

Quellensteuer für ausländische Arbeitnehmer

Tarif	C 0		C 1		C 2		C 3		C 4		C 5		C 6	
Bruttolohn im Monat von bis	Verheiratete, beide Ehegatte Erwerbstätig													
	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
1 - 500	4	0.84	4	0.84	4	0.84	4	0.84	4	0.84	4	0.84	4	0.84
501 - 550	4	0.76	4	0.76	4	0.76	4	0.76	4	0.76	4	0.76	4	0.76
551 - 600	4	0.70	4	0.70	4	0.70	4	0.70	4	0.70	4	0.70	4	0.70
601 - 650	4	0.64	4	0.64	4	0.64	4	0.64	4	0.64	4	0.64	4	0.64
651 - 700	4	0.59	4	0.59	4	0.59	4	0.59	4	0.59	4	0.59	4	0.59
701 - 750	4	0.55	4	0.55	4	0.55	4	0.55	4	0.55	4	0.55	4	0.55
751 - 800	4	0.52	4	0.52	4	0.52	4	0.52	4	0.52	4	0.52	4	0.52
801 - 850	4	0.48	4	0.48	4	0.48	4	0.48	4	0.48	4	0.48	4	0.48
851 - 900	4	0.46	4	0.46	4	0.46	4	0.46	4	0.46	4	0.46	4	0.46
901 - 950	4	0.43	4	0.43	4	0.43	4	0.43	4	0.43	4	0.43	4	0.43
951 - 1'000	4	0.41	4	0.41	4	0.41	4	0.41	4	0.41	4	0.41	4	0.41
1'001 - 1'050	4	0.39	4	0.39	4	0.39	4	0.39	4	0.39	4	0.39	4	0.39
1'051 - 1'100	4	0.37	4	0.37	4	0.37	4	0.37	4	0.37	4	0.37	4	0.37
1'101 - 1'150	4	0.36	4	0.36	4	0.36	4	0.36	4	0.36	4	0.36	4	0.36
1'151 - 1'200	4	0.34	4	0.34	4	0.34	4	0.34	4	0.34	4	0.34	4	0.34
1'201 - 1'250	4	0.33	4	0.33	4	0.33	4	0.33	4	0.33	4	0.33	4	0.33
1'251 - 1'300	4	0.31	4	0.31	4	0.31	4	0.31	4	0.31	4	0.31	4	0.31
1'301 - 1'350	4	0.30	4	0.30	4	0.30	4	0.30	4	0.30	4	0.30	4	0.30
1'351 - 1'400	4	0.29	4	0.29	4	0.29	4	0.29	4	0.29	4	0.29	4	0.29
1'401 - 1'450	4	0.28	4	0.28	4	0.28	4	0.28	4	0.28	4	0.28	4	0.28
1'451 - 1'500	4	0.27	4	0.27	4	0.27	4	0.27	4	0.27	4	0.27	4	0.27
1'501 - 1'550	4	0.26	4	0.26	4	0.26	4	0.26	4	0.26	4	0.26	4	0.26
1'551 - 1'600	4	0.25	4	0.25	4	0.25	4	0.25	4	0.25	4	0.25	4	0.25
1'601 - 1'650	4	0.25	4	0.25	4	0.25	4	0.25	4	0.25	4	0.25	4	0.25
1'651 - 1'700	4	0.24	4	0.24	4	0.24	4	0.24	4	0.24	4	0.24	4	0.24
1'701 - 1'750	4	0.23	4	0.23	4	0.23	4	0.23	4	0.23	4	0.23	4	0.23
1'751 - 1'800	4	0.23	4	0.23	4	0.23	4	0.23	4	0.23	4	0.23	4	0.23
1'801 - 1'850	4	0.22	4	0.22	4	0.22	4	0.22	4	0.22	4	0.22	4	0.22
1'851 - 1'900	4	0.21	4	0.21	4	0.21	4	0.21	4	0.21	4	0.21	4	0.21
1'901 - 1'950	4	0.21	4	0.21	4	0.21	4	0.21	4	0.21	4	0.21	4	0.21
1'951 - 2'000	5	0.25	4	0.20	4	0.20	4	0.20	4	0.20	4	0.20	4	0.20
2'001 - 2'050	8	0.40	4	0.20	4	0.20	4	0.20	4	0.20	4	0.20	4	0.20
2'051 - 2'100	11	0.53	4	0.19	4	0.19	4	0.19	4	0.19	4	0.19	4	0.19
2'101 - 2'150	14	0.66	4	0.19	4	0.19	4	0.19	4	0.19	4	0.19	4	0.19
2'151 - 2'200	18	0.83	4	0.18	4	0.18	4	0.18	4	0.18	4	0.18	4	0.18
2'201 - 2'250	22	0.99	4	0.18	4	0.18	4	0.18	4	0.18	4	0.18	4	0.18
2'251 - 2'300	25	1.10	4	0.18	4	0.18	4	0.18	4	0.18	4	0.18	4	0.18
2'301 - 2'350	31	1.33	4	0.17	4	0.17	4	0.17	4	0.17	4	0.17	4	0.17
2'351 - 2'400	37	1.56	4	0.17	4	0.17	4	0.17	4	0.17	4	0.17	4	0.17
2'401 - 2'450	44	1.81	4	0.16	4	0.16	4	0.16	4	0.16	4	0.16	4	0.16
2'451 - 2'500	51	2.06	4	0.16	4	0.16	4	0.16	4	0.16	4	0.16	4	0.16
2'501 - 2'550	58	2.30	4	0.16	4	0.16	4	0.16	4	0.16	4	0.16	4	0.16
2'551 - 2'600	64	2.49	8	0.31	4	0.16	4	0.16	4	0.16	4	0.16	4	0.16
2'601 - 2'650	70	2.67	14	0.53	4	0.15	4	0.15	4	0.15	4	0.15	4	0.15
2'651 - 2'700	78	2.92	22	0.82	4	0.15	4	0.15	4	0.15	4	0.15	4	0.15
2'701 - 2'750	84	3.08	28	1.03	4	0.15	4	0.15	4	0.15	4	0.15	4	0.15
2'751 - 2'800	91	3.28	35	1.26	4	0.14	4	0.14	4	0.14	4	0.14	4	0.14
2'801 - 2'850	98	3.47	42	1.49	4	0.14	4	0.14	4	0.14	4	0.14	4	0.14
2'851 - 2'900	105	3.65	49	1.70	4	0.14	4	0.14	4	0.14	4	0.14	4	0.14
2'901 - 2'950	112	3.83	55	1.88	4	0.14	4	0.14	4	0.14	4	0.14	4	0.14
2'951 - 3'000	119	4.00	62	2.08	6	0.20	4	0.13	4	0.13	4	0.13	4	0.13
3'001 - 3'050	126	4.17	69	2.28	13	0.43	4	0.13	4	0.13	4	0.13	4	0.13
3'051 - 3'100	133	4.33	75	2.44	19	0.62	4	0.13	4	0.13	4	0.13	4	0.13
3'101 - 3'150	140	4.48	82	2.62	26	0.83	4	0.13	4	0.13	4	0.13	4	0.13
3'151 - 3'200	147	4.63	88	2.77	33	1.04	4	0.13	4	0.13	4	0.13	4	0.13
3'201 - 3'250	155	4.81	96	2.98	40	1.24	4	0.12	4	0.12	4	0.12	4	0.12
3'251 - 3'300	162	4.95	102	3.11	46	1.40	4	0.12	4	0.12	4	0.12	4	0.12
3'301 - 3'350	169	5.08	109	3.28	53	1.59	4	0.12	4	0.12	4	0.12	4	0.12
3'351 - 3'400	176	5.21	115	3.41	60	1.78	4	0.12	4	0.12	4	0.12	4	0.12
3'401 - 3'450	183	5.34	122	3.56	66	1.93	10	0.29	4	0.12	4	0.12	4	0.12
3'451 - 3'500	190	5.47	129	3.71	73	2.10	17	0.49	4	0.12	4	0.12	4	0.12

