050	223	4.44	109	2.17	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12
5'051 - 5'100	230	4.53	115	2.27	12	0.24	6	0.12	6	0.12	6	0.12	6	0.12
5'101 - 5'150	236	4.60	121	2.36	18	0.35	6	0.12	6	0.12	6	0.12	6	0.12
5'151 - 5'200	244	4.71	128	2.47	25	0.48	6	0.12	6	0.12	6	0.12	6	0.12
5'201 - 5'250	250	4.78	134	2.56	31	0.59	6	0.11	6	0.11	6	0.11	6	0.11
5'251 - 5'300	256	4.85	140	2.65	37	0.70	6	0.11	6	0.11	6	0.11	6	0.11
5'301 - 5'350	263	4.94	146	2.74	43	0.81	6	0.11	6	0.11	6	0.11	6	0.11
5'351 - 5'400	269	5.00	152	2.83	49	0.91	6	0.11	6	0.11	6	0.11	6	0.11
5'401 - 5'450	276	5.09	159	2.93	56	1.03	6	0.11	6	0.11	6	0.11	6	0.11
5'451 - 5'500	283	5.17	165	3.01	62	1.13	6	0.11	6	0.11	6	0.11	6	0.11
5'501 - 5'550	289	5.23	171	3.10	68	1.23	6	0.11	6	0.11	6	0.11	6	0.11
5'551 - 5'600	296	5.31	177	3.17	74	1.33	6	0.11	6	0.11	6	0.11	6	0.11
5'601 - 5'650	303	5.39	184	3.27	81	1.44	6	0.11	6	0.11	6	0.11	6	0.11
5'651 - 5'700	309	5.44	190	3.35	87	1.53	6	0.11	6	0.11	6	0.11	6	0.11
5'701 - 5'750	316	5.52	196	3.42	93	1.62	6	0.10	6	0.10	6	0.10	6	0.10
5'751 - 5'800	322	5.58	202	3.50	99	1.71	6	0.10	6	0.10	6	0.10	6	0.10
5'801 - 5'850	328	5.63	208	3.57	105	1.80	6	0.10	6	0.10	6	0.10	6	0.10
5'851 - 5'900	336	5.72	215	3.66	112	1.91	8	0.14	6	0.10	6	0.10	6	0.10
5'901 - 5'950	342	5.77	221	3.73	118	1.99	14	0.24	6	0.10	6	0.10	6	0.10
5'951 - 6'000	349	5.84	227	3.80	124	2.08	20	0.33	6	0.10	6	0.10	6	0.10
6'001 - 6'050	355	5.89	233	3.87	130	2.16	26	0.43	6	0.10	6	0.10	6	0.10
6'051 - 6'100	363	5.98	240	3.95	137	2.26	33	0.54	6	0.10	6	0.10	6	0.10
6'101 - 6'150	370	6.04	246	4.02	143	2.33	39	0.64	6	0.10	6	0.10	6	0.10
6'151 - 6'200	376	6.09	252	4.08	149	2.41	45	0.73	6	0.10	6	0.10	6	0.10
6'201 - 6'250	383	6.15	258	4.14	155	2.49	51	0.82	6	0.10	6	0.10	6	0.10
6'251 - 6'300	390	6.22	264	4.21	160	2.55	57	0.91	6	0.10	6	0.10	6	0.10
6'301 - 6'350	398	6.29	271	4.28	168	2.66	64	1.01	6	0.09	6	0.09	6	0.09
6'351 - 6'400	405	6.35	277	4.35	174	2.73	70	1.10	6	0.09	6	0.09	6	0.09
6'401 - 6'450	412	6.41	283	4.40	179	2.79	76	1.18	6	0.09	6	0.09	6	0.09
6'451 - 6'500	418	6.46	289	4.46	185	2.86	82	1.27	6	0.09	6	0.09	6	0.09

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Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6		
	Bruttolohn im Monat		Verheiratete, deren Ehegatte nicht Erwerbstätig ist												
	von	bis	0		1		2		3		4		5		6
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
6'501 - 6'550		425	6.51	295	4.52	191	2.93	88	1.35	6	0.09	6	0.09	6	0.09
6'551 - 6'600		432	6.57	301	4.58	197	3.00	94	1.43	6	0.09	6	0.09	6	0.09
6'601 - 6'650		439	6.63	307	4.63	203	3.06	100	1.51	6	0.09	6	0.09	6	0.09
6'651 - 6'700		445	6.67	313	4.69	209	3.13	106	1.59	6	0.09	6	0.09	6	0.09
6'701 - 6'750		452	6.72	319	4.74	215	3.20	112	1.67	8	0.12	6	0.09	6	0.09
6'751 - 6'800		459	6.77	325	4.80	221	3.26	118	1.74	14	0.21	6	0.09	6	0.09
6'801 - 6'850		466	6.83	331	4.85	227	3.33	124	1.82	20	0.29	6	0.09	6	0.09
6'851 - 6'900		474	6.89	338	4.92	234	3.40	131	1.91	27	0.39	6	0.09	6	0.09
6'901 - 6'950		482	6.96	344	4.97	240	3.47	137	1.98	33	0.48	6	0.09	6	0.09
6'951 - 7'000		489	7.01	350	5.02	246	3.53	143	2.05	39	0.56	6	0.09	6	0.09
7'001 - 7'050		496	7.06	358	5.10	252	3.59	149	2.12	45	0.64	6	0.09	6	0.09
7'051 - 7'100		503	7.11	365	5.16	258	3.65	155	2.19	51	0.72	6	0.08	6	0.08
7'101 - 7'150		510	7.16	371	5.21	264	3.71	160	2.25	57	0.80	6	0.08	6	0.08
7'151 - 7'200		518	7.22	378	5.27	270	3.76	166	2.31	63	0.88	6	0.08	6	0.08
7'201 - 7'250		525	7.27	385	5.33	276	3.82	172	2.38	69	0.96	6	0.08	6	0.08
7'251 - 7'300		532	7.31	392	5.39	282	3.88	178	2.45	75	1.03	6	0.08	6	0.08
7'301 - 7'350		539	7.36	399	5.45	288	3.93	184	2.51	81	1.11	6	0.08	6	0.08
7'351 - 7'400		547	7.42	405	5.49	294	3.99	190	2.58	87	1.18	6	0.08	6	0.08
7'401 - 7'450		554	7.46	412	5.55	300	4.04	196	2.64	93	1.25	6	0.08	6	0.08
7'451 - 7'500		561	7.51	419	5.61	306	4.09	202	2.70	99	1.32	6	0.08	6	0.08
7'501 - 7'550		568	7.55	426	5.66	311	4.13	208	2.76	105	1.40	6	0.08	6	0.08
7'551 - 7'600		575	7.59	433	5.72	317	4.18	214	2.83	111	1.47	7	0.09	6	0.08
7'601 - 7'650		583	7.65	440	5.77	323	4.24	220	2.89	116	1.52	13	0.17	6	0.08
7'651 - 7'700		591	7.70	449	5.85	331	4.31	227	2.96	124	1.62	20	0.26	6	0.08
7'701 - 7'750		598	7.74	456	5.90	336	4.35	233	3.02	130	1.68	26	0.34	6	0.08
7'751 - 7'800		605	7.78	463	5.95	342	4.40	239	3.07	135	1.74	32	0.41	6	0.08
7'801 - 7'850		613	7.83	470	6.01	348	4.45	245	3.13	141	1.80	38	0.49	6	0.08
7'851 - 7'900		620	7.87	477	6.06	354	4.50	251	3.19	147	1.87	44	0.56	6	0.08
7'901 - 7'950		627	7.91	485	6.12	360	4.54	257	3.24	153	1.93	50	0.63	6	0.08
7'951 - 8'000		634	7.95	492	6.17	366	4.59	263	3.30	159	1.99	56	0.70	6	0.08
8'001 - 8'050		641	7.99	499	6.22	372	4.64	269	3.35	165	2.06	62	0.77	6	0.07
8'051 - 8'100		649	8.04	506	6.27	378	4.68	275	3.41	171	2.12	68	0.84	6	0.07
8'101 - 8'150		656	8.07	513	6.31	384	4.73	281	3.46	177	2.18	74	0.91	6	0.07
8'151 - 8'200		663	8.11	521	6.37	390	4.77	287	3.51	183	2.24	80	0.98	6	0.07
8'201 - 8'250		670	8.15	528	6.42	396	4.81	292	3.55	189	2.30	86	1.05	6	0.07
8'251 - 8'300		677	8.18	535	6.47	402	4.86	298	3.60	195	2.36	91	1.10	6	0.07
8'301 - 8'350		685	8.23	542	6.51	408	4.90	304	3.65	201	2.41	97	1.17	6	0.07
8'351 - 8'400		692	8.26	549	6.56	414	4.94	310	3.70	207	2.47	103	1.23	6	0.07
8'401 - 8'450		699	8.30	557	6.61	420	4.99	316	3.75	213	2.53	109	1.29	6	0.07
8'451 - 8'500		706	8.33	564	6.65	426	5.03	322	3.80	219	2.58	115	1.36	12	0.14
8'501 - 8'550		715	8.39	572	6.71	433	5.08	329	3.86	226	2.65	122	1.43	19	0.22
8'551 - 8'600		723	8.43	580	6.76	439	5.12	335	3.91	232	2.71	128	1.49	25	0.29
8'601 - 8'650		731	8.48	587	6.81	445	5.16	341	3.95	238	2.76	134	1.55	31	0.36
8'651 - 8'700		738	8.51	594	6.85	451	5.20	347	4.00	244	2.81	140	1.61	37	0.43
8'701 - 8'750		746	8.55	601	6.89	459	5.26	353	4.05	250	2.87	146	1.67	43	0.49
8'751 - 8'800		753	8.58	608	6.93	466	5.31	359	4.09	256	2.92	152	1.73	49	0.56
8'801 - 8'850		761	8.62	616	6.98	473	5.36	365	4.14	262	2.97	158	1.79	55	0.62
8'851 - 8'900		769	8.66	623	7.02	480	5.41	371	4.18	267	3.01	164	1.85	61	0.69
8'901 - 8'950		776	8.69	630	7.06	488	5.47	377	4.22	273	3.06	170	1.90	67	0.75
8'951 - 9'000		784	8.74	637	7.10	495	5.52	383	4.27	279	3.11	176	1.96	72	0.80
9'001 - 9'050		791	8.76	644	7.14	502	5.56	389	4.31	285	3.16	182	2.02	78	0.86
9'051 - 9'100		799	8.80	652	7.18	509	5.61	395	4.35	291	3.21	188	2.07	84	0.93
9'101 - 9'150		807	8.84	659	7.22	516	5.65	401	4.39	297	3.25	194	2.13	90	0.99
9'151 - 9'200		814	8.87	666	7.26	524	5.71	407	4.44	303	3.30	200	2.18	96	1.05
9'201 - 9'250		822	8.91	674	7.31	531	5.76	413	4.48	309	3.35	206	2.23	102	1.11
9'251 - 9'300		830	8.95	681	7.34	538	5.80	419	4.52	315	3.40	212	2.29	108	1.16
9'301 - 9'350		838	8.99	690	7.40	546	5.86	426	4.57	322	3.45	219	2.35	115	1.23
9'351 - 9'400		846	9.02	698	7.45	554	5.91	432	4.61	328	3.50	225	2.40	121	1.29
9'401 - 9'450		854	9.06	705	7.48	561	5.95	438	4.65	334	3.54	231	2.45	127	1.35
9'451 - 9'500		861	9.09	713	7.53	568	5.99	444	4.69	340	3.59	237	2.50	133	1.40

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6	
Bruttolohn im Monat von bis	Verheiratete, deren Ehegatte nicht Erwerbstätig ist													
	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
9'501 - 9'550	869	9.12	720	7.56	575	6.04	449	4.71	346	3.63	243	2.55	139	1.46
9'551 - 9'600	876	9.15	728	7.60	582	6.08	455	4.75	352	3.68	248	2.59	145	1.51
9'601 - 9'650	884	9.18	736	7.65	590	6.13	461	4.79	358	3.72	254	2.64	151	1.57
9'651 - 9'700	892	9.22	743	7.68	597	6.17	467	4.83	364	3.76	260	2.69	157	1.62
9'701 - 9'750	899	9.24	751	7.72	604	6.21	473	4.86	370	3.80	266	2.74	163	1.68
9'751 - 9'800	907	9.28	759	7.76	611	6.25	479	4.90	376	3.85	272	2.78	169	1.73
9'801 - 9'850	915	9.31	766	7.80	619	6.30	485	4.94	382	3.89	278	2.83	175	1.78
9'851 - 9'900	922	9.34	774	7.84	626	6.34	491	4.97	388	3.93	284	2.88	181	1.83
9'901 - 9'950	930	9.37	782	7.88	633	6.38	497	5.01	394	3.97	290	2.92	187	1.88
9'951 - 10'000	938	9.40	789	7.91	641	6.43	503	5.04	400	4.01	296	2.97	193	1.93
10'001 - 10'050	946	9.44	797	7.95	648	6.46	509	5.08	405	4.04	302	3.01	199	1.99
10'051 - 10'100	954	9.47	804	7.98	656	6.51	515	5.11	411	4.08	308	3.06	204	2.02
10'101 - 10'150	963	9.51	813	8.03	665	6.57	522	5.16	419	4.14	315	3.11	212	2.09
10'151 - 10'200	971	9.54	821	8.07	673	6.61	528	5.19	424	4.17	321	3.15	218	2.14
10'201 - 10'250	979	9.57	828	8.10	680	6.65	534	5.22	430	4.21	327	3.20	223	2.18
10'251 - 10'300	987	9.61	836	8.14	688	6.70	542	5.27	436	4.24	333	3.24	229	2.23
10'301 - 10'350	995	9.64	844	8.17	695	6.73	549	5.32	442	4.28	339	3.28	235	2.28
10'351 - 10'400	1'003	9.67	851	8.20	703	6.78	557	5.37	448	4.32	345	3.33	241	2.32
10'401 - 10'450	1'011	9.70	859	8.24	711	6.82	564	5.41	454	4.35	351	3.37	247	2.37
10'451 - 10'500	1'019	9.73	867	8.28	718	6.85	571	5.45	460	4.39	357	3.41	253	2.42
10'501 - 10'550	1'027	9.76	874	8.30	726	6.90	578	5.49	466	4.43	363	3.45	259	2.46
10'551 - 10'600	1'035	9.79	882	8.34	733	6.93	585	5.53	472	4.46	369	3.49	265	2.51
10'601 - 10'650	1'043	9.82	889	8.37	741	6.97	593	5.58	478	4.50	375	3.53	271	2.55
10'651 - 10'700	1'053	9.86	899	8.42	750	7.03	602	5.64	485	4.54	382	3.58	278	2.60
10'701 - 10'750	1'061	9.89	907	8.46	758	7.07	609	5.68	491	4.58	388	3.62	284	2.65
10'751 - 10'800	1'069	9.92	915	8.49	765	7.10	617	5.73	497	4.61	394	3.66	290	2.69
10'801 - 10'850	1'077	9.95	923	8.53	773	7.14	625	5.77	503	4.65	400	3.70	296	2.73
10'851 - 10'900	1'085	9.98	931	8.56	781	7.18	632	5.81	509	4.68	405	3.72	302	2.78
10'901 - 10'950	1'093	10.00	939	8.59	788	7.21	640	5.86	515	4.71	411	3.76	308	2.82
10'951 - 11'000	1'103	10.05	948	8.64	797	7.26	649	5.91	522	4.76	419	3.82	315	2.87
11'001 - 11'050	1'111	10.08	956	8.67	805	7.30	657	5.96	528	4.79	424	3.85	321	2.91
11'051 - 11'100	1'119	10.10	964	8.70	813	7.34	664	6.00	534	4.82	430	3.88	327	2.95
11'101 - 11'150	1'127	10.13	972	8.74	820	7.37	672	6.04	540	4.85	436	3.92	333	2.99
11'151 - 11'200	1'135	10.16	981	8.78	828	7.41	679	6.08	546	4.89	442	3.96	339	3.03
11'201 - 11'250	1'145	10.20	990	8.82	837	7.46	689	6.14	553	4.93	449	4.00	346	3.08
11'251 - 11'300	1'153	10.23	998	8.85	845	7.49	696	6.17	559	4.96	455	4.04	352	3.12
11'301 - 11'350	1'161	10.25	1'006	8.88	852	7.52	704	6.22	565	4.99	461	4.07	358	3.16
11'351 - 11'400	1'170	10.29	1'015	8.92	860	7.56	712	6.26	571	5.02	467	4.11	364	3.20
11'401 - 11'450	1'179	10.32	1'023	8.95	868	7.60	719	6.29	577	5.05	473	4.14	370	3.24
11'451 - 11'500	1'187	10.34	1'031	8.98	876	7.63	727	6.34	583	5.08	479	4.17	376	3.28
11'501 - 11'550	1'197	10.39	1'040	9.02	886	7.69	736	6.39	590	5.12	486	4.22	383	3.32
11'551 - 11'600	1'206	10.42	1'048	9.05	894	7.72	744	6.43	596	5.15	492	4.25	389	3.36
11'601 - 11'650	1'214	10.44	1'056	9.08	902	7.76	751	6.46	602	5.18	498	4.28	395	3.40
11'651 - 11'700	1'223	10.48	1'065	9.12	910	7.79	759	6.50	611	5.23	504	4.32	401	3.43
11'701 - 11'750	1'232	10.51	1'073	9.15	918	7.83	767	6.54	618	5.27	510	4.35	407	3.47
11'751 - 11'800	1'240	10.53	1'081	9.18	927	7.87	774	6.57	626	5.32	516	4.38	413	3.51
11'801 - 11'850	1'250	10.57	1'091	9.23	936	7.92	784	6.63	635	5.37	523	4.42	420	3.55
11'851 - 11'900	1'259	10.60	1'099	9.25	944	7.95	791	6.66	643	5.41	529	4.45	426	3.59
11'901 - 11'950	1'267	10.62	1'107	9.28	952	7.98	799	6.70	650	5.45	535	4.49	432	3.62
11'951 - 12'000	1'276	10.66	1'116	9.32	961	8.03	807	6.74	658	5.49	541	4.52	438	3.66
12'001 - 12'050	1'284	10.68	1'124	9.35	969	8.06	814	6.77	666	5.54	547	4.55	444	3.69
12'051 - 12'100	1'293	10.71	1'133	9.38	977	8.09	822	6.81	674	5.58	553	4.58	449	3.72
12'101 - 12'150	1'303	10.75	1'143	9.43	986	8.13	832	6.86	683	5.63	560	4.62	457	3.77
12'151 - 12'200	1'311	10.77	1'151	9.45	994	8.16	840	6.90	690	5.67	566	4.65	463	3.80
12'201 - 12'250	1'320	10.80	1'160	9.49	1'002	8.20	848	6.94	698	5.71	572	4.68	468	3.83
12'251 - 12'300	1'329	10.83	1'168	9.52	1'011	8.24	856	6.97	706	5.75	578	4.71	474	3.86
12'301 - 12'350	1'338	10.86	1'177	9.55	1'019	8.27	865	7.02	714	5.79	584	4.74	480	3.89
12'351 - 12'400	1'346	10.88	1'185	9.58	1'027	8.30	873	7.05	721	5.83	590	4.77	486	3.93
12'401 - 12'450	1'357	10.92	1'196	9.63	1'037	8.35	882	7.10	730	5.88	597	4.80	493	3.97
12'451 - 12'500	1'366	10.95	1'204	9.65	1'045	8.38	890	7.13	738	5.92	603	4.83	499	4.00

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6		
	Bruttolohn im Monat		Verheiratete, deren Ehegatte nicht Erwerbstätig ist												
	von	bis	0		1		2		3		4		5		6
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
12'501 - 12'550		1'375	10.98	1'212	9.68	1'053	8.41	898	7.17	746	5.96	609	4.86	505	4.03
12'551 - 12'600		1'384	11.01	1'221	9.71	1'061	8.44	907	7.21	753	5.99	615	4.89	511	4.06
12'601 - 12'650		1'393	11.03	1'230	9.74	1'069	8.47	915	7.25	761	6.03	621	4.92	517	4.10
12'651 - 12'700		1'403	11.07	1'239	9.78	1'079	8.51	924	7.29	770	6.07	628	4.95	524	4.13
12'701 - 12'750		1'413	11.10	1'248	9.81	1'088	8.55	932	7.32	778	6.11	634	4.98	530	4.17
12'751 - 12'800		1'421	11.12	1'257	9.84	1'096	8.58	940	7.36	786	6.15	640	5.01	536	4.20
12'801 - 12'850		1'430	11.15	1'265	9.86	1'105	8.62	948	7.39	794	6.19	646	5.04	542	4.23
12'851 - 12'900		1'441	11.19	1'275	9.90	1'115	8.66	958	7.44	804	6.24	653	5.07	549	4.26
12'901 - 12'950		1'450	11.22	1'284	9.93	1'124	8.70	966	7.47	812	6.28	661	5.11	555	4.29
12'951 - 13'000		1'459	11.24	1'292	9.96	1'132	8.72	974	7.51	820	6.32	669	5.16	561	4.32
13'001 - 13'050		1'469	11.28	1'303	10.00	1'142	8.77	984	7.55	829	6.36	678	5.21	568	4.36
13'051 - 13'100		1'478	11.30	1'312	10.03	1'151	8.80	992	7.59	837	6.40	686	5.25	574	4.39
13'101 - 13'150		1'487	11.33	1'321	10.06	1'159	8.83	1'000	7.62	845	6.44	693	5.28	580	4.42
13'151 - 13'200		1'498	11.37	1'331	10.10	1'169	8.87	1'009	7.66	855	6.49	703	5.34	587	4.46
13'201 - 13'250		1'507	11.40	1'340	10.13	1'178	8.91	1'017	7.69	863	6.53	710	5.37	593	4.48
13'251 - 13'300		1'516	11.42	1'349	10.16	1'186	8.93	1'026	7.73	871	6.56	718	5.41	599	4.51
13'301 - 13'350		1'527	11.46	1'360	10.21	1'196	8.98	1'036	7.77	881	6.61	727	5.46	606	4.55
13'351 - 13'400		1'537	11.49	1'369	10.24	1'205	9.01	1'044	7.81	889	6.65	734	5.49	612	4.58
13'401 - 13'450		1'546	11.52	1'377	10.26	1'213	9.04	1'053	7.84	897	6.68	742	5.53	618	4.60
13'451 - 13'500		1'557	11.55	1'388	10.30	1'223	9.08	1'063	7.89	906	6.72	752	5.58	625	4.64
13'501 - 13'550		1'566	11.58	1'397	10.33	1'232	9.11	1'071	7.92	914	6.76	760	5.62	631	4.67
13'551 - 13'600		1'576	11.61	1'406	10.36	1'240	9.13	1'080	7.96	923	6.80	768	5.66	637	4.69
13'601 - 13'650		1'587	11.65	1'416	10.39	1'250	9.17	1'090	8.00	932	6.84	778	5.71	644	4.73
13'651 - 13'700		1'596	11.67	1'425	10.42	1'259	9.21	1'098	8.03	940	6.87	786	5.75	650	4.75
13'701 - 13'750		1'605	11.69	1'434	10.45	1'268	9.24	1'107	8.07	948	6.91	794	5.79	656	4.78
13'751 - 13'800		1'616	11.73	1'445	10.49	1'278	9.28	1'117	8.11	958	6.95	803	5.83	664	4.82
13'801 - 13'850		1'626	11.76	1'454	10.52	1'287	9.31	1'125	8.14	966	6.99	812	5.87	669	4.84
13'851 - 13'900		1'635	11.78	1'463	10.54	1'296	9.34	1'134	8.17	974	7.02	820	5.91	675	4.86
13'901 - 13'950		1'646	11.82	1'474	10.59	1'307	9.39	1'144	8.22	984	7.07	829	5.95	683	4.90
13'951 - 14'000		1'656	11.85	1'483	10.61	1'316	9.42	1'152	8.24	992	7.10	837	5.99	688	4.92
14'001 - 14'050		1'666	11.88	1'492	10.64	1'324	9.44	1'161	8.28	1'000	7.13	845	6.02	694	4.95
14'051 - 14'100		1'677	11.91	1'503	10.68	1'335	9.48	1'171	8.32	1'010	7.18	855	6.07	702	4.99
14'101 - 14'150		1'687	11.94	1'513	10.71	1'344	9.52	1'179	8.35	1'019	7.21	863	6.11	708	5.01
14'151 - 14'200		1'697	11.97	1'522	10.74	1'353	9.54	1'188	8.38	1'027	7.25	871	6.14	717	5.06
14'201 - 14'250		1'708	12.01	1'533	10.78	1'363	9.58	1'198	8.42	1'038	7.30	881	6.19	726	5.10
14'251 - 14'300		1'718	12.04	1'542	10.80	1'372	9.61	1'206	8.45	1'046	7.33	889	6.23	734	5.14
14'301 - 14'350		1'728	12.06	1'552	10.83	1'381	9.64	1'215	8.48	1'054	7.36	897	6.26	742	5.18
14'351 - 14'400		1'740	12.10	1'563	10.87	1'392	9.68	1'225	8.52	1'065	7.41	906	6.30	752	5.23
14'401 - 14'450		1'749	12.12	1'572	10.90	1'401	9.71	1'234	8.55	1'073	7.44	914	6.34	760	5.27
14'451 - 14'500		1'759	12.15	1'581	10.92	1'410	9.74	1'243	8.59	1'081	7.47	922	6.37	768	5.31
14'501 - 14'550		1'772	12.20	1'592	10.96	1'420	9.78	1'254	8.63	1'092	7.52	932	6.42	778	5.36
14'551 - 14'600		1'782	12.23	1'602	10.99	1'429	9.80	1'263	8.67	1'100	7.55	940	6.45	786	5.39
14'601 - 14'650		1'792	12.25	1'612	11.02	1'439	9.84	1'272	8.70	1'108	7.58	948	6.48	794	5.43
14'651 - 14'700		1'804	12.29	1'623	11.06	1'450	9.88	1'282	8.74	1'119	7.63	958	6.53	803	5.47
14'701 - 14'750		1'814	12.32	1'633	11.09	1'459	9.91	1'291	8.77	1'127	7.65	967	6.57	811	5.51
14'751 - 14'800		1'824	12.35	1'643	11.12	1'468	9.94	1'300	8.80	1'136	7.69	975	6.60	819	5.54
14'801 - 14'850		1'837	12.39	1'654	11.16	1'479	9.98	1'311	8.84	1'146	7.73	985	6.64	829	5.59
14'851 - 14'900		1'847	12.42	1'664	11.19	1'489	10.01	1'319	8.87	1'154	7.76	994	6.68	837	5.63
14'901 - 14'950		1'858	12.45	1'674	11.22	1'498	10.04	1'328	8.90	1'163	7.79	1'002	6.71	845	5.66
14'951 - 15'000		1'871	12.49	1'685	11.25	1'509	10.08	1'339	8.94	1'173	7.83	1'012	6.76	855	5.71
15'001 - 15'050		1'881	12.52	1'695	11.28	1'518	10.10	1'348	8.97	1'181	7.86	1'021	6.80	863	5.74
15'051 - 15'100		1'892	12.55	1'705	11.31	1'528	10.14	1'357	9.00	1'190	7.89	1'029	6.83	871	5.78
15'101 - 15'150		1'906	12.60	1'717	11.35	1'539	10.18	1'367	9.04	1'201	7.94	1'039	6.87	880	5.82
15'151 - 15'200		1'917	12.63	1'727	11.38	1'548	10.20	1'376	9.07	1'210	7.97	1'048	6.91	888	5.85
15'201 - 15'250		1'928	12.66	1'737	11.41	1'557	10.23	1'385	9.10	1'219	8.01	1'056	6.94	896	5.89
15'251 - 15'300		1'942	12.71	1'749	11.45	1'569	10.27	1'396	9.14	1'229	8.05	1'066	6.98	906	5.93
15'301 - 15'350		1'953	12.74	1'759	11.48	1'579	10.30	1'405	9.17	1'238	8.08	1'075	7.01	914	5.96
15'351 - 15'400		1'965	12.78	1'769	11.51	1'588	10.33	1'415	9.20	1'247	8.11	1'083	7.04	923	6.00
15'401 - 15'450		1'978	12.82	1'781	11.55	1'600	10.37	1'426	9.24	1'258	8.16	1'093	7.09	933	6.05
15'451 - 15'500		1'990	12.86	1'792	11.58	1'610	10.40	1'435	9.27	1'266	8.18	1'102	7.12	941	6.08

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6	
Bruttolohn im Monat von bis	Verheiratete, deren Ehegatte nicht Erwerbstätig ist													
	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
15'501 - 15'550	2'001	12.89	1'802	11.61	1'619	10.43	1'444	9.30	1'275	8.21	1'110	7.15	950	6.12
15'551 - 15'600	2'015	12.94	1'815	11.65	1'631	10.47	1'456	9.35	1'286	8.26	1'120	7.19	960	6.16
15'601 - 15'650	2'026	12.97	1'825	11.68	1'641	10.50	1'465	9.38	1'295	8.29	1'129	7.23	968	6.20
15'651 - 15'700	2'037	13.00	1'836	11.71	1'650	10.53	1'474	9.40	1'304	8.32	1'137	7.25	977	6.23
15'701 - 15'750	2'051	13.04	1'849	11.76	1'662	10.57	1'485	9.44	1'314	8.36	1'148	7.30	987	6.28
15'751 - 15'800	2'062	13.07	1'860	11.79	1'672	10.60	1'495	9.48	1'323	8.39	1'157	7.33	995	6.31
15'801 - 15'850	2'074	13.11	1'871	11.82	1'682	10.63	1'504	9.50	1'332	8.42	1'166	7.37	1'004	6.34
15'851 - 15'900	2'087	13.15	1'885	11.87	1'694	10.67	1'515	9.54	1'343	8.46	1'176	7.41	1'014	6.39
15'901 - 15'950	2'099	13.18	1'896	11.91	1'704	10.70	1'524	9.57	1'352	8.49	1'185	7.44	1'023	6.42
15'951 - 16'000	2'110	13.21	1'908	11.94	1'714	10.73	1'534	9.60	1'361	8.52	1'194	7.47	1'031	6.45
16'001 - 16'050	2'124	13.25	1'921	11.99	1'726	10.77	1'546	9.65	1'372	8.56	1'205	7.52	1'041	6.50
16'051 - 16'100	2'135	13.28	1'933	12.02	1'736	10.80	1'555	9.67	1'382	8.60	1'213	7.55	1'050	6.53
16'101 - 16'150	2'146	13.31	1'944	12.06	1'747	10.83	1'565	9.71	1'391	8.63	1'222	7.58	1'058	6.56
16'151 - 16'200	2'160	13.35	1'958	12.11	1'759	10.87	1'577	9.75	1'402	8.67	1'233	7.62	1'068	6.60
16'201 - 16'250	2'171	13.38	1'969	12.14	1'770	10.91	1'586	9.78	1'411	8.70	1'242	7.65	1'077	6.64
16'251 - 16'300	2'183	13.41	1'980	12.17	1'780	10.94	1'596	9.81	1'421	8.73	1'251	7.69	1'085	6.67
16'301 - 16'350	2'196	13.45	1'994	12.21	1'793	10.98	1'608	9.85	1'432	8.77	1'261	7.72	1'095	6.71
16'351 - 16'400	2'208	13.48	2'005	12.24	1'804	11.02	1'617	9.87	1'441	8.80	1'270	7.76	1'104	6.74
16'401 - 16'450	2'219	13.51	2'017	12.28	1'815	11.05	1'627	9.91	1'450	8.83	1'279	7.79	1'113	6.78
16'451 - 16'500	2'233	13.55	2'030	12.32	1'828	11.10	1'639	9.95	1'461	8.87	1'290	7.83	1'123	6.82
16'501 - 16'550	2'244	13.58	2'042	12.36	1'839	11.13	1'649	9.98	1'471	8.90	1'299	7.86	1'132	6.85
16'551 - 16'600	2'255	13.60	2'053	12.39	1'851	11.17	1'659	10.01	1'480	8.93	1'308	7.89	1'141	6.88
16'601 - 16'650	2'269	13.65	2'067	12.43	1'864	11.21	1'671	10.05	1'491	8.97	1'319	7.93	1'152	6.93
16'651 - 16'700	2'280	13.67	2'078	12.46	1'876	11.25	1'682	10.09	1'501	9.00	1'328	7.96	1'161	6.96
16'701 - 16'750	2'292	13.70	2'089	12.49	1'887	11.28	1'692	10.12	1'511	9.03	1'337	7.99	1'169	6.99
16'751 - 16'800	2'305	13.74	2'103	12.54	1'901	11.33	1'704	10.16	1'522	9.07	1'348	8.04	1'180	7.03
16'801 - 16'850	2'317	13.77	2'114	12.56	1'912	11.36	1'714	10.19	1'532	9.11	1'358	8.07	1'189	7.07
16'851 - 16'900	2'328	13.80	2'126	12.60	1'923	11.40	1'725	10.22	1'542	9.14	1'367	8.10	1'198	7.10
16'901 - 16'950	2'342	13.84	2'139	12.64	1'937	11.44	1'737	10.26	1'553	9.18	1'378	8.14	1'208	7.14
16'951 - 17'000	2'353	13.86	2'151	12.67	1'948	11.48	1'748	10.30	1'563	9.21	1'387	8.17	1'217	7.17
17'001 - 17'050	2'365	13.89	2'162	12.70	1'960	11.51	1'759	10.33	1'573	9.24	1'397	8.21	1'226	7.20
17'051 - 17'100	2'378	13.93	2'176	12.74	1'973	11.55	1'772	10.38	1'584	9.28	1'408	8.25	1'237	7.24
17'101 - 17'150	2'390	13.96	2'187	12.77	1'985	11.59	1'783	10.41	1'594	9.31	1'417	8.27	1'246	7.28
17'151 - 17'200	2'401	13.98	2'198	12.80	1'996	11.62	1'794	10.45	1'604	9.34	1'426	8.30	1'255	7.31
17'201 - 17'250	2'415	14.02	2'212	12.84	2'010	11.67	1'807	10.49	1'616	9.38	1'437	8.34	1'265	7.34
17'251 - 17'300	2'426	14.04	2'224	12.87	2'021	11.70	1'819	10.53	1'627	9.42	1'447	8.38	1'274	7.37
17'301 - 17'350	2'437	14.07	2'235	12.90	2'033	11.73	1'830	10.56	1'637	9.45	1'457	8.41	1'284	7.41
17'351 - 17'400	2'451	14.11	2'249	12.94	2'046	11.78	1'844	10.61	1'649	9.49	1'468	8.45	1'295	7.45
17'401 - 17'450	2'462	14.13	2'260	12.97	2'057	11.80	1'855	10.65	1'659	9.52	1'478	8.48	1'304	7.48
17'451 - 17'500	2'474	14.16	2'271	13.00	2'069	11.84	1'866	10.68	1'669	9.55	1'488	8.52	1'313	7.51
17'501 - 17'550	2'487	14.19	2'285	13.04	2'082	11.88	1'880	10.73	1'682	9.60	1'499	8.55	1'324	7.55
17'551 - 17'600	2'499	14.22	2'296	13.06	2'094	11.91	1'891	10.76	1'692	9.63	1'509	8.59	1'334	7.59
17'601 - 17'650	2'510	14.24	2'308	13.10	2'105	11.94	1'903	10.80	1'703	9.66	1'519	8.62	1'343	7.62
17'651 - 17'700	2'524	14.28	2'321	13.13	2'119	11.99	1'916	10.84	1'716	9.71	1'530	8.66	1'354	7.66
17'701 - 17'750	2'535	14.30	2'333	13.16	2'130	12.02	1'928	10.88	1'726	9.74	1'540	8.69	1'363	7.69
17'751 - 17'800	2'546	14.32	2'344	13.19	2'142	12.05	1'939	10.91	1'737	9.77	1'550	8.72	1'373	7.72
17'801 - 17'850	2'560	14.36	2'358	13.23	2'155	12.09	1'953	10.96	1'751	9.82	1'562	8.76	1'384	7.76
17'851 - 17'900	2'571	14.38	2'369	13.25	2'167	12.12	1'964	10.99	1'762	9.86	1'572	8.79	1'393	7.79
17'901 - 17'950	2'583	14.41	2'380	13.28	2'178	12.15	1'976	11.02	1'773	9.89	1'582	8.83	1'402	7.82
17'951 - 18'000	2'596	14.44	2'394	13.32	2'192	12.19	1'989	11.07	1'787	9.94	1'594	8.87	1'414	7.87
18'001 - 18'050	2'608	14.47	2'405	13.34	2'203	12.22	2'001	11.10	1'798	9.98	1'604	8.90	1'424	7.90
18'051 - 18'100	2'619	14.49	2'417	13.37	2'214	12.25	2'012	11.13	1'810	10.01	1'614	8.93	1'433	7.93
18'101 - 18'150	2'633	14.53	2'430	13.41	2'228	12.29	2'026	11.18	1'823	10.06	1'626	8.97	1'445	7.97
18'151 - 18'200	2'644	14.55	2'442	13.44	2'239	12.32	2'037	11.21	1'835	10.10	1'637	9.01	1'455	8.01
18'201 - 18'250	2'655	14.57	2'453	13.46	2'251	12.35	2'048	11.24	1'846	10.13	1'647	9.04	1'464	8.03
18'251 - 18'300	2'669	14.60	2'467	13.50	2'264	12.39	2'062	11.28	1'860	10.18	1'660	9.08	1'476	8.08
18'301 - 18'350	2'680	14.62	2'478	13.52	2'276	12.42	2'073	11.31	1'871	10.21	1'670	9.11	1'486	8.11
18'351 - 18'400	2'692	14.65	2'489	13.55	2'287	12.45	2'085	11.35	1'882	10.24	1'681	9.15	1'495	8.14
18'401 - 18'450	2'705	14.68	2'503	13.58	2'301	12.49	2'098	11.39	1'896	10.29	1'694	9.19	1'507	8.18
18'451 - 18'500	2'717	14.71	2'514	13.61	2'312	12.51	2'110	11.42	1'907	10.32	1'705	9.23	1'517	8.21