Quellensteuer für ausländische Arbeitnehmer

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Bruttolohn im Monat von bis	Verheiratete, beide Ehegatte Erwerbstätig													
	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
3'501 - 3'550	197	5.59	135	3.83	79	2.24	23	0.65	4	0.11	4	0.11	4	0.11
3'551 - 3'600	205	5.73	143	4.00	87	2.43	31	0.87	4	0.11	4	0.11	4	0.11
3'601 - 3'650	212	5.85	149	4.11	93	2.57	37	1.02	4	0.11	4	0.11	4	0.11
3'651 - 3'700	219	5.96	156	4.24	100	2.72	44	1.20	4	0.11	4	0.11	4	0.11
3'701 - 3'750	226	6.07	162	4.35	106	2.85	51	1.37	4	0.11	4	0.11	4	0.11
3'751 - 3'800	233	6.17	169	4.48	113	2.99	57	1.51	4	0.11	4	0.11	4	0.11
3'801 - 3'850	240	6.27	176	4.60	120	3.14	64	1.67	8	0.21	4	0.10	4	0.10
3'851 - 3'900	247	6.37	182	4.70	126	3.25	70	1.81	14	0.36	4	0.10	4	0.10
3'901 - 3'950	255	6.50	189	4.82	134	3.41	78	1.99	22	0.56	4	0.10	4	0.10
3'951 - 4'000	262	6.59	196	4.93	140	3.52	84	2.11	28	0.70	4	0.10	4	0.10
4'001 - 4'050	270	6.71	203	5.04	147	3.65	91	2.26	35	0.87	4	0.10	4	0.10
4'051 - 4'100	277	6.80	209	5.13	153	3.75	97	2.38	42	1.03	4	0.10	4	0.10
4'101 - 4'150	285	6.91	217	5.26	161	3.90	105	2.55	49	1.19	4	0.10	4	0.10
4'151 - 4'200	292	6.99	223	5.34	167	4.00	111	2.66	55	1.32	4	0.10	4	0.10
4'201 - 4'250	300	7.10	229	5.42	173	4.09	117	2.77	61	1.44	5	0.12	4	0.09
4'251 - 4'300	308	7.20	236	5.52	180	4.21	125	2.92	69	1.61	13	0.30	4	0.09
4'301 - 4'350	315	7.28	243	5.62	187	4.32	131	3.03	75	1.73	19	0.44	4	0.09
4'351 - 4'400	324	7.41	251	5.74	194	4.43	138	3.15	82	1.87	26	0.59	4	0.09
4'401 - 4'450	331	7.48	258	5.83	200	4.52	144	3.25	88	1.99	33	0.75	4	0.09
4'451 - 4'500	340	7.60	266	5.94	207	4.63	152	3.40	96	2.15	40	0.89	4	0.09
4'501 - 4'550	347	7.67	273	6.03	214	4.73	158	3.49	102	2.25	46	1.02	4	0.09
4'551 - 4'600	355	7.76	280	6.12	220	4.81	164	3.58	108	2.36	52	1.14	4	0.09
4'601 - 4'650	364	7.87	288	6.23	227	4.91	171	3.70	115	2.49	60	1.30	4	0.09
4'651 - 4'700	371	7.94	296	6.33	234	5.01	178	3.81	122	2.61	66	1.41	10	0.21
4'701 - 4'750	380	8.04	304	6.43	241	5.10	185	3.92	129	2.73	73	1.54	17	0.36
4'751 - 4'800	387	8.10	312	6.53	247	5.17	191	4.00	135	2.83	79	1.65	23	0.48
4'801 - 4'850	396	8.21	320	6.63	254	5.26	198	4.10	143	2.96	87	1.80	31	0.64
4'851 - 4'900	403	8.27	328	6.73	261	5.35	205	4.21	149	3.06	93	1.91	37	0.76
4'901 - 4'950	412	8.37	337	6.84	268	5.44	212	4.30	156	3.17	100	2.03	44	0.89
4'951 - 5'000	420	8.44	344	6.91	274	5.51	218	4.38	162	3.26	106	2.13	51	1.03
5'001 - 5'050	427	8.50	352	7.00	281	5.59	225	4.48	169	3.36	113	2.25	57	1.13
5'051 - 5'100	436	8.59	360	7.09	288	5.67	232	4.57	176	3.47	120	2.36	64	1.26
5'101 - 5'150	444	8.66	368	7.18	294	5.74	238	4.64	182	3.55	126	2.46	70	1.37
5'151 - 5'200	452	8.73	377	7.29	301	5.82	245	4.73	189	3.65	134	2.59	78	1.51
5'201 - 5'250	461	8.82	384	7.35	309	5.91	252	4.82	196	3.75	140	2.68	84	1.61
5'251 - 5'300	469	8.89	393	7.45	317	6.01	259	4.91	203	3.85	147	2.79	91	1.73
5'301 - 5'350	478	8.98	400	7.51	325	6.10	265	4.98	209	3.92	153	2.87	97	1.82
5'351 - 5'400	486	9.04	408	7.59	333	6.20	272	5.06	216	4.02	160	2.98	104	1.93
5'401 - 5'450	495	9.12	416	7.67	341	6.29	279	5.14	223	4.11	167	3.08	111	2.05
5'451 - 5'500	501	9.15	422	7.71	347	6.34	283	5.17	227	4.15	171	3.12	115	2.10
5'501 - 5'550	508	9.19	428	7.75	352	6.37	288	5.21	231	4.18	175	3.17	118	2.14
5'551 - 5'600	515	9.24	435	7.80	359	6.44	293	5.26	236	4.23	180	3.23	123	2.21
5'601 - 5'650	521	9.26	442	7.86	364	6.47	298	5.30	241	4.28	184	3.27	127	2.26
5'651 - 5'700	528	9.30	448	7.89	370	6.52	302	5.32	245	4.32	188	3.31	131	2.31
5'701 - 5'750	534	9.33	454	7.93	376	6.57	307	5.36	249	4.35	192	3.35	134	2.34
5'751 - 5'800	541	9.37	460	7.97	381	6.60	312	5.40	254	4.40	196	3.39	138	2.39
5'801 - 5'850	548	9.41	467	8.02	388	6.66	317	5.44	259	4.45	201	3.45	143	2.45
5'851 - 5'900	554	9.43	473	8.05	394	6.71	321	5.46	263	4.48	205	3.49	147	2.50
5'901 - 5'950	561	9.47	480	8.10	399	6.73	326	5.50	268	4.52	209	3.53	151	2.55
5'951 - 6'000	568	9.51	486	8.13	405	6.78	331	5.54	272	4.55	213	3.56	155	2.59
6'001 - 6'050	575	9.54	493	8.18	412	6.84	336	5.58	277	4.60	218	3.62	159	2.64
6'051 - 6'100	581	9.56	499	8.21	418	6.88	341	5.61	282	4.64	223	3.67	163	2.68
6'101 - 6'150	588	9.60	506	8.26	423	6.91	346	5.65	286	4.67	227	3.71	168	2.74
6'151 - 6'200	595	9.64	512	8.29	429	6.95	350	5.67	291	4.71	231	3.74	172	2.79
6'201 - 6'250	601	9.65	518	8.32	435	6.99	355	5.70	295	4.74	235	3.78	176	2.83
6'251 - 6'300	609	9.71	526	8.38	442	7.04	362	5.77	301	4.80	241	3.84	180	2.87
6'301 - 6'350	616	9.74	532	8.41	448	7.08	367	5.80	305	4.82	245	3.87	185	2.92
6'351 - 6'400	623	9.77	538	8.44	455	7.14	373	5.85	310	4.86	249	3.91	189	2.96
6'401 - 6'450	630	9.81	545	8.48	461	7.18	379	5.90	314	4.89	254	3.95	193	3.00
6'451 - 6'500	637	9.84	551	8.51	467	7.21	384	5.93	319	4.93	258	3.98	197	3.04

Quellensteuer für ausländische Arbeitnehmer

mit Kirchensteuer

Tarif		C 0		C 1		C 2		C 3		C 4		C 5		C 6	
Bruttolohn im Monat		Verheiratete, beide Ehegatte Erwerbstätig													
von	bis	0		1		2		3		4		5		6	
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
6'501 -	6'550	644	9.87	558	8.55	473	7.25	390	5.98	324	4.97	262	4.02	201	3.08
6'551 -	6'600	651	9.90	564	8.58	479	7.29	396	6.02	328	4.99	267	4.06	206	3.13
6'601 -	6'650	658	9.93	571	8.62	486	7.34	402	6.07	333	5.03	271	4.09	210	3.17
6'651 -	6'700	665	9.96	577	8.64	492	7.37	408	6.11	338	5.06	276	4.13	214	3.21
6'701 -	6'750	672	9.99	585	8.70	499	7.42	414	6.16	343	5.10	281	4.18	219	3.26
6'751 -	6'800	679	10.02	591	8.72	505	7.45	420	6.20	348	5.14	285	4.21	223	3.29
6'801 -	6'850	686	10.05	598	8.76	512	7.50	426	6.24	352	5.16	290	4.25	228	3.34
6'851 -	6'900	694	10.09	605	8.80	518	7.53	432	6.28	357	5.19	295	4.29	232	3.37
6'901 -	6'950	701	10.12	611	8.82	525	7.58	438	6.32	362	5.23	299	4.32	236	3.41
6'951 -	7'000	708	10.15	618	8.86	531	7.61	444	6.37	367	5.26	304	4.36	241	3.46
7'001 -	7'050	715	10.18	625	8.90	537	7.64	450	6.41	371	5.28	308	4.38	245	3.49
7'051 -	7'100	722	10.20	632	8.93	544	7.69	456	6.45	376	5.31	313	4.42	249	3.52
7'101 -	7'150	729	10.23	638	8.95	550	7.72	463	6.50	381	5.35	317	4.45	254	3.56
7'151 -	7'200	736	10.26	645	8.99	557	7.76	469	6.54	386	5.38	322	4.49	258	3.60
7'201 -	7'250	744	10.30	652	9.02	563	7.79	475	6.57	391	5.41	327	4.53	263	3.64
7'251 -	7'300	751	10.32	659	9.06	570	7.84	481	6.61	395	5.43	331	4.55	267	3.67
7'301 -	7'350	758	10.35	666	9.09	576	7.86	488	6.66	400	5.46	336	4.59	272	3.71
7'351 -	7'400	765	10.37	673	9.13	583	7.91	494	6.70	406	5.51	341	4.62	276	3.74
7'401 -	7'450	772	10.40	680	9.16	589	7.93	500	6.73	412	5.55	345	4.65	281	3.78
7'451 -	7'500	779	10.42	687	9.19	596	7.97	507	6.78	418	5.59	350	4.68	285	3.81
7'501 -	7'550	787	10.46	695	9.24	603	8.01	514	6.83	424	5.63	356	4.73	290	3.85
7'551 -	7'600	795	10.50	702	9.27	610	8.05	520	6.86	430	5.68	360	4.75	295	3.89
7'601 -	7'650	802	10.52	709	9.30	616	8.08	526	6.90	436	5.72	365	4.79	300	3.93
7'651 -	7'700	810	10.55	716	9.33	623	8.12	533	6.94	442	5.76	370	4.82	304	3.96
7'701 -	7'750	817	10.58	723	9.36	630	8.16	539	6.98	449	5.81	375	4.85	309	4.00
7'751 -	7'800	825	10.61	730	9.39	636	8.18	546	7.02	455	5.85	379	4.87	313	4.03
7'801 -	7'850	832	10.63	737	9.42	643	8.22	552	7.05	461	5.89	384	4.91	318	4.06
7'851 -	7'900	840	10.67	744	9.45	650	8.25	559	7.10	467	5.93	389	4.94	323	4.10
7'901 -	7'950	848	10.70	752	9.49	657	8.29	565	7.13	474	5.98	394	4.97	327	4.13
7'951 -	8'000	855	10.72	759	9.52	664	8.33	571	7.16	480	6.02	399	5.00	332	4.16
8'001 -	8'050	863	10.75	766	9.55	671	8.36	578	7.20	486	6.06	403	5.02	337	4.20
8'051 -	8'100	870	10.77	773	9.57	678	8.40	584	7.23	493	6.11	408	5.05	341	4.22
8'101 -	8'150	878	10.81	780	9.60	685	8.43	591	7.27	499	6.14	413	5.08	346	4.26
8'151 -	8'200	886	10.84	788	9.64	692	8.46	598	7.31	505	6.18	418	5.11	351	4.29
8'201 -	8'250	894	10.87	795	9.67	699	8.50	604	7.34	512	6.22	423	5.14	356	4.33
8'251 -	8'300	901	10.89	802	9.69	706	8.53	611	7.38	518	6.26	428	5.17	360	4.35
8'301 -	8'350	910	10.93	810	9.73	714	8.58	618	7.42	525	6.31	434	5.21	366	4.40
8'351 -	8'400	917	10.95	818	9.77	721	8.61	625	7.46	532	6.35	438	5.23	371	4.43
8'401 -	8'450	925	10.98	825	9.79	728	8.64	632	7.50	538	6.39	445	5.28	375	4.45
8'451 -	8'500	933	11.01	833	9.83	735	8.67	638	7.53	545	6.43	451	5.32	380	4.48
8'501 -	8'550	940	11.03	840	9.85	742	8.70	645	7.57	551	6.46	457	5.36	385	4.52
8'551 -	8'600	948	11.06	848	9.89	749	8.73	652	7.60	558	6.51	464	5.41	390	4.55
8'601 -	8'650	956	11.08	855	9.91	757	8.78	659	7.64	564	6.54	470	5.45	395	4.58
8'651 -	8'700	964	11.11	863	9.95	764	8.81	666	7.68	571	6.58	476	5.49	399	4.60
8'701 -	8'750	972	11.14	871	9.98	771	8.84	673	7.71	577	6.61	482	5.52	404	4.63
8'751 -	8'800	980	11.17	878	10.01	778	8.87	680	7.75	584	6.66	489	5.57	409	4.66
8'801 -	8'850	988	11.20	886	10.04	785	8.90	687	7.78	590	6.69	495	5.61	414	4.69
8'851 -	8'900	996	11.22	893	10.06	792	8.92	694	7.82	597	6.73	502	5.66	419	4.72
8'901 -	8'950	1'004	11.25	901	10.10	799	8.95	701	7.85	603	6.76	508	5.69	424	4.75
8'951 -	9'000	1'012	11.28	909	10.13	807	8.99	708	7.89	610	6.80	514	5.73	429	4.78
9'001 -	9'050	1'020	11.30	916	10.15	814	9.02	715	7.92	616	6.83	521	5.77	434	4.81
9'051 -	9'100	1'028	11.33	924	10.18	821	9.05	722	7.96	623	6.87	527	5.81	439	4.84
9'101 -	9'150	1'037	11.36	932	10.21	830	9.10	730	8.00	630	6.90	535	5.86	444	4.87
9'151 -	9'200	1'045	11.39	940	10.25	837	9.12	737	8.03	637	6.94	541	5.90	449	4.89
9'201 -	9'250	1'053	11.41	948	10.28	845	9.16	744	8.07	644	6.98	547	5.93	454	4.92
9'251 -	9'300	1'061	11.44	955	10.30	852	9.19	751	8.10	651	7.02	554	5.97	459	4.95
9'301 -	9'350	1'069	11.46	963	10.33	860	9.22	758	8.13	658	7.06	560	6.01	464	4.98
9'351 -	9'400	1'077	11.49	971	10.36	867	9.25	765	8.16	665	7.09	567	6.05	470	5.01
9'401 -	9'450	1'086	11.52	979	10.39	875	9.28	772	8.19	672	7.13	573	6.08	476	5.05
9'451 -	9'500	1'094	11.55	987	10.42	883	9.32	780	8.23	679	7.17	580	6.12	483	5.10