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6	
Bruttolohn im Monat von bis	Verheiratete, deren Ehegatte nicht Erwerbstätig ist													
	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
18'501 - 18'550	2'728	14.73	2'526	13.64	2'323	12.54	2'121	11.45	1'919	10.36	1'716	9.26	1'527	8.24
18'551 - 18'600	2'742	14.76	2'539	13.67	2'337	12.58	2'135	11.49	1'932	10.40	1'730	9.31	1'539	8.29
18'601 - 18'650	2'753	14.78	2'551	13.70	2'348	12.61	2'146	11.52	1'944	10.44	1'741	9.35	1'549	8.32
18'651 - 18'700	2'764	14.80	2'562	13.72	2'360	12.64	2'157	11.55	1'955	10.47	1'753	9.39	1'559	8.35
18'701 - 18'750	2'778	14.84	2'576	13.76	2'373	12.67	2'171	11.59	1'969	10.52	1'766	9.43	1'571	8.39
18'751 - 18'800	2'790	14.86	2'587	13.78	2'385	12.70	2'182	11.62	1'980	10.55	1'778	9.47	1'581	8.42
18'801 - 18'850	2'801	14.88	2'599	13.81	2'396	12.73	2'194	11.65	1'991	10.58	1'789	9.50	1'592	8.46
18'851 - 18'900	2'815	14.91	2'612	13.84	2'410	12.77	2'207	11.69	2'005	10.62	1'803	9.55	1'604	8.50
18'901 - 18'950	2'826	14.93	2'623	13.86	2'421	12.79	2'219	11.73	2'016	10.65	1'814	9.59	1'615	8.53
18'951 - 19'000	2'837	14.95	2'635	13.89	2'432	12.82	2'230	11.75	2'028	10.69	1'825	9.62	1'625	8.56
19'001 - 19'050	2'851	14.99	2'648	13.92	2'446	12.86	2'244	11.80	2'041	10.73	1'839	9.67	1'638	8.61
19'051 - 19'100	2'862	15.00	2'660	13.94	2'457	12.88	2'255	11.82	2'053	10.76	1'850	9.70	1'649	8.64
19'101 - 19'150	2'874	15.03	2'671	13.97	2'469	12.91	2'266	11.85	2'064	10.79	1'862	9.74	1'660	8.68
19'151 - 19'200	2'887	15.06	2'685	14.00	2'482	12.94	2'280	11.89	2'078	10.84	1'875	9.78	1'673	8.72
19'201 - 19'250	2'899	15.08	2'696	14.02	2'494	12.97	2'291	11.92	2'089	10.87	1'887	9.82	1'684	8.76
19'251 - 19'300	2'910	15.10	2'708	14.05	2'505	13.00	2'303	11.95	2'100	10.89	1'898	9.85	1'696	8.80
19'301 - 19'350	2'924	15.13	2'721	14.08	2'519	13.03	2'316	11.98	2'114	10.94	1'912	9.89	1'709	8.84
19'351 - 19'400	2'935	15.15	2'733	14.11	2'530	13.06	2'328	12.02	2'125	10.97	1'923	9.93	1'721	8.88
19'401 - 19'450	2'946	15.17	2'744	14.13	2'542	13.09	2'339	12.04	2'137	11.00	1'934	9.96	1'732	8.92
19'451 - 19'500	2'960	15.20	2'758	14.16	2'555	13.12	2'353	12.08	2'150	11.04	1'948	10.00	1'746	8.97
19'501 - 19'550	2'971	15.22	2'769	14.18	2'567	13.15	2'364	12.11	2'162	11.07	1'959	10.03	1'757	9.00
19'551 - 19'600	2'983	15.24	2'780	14.20	2'578	13.17	2'376	12.14	2'173	11.10	1'971	10.07	1'768	9.03
19'601 - 19'650	2'996	15.27	2'794	14.24	2'592	13.21	2'389	12.17	2'187	11.14	1'984	10.11	1'782	9.08
19'651 - 19'700	3'008	15.29	2'805	14.26	2'603	13.23	2'401	12.20	2'198	11.17	1'996	10.14	1'793	9.11
19'701 - 19'750	3'019	15.31	2'817	14.28	2'614	13.25	2'412	12.23	2'210	11.20	2'007	10.17	1'805	9.15
19'751 - 19'800	3'033	15.34	2'830	14.31	2'628	13.29	2'426	12.27	2'223	11.24	2'021	10.22	1'818	9.19
19'801 - 19'850	3'044	15.35	2'842	14.34	2'639	13.31	2'437	12.29	2'235	11.27	2'032	10.25	1'830	9.23
19'851 - 19'900	3'055	15.37	2'853	14.35	2'651	13.34	2'448	12.32	2'246	11.30	2'043	10.28	1'841	9.26
19'901 - 19'950	3'069	15.40	2'867	14.39	2'664	13.37	2'462	12.36	2'259	11.34	2'057	10.32	1'855	9.31
19'951 - 20'000	3'080	15.42	2'878	14.41	2'676	13.40	2'473	12.38	2'271	11.37	2'068	10.35	1'866	9.34
20'001 - 20'050	3'092	15.44	2'889	14.43	2'687	13.42	2'485	12.41	2'282	11.40	2'080	10.39	1'877	9.37
20'051 - 20'100	3'105	15.47	2'903	14.46	2'701	13.45	2'498	12.44	2'296	11.44	2'094	10.43	1'891	9.42
20'101 - 20'150	3'117	15.49	2'914	14.48	2'712	13.48	2'510	12.47	2'307	11.46	2'105	10.46	1'902	9.45
20'151 - 20'200	3'128	15.50	2'926	14.50	2'723	13.50	2'521	12.50	2'319	11.49	2'116	10.49	1'914	9.49
20'201 - 20'250	3'142	15.54	2'939	14.53	2'737	13.53	2'535	12.53	2'332	11.53	2'130	10.53	1'927	9.53
20'251 - 20'300	3'153	15.55	2'951	14.55	2'748	13.55	2'546	12.56	2'344	11.56	2'141	10.56	1'939	9.56
20'301 - 20'350	3'164	15.57	2'962	14.57	2'760	13.58	2'557	12.58	2'355	11.59	2'153	10.59	1'950	9.59
20'351 - 20'400	3'178	15.60	2'976	14.61	2'773	13.61	2'571	12.62	2'369	11.63	2'166	10.63	1'964	9.64
20'401 - 20'450	3'189	15.61	2'987	14.62	2'785	13.64	2'582	12.64	2'380	11.65	2'178	10.66	1'975	9.67
20'451 - 20'500	3'201	15.63	2'998	14.64	2'796	13.66	2'594	12.67	2'391	11.68	2'189	10.69	1'987	9.70
20'501 - 20'550	3'214	15.66	3'012	14.67	2'810	13.69	2'607	12.70	2'405	11.72	2'203	10.73	2'000	9.74
20'551 - 20'600	3'226	15.68	3'023	14.69	2'821	13.71	2'619	12.73	2'416	11.74	2'214	10.76	2'012	9.78
20'601 - 20'650	3'237	15.69	3'035	14.72	2'832	13.73	2'630	12.75	2'428	11.77	2'225	10.79	2'023	9.81
20'651 - 20'700	3'251	15.72	3'048	14.74	2'846	13.77	2'644	12.79	2'441	11.81	2'239	10.83	2'037	9.85
20'701 - 20'750	3'262	15.74	3'060	14.76	2'857	13.79	2'655	12.81	2'453	11.84	2'250	10.86	2'048	9.88
20'751 - 20'800	3'274	15.76	3'071	14.78	2'869	13.81	2'666	12.83	2'464	11.86	2'262	10.89	2'059	9.91
20'801 - 20'850	3'287	15.78	3'085	14.81	2'882	13.84	2'680	12.87	2'478	11.90	2'275	10.92	2'073	9.95
20'851 - 20'900	3'299	15.80	3'096	14.83	2'894	13.86	2'691	12.89	2'489	11.92	2'287	10.96	2'084	9.98
20'901 - 20'950	3'310	15.82	3'108	14.85	2'905	13.88	2'703	12.92	2'500	11.95	2'298	10.98	2'096	10.02
20'951 - 21'000	3'324	15.85	3'121	14.88	2'919	13.92	2'716	12.95	2'514	11.99	2'312	11.02	2'109	10.05
21'001 - 21'050	3'335	15.86	3'133	14.90	2'930	13.94	2'728	12.98	2'525	12.01	2'323	11.05	2'121	10.09
21'051 - 21'100	3'346	15.88	3'144	14.92	2'942	13.96	2'739	13.00	2'537	12.04	2'334	11.07	2'132	10.12
21'101 - 21'150	3'360	15.91	3'158	14.95	2'955	13.99	2'753	13.03	2'550	12.07	2'348	11.11	2'146	10.16
21'151 - 21'200	3'371	15.92	3'169	14.97	2'967	14.01	2'764	13.05	2'562	12.10	2'359	11.14	2'157	10.19
21'201 - 21'250	3'383	15.94	3'180	14.98	2'978	14.03	2'776	13.08	2'573	12.12	2'371	11.17	2'168	10.21
21'251 - 21'300	3'396	15.96	3'194	15.01	2'992	14.06	2'789	13.11	2'587	12.16	2'384	11.21	2'182	10.26
21'301 - 21'350	3'408	15.98	3'205	15.03	3'003	14.08	2'801	13.13	2'598	12.18	2'396	11.24	2'193	10.28
21'351 - 21'400	3'419	16.00	3'217	15.05	3'014	14.10	2'812	13.16	2'609	12.21	2'407	11.26	2'205	10.32
21'401 - 21'450	3'433	16.02	3'230	15.08	3'028	14.13	2'825	13.19	2'623	12.24	2'421	11.30	2'218	10.35
21'451 - 21'500	3'444	16.04	3'242	15.10	3'039	14.15	2'837	13.21	2'634	12.27	2'432	11.32	2'230	10.38

Quellensteuer für ausländische Arbeitnehmer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6	
Bruttolohn im Monat von bis	Verheiratete, deren Ehegatte nicht Erwerbstätig ist													
	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
21'501 - 21'550	3'455	16.05	3'253	15.11	3'051	14.17	2'848	13.23	2'646	12.29	2'443	11.35	2'241	10.41
21'551 - 21'600	3'469	16.08	3'267	15.14	3'064	14.20	2'862	13.27	2'659	12.32	2'457	11.39	2'255	10.45
21'601 - 21'650	3'480	16.09	3'278	15.16	3'076	14.22	2'873	13.29	2'671	12.35	2'468	11.41	2'266	10.48
21'651 - 21'700	3'492	16.11	3'289	15.17	3'087	14.24	2'885	13.31	2'682	12.37	2'480	11.44	2'277	10.51
21'701 - 21'750	3'505	16.13	3'303	15.20	3'101	14.27	2'898	13.34	2'696	12.41	2'493	11.48	2'291	10.55
21'751 - 21'800	3'517	16.15	3'314	15.22	3'112	14.29	2'910	13.36	2'707	12.43	2'505	11.50	2'302	10.57
21'801 - 21'850	3'528	16.16	3'326	15.24	3'123	14.31	2'921	13.38	2'719	12.46	2'516	11.53	2'314	10.60
21'851 - 21'900	3'542	16.19	3'339	15.26	3'137	14.34	2'935	13.42	2'732	12.49	2'530	11.57	2'327	10.64
21'901 - 21'950	3'553	16.21	3'351	15.28	3'148	14.36	2'946	13.44	2'744	12.52	2'541	11.59	2'339	10.67
21'951 - 22'000	3'564	16.22	3'362	15.30	3'160	14.38	2'957	13.46	2'755	12.54	2'553	11.62	2'350	10.69
22'001 - 22'050	3'578	16.25	3'376	15.33	3'173	14.41	2'971	13.49	2'769	12.57	2'566	11.65	2'364	10.73
22'051 - 22'100	3'589	16.26	3'387	15.34	3'185	14.43	2'982	13.51	2'780	12.59	2'578	11.68	2'375	10.76
22'101 - 22'150	3'601	16.28	3'398	15.36	3'196	14.45	2'994	13.53	2'791	12.61	2'589	11.70	2'387	10.79
22'151 - 22'200	3'614	16.30	3'412	15.39	3'210	14.48	3'007	13.56	2'805	12.65	2'603	11.74	2'400	10.82
22'201 - 22'250	3'626	16.31	3'423	15.40	3'221	14.49	3'019	13.58	2'816	12.67	2'614	11.76	2'412	10.85
22'251 - 22'300	3'637	16.33	3'435	15.42	3'232	14.51	3'030	13.60	2'828	12.70	2'625	11.78	2'423	10.88
22'301 - 22'350	3'651	16.35	3'448	15.44	3'246	14.54	3'044	13.63	2'841	12.73	2'639	11.82	2'437	10.92
22'351 - 22'400	3'662	16.37	3'460	15.46	3'257	14.56	3'055	13.65	2'853	12.75	2'650	11.84	2'448	10.94
22'401 - 22'450	3'674	16.38	3'471	15.48	3'269	14.58	3'066	13.67	2'864	12.77	2'662	11.87	2'459	10.97
22'451 - 22'500	3'687	16.40	3'485	15.51	3'282	14.60	3'080	13.70	2'878	12.81	2'675	11.90	2'473	11.00
22'501 - 22'550	3'699	16.42	3'496	15.52	3'294	14.62	3'091	13.72	2'889	12.83	2'687	11.93	2'484	11.03
22'551 - 22'600	3'710	16.43	3'508	15.54	3'305	14.64	3'103	13.75	2'900	12.85	2'698	11.95	2'496	11.06
22'601 - 22'650	3'724	16.46	3'521	15.56	3'319	14.67	3'116	13.77	2'914	12.88	2'712	11.99	2'509	11.09
22'651 - 22'700	3'735	16.47	3'533	15.58	3'330	14.69	3'128	13.79	2'925	12.90	2'723	12.01	2'521	11.12
22'701 - 22'750	3'746	16.48	3'544	15.60	3'342	14.71	3'139	13.81	2'937	12.92	2'734	12.03	2'532	11.14
22'751 - 22'800	3'760	16.51	3'558	15.62	3'355	14.73	3'153	13.84	2'950	12.95	2'748	12.07	2'546	11.18
22'801 - 22'850	3'771	16.52	3'569	15.64	3'366	14.75	3'164	13.86	2'962	12.98	2'759	12.09	2'557	11.20
22'851 - 22'900	3'783	16.54	3'580	15.65	3'378	14.77	3'175	13.88	2'973	13.00	2'771	12.11	2'568	11.23
22'901 - 22'950	3'796	16.56	3'594	15.68	3'391	14.79	3'189	13.91	2'987	13.03	2'784	12.14	2'582	11.26
22'951 - 23'000	3'808	16.57	3'605	15.69	3'403	14.81	3'200	13.93	2'998	13.05	2'796	12.17	2'593	11.29
23'001 - 23'050	3'819	16.59	3'617	15.71	3'414	14.83	3'212	13.95	3'009	13.07	2'807	12.19	2'605	11.31
23'051 - 23'100	3'833	16.61	3'630	15.73	3'428	14.86	3'225	13.98	3'023	13.10	2'821	12.23	2'618	11.35
23'101 - 23'150	3'844	16.62	3'642	15.75	3'439	14.87	3'237	14.00	3'034	13.12	2'832	12.25	2'630	11.37
23'151 - 23'200	3'855	16.63	3'653	15.76	3'451	14.89	3'248	14.02	3'046	13.14	2'843	12.27	2'641	11.40
23'201 - 23'250	3'869	16.66	3'667	15.79	3'464	14.91	3'262	14.05	3'059	13.17	2'857	12.30	2'655	11.43
23'251 - 23'300	3'880	16.67	3'678	15.80	3'476	14.93	3'273	14.06	3'071	13.19	2'868	12.32	2'666	11.45
23'301 - 23'350	3'892	16.69	3'689	15.82	3'487	14.95	3'285	14.08	3'082	13.21	2'880	12.35	2'677	11.48
23'351 - 23'400	3'905	16.71	3'703	15.84	3'501	14.98	3'298	14.11	3'096	13.24	2'893	12.38	2'691	11.51
23'401 - 23'450	3'917	16.72	3'714	15.85	3'512	14.99	3'310	14.13	3'107	13.26	2'905	12.40	2'702	11.53
23'451 - 23'500	3'928	16.73	3'726	15.87	3'523	15.01	3'321	14.15	3'119	13.29	2'916	12.42	2'714	11.56
23'501 - 23'550	3'942	16.76	3'739	15.89	3'537	15.04	3'335	14.18	3'132	13.31	2'930	12.45	2'727	11.59
23'551 - 23'600	3'953	16.77	3'751	15.91	3'548	15.05	3'346	14.19	3'144	13.34	2'941	12.48	2'739	11.62
23'601 - 23'650	3'964	16.78	3'762	15.92	3'560	15.07	3'357	14.21	3'155	13.35	2'953	12.50	2'750	11.64
23'651 - 23'700	3'976	16.79	3'773	15.94	3'571	15.08	3'369	14.23	3'166	13.37	2'964	12.52	2'762	11.67
23'701 - 23'750	3'989	16.81	3'787	15.96	3'585	15.11	3'382	14.26	3'180	13.40	2'978	12.55	2'775	11.70
23'751 - 23'800	4'001	16.83	3'798	15.97	3'596	15.13	3'394	14.28	3'191	13.42	2'989	12.57	2'787	11.72
23'801 - 23'850	4'012	16.84	3'810	15.99	3'607	15.14	3'405	14.29	3'203	13.44	3'000	12.59	2'798	11.74
23'851 - 23'900	4'026	16.86	3'823	16.01	3'621	15.17	3'419	14.32	3'216	13.47	3'014	12.62	2'811	11.77
23'901 - 23'950	4'037	16.87	3'835	16.03	3'632	15.18	3'430	14.34	3'228	13.49	3'025	12.64	2'823	11.80
23'951 - 24'000	4'049	16.89	3'846	16.04	3'644	15.20	3'441	14.35	3'239	13.51	3'037	12.67	2'834	11.82
24'001 - 24'050	4'062	16.91	3'860	16.07	3'657	15.22	3'455	14.38	3'253	13.54	3'050	12.70	2'848	11.85
24'051 - 24'100	4'073	16.92	3'871	16.08	3'669	15.24	3'466	14.40	3'264	13.56	3'062	12.72	2'859	11.88
24'101 - 24'150	4'085	16.93	3'882	16.09	3'680	15.25	3'478	14.42	3'275	13.58	3'073	12.74	2'871	11.90
24'151 - 24'200	4'099	16.96	3'896	16.12	3'694	15.28	3'491	14.44	3'289	13.60	3'087	12.77	2'884	11.93
24'201 - 24'250	4'110	16.97	3'908	16.13	3'705	15.29	3'503	14.46	3'300	13.62	3'098	12.79	2'896	11.95
24'251 - 24'300	4'121	16.98	3'919	16.14	3'716	15.31	3'514	14.48	3'312	13.64	3'109	12.81	2'907	11.98
24'301 - 24'350	4'135	17.00	3'932	16.16	3'730	15.33	3'528	14.50	3'325	13.67	3'123	12.84	2'921	12.01
24'351 - 24'400	4'146	17.01	3'944	16.18	3'741	15.35	3'539	14.52	3'337	13.69	3'134	12.86	2'932	12.03
24'401 - 24'450	4'158	17.02	3'955	16.19	3'753	15.37	3'550	14.53	3'348	13.71	3'146	12.88	2'943	12.05
24'451 - 24'500	4'171	17.04	3'969	16.22	3'766	15.39	3'564	14.56	3'362	13.74	3'159	12.91	2'957	12.08

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6		
	Bruttolohn im Monat		Verheiratete, deren Ehegatte nicht Erwerbstätig ist												
	von	bis	0		1		2		3		4		5		6
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
24'501 - 24'550	4'183	17.06	3'980	16.23	3'778	15.40	3'575	14.58	3'373	13.75	3'171	12.93	2'968	12.10	
24'551 - 24'600	4'194	17.07	3'992	16.24	3'789	15.42	3'587	14.60	3'384	13.77	3'182	12.95	2'980	12.13	
24'601 - 24'650	4'208	17.09	4'005	16.26	3'803	15.44	3'600	14.62	3'398	13.80	3'196	12.98	2'993	12.15	
24'651 - 24'700	4'219	17.10	4'017	16.28	3'814	15.46	3'612	14.64	3'409	13.82	3'207	13.00	3'005	12.18	
24'701 - 24'750	4'230	17.11	4'028	16.29	3'826	15.47	3'623	14.65	3'421	13.84	3'218	13.02	3'016	12.20	
24'751 - 24'800	4'244	17.13	4'042	16.31	3'839	15.50	3'637	14.68	3'434	13.86	3'232	13.05	3'030	12.23	
24'801 - 24'850	4'255	17.14	4'053	16.33	3'851	15.51	3'648	14.69	3'446	13.88	3'243	13.06	3'041	12.25	
24'851 - 24'900	4'267	17.15	4'064	16.34	3'862	15.53	3'660	14.71	3'457	13.90	3'255	13.09	3'052	12.27	
24'901 - 24'950	4'280	17.17	4'078	16.36	3'876	15.55	3'673	14.74	3'471	13.93	3'268	13.11	3'066	12.30	
24'951 - 25'000	4'292	17.19	4'089	16.37	3'887	15.56	3'685	14.75	3'482	13.94	3'280	13.13	3'077	12.32	
25'001 - 25'050	4'303	17.19	4'101	16.39	3'898	15.58	3'696	14.77	3'494	13.96	3'291	13.15	3'089	12.34	
25'051 - 25'100	4'317	17.22	4'114	16.41	3'912	15.60	3'710	14.80	3'507	13.99	3'305	13.18	3'102	12.37	
25'101 - 25'150	4'328	17.23	4'126	16.42	3'923	15.61	3'721	14.81	3'519	14.01	3'316	13.20	3'114	12.39	
25'151 - 25'200	4'339	17.24	4'137	16.43	3'935	15.63	3'732	14.82	3'530	14.02	3'328	13.22	3'125	12.41	
25'201 - 25'250	4'353	17.26	4'151	16.46	3'948	15.65	3'746	14.85	3'544	14.05	3'341	13.24	3'139	12.44	
25'251 - 25'300	4'364	17.27	4'162	16.47	3'960	15.67	3'757	14.86	3'555	14.07	3'352	13.26	3'150	12.46	
25'301 - 25'350	4'376	17.28	4'173	16.48	3'971	15.68	3'769	14.88	3'566	14.08	3'364	13.28	3'161	12.48	
25'351 - 25'400	4'389	17.30	4'187	16.50	3'985	15.70	3'782	14.90	3'580	14.11	3'377	13.31	3'175	12.51	
25'401 - 25'450	4'401	17.31	4'198	16.51	3'996	15.72	3'794	14.92	3'591	14.12	3'389	13.33	3'186	12.53	
25'451 - 25'500	4'412	17.32	4'210	16.53	4'007	15.73	3'805	14.94	3'603	14.14	3'400	13.35	3'198	12.55	
25'501 - 25'550	4'426	17.34	4'223	16.54	4'021	15.75	3'819	14.96	3'616	14.17	3'414	13.38	3'211	12.58	
25'551 - 25'600	4'437	17.35	4'235	16.56	4'032	15.77	3'830	14.98	3'628	14.19	3'425	13.39	3'223	12.60	
25'601 - 25'650	4'448	17.36	4'246	16.57	4'044	15.78	3'841	14.99	3'639	14.20	3'437	13.41	3'234	12.62	
25'651 - 25'700	4'462	17.38	4'260	16.59	4'057	15.80	3'855	15.01	3'653	14.23	3'450	13.44	3'248	12.65	
25'701 - 25'750	4'474	17.39	4'271	16.60	4'069	15.82	3'866	15.03	3'664	14.24	3'462	13.46	3'259	12.67	
25'751 - 25'800	4'485	17.40	4'282	16.61	4'080	15.83	3'878	15.05	3'675	14.26	3'473	13.47	3'271	12.69	
25'801 - 25'850	4'498	17.42	4'296	16.64	4'094	15.85	3'891	15.07	3'689	14.28	3'487	13.50	3'284	12.72	
25'851 - 25'900	4'510	17.43	4'307	16.65	4'105	15.86	3'903	15.08	3'700	14.30	3'498	13.52	3'296	12.74	
25'901 - 25'950	4'521	17.44	4'319	16.66	4'116	15.88	3'914	15.10	3'712	14.32	3'509	13.54	3'307	12.76	
25'951 - 26'000	4'535	17.46	4'332	16.68	4'130	15.90	3'928	15.12	3'725	14.34	3'523	13.56	3'321	12.79	
26'001 - 26'050	4'546	17.47	4'344	16.69	4'141	15.91	3'939	15.14	3'737	14.36	3'534	13.58	3'332	12.80	
26'051 - 26'100	4'558	17.48	4'355	16.70	4'153	15.93	3'950	15.15	3'748	14.37	3'546	13.60	3'343	12.82	
26'101 - 26'150	4'571	17.50	4'369	16.72	4'166	15.95	3'964	15.17	3'762	14.40	3'559	13.62	3'357	12.85	
26'151 - 26'200	4'583	17.51	4'380	16.73	4'178	15.96	3'975	15.19	3'773	14.41	3'571	13.64	3'368	12.87	
26'201 - 26'250	4'594	17.52	4'392	16.75	4'189	15.97	3'987	15.20	3'784	14.43	3'582	13.66	3'380	12.89	
26'251 - 26'300	4'608	17.54	4'405	16.76	4'203	16.00	4'000	15.22	3'798	14.45	3'596	13.69	3'393	12.91	
26'301 - 26'350	4'619	17.55	4'417	16.78	4'214	16.01	4'012	15.24	3'809	14.47	3'607	13.70	3'405	12.93	
26'351 - 26'400	4'630	17.55	4'428	16.79	4'226	16.02	4'023	15.25	3'821	14.49	3'618	13.72	3'416	12.95	
26'401 - 26'450	4'644	17.57	4'442	16.81	4'239	16.04	4'037	15.28	3'834	14.51	3'632	13.74	3'430	12.98	
26'451 - 26'500	4'655	17.58	4'453	16.82	4'251	16.06	4'048	15.29	3'846	14.53	3'643	13.76	3'441	13.00	
26'501 - 26'550	4'667	17.59	4'464	16.83	4'262	16.07	4'059	15.30	3'857	14.54	3'655	13.78	3'452	13.01	
26'551 - 26'600	4'680	17.61	4'478	16.85	4'276	16.09	4'073	15.33	3'871	14.57	3'668	13.80	3'466	13.04	
26'601 - 26'650	4'692	17.62	4'489	16.86	4'287	16.10	4'085	15.34	3'882	14.58	3'680	13.82	3'477	13.06	
26'651 - 26'700	4'703	17.63	4'501	16.87	4'298	16.11	4'096	15.36	3'894	14.60	3'691	13.84	3'489	13.08	
26'701 - 26'750	4'717	17.65	4'514	16.89	4'312	16.13	4'110	15.38	3'907	14.62	3'705	13.86	3'502	13.10	
26'751 - 26'800	4'728	17.66	4'526	16.90	4'323	16.15	4'121	15.39	3'918	14.63	3'716	13.88	3'514	13.12	
26'801 - 26'850	4'739	17.67	4'537	16.91	4'335	16.16	4'132	15.40	3'930	14.65	3'727	13.89	3'525	13.14	
26'851 - 26'900	4'753	17.69	4'551	16.93	4'348	16.18	4'146	15.43	3'943	14.67	3'741	13.92	3'539	13.17	
26'901 - 26'950	4'764	17.69	4'562	16.94	4'360	16.19	4'157	15.44	3'955	14.69	3'752	13.94	3'550	13.18	
26'951 - 27'000	4'776	17.71	4'573	16.95	4'371	16.20	4'169	15.46	3'966	14.70	3'764	13.95	3'561	13.20	
27'001 - 27'050	4'789	17.72	4'587	16.97	4'385	16.23	4'182	15.47	3'980	14.73	3'777	13.98	3'575	13.23	
27'051 - 27'100	4'801	17.73	4'598	16.98	4'396	16.24	4'194	15.49	3'991	14.74	3'789	13.99	3'586	13.24	
27'101 - 27'150	4'812	17.74	4'610	17.00	4'407	16.25	4'205	15.50	4'003	14.76	3'800	14.01	3'598	13.26	
27'151 - 27'200	4'826	17.76	4'623	17.01	4'421	16.27	4'219	15.53	4'016	14.78	3'814	14.03	3'611	13.29	
27'201 - 27'250	4'837	17.77	4'635	17.02	4'432	16.28	4'230	15.54	4'028	14.80	3'825	14.05	3'623	13.31	
27'251 - 27'300	4'848	17.77	4'646	17.03	4'444	16.29	4'241	15.55	4'039	14.81	3'837	14.07	3'634	13.32	
27'301 - 27'350	4'862	17.79	4'660	17.05	4'457	16.31	4'255	15.57	4'053	14.83	3'850	14.09	3'648	13.35	
27'351 - 27'400	4'873	17.80	4'671	17.06	4'469	16.33	4'266	15.58	4'064	14.85	3'862	14.11	3'659	13.37	
27'401 - 27'450	4'885	17.81	4'682	17.07	4'480	16.34	4'278	15.60	4'075	14.86	3'873	14.12	3'671	13.39	