Quellensteuer für ausländische Arbeitnehmer

Table with columns: Tarif (Bruttolohn im Monat von bis), C 0, C 1, C 2, C 3, C 4, C 5, C 6. Sub-headers: Verheiratete, beide Ehegatte Erwerbstätig (0, 1, 2, 3, 4, 5, 6). Each cell contains Fr. and % values for various income brackets.











Quellensteuer für ausländische Arbeitnehmer

Tarif	C 0		C 1		C 2		C 3		C 4		C 5		C 6		
	Bruttolohn im Monat		Verheiratete, beide Ehegatte Erwerbstätig												
	von	bis	0		1		2		3		4		5		6
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
24'501 - 24'550		4'503	18.36	4'351	17.74	4'199	17.12	4'046	16.50	3'893	15.87	3'739	15.25	3'584	14.61
24'551 - 24'600		4'516	18.38	4'365	17.76	4'212	17.14	4'060	16.52	3'906	15.89	3'752	15.27	3'597	14.64
24'601 - 24'650		4'528	18.39	4'376	17.77	4'224	17.15	4'071	16.53	3'918	15.91	3'764	15.29	3'609	14.66
24'651 - 24'700		4'539	18.40	4'387	17.78	4'235	17.16	4'083	16.55	3'929	15.92	3'775	15.30	3'620	14.67
24'701 - 24'750		4'552	18.41	4'401	17.80	4'249	17.19	4'096	16.57	3'943	15.95	3'788	15.32	3'634	14.70
24'751 - 24'800		4'564	18.42	4'412	17.81	4'260	17.19	4'107	16.58	3'954	15.96	3'800	15.34	3'645	14.71
24'801 - 24'850		4'575	18.43	4'424	17.82	4'272	17.21	4'119	16.59	3'965	15.97	3'811	15.35	3'656	14.73
24'851 - 24'900		4'589	18.45	4'437	17.84	4'285	17.23	4'132	16.61	3'979	16.00	3'825	15.38	3'670	14.75
24'901 - 24'950		4'600	18.46	4'449	17.85	4'297	17.24	4'144	16.63	3'990	16.01	3'836	15.39	3'681	14.77
24'951 - 25'000		4'612	18.47	4'460	17.86	4'308	17.25	4'155	16.64	4'002	16.02	3'847	15.40	3'692	14.78
25'001 - 25'050		4'625	18.48	4'474	17.88	4'321	17.27	4'169	16.66	4'015	16.04	3'861	15.43	3'706	14.81
25'051 - 25'100		4'637	18.49	4'485	17.89	4'333	17.28	4'180	16.67	4'026	16.06	3'872	15.44	3'717	14.82
25'101 - 25'150		4'648	18.50	4'497	17.90	4'344	17.29	4'191	16.68	4'038	16.07	3'884	15.46	3'729	14.84
25'151 - 25'200		4'662	18.52	4'510	17.91	4'358	17.31	4'205	16.70	4'051	16.09	3'897	15.48	3'742	14.86
25'201 - 25'250		4'673	18.53	4'522	17.93	4'369	17.32	4'216	16.71	4'063	16.11	3'908	15.49	3'753	14.88
25'251 - 25'300		4'685	18.54	4'533	17.93	4'381	17.33	4'228	16.73	4'074	16.12	3'920	15.51	3'765	14.90
25'301 - 25'350		4'698	18.55	4'547	17.95	4'394	17.35	4'241	16.75	4'088	16.14	3'933	15.53	3'778	14.92
25'351 - 25'400		4'710	18.56	4'558	17.96	4'406	17.36	4'253	16.76	4'099	16.15	3'945	15.55	3'790	14.94
25'401 - 25'450		4'721	18.57	4'569	17.97	4'417	17.37	4'264	16.77	4'110	16.17	3'956	15.56	3'801	14.95
25'451 - 25'500		4'735	18.59	4'583	17.99	4'431	17.39	4'278	16.79	4'124	16.19	3'970	15.58	3'815	14.98
25'501 - 25'550		4'746	18.59	4'594	18.00	4'442	17.40	4'289	16.80	4'135	16.20	3'981	15.60	3'826	14.99
25'551 - 25'600		4'758	18.60	4'606	18.01	4'453	17.41	4'300	16.81	4'147	16.22	3'992	15.61	3'837	15.00
25'601 - 25'650		4'771	18.62	4'619	18.03	4'467	17.43	4'314	16.84	4'160	16.23	4'006	15.63	3'851	15.03
25'651 - 25'700		4'783	18.63	4'631	18.04	4'478	17.44	4'325	16.85	4'172	16.25	4'017	15.65	3'862	15.04
25'701 - 25'750		4'794	18.64	4'642	18.04	4'490	17.45	4'337	16.86	4'183	16.26	4'029	15.66	3'874	15.06
25'751 - 25'800		4'808	18.65	4'656	18.06	4'503	17.47	4'350	16.88	4'197	16.28	4'042	15.68	3'887	15.08
25'801 - 25'850		4'820	18.66	4'667	18.07	4'515	17.48	4'362	16.89	4'208	16.29	4'054	15.70	3'898	15.09
25'851 - 25'900		4'831	18.67	4'679	18.08	4'526	17.49	4'373	16.90	4'219	16.31	4'065	15.71	3'910	15.11
25'901 - 25'950		4'845	18.69	4'692	18.10	4'540	17.51	4'387	16.92	4'233	16.33	4'078	15.73	3'923	15.13
25'951 - 26'000		4'856	18.69	4'704	18.11	4'551	17.52	4'398	16.93	4'244	16.34	4'090	15.75	3'935	15.15
26'001 - 26'050		4'868	18.71	4'715	18.12	4'563	17.53	4'410	16.95	4'256	16.35	4'101	15.76	3'946	15.16
26'051 - 26'100		4'881	18.72	4'729	18.14	4'576	17.55	4'423	16.96	4'269	16.37	4'115	15.78	3'960	15.19
26'101 - 26'150		4'893	18.73	4'740	18.14	4'588	17.56	4'435	16.98	4'281	16.39	4'126	15.79	3'971	15.20
26'151 - 26'200		4'904	18.74	4'752	18.15	4'599	17.57	4'446	16.99	4'292	16.40	4'138	15.81	3'983	15.22
26'201 - 26'250		4'918	18.75	4'765	18.17	4'613	17.59	4'460	17.01	4'306	16.42	4'151	15.83	3'996	15.24
26'251 - 26'300		4'929	18.76	4'777	18.18	4'624	17.60	4'471	17.02	4'317	16.43	4'163	15.84	4'007	15.25
26'301 - 26'350		4'941	18.77	4'788	18.19	4'636	17.61	4'482	17.03	4'329	16.44	4'174	15.86	4'019	15.27
26'351 - 26'400		4'954	18.78	4'802	18.21	4'649	17.63	4'496	17.05	4'342	16.46	4'188	15.88	4'032	15.29
26'401 - 26'450		4'966	18.79	4'814	18.22	4'661	17.64	4'507	17.06	4'354	16.48	4'199	15.89	4'044	15.30
26'451 - 26'500		4'977	18.80	4'825	18.22	4'672	17.65	4'519	17.07	4'365	16.49	4'210	15.90	4'055	15.32
26'501 - 26'550		4'991	18.82	4'839	18.24	4'686	17.67	4'532	17.09	4'378	16.51	4'224	15.92	4'069	15.34
26'551 - 26'600		5'002	18.82	4'850	18.25	4'697	17.67	4'544	17.10	4'390	16.52	4'235	15.94	4'080	15.35
26'601 - 26'650		5'014	18.83	4'862	18.26	4'709	17.69	4'555	17.11	4'401	16.53	4'247	15.95	4'092	15.37
26'651 - 26'700		5'028	18.85	4'875	18.28	4'722	17.70	4'569	17.13	4'415	16.55	4'260	15.97	4'105	15.39
26'701 - 26'750		5'039	18.86	4'887	18.29	4'734	17.71	4'580	17.14	4'426	16.56	4'272	15.99	4'117	15.41
26'751 - 26'800		5'051	18.86	4'898	18.29	4'745	17.72	4'592	17.15	4'438	16.58	4'283	16.00	4'128	15.42
26'801 - 26'850		5'064	18.88	4'912	18.31	4'759	17.74	4'605	17.17	4'451	16.59	4'297	16.02	4'142	15.44
26'851 - 26'900		5'076	18.89	4'923	18.32	4'770	17.75	4'617	17.18	4'463	16.61	4'308	16.03	4'153	15.45
26'901 - 26'950		5'087	18.89	4'935	18.33	4'782	17.76	4'628	17.19	4'474	16.62	4'320	16.04	4'164	15.47
26'951 - 27'000		5'101	18.91	4'948	18.34	4'795	17.78	4'642	17.21	4'488	16.64	4'333	16.06	4'178	15.49
27'001 - 27'050		5'112	18.92	4'960	18.35	4'807	17.79	4'653	17.22	4'499	16.65	4'345	16.08	4'189	15.50
27'051 - 27'100		5'124	18.93	4'971	18.36	4'818	17.80	4'665	17.23	4'511	16.66	4'356	16.09	4'201	15.52
27'101 - 27'150		5'137	18.94	4'985	18.38	4'832	17.81	4'678	17.25	4'524	16.68	4'370	16.11	4'214	15.54
27'151 - 27'200		5'149	18.95	4'996	18.38	4'843	17.82	4'690	17.26	4'536	16.69	4'381	16.12	4'226	15.55
27'201 - 27'250		5'161	18.96	5'008	18.39	4'855	17.83	4'701	17.27	4'547	16.70	4'393	16.14	4'237	15.56
27'251 - 27'300		5'174	18.97	5'022	18.41	4'868	17.85	4'715	17.29	4'561	16.72	4'406	16.15	4'251	15.59
27'301 - 27'350		5'186	18.98	5'033	18.42	4'880	17.86	4'726	17.30	4'572	16.73	4'418	16.17	4'262	15.60
27'351 - 27'400		5'197	18.98	5'045	18.43	4'892	17.87	4'738	17.31	4'584	16.75	4'429	16.18	4'274	15.61
27'401 - 27'450		5'211	19.00	5'058	18.44	4'905	17.89	4'751	17.32	4'597	16.76	4'443	16.20	4'287	15.63