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6	
Bruttolohn im Monat von bis	Verheiratete, deren Ehegatte nicht Erwerbstätig ist													
	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
27'451 - 27'500	4'898	17.83	4'696	17.09	4'494	16.36	4'291	15.62	4'089	14.88	3'887	14.15	3'684	13.41
27'501 - 27'550	4'910	17.84	4'707	17.10	4'505	16.37	4'303	15.63	4'100	14.90	3'898	14.16	3'696	13.43
27'551 - 27'600	4'921	17.85	4'719	17.11	4'516	16.38	4'314	15.64	4'112	14.91	3'909	14.18	3'707	13.44
27'601 - 27'650	4'935	17.86	4'732	17.13	4'530	16.40	4'328	15.67	4'125	14.93	3'923	14.20	3'721	13.47
27'651 - 27'700	4'946	17.87	4'744	17.14	4'541	16.41	4'339	15.68	4'137	14.95	3'934	14.21	3'732	13.49
27'701 - 27'750	4'958	17.88	4'755	17.15	4'553	16.42	4'350	15.69	4'148	14.96	3'946	14.23	3'743	13.50
27'751 - 27'800	4'971	17.90	4'769	17.17	4'566	16.44	4'364	15.71	4'162	14.98	3'959	14.25	3'757	13.53
27'801 - 27'850	4'983	17.91	4'780	17.18	4'578	16.45	4'375	15.72	4'173	15.00	3'971	14.27	3'768	13.54
27'851 - 27'900	4'994	17.92	4'792	17.19	4'589	16.46	4'387	15.74	4'184	15.01	3'982	14.29	3'780	13.56
27'901 - 27'950	5'008	17.93	4'805	17.21	4'603	16.48	4'400	15.76	4'198	15.03	3'996	14.31	3'793	13.58
27'951 - 28'000	5'019	17.94	4'817	17.22	4'614	16.49	4'412	15.77	4'209	15.05	4'007	14.32	3'805	13.60
28'001 - 28'050	5'030	17.95	4'828	17.23	4'625	16.50	4'423	15.78	4'221	15.06	4'018	14.34	3'816	13.62
28'051 - 28'100	5'044	17.97	4'842	17.25	4'639	16.52	4'437	15.80	4'234	15.08	4'032	14.36	3'830	13.64
28'101 - 28'150	5'055	17.97	4'853	17.26	4'651	16.54	4'448	15.82	4'246	15.10	4'043	14.38	3'841	13.66
28'151 - 28'200	5'067	17.98	4'864	17.26	4'662	16.55	4'460	15.83	4'257	15.11	4'055	14.39	3'852	13.67
28'201 - 28'250	5'080	18.00	4'878	17.28	4'676	16.57	4'473	15.85	4'271	15.13	4'068	14.41	3'866	13.70
28'251 - 28'300	5'092	18.01	4'889	17.29	4'687	16.58	4'484	15.86	4'282	15.14	4'080	14.43	3'877	13.71
28'301 - 28'350	5'103	18.02	4'901	17.30	4'698	16.59	4'496	15.87	4'293	15.16	4'091	14.44	3'889	13.73
28'351 - 28'400	5'117	18.03	4'914	17.32	4'712	16.61	4'509	15.89	4'307	15.18	4'105	14.47	3'902	13.75
28'401 - 28'450	5'128	18.04	4'926	17.33	4'723	16.62	4'521	15.91	4'318	15.19	4'116	14.48	3'914	13.77
28'451 - 28'500	5'139	18.05	4'937	17.34	4'735	16.63	4'532	15.92	4'330	15.21	4'127	14.49	3'925	13.78
28'501 - 28'550	5'153	18.06	4'951	17.36	4'748	16.65	4'546	15.94	4'343	15.23	4'141	14.52	3'939	13.81
28'551 - 28'600	5'164	18.07	4'962	17.36	4'760	16.66	4'557	15.95	4'355	15.24	4'152	14.53	3'950	13.82
28'601 - 28'650	5'176	18.08	4'973	17.37	4'771	16.67	4'569	15.96	4'366	15.25	4'164	14.55	3'961	13.84
28'651 - 28'700	5'189	18.10	4'987	17.39	4'785	16.69	4'582	15.98	4'380	15.27	4'177	14.57	3'975	13.86
28'701 - 28'750	5'201	18.11	4'998	17.40	4'796	16.70	4'594	15.99	4'391	15.29	4'189	14.58	3'986	13.88
28'751 - 28'800	5'212	18.11	5'010	17.41	4'807	16.71	4'605	16.00	4'403	15.30	4'200	14.60	3'998	13.89
28'801 - 28'850	5'226	18.13	5'023	17.43	4'821	16.73	4'619	16.02	4'416	15.32	4'214	14.62	4'011	13.92
28'851 - 28'900	5'237	18.14	5'035	17.44	4'832	16.73	4'630	16.03	4'428	15.34	4'225	14.63	4'023	13.93
28'901 - 28'950	5'248	18.14	5'046	17.45	4'844	16.75	4'641	16.04	4'439	15.35	4'237	14.65	4'034	13.95
28'951 - 29'000	5'262	18.16	5'060	17.46	4'857	16.76	4'655	16.07	4'453	15.37	4'250	14.67	4'048	13.97
29'001 - 29'050	5'273	18.17	5'071	17.47	4'869	16.78	4'666	16.08	4'464	15.38	4'262	14.68	4'059	13.98
29'051 - 29'100	5'285	18.18	5'082	17.48	4'880	16.78	4'678	16.09	4'475	15.39	4'273	14.70	4'071	14.00
29'101 - 29'150	5'298	18.19	5'096	17.50	4'894	16.80	4'691	16.11	4'489	15.41	4'287	14.72	4'084	14.02
29'151 - 29'200	5'310	18.20	5'107	17.50	4'905	16.81	4'703	16.12	4'500	15.42	4'298	14.73	4'096	14.04
29'201 - 29'250	5'321	18.21	5'119	17.52	4'916	16.82	4'714	16.13	4'512	15.44	4'309	14.74	4'107	14.05
29'251 - 29'300	5'335	18.22	5'132	17.53	4'930	16.84	4'728	16.15	4'525	15.46	4'323	14.77	4'120	14.07
29'301 - 29'350	5'346	18.23	5'144	17.54	4'941	16.85	4'739	16.16	4'537	15.47	4'334	14.78	4'132	14.09
29'351 - 29'400	5'358	18.24	5'155	17.55	4'953	16.86	4'750	16.17	4'548	15.48	4'346	14.79	4'143	14.10
29'401 - 29'450	5'371	18.25	5'169	17.57	4'966	16.88	4'764	16.19	4'562	15.50	4'359	14.81	4'157	14.13
29'451 - 29'500	5'383	18.26	5'180	17.57	4'978	16.89	4'775	16.20	4'573	15.51	4'371	14.83	4'168	14.14
29'501 - 29'550	5'394	18.27	5'191	17.58	4'989	16.90	4'787	16.21	4'584	15.53	4'382	14.84	4'180	14.16
29'551 - 29'600	5'408	18.29	5'205	17.60	5'003	16.92	4'800	16.23	4'598	15.55	4'396	14.86	4'193	14.18
29'601 - 29'650	5'419	18.29	5'217	17.61	5'014	16.92	4'812	16.24	4'609	15.56	4'407	14.88	4'205	14.19
29'651 - 29'700	5'430	18.30	5'228	17.62	5'026	16.94	4'823	16.25	4'621	15.57	4'418	14.89	4'216	14.21
29'701 - 29'750	5'444	18.31	5'242	17.63	5'039	16.95	4'837	16.27	4'634	15.59	4'432	14.91	4'230	14.23
29'751 - 29'800	5'455	18.32	5'253	17.64	5'050	16.96	4'848	16.28	4'646	15.60	4'443	14.92	4'241	14.24
29'801 - 29'850	5'467	18.33	5'264	17.65	5'062	16.97	4'859	16.29	4'657	15.61	4'455	14.94	4'252	14.26
29'851 - 29'900	5'480	18.34	5'278	17.67	5'075	16.99	4'873	16.31	4'671	15.64	4'468	14.96	4'266	14.28
29'901 - 29'950	5'492	18.35	5'289	17.67	5'087	17.00	4'884	16.32	4'682	15.65	4'480	14.97	4'277	14.29
29'951 - 30'000	5'503	18.36	5'301	17.68	5'098	17.01	4'896	16.33	4'693	15.66	4'491	14.98	4'289	14.31
30'001 - 30'050	5'517	18.37	5'314	17.70	5'112	17.03	4'909	16.35	4'707	15.68	4'505	15.00	4'302	14.33
30'051 - 30'100	5'528	18.38	5'326	17.71	5'123	17.03	4'921	16.36	4'718	15.69	4'516	15.02	4'314	14.34
30'101 - 30'150	5'539	18.39	5'337	17.72	5'135	17.05	4'932	16.37	4'730	15.70	4'527	15.03	4'325	14.36
30'151 - 30'200	5'553	18.40	5'351	17.73	5'148	17.06	4'946	16.39	4'743	15.72	4'541	15.05	4'339	14.38
30'201 - 30'250	5'564	18.41	5'362	17.74	5'160	17.07	4'957	16.40	4'755	15.73	4'552	15.06	4'350	14.39
30'251 - 30'300	5'576	18.42	5'373	17.75	5'171	17.08	4'969	16.41	4'766	15.74	4'564	15.08	4'361	14.40
30'301 - 30'350	5'589	18.43	5'387	17.76	5'185	17.10	4'982	16.43	4'780	15.76	4'577	15.09	4'375	14.43
30'351 - 30'400	5'601	18.44	5'398	17.77	5'196	17.11	4'994	16.44	4'791	15.77	4'589	15.11	4'386	14.44

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6		
	Bruttolohn im Monat		Verheiratete, deren Ehegatte nicht Erwerbstätig ist												
	von	bis	0		1		2		3		4		5		6
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
30'401 - 30'450	5'612	18.45	5'410	17.78	5'207	17.11	5'005	16.45	4'803	15.79	4'600	15.12	4'398	14.46	
30'451 - 30'500	5'626	18.46	5'423	17.79	5'221	17.13	5'019	16.47	4'816	15.80	4'614	15.14	4'411	14.47	
30'501 - 30'550	5'637	18.47	5'435	17.81	5'232	17.14	5'030	16.48	4'828	15.82	4'625	15.15	4'423	14.49	
30'551 - 30'600	5'648	18.47	5'446	17.81	5'244	17.15	5'041	16.49	4'839	15.83	4'637	15.17	4'434	14.50	
30'601 - 30'650	5'662	18.49	5'460	17.83	5'257	17.17	5'055	16.51	4'853	15.85	4'650	15.18	4'448	14.52	
30'651 - 30'700	5'673	18.49	5'471	17.84	5'269	17.18	5'066	16.52	4'864	15.86	4'662	15.20	4'459	14.54	
30'701 - 30'750	5'685	18.50	5'482	17.84	5'280	17.18	5'078	16.53	4'875	15.87	4'673	15.21	4'470	14.55	
30'751 - 30'800	5'698	18.52	5'496	17.86	5'294	17.20	5'091	16.54	4'889	15.89	4'686	15.23	4'484	14.57	
30'801 - 30'850	5'710	18.52	5'507	17.87	5'305	17.21	5'103	16.55	4'900	15.90	4'698	15.24	4'495	14.58	
30'851 - 30'900	5'721	18.53	5'519	17.88	5'316	17.22	5'114	16.56	4'912	15.91	4'709	15.25	4'507	14.60	
30'901 - 30'950	5'735	18.54	5'532	17.89	5'330	17.24	5'128	16.58	4'925	15.93	4'723	15.27	4'521	14.62	
30'951 - 31'000	5'746	18.55	5'544	17.90	5'341	17.24	5'139	16.59	4'937	15.94	4'734	15.28	4'532	14.63	
31'001 - 31'050	5'757	18.56	5'555	17.90	5'353	17.25	5'150	16.60	4'948	15.95	4'746	15.30	4'543	14.64	
31'051 - 31'100	5'771	18.57	5'569	17.92	5'366	17.27	5'164	16.62	4'962	15.97	4'759	15.31	4'557	14.66	
31'101 - 31'150	5'783	18.58	5'580	17.93	5'378	17.28	5'175	16.63	4'973	15.98	4'771	15.33	4'568	14.68	
31'151 - 31'200	5'794	18.59	5'591	17.93	5'389	17.29	5'187	16.64	4'984	15.99	4'782	15.34	4'580	14.69	
31'201 - 31'250	5'807	18.60	5'605	17.95	5'403	17.30	5'200	16.65	4'998	16.01	4'796	15.36	4'593	14.71	
31'251 - 31'300	5'819	18.61	5'616	17.96	5'414	17.31	5'212	16.67	5'009	16.02	4'807	15.37	4'605	14.72	
31'301 - 31'350	5'830	18.61	5'628	17.97	5'425	17.32	5'223	16.67	5'021	16.03	4'818	15.38	4'616	14.74	
31'351 - 31'400	5'844	18.63	5'641	17.98	5'439	17.34	5'237	16.69	5'034	16.04	4'832	15.40	4'630	14.76	
31'401 - 31'450	5'855	18.63	5'653	17.99	5'450	17.34	5'248	16.70	5'046	16.06	4'843	15.41	4'641	14.77	
31'451 - 31'500	5'867	18.64	5'664	18.00	5'462	17.35	5'259	16.71	5'057	16.07	4'855	15.42	4'652	14.78	
31'501 - 31'550	5'880	18.65	5'678	18.01	5'475	17.37	5'273	16.73	5'071	16.09	4'868	15.44	4'666	14.80	
31'551 - 31'600	5'892	18.66	5'689	18.02	5'487	17.38	5'284	16.73	5'082	16.10	4'880	15.46	4'677	14.81	
31'601 - 31'650	5'903	18.67	5'701	18.03	5'498	17.38	5'296	16.75	5'093	16.10	4'891	15.47	4'689	14.83	
31'651 - 31'700	5'917	18.68	5'714	18.04	5'512	17.40	5'309	16.76	5'107	16.12	4'905	15.49	4'702	14.84	
31'701 - 31'750	5'928	18.69	5'726	18.05	5'523	17.41	5'321	16.77	5'118	16.13	4'916	15.50	4'714	14.86	
31'751 - 31'800	5'939	18.69	5'737	18.06	5'535	17.42	5'332	16.78	5'130	16.14	4'927	15.51	4'725	14.87	
31'801 - 31'850	5'953	18.71	5'751	18.07	5'548	17.43	5'346	16.80	5'143	16.16	4'941	15.53	4'739	14.89	
31'851 - 31'900	5'964	18.71	5'762	18.08	5'560	17.44	5'357	16.81	5'155	16.17	4'952	15.54	4'750	14.90	
31'901 - 31'950	5'976	18.72	5'773	18.08	5'571	17.45	5'369	16.82	5'166	16.18	4'964	15.55	4'761	14.91	
31'951 - 32'000	5'989	18.73	5'787	18.10	5'585	17.47	5'382	16.83	5'180	16.20	4'977	15.57	4'775	14.93	
32'001 - 32'050	6'001	18.74	5'798	18.10	5'596	17.47	5'394	16.84	5'191	16.21	4'989	15.58	4'786	14.94	
32'051 - 32'100	6'012	18.74	5'810	18.11	5'607	17.48	5'405	16.85	5'203	16.22	5'000	15.59	4'798	14.96	
32'101 - 32'150	6'026	18.76	5'823	18.13	5'621	17.50	5'419	16.87	5'216	16.24	5'014	15.61	4'811	14.98	
32'151 - 32'200	6'037	18.76	5'835	18.14	5'632	17.50	5'430	16.88	5'228	16.25	5'025	15.62	4'823	14.99	
32'201 - 32'250	6'048	18.77	5'846	18.14	5'644	17.51	5'441	16.88	5'239	16.26	5'036	15.63	4'834	15.00	
32'251 - 32'300	6'062	18.78	5'860	18.16	5'657	17.53	5'455	16.90	5'252	16.27	5'050	15.65	4'848	15.02	
32'301 - 32'350	6'073	18.79	5'871	18.16	5'669	17.54	5'466	16.91	5'264	16.28	5'061	15.66	4'859	15.03	
32'351 - 32'400	6'085	18.80	5'882	18.17	5'680	17.54	5'478	16.92	5'275	16.29	5'073	15.67	4'870	15.04	
32'401 - 32'450	6'098	18.81	5'896	18.18	5'694	17.56	5'491	16.93	5'289	16.31	5'086	15.69	4'884	15.06	
32'451 - 32'500	6'110	18.81	5'907	18.19	5'705	17.57	5'503	16.95	5'300	16.32	5'098	15.70	4'895	15.07	
32'501 - 32'550	6'121	18.82	5'919	18.20	5'716	17.57	5'514	16.95	5'312	16.33	5'109	15.71	4'907	15.09	
32'551 - 32'600	6'135	18.83	5'932	18.21	5'730	17.59	5'528	16.97	5'325	16.35	5'123	15.73	4'920	15.10	
32'601 - 32'650	6'146	18.84	5'944	18.22	5'741	17.60	5'539	16.98	5'337	16.36	5'134	15.74	4'932	15.12	
32'651 - 32'700	6'157	18.84	5'955	18.22	5'753	17.61	5'550	16.99	5'348	16.37	5'146	15.75	4'943	15.13	
32'701 - 32'750	6'171	18.86	5'969	18.24	5'766	17.62	5'564	17.00	5'362	16.39	5'159	15.76	4'957	15.15	
32'751 - 32'800	6'182	18.86	5'980	18.25	5'778	17.63	5'575	17.01	5'373	16.39	5'171	15.78	4'968	15.16	
32'801 - 32'850	6'194	18.87	5'991	18.25	5'789	17.64	5'587	17.02	5'384	16.40	5'182	15.79	4'980	15.17	
32'851 - 32'900	6'207	18.88	6'005	18.27	5'803	17.65	5'600	17.03	5'398	16.42	5'196	15.81	4'993	15.19	
32'901 - 32'950	6'219	18.89	6'016	18.27	5'814	17.66	5'612	17.04	5'409	16.43	5'207	15.81	5'005	15.20	
32'951 - 33'000	6'230	18.89	6'028	18.28	5'825	17.66	5'623	17.05	5'421	16.44	5'218	15.82	5'016	15.21	
33'001 - 33'050	6'244	18.91	6'041	18.29	5'839	17.68	5'637	17.07	5'434	16.45	5'232	15.84	5'030	15.23	
33'051 - 33'100	6'255	18.91	6'053	18.30	5'850	17.69	5'648	17.08	5'446	16.47	5'243	15.85	5'041	15.24	
33'101 - 33'150	6'267	18.92	6'064	18.31	5'862	17.70	5'659	17.08	5'457	16.47	5'255	15.86	5'052	15.25	
33'151 - 33'200	6'280	18.93	6'078	18.32	5'875	17.71	5'673	17.10	5'471	16.49	5'268	15.88	5'066	15.27	
33'201 - 33'250	6'292	18.94	6'089	18.33	5'887	17.72	5'684	17.11	5'482	16.50	5'280	15.89	5'077	15.28	
33'251 - 33'300	6'303	18.94	6'101	18.34	5'898	17.73	5'696	17.12	5'493	16.51	5'291	15.90	5'089	15.29	
33'301 - 33'350	6'317	18.96	6'114	18.35	5'912	17.74	5'709	17.13	5'507	16.53	5'305	15.92	5'102	15.31	