Quellensteuer für ausländische Arbeitnehmer

Tarif Bruttolohn im Monat von bis	C 0		C 1		C 2		C 3		C 4		C 5		C 6			
	Verheiratete, beide Ehegatte Erwerbstätig															
	0	1		2		3		4		5		6				
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%		
27'451 - 27'500	5'222	19.01	5'070	18.45	4'917	17.90	4'763	17.34	4'609	16.78	4'454	16.21	4'299	15.65		
27'501 - 27'550	5'234	19.02	5'081	18.46	4'928	17.90	4'774	17.34	4'620	16.78	4'466	16.23	4'310	15.66		
27'551 - 27'600	5'248	19.03	5'095	18.48	4'942	17.92	4'788	17.36	4'634	16.81	4'479	16.24	4'324	15.68		
27'601 - 27'650	5'259	19.04	5'106	18.48	4'953	17.93	4'800	17.38	4'645	16.81	4'491	16.26	4'335	15.69		
27'651 - 27'700	5'271	19.05	5'118	18.49	4'965	17.94	4'811	17.38	4'657	16.83	4'502	16.27	4'347	15.71		
27'701 - 27'750	5'284	19.06	5'132	18.51	4'978	17.95	4'825	17.40	4'670	16.84	4'516	16.29	4'360	15.73		
27'751 - 27'800	5'296	19.07	5'143	18.52	4'990	17.97	4'836	17.41	4'682	16.86	4'527	16.30	4'372	15.74		
27'801 - 27'850	5'307	19.07	5'155	18.53	5'001	17.97	4'848	17.42	4'693	16.87	4'539	16.31	4'383	15.75		
27'851 - 27'900	5'321	19.09	5'168	18.54	5'015	17.99	4'861	17.44	4'707	16.89	4'552	16.33	4'397	15.77		
27'901 - 27'950	5'333	19.10	5'180	18.55	5'026	18.00	4'873	17.45	4'718	16.90	4'564	16.34	4'408	15.79		
27'951 - 28'000	5'344	19.10	5'191	18.56	5'038	18.01	4'884	17.46	4'730	16.91	4'575	16.35	4'420	15.80		
28'001 - 28'050	5'358	19.12	5'205	18.57	5'052	18.03	4'898	17.48	4'744	16.93	4'589	16.37	4'433	15.82		
28'051 - 28'100	5'369	19.12	5'216	18.58	5'063	18.03	4'909	17.49	4'755	16.94	4'600	16.38	4'445	15.83		
28'101 - 28'150	5'381	19.13	5'228	18.59	5'075	18.04	4'921	17.50	4'766	16.95	4'612	16.40	4'456	15.84		
28'151 - 28'200	5'394	19.14	5'242	18.61	5'088	18.06	4'934	17.51	4'780	16.97	4'625	16.42	4'470	15.87		
28'201 - 28'250	5'406	19.15	5'253	18.61	5'100	18.07	4'946	17.52	4'792	16.98	4'637	16.43	4'481	15.88		
28'251 - 28'300	5'418	19.16	5'265	18.62	5'111	18.08	4'957	17.53	4'803	16.99	4'648	16.44	4'493	15.89		
28'301 - 28'350	5'431	19.17	5'278	18.63	5'125	18.09	4'971	17.55	4'817	17.01	4'662	16.46	4'506	15.91		
28'351 - 28'400	5'443	19.18	5'290	18.64	5'136	18.10	4'983	17.56	4'828	17.01	4'673	16.47	4'518	15.92		
28'401 - 28'450	5'454	19.19	5'301	18.65	5'148	18.11	4'994	17.57	4'840	17.03	4'685	16.48	4'529	15.93		
28'451 - 28'500	5'468	19.20	5'315	18.67	5'162	18.13	5'008	17.59	4'853	17.04	4'698	16.50	4'543	15.95		
28'501 - 28'550	5'480	19.21	5'327	18.67	5'173	18.13	5'019	17.60	4'865	17.06	4'710	16.51	4'554	15.96		
28'551 - 28'600	5'491	19.22	5'338	18.68	5'185	18.15	5'031	17.61	4'876	17.06	4'721	16.52	4'566	15.98		
28'601 - 28'650	5'505	19.23	5'352	18.70	5'198	18.16	5'044	17.62	4'890	17.08	4'735	16.54	4'579	16.00		
28'651 - 28'700	5'516	19.24	5'363	18.70	5'210	18.17	5'056	17.63	4'901	17.09	4'746	16.55	4'591	16.01		
28'701 - 28'750	5'528	19.24	5'375	18.71	5'221	18.18	5'067	17.64	4'913	17.10	4'758	16.56	4'602	16.02		
28'751 - 28'800	5'542	19.26	5'388	18.72	5'235	18.19	5'081	17.66	4'926	17.12	4'772	16.58	4'616	16.04		
28'801 - 28'850	5'553	19.26	5'400	18.73	5'247	18.20	5'093	17.67	4'938	17.13	4'783	16.59	4'627	16.05		
28'851 - 28'900	5'565	19.27	5'412	18.74	5'258	18.21	5'104	17.68	4'950	17.14	4'795	16.61	4'639	16.07		
28'901 - 28'950	5'578	19.28	5'425	18.76	5'272	18.23	5'118	17.69	4'963	17.16	4'808	16.62	4'652	16.08		
28'951 - 29'000	5'590	19.29	5'437	18.76	5'283	18.23	5'129	17.70	4'975	17.17	4'820	16.64	4'664	16.10		
29'001 - 29'050	5'602	19.30	5'448	18.77	5'295	18.24	5'141	17.71	4'986	17.18	4'831	16.64	4'675	16.11		
29'051 - 29'100	5'615	19.31	5'462	18.79	5'308	18.26	5'154	17.73	5'000	17.20	4'845	16.66	4'689	16.13		
29'101 - 29'150	5'627	19.32	5'474	18.79	5'320	18.27	5'166	17.74	5'011	17.21	4'856	16.67	4'701	16.14		
29'151 - 29'200	5'638	19.32	5'485	18.80	5'332	18.28	5'177	17.74	5'023	17.22	4'868	16.69	4'712	16.15		
29'201 - 29'250	5'652	19.34	5'499	18.82	5'345	18.29	5'191	17.76	5'036	17.23	4'881	16.70	4'726	16.17		
29'251 - 29'300	5'664	19.35	5'510	18.82	5'357	18.30	5'203	17.77	5'048	17.24	4'893	16.71	4'737	16.18		
29'301 - 29'350	5'675	19.35	5'522	18.83	5'368	18.31	5'214	17.78	5'060	17.25	4'904	16.72	4'749	16.19		
29'351 - 29'400	5'689	19.37	5'536	18.85	5'382	18.32	5'228	17.80	5'073	17.27	4'918	16.74	4'762	16.21		
29'401 - 29'450	5'700	19.37	5'547	18.85	5'393	18.33	5'239	17.80	5'085	17.28	4'930	16.75	4'774	16.22		
29'451 - 29'500	5'712	19.38	5'559	18.86	5'405	18.34	5'251	17.82	5'096	17.29	4'941	16.76	4'785	16.23		
29'501 - 29'550	5'726	19.39	5'572	18.87	5'419	18.35	5'264	17.83	5'110	17.31	4'955	16.78	4'799	16.25		
29'551 - 29'600	5'737	19.40	5'584	18.88	5'430	18.36	5'276	17.84	5'121	17.32	4'966	16.79	4'811	16.27		
29'601 - 29'650	5'749	19.41	5'596	18.89	5'442	18.37	5'288	17.85	5'133	17.33	4'978	16.80	4'822	16.28		
29'651 - 29'700	5'762	19.42	5'609	18.90	5'455	18.38	5'301	17.86	5'147	17.34	4'991	16.82	4'836	16.30		
29'701 - 29'750	5'774	19.42	5'621	18.91	5'467	18.39	5'313	17.87	5'158	17.35	5'003	16.83	4'847	16.31		
29'751 - 29'800	5'786	19.43	5'632	18.92	5'479	18.40	5'324	17.88	5'170	17.36	5'014	16.84	4'859	16.32		
29'801 - 29'850	5'799	19.44	5'646	18.93	5'492	18.41	5'338	17.90	5'183	17.38	5'028	16.86	4'872	16.34		
29'851 - 29'900	5'811	19.45	5'658	18.94	5'504	18.42	5'349	17.90	5'195	17.39	5'040	16.87	4'884	16.35		
29'901 - 29'950	5'823	19.46	5'669	18.94	5'515	18.43	5'361	17.91	5'206	17.40	5'051	16.88	4'895	16.36		
29'951 - 30'000	5'836	19.47	5'683	18.96	5'529	18.45	5'375	17.93	5'220	17.41	5'065	16.90	4'909	16.38		
30'001 - 30'050	5'848	19.48	5'694	18.96	5'541	18.45	5'386	17.94	5'232	17.43	5'076	16.91	4'920	16.39		
30'051 - 30'100	5'859	19.48	5'706	18.97	5'552	18.46	5'398	17.95	5'243	17.43	5'088	16.92	4'932	16.40		
30'101 - 30'150	5'873	19.50	5'720	18.99	5'566	18.48	5'411	17.96	5'257	17.45	5'101	16.93	4'946	16.42		
30'151 - 30'200	5'885	19.50	5'731	18.99	5'577	18.48	5'423	17.97	5'268	17.46	5'113	16.94	4'957	16.43		
30'201 - 30'250	5'896	19.51	5'743	19.00	5'589	18.49	5'435	17.98	5'280	17.47	5'125	16.96	4'969	16.44		
30'251 - 30'300	5'910	19.52	5'757	19.02	5'603	18.51	5'448	18.00	5'293	17.48	5'138	16.97	4'982	16.46		
30'301 - 30'350	5'922	19.53	5'768	19.02	5'614	18.51	5'460	18.00	5'305	17.49	5'150	16.98	4'994	16.47		
30'351 - 30'400	5'933	19.53	5'780	19.03	5'626	18.52	5'471	18.01	5'317	17.50	5'161	16.99	5'005	16.48		

Quellensteuer für ausländische Arbeitnehmer

mit Kirchensteuer

Tarif	C 0		C 1		C 2		C 3		C 4		C 5		C 6	
Bruttolohn im Monat von bis	Verheiratete, beide Ehegatte Erwerbstätig													
	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
30'401 - 30'450	5'947	19.55	5'793	19.04	5'639	18.53	5'485	18.03	5'330	17.52	5'175	17.01	5'019	16.50
30'451 - 30'500	5'959	19.55	5'805	19.05	5'651	18.54	5'497	18.04	5'342	17.53	5'186	17.02	5'031	16.51
30'501 - 30'550	5'970	19.56	5'817	19.06	5'663	18.55	5'508	18.04	5'353	17.54	5'198	17.03	5'042	16.52
30'551 - 30'600	5'984	19.57	5'830	19.07	5'676	18.56	5'522	18.06	5'367	17.55	5'212	17.05	5'056	16.54
30'601 - 30'650	5'995	19.58	5'842	19.08	5'688	18.57	5'533	18.07	5'379	17.56	5'223	17.05	5'067	16.55
30'651 - 30'700	6'007	19.58	5'853	19.08	5'699	18.58	5'545	18.08	5'390	17.57	5'235	17.07	5'079	16.56
30'701 - 30'750	6'021	19.60	5'867	19.10	5'713	18.59	5'559	18.09	5'404	17.59	5'248	17.08	5'093	16.58
30'751 - 30'800	6'032	19.60	5'879	19.10	5'725	18.60	5'570	18.10	5'415	17.60	5'260	17.09	5'104	16.58
30'801 - 30'850	6'044	19.61	5'890	19.11	5'736	18.61	5'582	18.11	5'427	17.61	5'272	17.10	5'116	16.60
30'851 - 30'900	6'058	19.62	5'904	19.12	5'750	18.62	5'595	18.12	5'441	17.62	5'285	17.12	5'129	16.61
30'901 - 30'950	6'069	19.62	5'916	19.13	5'762	18.63	5'607	18.13	5'452	17.63	5'297	17.13	5'141	16.62
30'951 - 31'000	6'081	19.63	5'927	19.13	5'773	18.64	5'619	18.14	5'464	17.64	5'308	17.14	5'152	16.63
31'001 - 31'050	6'095	19.65	5'941	19.15	5'787	18.65	5'632	18.15	5'477	17.65	5'322	17.15	5'166	16.65
31'051 - 31'100	6'106	19.65	5'952	19.15	5'798	18.66	5'644	18.16	5'489	17.66	5'333	17.16	5'178	16.66
31'101 - 31'150	6'118	19.66	5'964	19.16	5'810	18.67	5'655	18.17	5'500	17.67	5'345	17.17	5'189	16.67
31'151 - 31'200	6'132	19.67	5'978	19.18	5'824	18.68	5'669	18.18	5'514	17.69	5'359	17.19	5'203	16.69
31'201 - 31'250	6'143	19.67	5'989	19.18	5'835	18.69	5'681	18.19	5'526	17.70	5'370	17.20	5'214	16.70
31'251 - 31'300	6'155	19.68	6'001	19.19	5'847	18.70	5'692	18.20	5'537	17.70	5'382	17.21	5'226	16.71
31'301 - 31'350	6'168	19.69	6'015	19.20	5'860	18.71	5'706	18.22	5'551	17.72	5'395	17.22	5'240	16.73
31'351 - 31'400	6'180	19.70	6'026	19.21	5'872	18.72	5'718	18.22	5'563	17.73	5'407	17.23	5'251	16.74
31'401 - 31'450	6'192	19.70	6'038	19.21	5'884	18.72	5'729	18.23	5'574	17.74	5'419	17.24	5'263	16.75
31'451 - 31'500	6'205	19.71	6'052	19.23	5'897	18.74	5'743	18.25	5'588	17.75	5'432	17.26	5'276	16.76
31'501 - 31'550	6'217	19.72	6'063	19.23	5'909	18.74	5'754	18.25	5'599	17.76	5'444	17.27	5'288	16.77
31'551 - 31'600	6'229	19.73	6'075	19.24	5'921	18.75	5'766	18.26	5'611	17.77	5'455	17.28	5'299	16.78
31'601 - 31'650	6'242	19.74	6'089	19.25	5'934	18.76	5'780	18.28	5'625	17.79	5'469	17.29	5'313	16.80
31'651 - 31'700	6'254	19.74	6'100	19.26	5'946	18.77	5'791	18.28	5'636	17.79	5'481	17.30	5'325	16.81
31'701 - 31'750	6'266	19.75	6'112	19.27	5'957	18.78	5'803	18.29	5'648	17.80	5'492	17.31	5'336	16.82
31'751 - 31'800	6'279	19.76	6'125	19.28	5'971	18.79	5'817	18.31	5'661	17.82	5'506	17.33	5'350	16.84
31'801 - 31'850	6'291	19.77	6'137	19.28	5'983	18.80	5'828	18.31	5'673	17.83	5'517	17.34	5'361	16.85
31'851 - 31'900	6'303	19.77	6'149	19.29	5'994	18.80	5'840	18.32	5'685	17.84	5'529	17.35	5'373	16.86
31'901 - 31'950	6'316	19.78	6'162	19.30	6'008	18.82	5'853	18.33	5'698	17.85	5'543	17.36	5'387	16.87
31'951 - 32'000	6'328	19.79	6'174	19.31	6'020	18.83	5'865	18.34	5'710	17.86	5'554	17.37	5'398	16.88
32'001 - 32'050	6'340	19.80	6'186	19.32	6'031	18.83	5'877	18.35	5'722	17.87	5'566	17.38	5'410	16.89
32'051 - 32'100	6'353	19.81	6'199	19.33	6'045	18.85	5'890	18.36	5'735	17.88	5'580	17.40	5'424	16.91
32'101 - 32'150	6'365	19.81	6'211	19.33	6'057	18.85	5'902	18.37	5'747	17.89	5'591	17.40	5'435	16.92
32'151 - 32'200	6'377	19.82	6'223	19.34	6'068	18.86	5'914	18.38	5'758	17.90	5'603	17.41	5'447	16.93
32'201 - 32'250	6'390	19.83	6'236	19.35	6'082	18.87	5'927	18.39	5'772	17.91	5'616	17.43	5'460	16.94
32'251 - 32'300	6'402	19.84	6'248	19.36	6'094	18.88	5'939	18.40	5'784	17.92	5'628	17.44	5'472	16.95
32'301 - 32'350	6'414	19.84	6'260	19.37	6'105	18.89	5'950	18.41	5'795	17.93	5'640	17.45	5'484	16.97
32'351 - 32'400	6'427	19.85	6'273	19.38	6'119	18.90	5'964	18.42	5'809	17.94	5'653	17.46	5'497	16.98
32'401 - 32'450	6'439	19.86	6'285	19.38	6'131	18.91	5'976	18.43	5'821	17.95	5'665	17.47	5'509	16.99
32'451 - 32'500	6'451	19.86	6'297	19.39	6'142	18.91	5'987	18.44	5'832	17.96	5'676	17.48	5'520	17.00
32'501 - 32'550	6'464	19.87	6'310	19.40	6'156	18.93	6'001	18.45	5'846	17.97	5'690	17.49	5'534	17.01
32'551 - 32'600	6'476	19.88	6'322	19.41	6'167	18.93	6'013	18.46	5'857	17.98	5'702	17.50	5'546	17.03
32'601 - 32'650	6'488	19.89	6'334	19.41	6'179	18.94	6'024	18.46	5'869	17.99	5'713	17.51	5'557	17.03
32'651 - 32'700	6'501	19.90	6'347	19.42	6'193	18.95	6'038	18.48	5'883	18.00	5'727	17.53	5'571	17.05
32'701 - 32'750	6'513	19.90	6'359	19.43	6'204	18.96	6'050	18.49	5'894	18.01	5'739	17.54	5'583	17.06
32'751 - 32'800	6'525	19.91	6'371	19.44	6'216	18.97	6'061	18.49	5'906	18.02	5'750	17.54	5'594	17.07
32'801 - 32'850	6'538	19.92	6'384	19.45	6'230	18.98	6'075	18.51	5'920	18.04	5'764	17.56	5'608	17.08
32'851 - 32'900	6'550	19.92	6'396	19.46	6'241	18.98	6'086	18.51	5'931	18.04	5'776	17.57	5'619	17.09
32'901 - 32'950	6'562	19.93	6'408	19.46	6'253	18.99	6'098	18.52	5'943	18.05	5'787	17.58	5'631	17.10
32'951 - 33'000	6'575	19.94	6'421	19.47	6'267	19.01	6'112	18.54	5'957	18.07	5'801	17.59	5'645	17.12
33'001 - 33'050	6'587	19.95	6'433	19.48	6'278	19.01	6'123	18.54	5'968	18.07	5'812	17.60	5'656	17.13
33'051 - 33'100	6'599	19.95	6'445	19.49	6'290	19.02	6'135	18.55	5'980	18.08	5'824	17.61	5'668	17.14
33'101 - 33'150	6'613	19.96	6'458	19.50	6'304	19.03	6'149	18.56	5'993	18.09	5'838	17.62	5'682	17.15
33'151 - 33'200	6'624	19.97	6'470	19.50	6'315	19.04	6'160	18.57	6'005	18.10	5'849	17.63	5'693	17.16
33'201 - 33'250	6'636	19.97	6'482	19.51	6'327	19.04	6'172	18.58	6'017	18.11	5'861	17.64	5'705	17.17
33'251 - 33'300	6'650	19.98	6'495	19.52	6'341	19.06	6'186	18.59	6'030	18.12	5'875	17.66	5'718	17.18
33'301 - 33'350	6'661	19.99	6'507	19.53	6'352	19.06	6'197	18.60	6'042	18.13	5'886	17.66	5'730	17.19