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6		
	Bruttolohn im Monat		Verheiratete, deren Ehegatte nicht Erwerbstätig ist												
	von	bis	0		1		2		3		4		5		6
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
33'351 - 33'400		6'328	18.96	6'126	18.36	5'923	17.75	5'721	17.14	5'518	16.53	5'316	15.93	5'114	15.32
33'401 - 33'450		6'339	18.96	6'137	18.36	5'935	17.76	5'732	17.15	5'530	16.54	5'327	15.94	5'125	15.33
33'451 - 33'500		6'353	18.98	6'151	18.37	5'948	17.77	5'746	17.17	5'543	16.56	5'341	15.96	5'139	15.35
33'501 - 33'550		6'364	18.98	6'162	18.38	5'960	17.78	5'757	17.17	5'555	16.57	5'352	15.96	5'150	15.36
33'551 - 33'600		6'376	18.99	6'173	18.39	5'971	17.78	5'769	17.18	5'566	16.58	5'364	15.98	5'161	15.37
33'601 - 33'650		6'389	19.00	6'187	18.40	5'985	17.80	5'782	17.20	5'580	16.59	5'377	15.99	5'175	15.39
33'651 - 33'700		6'401	19.01	6'198	18.41	5'996	17.81	5'793	17.20	5'591	16.60	5'389	16.00	5'186	15.40
33'701 - 33'750		6'412	19.01	6'210	18.41	6'007	17.81	5'805	17.21	5'602	16.61	5'400	16.01	5'198	15.41
33'751 - 33'800		6'426	19.03	6'223	18.42	6'021	17.83	5'818	17.23	5'616	16.63	5'414	16.03	5'211	15.43
33'801 - 33'850		6'437	19.03	6'235	18.43	6'032	17.83	5'830	17.24	5'627	16.64	5'425	16.04	5'223	15.44
33'851 - 33'900		6'448	19.03	6'246	18.44	6'044	17.84	5'841	17.24	5'639	16.65	5'436	16.05	5'234	15.45
33'901 - 33'950		6'462	19.05	6'260	18.45	6'057	17.85	5'855	17.26	5'652	16.66	5'450	16.06	5'248	15.47
33'951 - 34'000		6'473	19.05	6'271	18.46	6'069	17.86	5'866	17.27	5'664	16.67	5'461	16.07	5'259	15.48
34'001 - 34'050		6'485	19.06	6'282	18.46	6'080	17.87	5'878	17.28	5'675	16.68	5'473	16.09	5'270	15.49
34'051 - 34'100		6'498	19.07	6'296	18.48	6'094	17.88	5'891	17.29	5'689	16.70	5'486	16.10	5'284	15.51
34'101 - 34'150		6'510	19.08	6'307	18.48	6'105	17.89	5'903	17.30	5'700	16.70	5'498	16.11	5'295	15.52
34'151 - 34'200		6'521	19.08	6'319	18.49	6'116	17.90	5'914	17.31	5'712	16.71	5'509	16.12	5'307	15.53
34'201 - 34'250		6'535	19.09	6'332	18.50	6'130	17.91	5'928	17.32	5'725	16.73	5'523	16.14	5'320	15.54
34'251 - 34'300		6'546	19.10	6'344	18.51	6'141	17.92	5'939	17.33	5'737	16.74	5'534	16.15	5'332	15.56
34'301 - 34'350		6'557	19.10	6'355	18.51	6'153	17.93	5'950	17.33	5'748	16.75	5'546	16.16	5'343	15.57
34'351 - 34'400		6'571	19.12	6'369	18.53	6'166	17.94	5'964	17.35	5'762	16.76	5'559	16.17	5'357	15.58
34'401 - 34'450		6'582	19.12	6'380	18.53	6'178	17.95	5'975	17.36	5'773	16.77	5'571	16.18	5'368	15.59
34'451 - 34'500		6'594	19.13	6'391	18.54	6'189	17.95	5'987	17.37	5'784	16.78	5'582	16.19	5'380	15.61
34'501 - 34'550		6'607	19.14	6'405	18.55	6'203	17.97	6'000	17.38	5'798	16.79	5'596	16.21	5'393	15.62
34'551 - 34'600		6'619	19.14	6'416	18.56	6'214	17.97	6'012	17.39	5'809	16.80	5'607	16.22	5'405	15.63
34'601 - 34'650		6'630	19.15	6'428	18.56	6'225	17.98	6'023	17.39	5'821	16.81	5'618	16.23	5'416	15.64
34'651 - 34'700		6'644	19.16	6'441	18.58	6'239	17.99	6'037	17.41	5'834	16.82	5'632	16.24	5'430	15.66
34'701 - 34'750		6'655	19.16	6'453	18.58	6'250	18.00	6'048	17.42	5'846	16.84	5'643	16.25	5'441	15.67
34'751 - 34'800		6'667	19.17	6'464	18.59	6'262	18.01	6'059	17.42	5'857	16.84	5'655	16.26	5'452	15.68
34'801 - 34'850		6'680	19.18	6'478	18.60	6'275	18.02	6'073	17.44	5'871	16.86	5'668	16.28	5'466	15.70
34'851 - 34'900		6'692	19.19	6'489	18.61	6'287	18.03	6'084	17.45	5'882	16.87	5'680	16.29	5'477	15.70
34'901 - 34'950		6'703	19.19	6'500	18.61	6'298	18.03	6'096	17.45	5'893	16.87	5'691	16.29	5'489	15.72
34'951 - 35'000		6'717	19.21	6'514	18.62	6'312	18.05	6'109	17.47	5'907	16.89	5'705	16.31	5'502	15.73
35'001 - 35'050		6'728	19.21	6'526	18.63	6'323	18.05	6'121	17.48	5'918	16.90	5'716	16.32	5'514	15.74
35'051 - 35'100		6'739	19.21	6'537	18.64	6'335	18.06	6'132	17.48	5'930	16.91	5'727	16.33	5'525	15.75
35'101 - 35'150		6'753	19.23	6'551	18.65	6'348	18.07	6'146	17.50	5'943	16.92	5'741	16.34	5'539	15.77
35'151 - 35'200		6'764	19.23	6'562	18.66	6'359	18.08	6'157	17.50	5'955	16.93	5'752	16.35	5'550	15.78
35'201 - 35'250		6'776	19.24	6'573	18.66	6'371	18.09	6'168	17.51	5'966	16.94	5'764	16.36	5'561	15.79
35'251 - 35'300		6'789	19.25	6'587	18.67	6'384	18.10	6'182	17.53	5'980	16.95	5'777	16.38	5'575	15.80
35'301 - 35'350		6'801	19.25	6'598	18.68	6'396	18.11	6'193	17.53	5'991	16.96	5'789	16.39	5'586	15.81
35'351 - 35'400		6'812	19.26	6'610	18.69	6'407	18.11	6'205	17.54	6'002	16.97	5'800	16.40	5'598	15.82
35'401 - 35'450		6'826	19.27	6'623	18.70	6'421	18.13	6'218	17.55	6'016	16.98	5'814	16.41	5'611	15.84
35'451 - 35'500		6'837	19.27	6'635	18.70	6'432	18.13	6'230	17.56	6'027	16.99	5'825	16.42	5'623	15.85
35'501 - 35'550		6'848	19.28	6'646	18.71	6'444	18.14	6'241	17.57	6'039	17.00	5'836	16.43	5'634	15.86
35'551 - 35'600		6'862	19.29	6'660	18.72	6'457	18.15	6'255	17.58	6'052	17.01	5'850	16.44	5'648	15.88
35'601 - 35'650		6'873	19.29	6'671	18.73	6'469	18.16	6'266	17.59	6'064	17.02	5'861	16.45	5'659	15.88
35'651 - 35'700		6'885	19.30	6'682	18.73	6'480	18.16	6'278	17.60	6'075	17.03	5'873	16.46	5'670	15.89
35'701 - 35'750		6'898	19.31	6'696	18.74	6'494	18.18	6'291	17.61	6'089	17.04	5'886	16.48	5'684	15.91
35'751 - 35'800		6'910	19.32	6'707	18.75	6'505	18.18	6'303	17.62	6'100	17.05	5'898	16.49	5'695	15.92
35'801 - 35'850		6'921	19.32	6'719	18.76	6'516	18.19	6'314	17.62	6'112	17.06	5'909	16.49	5'707	15.93
35'851 - 35'900		6'935	19.33	6'732	18.77	6'530	18.20	6'328	17.64	6'125	17.07	5'923	16.51	5'720	15.94
35'901 - 35'950		6'946	19.33	6'744	18.77	6'541	18.21	6'339	17.65	6'137	17.08	5'934	16.52	5'732	15.96
35'951 - 36'000		6'957	19.34	6'755	18.78	6'553	18.22	6'350	17.65	6'148	17.09	5'946	16.53	5'743	15.96
36'001 - 36'050		6'971	19.35	6'769	18.79	6'566	18.23	6'364	17.67	6'162	17.10	5'959	16.54	5'757	15.98
36'051 - 36'100		6'982	19.35	6'780	18.79	6'578	18.23	6'375	17.67	6'173	17.11	5'971	16.55	5'768	15.99
36'101 - 36'150		6'994	19.36	6'791	18.80	6'589	18.24	6'387	17.68	6'184	17.12	5'982	16.56	5'779	16.00
36'151 - 36'200		7'007	19.37	6'805	18.81	6'603	18.25	6'400	17.69	6'198	17.13	5'995	16.57	5'793	16.01
36'201 - 36'250		7'019	19.38	6'816	18.82	6'614	18.26	6'412	17.70	6'209	17.14	6'007	16.58	5'804	16.02
36'251 - 36'300		7'030	19.38	6'828	18.82	6'625	18.26	6'423	17.71	6'221	17.15	6'018	16.59	5'816	16.03
36'301 - 36'350		7'044	19.39	6'841	18.83	6'639	18.28	6'437	17.72	6'234	17.16	6'032	16.61	5'830	16.05

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6		
	Bruttolohn im Monat		Verheiratete, deren Ehegatte nicht Erwerbstätig ist												
	von	bis	0		1		2		3		4		5		6
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
36'351 - 36'400		7'055	19.40	6'853	18.84	6'650	18.28	6'448	17.73	6'246	17.17	6'043	16.61	5'841	16.06
36'401 - 36'450		7'066	19.40	6'864	18.84	6'662	18.29	6'459	17.73	6'257	17.18	6'055	16.62	5'852	16.07
36'451 - 36'500		7'080	19.41	6'878	18.86	6'675	18.30	6'473	17.75	6'271	17.19	6'068	16.64	5'866	16.08
36'501 - 36'550		7'092	19.42	6'889	18.86	6'687	18.31	6'484	17.75	6'282	17.20	6'080	16.65	5'877	16.09
36'551 - 36'600		7'103	19.42	6'901	18.87	6'698	18.31	6'496	17.76	6'293	17.21	6'091	16.65	5'889	16.10
36'601 - 36'650		7'117	19.43	6'914	18.88	6'712	18.33	6'509	17.77	6'307	17.22	6'105	16.67	5'902	16.11
36'651 - 36'700		7'128	19.44	6'925	18.88	6'723	18.33	6'521	17.78	6'318	17.23	6'116	16.68	5'914	16.13
36'701 - 36'750		7'139	19.44	6'937	18.89	6'734	18.34	6'532	17.79	6'330	17.24	6'127	16.68	5'925	16.13
36'751 - 36'800		7'153	19.45	6'950	18.90	6'748	18.35	6'546	17.80	6'343	17.25	6'141	16.70	5'939	16.15
36'801 - 36'850		7'164	19.45	6'962	18.91	6'759	18.35	6'557	17.81	6'355	17.26	6'152	16.71	5'950	16.16
36'851 - 36'900		7'176	19.46	6'973	18.91	6'771	18.36	6'568	17.81	6'366	17.26	6'164	16.72	5'961	16.17
36'901 - 36'950		7'189	19.47	6'987	18.92	6'784	18.37	6'582	17.83	6'380	17.28	6'177	16.73	5'975	16.18
36'951 - 37'000		7'201	19.48	6'998	18.93	6'796	18.38	6'593	17.83	6'391	17.28	6'189	16.74	5'986	16.19
37'001 - 37'050		7'212	19.48	7'010	18.93	6'807	18.38	6'605	17.84	6'402	17.29	6'200	16.75	5'998	16.20
37'051 - 37'100		7'226	19.49	7'023	18.94	6'821	18.40	6'618	17.85	6'416	17.31	6'214	16.76	6'011	16.21
37'101 - 37'150		7'237	19.49	7'035	18.95	6'832	18.40	6'630	17.86	6'427	17.31	6'225	16.77	6'023	16.22
37'151 - 37'200		7'248	19.50	7'046	18.95	6'844	18.41	6'641	17.86	6'439	17.32	6'236	16.77	6'034	16.23
37'201 - 37'250		7'262	19.51	7'060	18.97	6'857	18.42	6'655	17.88	6'452	17.33	6'250	16.79	6'048	16.25
37'251 - 37'300		7'273	19.51	7'071	18.97	6'869	18.43	6'666	17.88	6'464	17.34	6'261	16.80	6'059	16.25
37'301 - 37'350		7'285	19.52	7'082	18.97	6'880	18.43	6'678	17.89	6'475	17.35	6'273	16.81	6'070	16.26
37'351 - 37'400		7'298	19.53	7'096	18.99	6'894	18.45	6'691	17.90	6'489	17.36	6'286	16.82	6'084	16.28
37'401 - 37'450		7'310	19.53	7'107	18.99	6'905	18.45	6'703	17.91	6'500	17.37	6'298	16.83	6'095	16.29
37'451 - 37'500		7'321	19.54	7'119	19.00	6'916	18.45	6'714	17.92	6'512	17.38	6'309	16.84	6'107	16.30
37'501 - 37'550		7'335	19.55	7'132	19.01	6'930	18.47	6'728	17.93	6'525	17.39	6'323	16.85	6'120	16.31
37'551 - 37'600		7'346	19.55	7'144	19.01	6'941	18.47	6'739	17.93	6'537	17.40	6'334	16.86	6'132	16.32
37'601 - 37'650		7'357	19.55	7'155	19.02	6'953	18.48	6'750	17.94	6'548	17.40	6'345	16.86	6'143	16.33
37'651 - 37'700		7'371	19.56	7'169	19.03	6'966	18.49	6'764	17.95	6'561	17.41	6'359	16.88	6'157	16.34
37'701 - 37'750		7'382	19.57	7'180	19.03	6'978	18.50	6'775	17.96	6'573	17.42	6'370	16.89	6'168	16.35
37'751 - 37'800		7'394	19.57	7'191	19.04	6'989	18.50	6'787	17.97	6'584	17.43	6'382	16.89	6'179	16.36
37'801 - 37'850		7'407	19.58	7'205	19.05	7'003	18.51	6'800	17.98	6'598	17.44	6'396	16.91	6'193	16.37
37'851 - 37'900		7'419	19.59	7'216	19.05	7'014	18.52	6'812	17.99	6'609	17.45	6'407	16.92	6'204	16.38
37'901 - 37'950		7'430	19.59	7'228	19.06	7'025	18.52	6'823	17.99	6'621	17.46	6'418	16.92	6'216	16.39
37'951 - 38'000		7'444	19.60	7'241	19.07	7'039	18.54	6'837	18.00	6'634	17.47	6'432	16.94	6'229	16.40
38'001 - 38'050		7'455	19.61	7'253	19.07	7'050	18.54	6'848	18.01	6'646	17.48	6'443	16.94	6'241	16.41
38'051 - 38'100		7'466	19.61	7'264	19.08	7'062	18.55	6'859	18.01	6'657	17.48	6'455	16.95	6'252	16.42
38'101 - 38'150		7'480	19.62	7'278	19.09	7'075	18.56	6'873	18.03	6'671	17.50	6'468	16.97	6'266	16.44
38'151 - 38'200		7'491	19.62	7'289	19.09	7'087	18.56	6'884	18.03	6'682	17.50	6'480	16.97	6'277	16.44
38'201 - 38'250		7'503	19.63	7'300	19.10	7'098	18.57	6'896	18.04	6'693	17.51	6'491	16.98	6'289	16.45
38'251 - 38'300		7'516	19.64	7'314	19.11	7'112	18.58	6'909	18.05	6'707	17.52	6'505	17.00	6'302	16.47
38'301 - 38'350		7'528	19.64	7'325	19.11	7'123	18.59	6'921	18.06	6'718	17.53	6'516	17.00	6'314	16.47
38'351 - 38'400		7'539	19.65	7'337	19.12	7'134	18.59	6'932	18.06	6'730	17.54	6'527	17.01	6'325	16.48
38'401 - 38'450		7'553	19.66	7'350	19.13	7'148	18.60	6'946	18.08	6'743	17.55	6'541	17.02	6'339	16.50
38'451 - 38'500		7'564	19.66	7'362	19.13	7'159	18.61	6'957	18.08	6'755	17.56	6'552	17.03	6'350	16.50
38'501 - 38'550		7'576	19.67	7'373	19.14	7'171	18.61	6'968	18.09	6'766	17.56	6'564	17.04	6'361	16.51
38'551 - 38'600		7'589	19.67	7'387	19.15	7'184	18.62	6'982	18.10	6'780	17.58	6'577	17.05	6'375	16.53
38'601 - 38'650		7'601	19.68	7'398	19.15	7'196	18.63	6'993	18.10	6'791	17.58	6'589	17.06	6'386	16.53
38'651 - 38'700		7'612	19.68	7'410	19.16	7'207	18.63	7'005	18.11	6'802	17.59	6'600	17.07	6'398	16.54
38'701 - 38'750		7'626	19.69	7'423	19.17	7'221	18.65	7'018	18.12	6'816	17.60	6'614	17.08	6'411	16.56
38'751 - 38'800		7'637	19.70	7'435	19.17	7'232	18.65	7'030	18.13	6'827	17.61	6'625	17.09	6'423	16.56
38'801 - 38'850		7'648	19.70	7'446	19.18	7'244	18.66	7'041	18.14	6'839	17.61	6'636	17.09	6'434	16.57
38'851 - 38'900		7'662	19.71	7'460	19.19	7'257	18.67	7'055	18.15	6'852	17.63	6'650	17.11	6'448	16.59
38'901 - 38'950		7'673	19.71	7'471	19.19	7'269	18.67	7'066	18.15	6'864	17.63	6'661	17.11	6'459	16.59
38'951 - 39'000		7'685	19.72	7'482	19.20	7'280	18.68	7'078	18.16	6'875	17.64	6'673	17.12	6'470	16.60
39'001 - 39'050		7'698	19.73	7'496	19.21	7'294	18.69	7'091	18.17	6'889	17.65	6'686	17.13	6'484	16.61
39'051 - 39'100		7'710	19.73	7'507	19.21	7'305	18.69	7'103	18.18	6'900	17.66	6'698	17.14	6'495	16.62
39'101 - 39'150		7'721	19.73	7'519	19.22	7'316	18.70	7'114	18.18	6'911	17.66	6'709	17.15	6'507	16.63
39'151 - 39'200		7'735	19.74	7'532	19.23	7'330	18.71	7'127	18.19	6'925	17.68	6'723	17.16	6'520	16.64
39'201 - 39'250		7'746	19.75	7'544	19.23	7'341	18.72	7'139	18.20	6'936	17.68	6'734	17.17	6'532	16.65
39'251 - 39'300		7'757	19.75	7'555	19.24	7'353	18.72	7'150	18.20	6'948	17.69	6'745	17.17	6'543	16.66