Quellensteuer für ausländische Arbeitnehmer

Tarif	C 0		C 1		C 2		C 3		C 4		C 5		C 6	
Bruttolohn im Monat	Verheiratete, beide Ehegatte Erwerbstätig													
von bis	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
33'351 - 33'400	6'673	19.99	6'519	19.53	6'364	19.07	6'209	18.60	6'054	18.14	5'898	17.67	5'742	17.20
33'401 - 33'450	6'687	20.01	6'532	19.54	6'378	19.08	6'223	18.62	6'067	18.15	5'912	17.69	5'755	17.22
33'451 - 33'500	6'698	20.01	6'544	19.55	6'389	19.09	6'234	18.62	6'079	18.16	5'923	17.69	5'767	17.23
33'501 - 33'550	6'710	20.01	6'556	19.56	6'401	19.09	6'246	18.63	6'091	18.17	5'935	17.70	5'779	17.24
33'551 - 33'600	6'724	20.03	6'569	19.57	6'415	19.11	6'260	18.64	6'104	18.18	5'948	17.72	5'792	17.25
33'601 - 33'650	6'735	20.03	6'581	19.57	6'426	19.11	6'271	18.65	6'116	18.19	5'960	17.72	5'804	17.26
33'651 - 33'700	6'747	20.04	6'593	19.58	6'438	19.12	6'283	18.66	6'127	18.19	5'972	17.73	5'815	17.27
33'701 - 33'750	6'761	20.05	6'606	19.59	6'452	19.13	6'297	18.67	6'141	18.21	5'985	17.75	5'829	17.28
33'751 - 33'800	6'772	20.05	6'618	19.59	6'463	19.14	6'308	18.68	6'153	18.22	5'997	17.76	5'841	17.29
33'801 - 33'850	6'784	20.06	6'630	19.60	6'475	19.14	6'320	18.68	6'164	18.22	6'009	17.76	5'852	17.30
33'851 - 33'900	6'798	20.07	6'643	19.61	6'489	19.16	6'334	18.70	6'178	18.24	6'022	17.78	5'866	17.32
33'901 - 33'950	6'810	20.07	6'655	19.62	6'500	19.16	6'345	18.70	6'190	18.25	6'034	17.79	5'878	17.33
33'951 - 34'000	6'821	20.08	6'667	19.62	6'512	19.17	6'357	18.71	6'201	18.25	6'046	17.80	5'889	17.33
34'001 - 34'050	6'835	20.09	6'680	19.63	6'526	19.18	6'371	18.72	6'215	18.27	6'059	17.81	5'903	17.35
34'051 - 34'100	6'847	20.09	6'692	19.64	6'537	19.18	6'382	18.73	6'227	18.27	6'071	17.82	5'915	17.36
34'101 - 34'150	6'858	20.10	6'704	19.65	6'549	19.19	6'394	18.74	6'238	18.28	6'083	17.83	5'926	17.37
34'151 - 34'200	6'872	20.11	6'718	19.66	6'563	19.20	6'408	18.75	6'252	18.29	6'096	17.84	5'940	17.38
34'201 - 34'250	6'884	20.11	6'729	19.66	6'574	19.21	6'419	18.76	6'264	18.30	6'108	17.85	5'952	17.39
34'251 - 34'300	6'895	20.12	6'741	19.67	6'586	19.22	6'431	18.76	6'275	18.31	6'119	17.85	5'963	17.40
34'301 - 34'350	6'909	20.13	6'755	19.68	6'600	19.23	6'445	18.78	6'289	18.32	6'133	17.87	5'977	17.41
34'351 - 34'400	6'921	20.13	6'766	19.68	6'611	19.23	6'456	18.78	6'301	18.33	6'145	17.88	5'989	17.42
34'401 - 34'450	6'932	20.14	6'778	19.69	6'623	19.24	6'468	18.79	6'312	18.34	6'156	17.88	6'000	17.43
34'451 - 34'500	6'946	20.15	6'792	19.70	6'637	19.25	6'482	18.80	6'326	18.35	6'170	17.90	6'014	17.44
34'501 - 34'550	6'958	20.15	6'803	19.70	6'649	19.26	6'493	18.81	6'338	18.36	6'182	17.91	6'025	17.45
34'551 - 34'600	6'970	20.16	6'815	19.71	6'660	19.26	6'505	18.81	6'349	18.36	6'193	17.91	6'037	17.46
34'601 - 34'650	6'983	20.17	6'829	19.72	6'674	19.28	6'519	18.83	6'363	18.38	6'207	17.93	6'051	17.48
34'651 - 34'700	6'995	20.17	6'840	19.73	6'686	19.28	6'530	18.83	6'375	18.39	6'219	17.94	6'062	17.48
34'701 - 34'750	7'007	20.18	6'852	19.73	6'697	19.29	6'542	18.84	6'386	18.39	6'230	17.94	6'074	17.49
34'751 - 34'800	7'020	20.19	6'866	19.74	6'711	19.30	6'556	18.85	6'400	18.40	6'244	17.96	6'088	17.51
34'801 - 34'850	7'032	20.19	6'878	19.75	6'723	19.31	6'567	18.86	6'412	18.41	6'256	17.96	6'099	17.51
34'851 - 34'900	7'044	20.20	6'889	19.75	6'734	19.31	6'579	18.86	6'423	18.42	6'267	17.97	6'111	17.52
34'901 - 34'950	7'058	20.21	6'903	19.77	6'748	19.32	6'593	18.88	6'437	18.43	6'281	17.98	6'125	17.54
34'951 - 35'000	7'069	20.21	6'915	19.77	6'760	19.33	6'604	18.88	6'449	18.44	6'293	17.99	6'136	17.54
35'001 - 35'050	7'081	20.22	6'926	19.77	6'771	19.33	6'616	18.89	6'460	18.44	6'304	18.00	6'148	17.55
35'051 - 35'100	7'095	20.23	6'940	19.79	6'785	19.34	6'630	18.90	6'474	18.46	6'318	18.01	6'162	17.57
35'101 - 35'150	7'106	20.23	6'952	19.79	6'797	19.35	6'641	18.91	6'486	18.47	6'330	18.02	6'173	17.57
35'151 - 35'200	7'118	20.24	6'963	19.80	6'808	19.35	6'653	18.91	6'497	18.47	6'341	18.03	6'185	17.58
35'201 - 35'250	7'132	20.25	6'977	19.81	6'822	19.37	6'667	18.93	6'511	18.48	6'355	18.04	6'199	17.60
35'251 - 35'300	7'144	20.25	6'989	19.81	6'834	19.37	6'679	18.93	6'523	18.49	6'367	18.05	6'210	17.60
35'301 - 35'350	7'155	20.25	7'001	19.82	6'846	19.38	6'690	18.94	6'535	18.50	6'378	18.06	6'222	17.61
35'351 - 35'400	7'169	20.27	7'014	19.83	6'859	19.39	6'704	18.95	6'548	18.51	6'392	18.07	6'236	17.63
35'401 - 35'450	7'181	20.27	7'026	19.83	6'871	19.40	6'716	18.96	6'560	18.52	6'404	18.08	6'247	17.63
35'451 - 35'500	7'192	20.27	7'038	19.84	6'883	19.40	6'727	18.96	6'572	18.53	6'415	18.08	6'259	17.64
35'501 - 35'550	7'206	20.28	7'051	19.85	6'896	19.41	6'741	18.98	6'585	18.54	6'429	18.10	6'273	17.66
35'551 - 35'600	7'218	20.29	7'063	19.85	6'908	19.42	6'753	18.98	6'597	18.54	6'441	18.11	6'284	17.66
35'601 - 35'650	7'230	20.29	7'075	19.86	6'920	19.42	6'764	18.99	6'609	18.55	6'453	18.11	6'296	17.67
35'651 - 35'700	7'243	20.30	7'089	19.87	6'933	19.43	6'778	19.00	6'622	18.56	6'466	18.12	6'310	17.69
35'701 - 35'750	7'255	20.31	7'100	19.87	6'945	19.44	6'790	19.01	6'634	18.57	6'478	18.13	6'321	17.69
35'751 - 35'800	7'267	20.31	7'112	19.88	6'957	19.45	6'801	19.01	6'646	18.58	6'490	18.14	6'333	17.70
35'801 - 35'850	7'280	20.32	7'126	19.89	6'971	19.46	6'815	19.02	6'659	18.59	6'503	18.15	6'347	17.72
35'851 - 35'900	7'292	20.33	7'137	19.89	6'982	19.46	6'827	19.03	6'671	18.60	6'515	18.16	6'358	17.72
35'901 - 35'950	7'304	20.33	7'149	19.90	6'994	19.47	6'838	19.03	6'683	18.60	6'527	18.17	6'370	17.73
35'951 - 36'000	7'318	20.34	7'163	19.91	7'008	19.48	6'852	19.05	6'697	18.62	6'540	18.18	6'384	17.75
36'001 - 36'050	7'329	20.34	7'175	19.92	7'019	19.48	6'864	19.05	6'708	18.62	6'552	18.19	6'395	17.75
36'051 - 36'100	7'341	20.35	7'186	19.92	7'031	19.49	6'876	19.06	6'720	18.63	6'564	18.20	6'407	17.76
36'101 - 36'150	7'353	20.35	7'198	19.93	7'043	19.50	6'887	19.06	6'731	18.63	6'575	18.20	6'419	17.77
36'151 - 36'200	7'366	20.36	7'212	19.94	7'056	19.51	6'901	19.08	6'745	18.65	6'589	18.21	6'433	17.78
36'201 - 36'250	7'378	20.37	7'223	19.94	7'068	19.51	6'913	19.08	6'757	18.65	6'601	18.22	6'444	17.79
36'251 - 36'300	7'390	20.37	7'235	19.94	7'080	19.52	6'924	19.09	6'768	18.66	6'612	18.23	6'456	17.80
36'301 - 36'350	7'404	20.38	7'249	19.96	7'094	19.53	6'938	19.10	6'782	18.67	6'626	18.24	6'470	17.81