Quellensteuer für ausländische Arbeitnehmer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6	
Bruttolohn im Monat von bis	Verheiratete, deren Ehegatte nicht Erwerbstätig ist													
	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
39'301 - 39'350	7'771	19.76	7'569	19.25	7'366	18.73	7'164	18.22	6'961	17.70	6'759	17.19	6'557	16.67
39'351 - 39'400	7'782	19.76	7'580	19.25	7'378	18.74	7'175	18.22	6'973	17.71	6'770	17.19	6'568	16.68
39'401 - 39'450	7'794	19.77	7'591	19.25	7'389	18.74	7'187	18.23	6'984	17.71	6'782	17.20	6'579	16.69
39'451 - 39'500	7'807	19.78	7'605	19.27	7'403	18.75	7'200	18.24	6'998	17.73	6'795	17.21	6'593	16.70
39'501 - 39'550	7'819	19.78	7'616	19.27	7'414	18.76	7'212	18.25	7'009	17.73	6'807	17.22	6'604	16.71
39'551 - 39'600	7'830	19.79	7'628	19.27	7'425	18.76	7'223	18.25	7'021	17.74	6'818	17.23	6'616	16.72
39'601 - 39'650	7'844	19.80	7'641	19.28	7'439	18.77	7'237	18.26	7'034	17.75	6'832	17.24	6'629	16.73
39'651 - 39'700	7'855	19.80	7'653	19.29	7'450	18.78	7'248	18.27	7'046	17.76	6'843	17.25	6'641	16.74
39'701 - 39'750	7'866	19.80	7'664	19.29	7'462	18.78	7'259	18.27	7'057	17.76	6'855	17.26	6'652	16.75
39'751 - 39'800	7'880	19.81	7'678	19.30	7'475	18.79	7'273	18.29	7'071	17.78	6'868	17.27	6'666	16.76
39'801 - 39'850	7'891	19.81	7'689	19.31	7'487	18.80	7'284	18.29	7'082	17.78	6'880	17.28	6'677	16.77
39'851 - 39'900	7'903	19.82	7'700	19.31	7'498	18.80	7'296	18.30	7'093	17.79	6'891	17.28	6'689	16.77
39'901 - 39'950	7'916	19.83	7'714	19.32	7'512	18.82	7'309	18.31	7'107	17.80	6'905	17.29	6'702	16.79
39'951 - 40'000	7'928	19.83	7'725	19.32	7'523	18.82	7'321	18.31	7'118	17.81	6'916	17.30	6'714	16.80
40'001 - 40'050	7'939	19.84	7'737	19.33	7'534	18.82	7'332	18.32	7'130	17.81	6'927	17.31	6'725	16.80
40'051 - 40'100	7'953	19.85	7'750	19.34	7'548	18.83	7'346	18.33	7'143	17.82	6'941	17.32	6'739	16.82
40'101 - 40'150	7'964	19.85	7'762	19.34	7'559	18.84	7'357	18.34	7'155	17.83	6'952	17.33	6'750	16.82
40'151 - 40'200	7'976	19.85	7'773	19.35	7'571	18.85	7'368	18.34	7'166	17.84	6'964	17.33	6'761	16.83
40'201 - 40'250	7'989	19.86	7'787	19.36	7'584	18.85	7'382	18.35	7'180	17.85	6'977	17.34	6'775	16.84
40'251 - 40'300	8'001	19.87	7'798	19.36	7'596	18.86	7'393	18.36	7'191	17.85	6'989	17.35	6'786	16.85
40'301 - 40'350	8'012	19.87	7'810	19.37	7'607	18.86	7'405	18.36	7'202	17.86	7'000	17.36	6'798	16.86
40'351 - 40'400	8'026	19.88	7'823	19.38	7'621	18.88	7'418	18.37	7'216	17.87	7'014	17.37	6'811	16.87
40'401 - 40'450	8'037	19.88	7'835	19.38	7'632	18.88	7'430	18.38	7'227	17.88	7'025	17.38	6'823	16.88
40'451 - 40'500	8'048	19.88	7'846	19.38	7'644	18.89	7'441	18.38	7'239	17.89	7'036	17.38	6'834	16.88
40'501 - 40'550	8'062	19.89	7'860	19.40	7'657	18.89	7'455	18.40	7'252	17.90	7'050	17.40	6'848	16.90
40'551 - 40'600	8'073	19.90	7'871	19.40	7'668	18.90	7'466	18.40	7'264	17.90	7'061	17.40	6'859	16.90
40'601 - 40'650	8'085	19.90	7'882	19.40	7'680	18.90	7'477	18.40	7'275	17.91	7'073	17.41	6'870	16.91
40'651 - 40'700	8'098	19.91	7'896	19.41	7'693	18.91	7'491	18.42	7'289	17.92	7'086	17.42	6'884	16.92
40'701 - 40'750	8'110	19.91	7'907	19.42	7'705	18.92	7'502	18.42	7'300	17.93	7'098	17.43	6'895	16.93
40'751 - 40'800	8'121	19.92	7'919	19.42	7'716	18.92	7'514	18.43	7'311	17.93	7'109	17.43	6'907	16.94
40'801 - 40'850	8'135	19.93	7'932	19.43	7'730	18.93	7'527	18.44	7'325	17.94	7'123	17.45	6'920	16.95
40'851 - 40'900	8'146	19.93	7'944	19.43	7'741	18.94	7'539	18.44	7'336	17.95	7'134	17.45	6'932	16.96
40'901 - 40'950	8'157	19.93	7'955	19.44	7'753	18.94	7'550	18.45	7'348	17.95	7'145	17.46	6'943	16.97
40'951 - 41'000	8'171	19.94	7'969	19.45	7'766	18.95	7'564	18.46	7'361	17.96	7'159	17.47	6'957	16.98
41'001 - 41'050	8'182	19.94	7'980	19.45	7'778	18.96	7'575	18.46	7'373	17.97	7'170	17.48	6'968	16.98
41'051 - 41'100	8'194	19.95	7'991	19.45	7'789	18.96	7'587	18.47	7'384	17.98	7'182	17.49	6'979	16.99
41'101 - 41'150	8'207	19.96	8'005	19.47	7'803	18.97	7'600	18.48	7'398	17.99	7'195	17.50	6'993	17.00
41'151 - 41'200	8'219	19.96	8'016	19.47	7'814	18.98	7'612	18.49	7'409	17.99	7'207	17.50	7'004	17.01
41'201 - 41'250	8'230	19.96	8'028	19.47	7'825	18.98	7'623	18.49	7'421	18.00	7'218	17.51	7'016	17.02
41'251 - 41'300	8'244	19.97	8'041	19.48	7'839	18.99	7'637	18.50	7'434	18.01	7'232	17.52	7'029	17.03
41'301 - 41'350	8'255	19.98	8'053	19.49	7'850	19.00	7'648	18.51	7'446	18.02	7'243	17.53	7'041	17.04
41'351 - 41'400	8'266	19.98	8'064	19.49	7'862	19.00	7'659	18.51	7'457	18.02	7'255	17.53	7'052	17.04
41'401 - 41'450	8'280	19.99	8'078	19.50	7'875	19.01	7'673	18.52	7'471	18.04	7'268	17.54	7'066	17.06
41'451 - 41'500	8'291	19.99	8'089	19.50	7'887	19.02	7'684	18.53	7'482	18.04	7'280	17.55	7'077	17.06
41'501 - 41'550	8'303	20.00	8'100	19.51	7'898	19.02	7'696	18.53	7'493	18.04	7'291	17.56	7'089	17.07
41'551 - 41'600	8'316	20.00	8'114	19.52	7'912	19.03	7'709	18.54	7'507	18.06	7'305	17.57	7'102	17.08
41'601 - 41'650	8'328	20.01	8'125	19.52	7'923	19.03	7'721	18.55	7'518	18.06	7'316	17.58	7'113	17.09
41'651 - 41'700	8'339	20.01	8'137	19.52	7'934	19.04	7'732	18.55	7'530	18.07	7'327	17.58	7'125	17.10
41'701 - 41'750	8'353	20.02	8'150	19.53	7'948	19.05	7'746	18.56	7'543	18.08	7'341	17.59	7'139	17.11
41'751 - 41'800	8'364	20.02	8'162	19.54	7'959	19.05	7'757	18.57	7'555	18.08	7'352	17.60	7'150	17.12
41'801 - 41'850	8'375	20.02	8'173	19.54	7'971	19.06	7'768	18.57	7'566	18.09	7'364	17.61	7'161	17.12
41'851 - 41'900	8'389	20.03	8'187	19.55	7'984	19.07	7'782	18.58	7'580	18.10	7'377	17.62	7'175	17.13
41'901 - 41'950	8'401	20.04	8'198	19.55	7'996	19.07	7'793	18.59	7'591	18.11	7'389	17.62	7'186	17.14
41'951 - 42'000	8'412	20.04	8'210	19.56	8'007	19.08	7'805	18.59	7'602	18.11	7'400	17.63	7'198	17.15
42'001 - 42'050	8'426	20.05	8'223	19.57	8'021	19.09	7'818	18.60	7'616	18.12	7'414	17.64	7'211	17.16
42'051 - 42'100	8'437	20.05	8'234	19.57	8'032	19.09	7'830	18.61	7'627	18.13	7'425	17.65	7'223	17.17
42'101 - 42'150	8'448	20.05	8'246	19.58	8'043	19.09	7'841	18.61	7'639	18.13	7'436	17.65	7'234	17.17
42'151 - 42'200	8'462	20.06	8'259	19.58	8'057	19.10	7'855	18.62	7'652	18.14	7'450	17.66	7'248	17.19
42'201 - 42'250	8'473	20.07	8'271	19.59	8'068	19.11	7'866	18.63	7'664	18.15	7'461	17.67	7'259	17.19
42'251 - 42'300	8'485	20.07	8'282	19.59	8'080	19.11	7'877	18.63	7'675	18.15	7'473	17.68	7'270	17.20

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6		
	Bruttolohn im Monat		Verheiratete, deren Ehegatte nicht Erwerbstätig ist												
	von	bis	0		1		2		3		4		5		6
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
42'301 - 42'350	8'498	20.08	8'296	19.60	8'093	19.12	7'891	18.64	7'689	18.17	7'486	17.69	7'284	17.21	
42'351 - 42'400	8'510	20.08	8'307	19.60	8'105	19.13	7'902	18.65	7'700	18.17	7'498	17.69	7'295	17.22	
42'401 - 42'450	8'521	20.08	8'319	19.61	8'116	19.13	7'914	18.65	7'711	18.18	7'509	17.70	7'307	17.22	
42'451 - 42'500	8'535	20.09	8'332	19.62	8'130	19.14	7'927	18.66	7'725	18.19	7'523	17.71	7'320	17.23	
42'501 - 42'550	8'546	20.10	8'344	19.62	8'141	19.14	7'939	18.67	7'736	18.19	7'534	17.72	7'332	17.24	
42'551 - 42'600	8'557	20.10	8'355	19.62	8'153	19.15	7'950	18.67	7'748	18.20	7'545	17.72	7'343	17.25	
42'601 - 42'650	8'571	20.11	8'369	19.63	8'166	19.16	7'964	18.68	7'761	18.21	7'559	17.73	7'357	17.26	
42'651 - 42'700	8'582	20.11	8'380	19.64	8'178	19.16	7'975	18.69	7'773	18.21	7'570	17.74	7'368	17.27	
42'701 - 42'750	8'594	20.11	8'391	19.64	8'189	19.17	7'987	18.69	7'784	18.22	7'582	17.75	7'379	17.27	
42'751 - 42'800	8'607	20.12	8'405	19.65	8'203	19.18	8'000	18.70	7'798	18.23	7'595	17.76	7'393	17.28	
42'801 - 42'850	8'619	20.13	8'416	19.65	8'214	19.18	8'012	18.71	7'809	18.23	7'607	17.76	7'404	17.29	
42'851 - 42'900	8'630	20.13	8'428	19.66	8'225	19.18	8'023	18.71	7'821	18.24	7'618	17.77	7'416	17.30	
42'901 - 42'950	8'644	20.14	8'441	19.66	8'239	19.19	8'037	18.72	7'834	18.25	7'632	17.78	7'429	17.31	
42'951 - 43'000	8'655	20.14	8'453	19.67	8'250	19.20	8'048	18.73	7'846	18.26	7'643	17.78	7'441	17.31	
43'001 - 43'050	8'666	20.14	8'464	19.67	8'262	19.20	8'059	18.73	7'857	18.26	7'654	17.79	7'452	17.32	
43'051 - 43'100	8'680	20.15	8'478	19.68	8'275	19.21	8'073	18.74	7'870	18.27	7'668	17.80	7'466	17.33	
43'101 - 43'150	8'691	20.15	8'489	19.68	8'287	19.22	8'084	18.75	7'882	18.28	7'679	17.81	7'477	17.34	
43'151 - 43'200	8'703	20.16	8'500	19.69	8'298	19.22	8'096	18.75	7'893	18.28	7'691	17.81	7'488	17.34	
43'201 - 43'250	8'716	20.16	8'514	19.70	8'312	19.23	8'109	18.76	7'907	18.29	7'705	17.83	7'502	17.36	
43'251 - 43'300	8'728	20.17	8'525	19.70	8'323	19.23	8'121	18.77	7'918	18.30	7'716	17.83	7'513	17.36	
43'301 - 43'350	8'739	20.17	8'537	19.70	8'334	19.24	8'132	18.77	7'930	18.30	7'727	17.83	7'525	17.37	
43'351 - 43'400	8'753	20.18	8'550	19.71	8'348	19.25	8'146	18.78	7'943	18.31	7'741	17.85	7'538	17.38	
43'401 - 43'450	8'764	20.18	8'562	19.72	8'359	19.25	8'157	18.78	7'955	18.32	7'752	17.85	7'550	17.39	
43'451 - 43'500	8'776	20.19	8'573	19.72	8'371	19.25	8'168	18.79	7'966	18.32	7'764	17.86	7'561	17.39	
43'501 - 43'550	8'789	20.19	8'587	19.73	8'384	19.26	8'182	18.80	7'980	18.33	7'777	17.87	7'575	17.40	
43'551 - 43'600	8'800	20.20	8'598	19.73	8'396	19.27	8'193	18.80	7'991	18.34	7'789	17.87	7'586	17.41	
43'601 - 43'650	8'812	20.20	8'609	19.73	8'407	19.27	8'205	18.81	8'002	18.34	7'800	17.88	7'598	17.42	
43'651 - 43'700	8'823	20.20	8'621	19.74	8'418	19.27	8'216	18.81	8'014	18.35	7'811	17.88	7'609	17.42	
43'701 - 43'750	8'837	20.21	8'634	19.75	8'432	19.28	8'230	18.82	8'027	18.36	7'825	17.90	7'623	17.43	
43'751 - 43'800	8'848	20.21	8'646	19.75	8'443	19.29	8'241	18.83	8'039	18.36	7'836	17.90	7'634	17.44	
43'801 - 43'850	8'860	20.22	8'657	19.75	8'455	19.29	8'252	18.83	8'050	18.37	7'848	17.91	7'645	17.44	
43'851 - 43'900	8'873	20.22	8'671	19.76	8'468	19.30	8'266	18.84	8'064	18.38	7'861	17.92	7'659	17.46	
43'901 - 43'950	8'885	20.23	8'682	19.77	8'480	19.31	8'277	18.84	8'075	18.38	7'873	17.92	7'670	17.46	
43'951 - 44'000	8'896	20.23	8'694	19.77	8'491	19.31	8'289	18.85	8'086	18.39	7'884	17.93	7'682	17.47	
44'001 - 44'050	8'910	20.24	8'707	19.78	8'505	19.32	8'302	18.86	8'100	18.40	7'898	17.94	7'695	17.48	
44'051 - 44'100	8'921	20.24	8'719	19.78	8'516	19.32	8'314	18.86	8'111	18.40	7'909	17.94	7'707	17.49	
44'101 - 44'150	8'932	20.24	8'730	19.78	8'528	19.33	8'325	18.87	8'123	18.41	7'920	17.95	7'718	17.49	
44'151 - 44'200	8'946	20.25	8'744	19.79	8'541	19.33	8'339	18.88	8'136	18.42	7'934	17.96	7'732	17.50	
44'201 - 44'250	8'957	20.25	8'755	19.80	8'553	19.34	8'350	18.88	8'148	18.42	7'945	17.96	7'743	17.51	
44'251 - 44'300	8'969	20.26	8'766	19.80	8'564	19.34	8'361	18.88	8'159	18.43	7'957	17.97	7'754	17.51	
44'301 - 44'350	8'982	20.26	8'780	19.81	8'578	19.35	8'375	18.89	8'173	18.44	7'970	17.98	7'768	17.53	
44'351 - 44'400	8'994	20.27	8'791	19.81	8'589	19.36	8'387	18.90	8'184	18.44	7'982	17.99	7'779	17.53	
44'401 - 44'450	9'005	20.27	8'803	19.82	8'600	19.36	8'398	18.90	8'196	18.45	7'993	17.99	7'791	17.54	
44'451 - 44'500	9'019	20.28	8'816	19.82	8'614	19.37	8'412	18.91	8'209	18.46	8'007	18.00	7'804	17.55	
44'501 - 44'550	9'030	20.28	8'828	19.83	8'625	19.37	8'423	18.92	8'220	18.46	8'018	18.01	7'816	17.55	
44'551 - 44'600	9'041	20.28	8'839	19.83	8'637	19.38	8'434	18.92	8'232	18.47	8'029	18.01	7'827	17.56	
44'601 - 44'650	9'055	20.29	8'853	19.84	8'650	19.38	8'448	18.93	8'245	18.48	8'043	18.02	7'841	17.57	
44'651 - 44'700	9'066	20.29	8'864	19.84	8'662	19.39	8'459	18.93	8'257	18.48	8'054	18.03	7'852	17.58	
44'701 - 44'750	9'078	20.30	8'875	19.84	8'673	19.39	8'471	18.94	8'268	18.49	8'066	18.03	7'863	17.58	
44'751 - 44'800	9'091	20.30	8'889	19.85	8'687	19.40	8'484	18.95	8'282	18.50	8'079	18.04	7'877	17.59	
44'801 - 44'850	9'103	20.31	8'900	19.85	8'698	19.40	8'496	18.95	8'293	18.50	8'091	18.05	7'888	17.60	
44'851 - 44'900	9'114	20.31	8'912	19.86	8'709	19.41	8'507	18.96	8'305	18.51	8'102	18.05	7'900	17.60	
44'901 - 44'950	9'128	20.32	8'925	19.87	8'723	19.42	8'521	18.97	8'318	18.52	8'116	18.07	7'913	17.61	
44'951 - 45'000	9'139	20.32	8'937	19.87	8'734	19.42	8'532	18.97	8'330	18.52	8'127	18.07	7'925	17.62	
45'001 - 45'050	9'150	20.32	8'948	19.87	8'746	19.42	8'543	18.97	8'341	18.53	8'139	18.08	7'936	17.63	
45'051 - 45'100	9'164	20.33	8'962	19.88	8'759	19.43	8'557	18.98	8'355	18.54	8'152	18.09	7'950	17.64	
45'101 - 45'150	9'175	20.33	8'973	19.88	8'771	19.44	8'568	18.99	8'366	18.54	8'164	18.09	7'961	17.64	
45'151 - 45'200	9'187	20.34	8'984	19.89	8'782	19.44	8'580	18.99	8'377	18.54	8'175	18.10	7'973	17.65	
45'201 - 45'250	9'200	20.34	8'998	19.90	8'796	19.45	8'593	19.00	8'391	18.55	8'189	18.11	7'986	17.66	
45'251 - 45'300	9'212	20.35	9'009	19.90	8'807	19.45	8'605	19.01	8'402	18.56	8'200	18.11	7'998	17.67	