Quellensteuer für ausländische Arbeitnehmer

mit Kirchensteuer

Tarif	C 0		C 1		C 2		C 3		C 4		C 5		C 6	
	Bruttolohn im Monat		Verheiratete, beide Ehegatte Erwerbstätig											
von bis	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
36'351 - 36'400	7'415	20.38	7'261	19.96	7'105	19.53	6'950	19.11	6'794	18.68	6'638	18.25	6'481	17.82
36'401 - 36'450	7'427	20.39	7'272	19.96	7'117	19.54	6'961	19.11	6'806	18.68	6'649	18.25	6'493	17.83
36'451 - 36'500	7'441	20.40	7'286	19.98	7'131	19.55	6'975	19.12	6'819	18.69	6'663	18.27	6'507	17.84
36'501 - 36'550	7'453	20.41	7'298	19.98	7'142	19.55	6'987	19.13	6'831	18.70	6'675	18.28	6'518	17.85
36'551 - 36'600	7'464	20.41	7'309	19.98	7'154	19.56	6'999	19.14	6'843	18.71	6'686	18.28	6'530	17.85
36'601 - 36'650	7'478	20.42	7'323	19.99	7'168	19.57	7'012	19.15	6'856	18.72	6'700	18.29	6'544	17.87
36'651 - 36'700	7'490	20.42	7'335	20.00	7'180	19.58	7'024	19.15	6'868	18.73	6'712	18.30	6'555	17.87
36'701 - 36'750	7'501	20.42	7'347	20.01	7'191	19.58	7'036	19.16	6'880	18.73	6'724	18.31	6'567	17.88
36'751 - 36'800	7'515	20.44	7'360	20.01	7'205	19.59	7'049	19.17	6'894	18.75	6'737	18.32	6'581	17.90
36'801 - 36'850	7'527	20.44	7'372	20.02	7'217	19.60	7'061	19.17	6'905	18.75	6'749	18.33	6'592	17.90
36'851 - 36'900	7'539	20.44	7'384	20.02	7'228	19.60	7'073	19.18	6'917	18.76	6'761	18.33	6'604	17.91
36'901 - 36'950	7'552	20.45	7'397	20.03	7'242	19.61	7'087	19.19	6'931	18.77	6'774	18.35	6'618	17.92
36'951 - 37'000	7'564	20.46	7'409	20.04	7'254	19.62	7'098	19.20	6'942	18.77	6'786	18.35	6'629	17.93
37'001 - 37'050	7'576	20.46	7'421	20.04	7'266	19.62	7'110	19.20	6'954	18.78	6'798	18.36	6'641	17.94
37'051 - 37'100	7'590	20.47	7'435	20.05	7'279	19.63	7'124	19.22	6'968	18.79	6'812	18.37	6'655	17.95
37'101 - 37'150	7'601	20.47	7'446	20.06	7'291	19.64	7'135	19.22	6'979	18.80	6'823	18.38	6'667	17.96
37'151 - 37'200	7'613	20.48	7'458	20.06	7'303	19.64	7'147	19.23	6'991	18.81	6'835	18.39	6'678	17.96
37'201 - 37'250	7'627	20.49	7'472	20.07	7'317	19.66	7'161	19.24	7'005	18.82	6'849	18.40	6'692	17.98
37'251 - 37'300	7'639	20.49	7'484	20.08	7'328	19.66	7'173	19.24	7'017	18.82	6'860	18.40	6'704	17.99
37'301 - 37'350	7'650	20.50	7'495	20.08	7'340	19.67	7'184	19.25	7'028	18.83	6'872	18.41	6'715	17.99
37'351 - 37'400	7'664	20.51	7'509	20.09	7'354	19.68	7'198	19.26	7'042	18.84	6'886	18.42	6'729	18.00
37'401 - 37'450	7'676	20.51	7'521	20.10	7'365	19.68	7'210	19.27	7'054	18.85	6'897	18.43	6'741	18.01
37'451 - 37'500	7'688	20.52	7'532	20.10	7'377	19.69	7'221	19.27	7'065	18.85	6'909	18.44	6'752	18.02
37'501 - 37'550	7'701	20.52	7'546	20.11	7'391	19.70	7'235	19.28	7'079	18.86	6'923	18.45	6'766	18.03
37'551 - 37'600	7'713	20.53	7'558	20.11	7'403	19.70	7'247	19.29	7'091	18.87	6'935	18.46	6'778	18.04
37'601 - 37'650	7'725	20.53	7'570	20.12	7'414	19.70	7'258	19.29	7'103	18.88	6'946	18.46	6'789	18.04
37'651 - 37'700	7'739	20.54	7'583	20.13	7'428	19.72	7'272	19.30	7'116	18.89	6'960	18.47	6'803	18.06
37'701 - 37'750	7'750	20.54	7'595	20.13	7'440	19.72	7'284	19.31	7'128	18.89	6'972	18.48	6'815	18.06
37'751 - 37'800	7'762	20.55	7'607	20.14	7'451	19.72	7'296	19.31	7'140	18.90	6'983	18.49	6'827	18.07
37'801 - 37'850	7'776	20.56	7'621	20.15	7'465	19.74	7'309	19.32	7'153	18.91	6'997	18.50	6'840	18.08
37'851 - 37'900	7'787	20.56	7'632	20.15	7'477	19.74	7'321	19.33	7'165	18.92	7'009	18.51	6'852	18.09
37'901 - 37'950	7'799	20.56	7'644	20.16	7'489	19.75	7'333	19.34	7'177	18.92	7'020	18.51	6'864	18.10
37'951 - 38'000	7'813	20.57	7'658	20.17	7'502	19.76	7'347	19.35	7'191	18.94	7'034	18.52	6'878	18.11
38'001 - 38'050	7'825	20.58	7'670	20.17	7'514	19.76	7'358	19.35	7'202	18.94	7'046	18.53	6'889	18.12
38'051 - 38'100	7'836	20.58	7'681	20.17	7'526	19.77	7'370	19.36	7'214	18.95	7'058	18.54	6'901	18.12
38'101 - 38'150	7'850	20.59	7'695	20.18	7'540	19.78	7'384	19.37	7'228	18.96	7'071	18.55	6'915	18.14
38'151 - 38'200	7'862	20.59	7'707	20.19	7'551	19.78	7'396	19.37	7'239	18.96	7'083	18.55	6'926	18.14
38'201 - 38'250	7'874	20.60	7'718	20.19	7'563	19.79	7'407	19.38	7'251	18.97	7'095	18.56	6'938	18.15
38'251 - 38'300	7'888	20.61	7'732	20.20	7'577	19.80	7'421	19.39	7'265	18.98	7'108	18.57	6'952	18.16
38'301 - 38'350	7'899	20.61	7'744	20.21	7'588	19.80	7'433	19.39	7'277	18.99	7'120	18.58	6'963	18.17
38'351 - 38'400	7'911	20.61	7'756	20.21	7'600	19.80	7'444	19.40	7'288	18.99	7'132	18.59	6'975	18.18
38'401 - 38'450	7'925	20.62	7'770	20.22	7'614	19.82	7'458	19.41	7'302	19.00	7'146	18.60	6'989	18.19
38'451 - 38'500	7'937	20.63	7'781	20.22	7'626	19.82	7'470	19.42	7'314	19.01	7'157	18.60	7'001	18.20
38'501 - 38'550	7'948	20.63	7'793	20.23	7'637	19.82	7'482	19.42	7'325	19.01	7'169	18.61	7'012	18.20
38'551 - 38'600	7'962	20.64	7'807	20.24	7'651	19.83	7'495	19.43	7'339	19.03	7'183	18.62	7'026	18.21
38'601 - 38'650	7'974	20.64	7'818	20.24	7'663	19.84	7'507	19.44	7'351	19.03	7'194	18.63	7'038	18.22
38'651 - 38'700	7'985	20.65	7'830	20.25	7'675	19.84	7'519	19.44	7'363	19.04	7'206	18.63	7'049	18.23
38'701 - 38'750	7'999	20.66	7'844	20.26	7'688	19.85	7'533	19.45	7'376	19.05	7'220	18.64	7'063	18.24
38'751 - 38'800	8'011	20.66	7'856	20.26	7'700	19.86	7'544	19.46	7'388	19.05	7'232	18.65	7'075	18.25
38'801 - 38'850	8'023	20.66	7'867	20.26	7'712	19.86	7'556	19.46	7'400	19.06	7'243	18.66	7'087	18.25
38'851 - 38'900	8'037	20.67	7'881	20.27	7'726	19.87	7'570	19.47	7'414	19.07	7'257	18.67	7'100	18.26
38'901 - 38'950	8'048	20.68	7'893	20.28	7'737	19.88	7'581	19.48	7'425	19.08	7'269	18.67	7'112	18.27
38'951 - 39'000	8'060	20.68	7'905	20.28	7'749	19.88	7'593	19.48	7'437	19.08	7'280	18.68	7'124	18.28
39'001 - 39'050	8'074	20.69	7'919	20.29	7'763	19.89	7'607	19.49	7'451	19.09	7'294	18.69	7'137	18.29
39'051 - 39'100	8'086	20.69	7'930	20.29	7'775	19.90	7'619	19.50	7'462	19.10	7'306	18.70	7'149	18.30
39'101 - 39'150	8'097	20.70	7'942	20.30	7'786	19.90	7'630	19.50	7'474	19.10	7'318	18.70	7'161	18.30
39'151 - 39'200	8'111	20.70	7'956	20.31	7'800	19.91	7'644	19.51	7'488	19.11	7'331	18.71	7'175	18.32
39'201 - 39'250	8'123	20.71	7'967	20.31	7'812	19.92	7'656	19.52	7'500	19.12	7'343	18.72	7'186	18.32
39'251 - 39'300	8'135	20.71	7'979	20.32	7'823	19.92	7'668	19.52	7'511	19.12	7'355	18.73	7'198	18.33