Quellensteuer für ausländische Arbeitnehmer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6		
	Bruttolohn im Monat		Verheiratete, deren Ehegatte nicht Erwerbstätig ist												
	von	bis	0		1		2		3		4		5		6
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
45'301 - 45'350	9'223	20.35	9'021	19.90	8'818	19.46	8'616	19.01	8'414	18.56	8'211	18.12	8'009	17.67	
45'351 - 45'400	9'237	20.36	9'034	19.91	8'832	19.46	8'630	19.02	8'427	18.57	8'225	18.13	8'023	17.68	
45'401 - 45'450	9'248	20.36	9'046	19.91	8'843	19.47	8'641	19.02	8'439	18.58	8'236	18.13	8'034	17.69	
45'451 - 45'500	9'260	20.36	9'057	19.92	8'855	19.47	8'652	19.03	8'450	18.58	8'248	18.14	8'045	17.69	
45'501 - 45'550	9'273	20.37	9'071	19.93	8'868	19.48	8'666	19.04	8'464	18.59	8'261	18.15	8'059	17.70	
45'551 - 45'600	9'285	20.37	9'082	19.93	8'880	19.48	8'677	19.04	8'475	18.60	8'273	18.15	8'070	17.71	
45'601 - 45'650	9'296	20.37	9'094	19.93	8'891	19.49	8'689	19.04	8'486	18.60	8'284	18.16	8'082	17.71	
45'651 - 45'700	9'310	20.38	9'107	19.94	8'905	19.50	8'702	19.05	8'500	18.61	8'298	18.17	8'095	17.72	
45'701 - 45'750	9'321	20.38	9'119	19.94	8'916	19.50	8'714	19.06	8'511	18.61	8'309	18.17	8'107	17.73	
45'751 - 45'800	9'332	20.39	9'130	19.95	8'927	19.50	8'725	19.06	8'523	18.62	8'320	18.18	8'118	17.73	
45'801 - 45'850	9'346	20.39	9'144	19.95	8'941	19.51	8'739	19.07	8'536	18.63	8'334	18.19	8'132	17.75	
45'851 - 45'900	9'357	20.40	9'155	19.96	8'953	19.52	8'750	19.07	8'548	18.63	8'345	18.19	8'143	17.75	
45'901 - 45'950	9'369	20.40	9'166	19.96	8'964	19.52	8'762	19.08	8'559	18.64	8'357	18.20	8'154	17.76	
45'951 - 46'000	9'382	20.41	9'180	19.97	8'978	19.53	8'775	19.09	8'573	18.65	8'370	18.21	8'168	17.77	
46'001 - 46'050	9'394	20.41	9'191	19.97	8'989	19.53	8'786	19.09	8'584	18.65	8'382	18.21	8'179	17.77	
46'051 - 46'100	9'405	20.41	9'203	19.97	9'000	19.53	8'798	19.09	8'595	18.65	8'393	18.22	8'191	17.78	
46'101 - 46'150	9'419	20.42	9'216	19.98	9'014	19.54	8'811	19.10	8'609	18.66	8'407	18.23	8'204	17.79	
46'151 - 46'200	9'430	20.42	9'228	19.98	9'025	19.55	8'823	19.11	8'620	18.67	8'418	18.23	8'216	17.79	
46'201 - 46'250	9'441	20.42	9'239	19.99	9'037	19.55	8'834	19.11	8'632	18.67	8'429	18.23	8'227	17.80	
46'251 - 46'300	9'455	20.43	9'253	20.00	9'050	19.56	8'848	19.12	8'645	18.68	8'443	18.25	8'241	17.81	
46'301 - 46'350	9'466	20.43	9'264	20.00	9'062	19.56	8'859	19.12	8'657	18.69	8'454	18.25	8'252	17.81	
46'351 - 46'400	9'478	20.44	9'275	20.00	9'073	19.56	8'871	19.13	8'668	18.69	8'466	18.26	8'263	17.82	
46'401 - 46'450	9'491	20.44	9'289	20.01	9'087	19.57	8'884	19.14	8'682	18.70	8'479	18.26	8'277	17.83	
46'451 - 46'500	9'503	20.45	9'300	20.01	9'098	19.58	8'896	19.14	8'693	18.70	8'491	18.27	8'288	17.83	
46'501 - 46'550	9'514	20.45	9'312	20.02	9'109	19.58	8'907	19.14	8'705	18.71	8'502	18.27	8'300	17.84	
46'551 - 46'600	9'528	20.46	9'325	20.02	9'123	19.59	8'921	19.15	8'718	18.72	8'516	18.28	8'313	17.85	
46'601 - 46'650	9'539	20.46	9'337	20.03	9'134	19.59	8'932	19.16	8'730	18.72	8'527	18.29	8'325	17.86	
46'651 - 46'700	9'550	20.46	9'348	20.03	9'146	19.60	8'943	19.16	8'741	18.73	8'539	18.29	8'336	17.86	
46'701 - 46'750	9'564	20.47	9'362	20.04	9'159	19.60	8'957	19.17	8'755	18.74	8'552	18.30	8'350	17.87	
46'751 - 46'800	9'575	20.47	9'373	20.04	9'171	19.61	8'968	19.17	8'766	18.74	8'564	18.31	8'361	17.87	
46'801 - 46'850	9'587	20.47	9'384	20.04	9'182	19.61	8'980	19.18	8'777	18.74	8'575	18.31	8'373	17.88	
46'851 - 46'900	9'600	20.48	9'398	20.05	9'196	19.62	8'993	19.19	8'791	18.75	8'589	18.32	8'386	17.89	
46'901 - 46'950	9'612	20.48	9'409	20.05	9'207	19.62	9'005	19.19	8'802	18.76	8'600	18.33	8'398	17.90	
46'951 - 47'000	9'623	20.49	9'421	20.06	9'218	19.62	9'016	19.19	8'814	18.76	8'611	18.33	8'409	17.90	
47'001 - 47'050	9'637	20.49	9'434	20.06	9'232	19.63	9'030	19.20	8'827	18.77	8'625	18.34	8'422	17.91	
47'051 - 47'100	9'648	20.49	9'446	20.07	9'243	19.63	9'041	19.21	8'839	18.78	8'636	18.35	8'434	17.92	
47'101 - 47'150	9'660	20.50	9'457	20.07	9'255	19.64	9'052	19.21	8'850	18.78	8'648	18.35	8'445	17.92	
47'151 - 47'200	9'673	20.50	9'471	20.08	9'268	19.65	9'066	19.22	8'864	18.79	8'661	18.36	8'459	17.93	
47'201 - 47'250	9'685	20.51	9'482	20.08	9'280	19.65	9'077	19.22	8'875	18.79	8'673	18.37	8'470	17.94	
47'251 - 47'300	9'696	20.51	9'493	20.08	9'291	19.65	9'089	19.23	8'886	18.80	8'684	18.37	8'482	17.94	
47'301 - 47'350	9'710	20.52	9'507	20.09	9'305	19.66	9'102	19.23	8'900	18.81	8'698	18.38	8'495	17.95	
47'351 - 47'400	9'721	20.52	9'519	20.09	9'316	19.66	9'114	19.24	8'911	18.81	8'709	18.38	8'507	17.96	
47'401 - 47'450	9'732	20.52	9'530	20.09	9'328	19.67	9'125	19.24	8'923	18.81	8'720	18.39	8'518	17.96	
47'451 - 47'500	9'746	20.53	9'544	20.10	9'341	19.68	9'139	19.25	8'936	18.82	8'734	18.40	8'532	17.97	
47'501 - 47'550	9'757	20.53	9'555	20.11	9'352	19.68	9'150	19.25	8'948	18.83	8'745	18.40	8'543	17.98	
47'551 - 47'600	9'769	20.53	9'566	20.11	9'364	19.68	9'161	19.26	8'959	18.83	8'757	18.41	8'554	17.98	
47'601 - 47'650	9'782	20.54	9'580	20.12	9'377	19.69	9'175	19.27	8'973	18.84	8'770	18.41	8'568	17.99	
47'651 - 47'700	9'794	20.54	9'591	20.12	9'389	19.69	9'186	19.27	8'984	18.84	8'782	18.42	8'579	17.99	
47'701 - 47'750	9'805	20.54	9'603	20.12	9'400	19.70	9'198	19.27	8'995	18.85	8'793	18.42	8'591	18.00	
47'751 - 47'800	9'819	20.55	9'616	20.13	9'414	19.70	9'211	19.28	9'009	18.86	8'807	18.43	8'604	18.01	
47'801 - 47'850	9'830	20.55	9'628	20.13	9'425	19.71	9'223	19.28	9'020	18.86	8'818	18.44	8'616	18.02	
47'851 - 47'900	9'841	20.56	9'639	20.13	9'437	19.71	9'234	19.29	9'032	18.87	8'829	18.44	8'627	18.02	
47'901 - 47'950	9'855	20.56	9'653	20.14	9'450	19.72	9'248	19.30	9'045	18.87	8'843	18.45	8'641	18.03	
47'951 - 48'000	9'866	20.56	9'664	20.14	9'462	19.72	9'259	19.30	9'057	18.88	8'854	18.46	8'652	18.03	
48'001 - 48'050	9'878	20.57	9'675	20.15	9'473	19.73	9'271	19.30	9'068	18.88	8'866	18.46	8'663	18.04	
48'051 - 48'100	9'891	20.57	9'689	20.15	9'487	19.73	9'284	19.31	9'082	18.89	8'879	18.47	8'677	18.05	
48'101 - 48'150	9'903	20.58	9'700	20.16	9'498	19.74	9'296	19.32	9'093	18.89	8'891	18.47	8'688	18.05	
48'151 - 48'200	9'914	20.58	9'712	20.16	9'509	19.74	9'307	19.32	9'105	18.90	8'902	18.48	8'700	18.06	
48'201 - 48'250	9'928	20.59	9'725	20.17	9'523	19.75	9'321	19.33	9'118	18.91	8'916	18.49	8'713	18.07	
48'251 - 48'300	9'939	20.59	9'737	20.17	9'534	19.75	9'332	19.33	9'130	18.91	8'927	18.49	8'725	18.07	

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6	
Bruttolohn im Monat von bis	Verheiratete, deren Ehegatte nicht Erwerbstätig ist													
	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
48'301 - 48'350	9'950	20.59	9'748	20.17	9'546	19.75	9'343	19.33	9'141	18.92	8'939	18.50	8'736	18.08
48'351 - 48'400	9'964	20.60	9'762	20.18	9'559	19.76	9'357	19.34	9'155	18.93	8'952	18.51	8'750	18.09
48'401 - 48'450	9'975	20.60	9'773	20.18	9'571	19.76	9'368	19.35	9'166	18.93	8'964	18.51	8'761	18.09
48'451 - 48'500	9'987	20.60	9'784	20.18	9'582	19.77	9'380	19.35	9'177	18.93	8'975	18.51	8'772	18.10
48'501 - 48'550	10'000	20.61	9'798	20.19	9'596	19.78	9'393	19.36	9'191	18.94	8'988	18.52	8'786	18.11
48'551 - 48'600	10'012	20.61	9'809	20.19	9'607	19.78	9'405	19.36	9'202	18.94	9'000	18.53	8'797	18.11
48'601 - 48'650	10'023	20.61	9'821	20.20	9'618	19.78	9'416	19.36	9'214	18.95	9'011	18.53	8'809	18.12
48'651 - 48'700	10'037	20.62	9'834	20.20	9'632	19.79	9'430	19.37	9'227	18.96	9'025	18.54	8'823	18.13
48'701 - 48'750	10'048	20.62	9'846	20.21	9'643	19.79	9'441	19.38	9'239	18.96	9'036	18.54	8'834	18.13
48'751 - 48'800	10'059	20.62	9'857	20.21	9'655	19.79	9'452	19.38	9'250	18.96	9'048	18.55	8'845	18.13
48'801 - 48'850	10'073	20.63	9'871	20.22	9'668	19.80	9'466	19.39	9'264	18.97	9'061	18.56	8'859	18.14
48'851 - 48'900	10'085	20.63	9'882	20.22	9'680	19.81	9'477	19.39	9'275	18.98	9'073	18.56	8'870	18.15
48'901 - 48'950	10'096	20.64	9'893	20.22	9'691	19.81	9'489	19.39	9'286	18.98	9'084	18.57	8'882	18.15
48'951 - 49'000	10'109	20.64	9'907	20.23	9'705	19.82	9'502	19.40	9'300	18.99	9'098	18.58	8'895	18.16
49'001 - 49'050	10'121	20.64	9'918	20.23	9'716	19.82	9'514	19.41	9'311	18.99	9'109	18.58	8'907	18.17
49'051 - 49'100	10'132	20.65	9'930	20.23	9'727	19.82	9'525	19.41	9'323	19.00	9'120	18.58	8'918	18.17
49'101 - 49'150	10'146	20.65	9'943	20.24	9'741	19.83	9'539	19.42	9'336	19.00	9'134	18.59	8'932	18.18
49'151 - 49'200	10'157	20.65	9'955	20.24	9'752	19.83	9'550	19.42	9'348	19.01	9'145	18.60	8'943	18.19
49'201 - 49'250	10'169	20.66	9'966	20.25	9'764	19.84	9'561	19.42	9'359	19.01	9'157	18.60	8'954	18.19
49'251 - 49'300	10'182	20.66	9'980	20.25	9'777	19.84	9'575	19.43	9'373	19.02	9'170	18.61	8'968	18.20
49'301 - 49'350	10'194	20.67	9'991	20.26	9'789	19.85	9'586	19.43	9'384	19.02	9'182	18.62	8'979	18.20
49'351 - 49'400	10'205	20.67	10'003	20.26	9'800	19.85	9'598	19.44	9'395	19.03	9'193	18.62	8'991	18.21
49'401 - 49'450	10'219	20.68	10'016	20.27	9'814	19.86	9'611	19.45	9'409	19.04	9'207	18.63	9'004	18.22
49'451 - 49'500	10'230	20.68	10'028	20.27	9'825	19.86	9'623	19.45	9'420	19.04	9'218	18.63	9'016	18.22
49'501 - 49'550	10'241	20.68	10'039	20.27	9'837	19.86	9'634	19.45	9'432	19.04	9'229	18.64	9'027	18.23
49'551 - 49'600	10'255	20.69	10'053	20.28	9'850	19.87	9'648	19.46	9'445	19.05	9'243	18.64	9'041	18.24
49'601 - 49'650	10'266	20.69	10'064	20.28	9'862	19.87	9'659	19.46	9'457	19.06	9'254	18.65	9'052	18.24
49'651 - 49'700	10'278	20.69	10'075	20.28	9'873	19.88	9'671	19.47	9'468	19.06	9'266	18.65	9'063	18.24
49'701 - 49'750	10'291	20.70	10'089	20.29	9'887	19.88	9'684	19.48	9'482	19.07	9'279	18.66	9'077	18.25
49'751 - 49'800	10'303	20.70	10'100	20.29	9'898	19.89	9'696	19.48	9'493	19.07	9'291	18.67	9'088	18.26
49'801 - 49'850	10'314	20.70	10'112	20.30	9'909	19.89	9'707	19.48	9'505	19.08	9'302	18.67	9'100	18.26
49'851 - 49'900	10'328	20.71	10'125	20.30	9'923	19.90	9'721	19.49	9'518	19.08	9'316	18.68	9'113	18.27
49'901 - 49'950	10'339	20.71	10'137	20.30	9'934	19.90	9'732	19.49	9'530	19.09	9'327	18.68	9'125	18.28
49'951 - 50'000	10'350	20.71	10'148	20.31	9'946	19.90	9'743	19.50	9'541	19.09	9'338	18.69	9'136	18.28