## Quellensteuer für ausländische Arbeitnehmer

mit Kirchensteuer

Tarif	C 0		C 1		C 2		C 3		C 4		C 5		C 6	
Bruttolohn im Monat von bis	Verheiratete, beide Ehegatte Erwerbstätig													
	0		1		2		3		4		5		6	
	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
39'301 - 39'350	8'148	20.72	7'993	20.33	7'837	19.93	7'681	19.53	7'525	19.14	7'369	18.74	7'212	18.34
39'351 - 39'400	8'160	20.72	8'005	20.33	7'849	19.93	7'693	19.54	7'537	19.14	7'380	18.74	7'224	18.35
39'401 - 39'450	8'172	20.73	8'016	20.33	7'861	19.94	7'705	19.54	7'549	19.15	7'392	18.75	7'235	18.35
39'451 - 39'500	8'186	20.74	8'030	20.34	7'875	19.95	7'719	19.55	7'562	19.16	7'406	18.76	7'249	18.36
39'501 - 39'550	8'197	20.74	8'042	20.35	7'886	19.95	7'730	19.56	7'574	19.16	7'417	18.77	7'261	18.37
39'551 - 39'600	8'209	20.74	8'054	20.35	7'898	19.96	7'742	19.56	7'586	19.17	7'429	18.77	7'272	18.38
39'601 - 39'650	8'223	20.75	8'068	20.36	7'912	19.97	7'756	19.57	7'600	19.18	7'443	18.78	7'286	18.39
39'651 - 39'700	8'235	20.76	8'079	20.36	7'923	19.97	7'768	19.58	7'611	19.18	7'455	18.79	7'298	18.39
39'701 - 39'750	8'246	20.76	8'091	20.37	7'935	19.97	7'779	19.58	7'623	19.19	7'466	18.79	7'309	18.40
39'751 - 39'800	8'260	20.77	8'105	20.38	7'949	19.98	7'793	19.59	7'637	19.20	7'480	18.81	7'323	18.41
39'801 - 39'850	8'272	20.77	8'117	20.38	7'961	19.99	7'805	19.60	7'648	19.20	7'492	18.81	7'335	18.42
39'851 - 39'900	8'284	20.77	8'128	20.38	7'972	19.99	7'816	19.60	7'660	19.21	7'504	18.82	7'347	18.43
39'901 - 39'950	8'298	20.78	8'142	20.39	7'986	20.00	7'830	19.61	7'674	19.22	7'517	18.83	7'361	18.44
39'951 - 40'000	8'309	20.79	8'154	20.40	7'998	20.01	7'842	19.62	7'686	19.23	7'529	18.83	7'372	18.44
40'001 - 40'050	8'321	20.79	8'165	20.40	8'010	20.01	7'854	19.62	7'697	19.23	7'541	18.84	7'384	18.45
40'051 - 40'100	8'335	20.80	8'179	20.41	8'024	20.02	7'868	19.63	7'711	19.24	7'555	18.85	7'398	18.46
40'101 - 40'150	8'347	20.80	8'191	20.41	8'035	20.02	7'879	19.64	7'723	19.25	7'566	18.86	7'409	18.46
40'151 - 40'200	8'358	20.80	8'203	20.42	8'047	20.03	7'891	19.64	7'735	19.25	7'578	18.86	7'421	18.47
40'201 - 40'250	8'372	20.81	8'217	20.43	8'061	20.04	7'905	19.65	7'748	19.26	7'592	18.87	7'435	18.48
40'251 - 40'300	8'384	20.82	8'228	20.43	8'073	20.04	7'916	19.65	7'760	19.27	7'604	18.88	7'447	18.49
40'301 - 40'350	8'396	20.82	8'240	20.43	8'084	20.05	7'928	19.66	7'772	19.27	7'615	18.88	7'458	18.49
40'351 - 40'400	8'409	20.83	8'254	20.44	8'098	20.06	7'942	19.67	7'786	19.28	7'629	18.90	7'472	18.51
40'401 - 40'450	8'421	20.83	8'266	20.45	8'110	20.06	7'954	19.68	7'797	19.29	7'641	18.90	7'484	18.51
40'451 - 40'500	8'433	20.84	8'277	20.45	8'122	20.07	7'965	19.68	7'809	19.29	7'652	18.91	7'496	18.52
40'501 - 40'550	8'447	20.84	8'291	20.46	8'135	20.07	7'979	19.69	7'823	19.30	7'666	18.92	7'509	18.53
40'551 - 40'600	8'459	20.85	8'303	20.46	8'147	20.08	7'991	19.69	7'835	19.31	7'678	18.92	7'521	18.54
40'601 - 40'650	8'470	20.85	8'315	20.47	8'159	20.08	8'003	19.70	7'846	19.31	7'690	18.93	7'533	18.54
40'651 - 40'700	8'484	20.86	8'329	20.48	8'173	20.09	8'017	19.71	7'860	19.32	7'704	18.94	7'547	18.55
40'701 - 40'750	8'496	20.86	8'340	20.48	8'184	20.10	8'028	19.71	7'872	19.33	7'715	18.94	7'558	18.56
40'751 - 40'800	8'508	20.87	8'352	20.48	8'196	20.10	8'040	19.72	7'884	19.34	7'727	18.95	7'570	18.57
40'801 - 40'850	8'521	20.87	8'366	20.49	8'210	20.11	8'054	19.73	7'897	19.34	7'741	18.96	7'584	18.58
40'851 - 40'900	8'533	20.88	8'378	20.50	8'222	20.11	8'065	19.73	7'909	19.35	7'752	18.97	7'595	18.58
40'901 - 40'950	8'545	20.88	8'389	20.50	8'233	20.12	8'077	19.74	7'921	19.35	7'764	18.97	7'607	18.59
40'951 - 41'000	8'559	20.89	8'403	20.51	8'247	20.13	8'091	19.75	7'935	19.37	7'778	18.98	7'621	18.60
41'001 - 41'050	8'571	20.89	8'415	20.51	8'259	20.13	8'103	19.75	7'946	19.37	7'790	18.99	7'633	18.61
41'051 - 41'100	8'582	20.89	8'427	20.52	8'271	20.14	8'114	19.75	7'958	19.37	7'801	18.99	7'644	18.61
41'101 - 41'150	8'596	20.90	8'440	20.52	8'285	20.15	8'128	19.76	7'972	19.38	7'815	19.00	7'658	18.62
41'151 - 41'200	8'608	20.91	8'452	20.53	8'296	20.15	8'140	19.77	7'984	19.39	7'827	19.01	7'670	18.63
41'201 - 41'250	8'620	20.91	8'464	20.53	8'308	20.15	8'152	19.77	7'995	19.39	7'839	19.02	7'682	18.63
41'251 - 41'300	8'633	20.92	8'478	20.54	8'322	20.16	8'166	19.78	8'009	19.40	7'852	19.02	7'695	18.64
41'301 - 41'350	8'645	20.92	8'489	20.54	8'334	20.17	8'177	19.79	8'021	19.41	7'864	19.03	7'707	18.65
41'351 - 41'400	8'657	20.92	8'501	20.55	8'345	20.17	8'189	19.79	8'033	19.42	7'876	19.04	7'719	18.66
41'401 - 41'450	8'671	20.93	8'515	20.56	8'359	20.18	8'203	19.80	8'046	19.42	7'890	19.05	7'733	18.67
41'451 - 41'500	8'683	20.94	8'527	20.56	8'371	20.18	8'215	19.81	8'058	19.43	7'901	19.05	7'744	18.67
41'501 - 41'550	8'694	20.94	8'539	20.56	8'383	20.19	8'226	19.81	8'070	19.43	7'913	19.06	7'756	18.68
41'551 - 41'600	8'708	20.95	8'552	20.57	8'396	20.19	8'240	19.82	8'084	19.44	7'927	19.07	7'770	18.69
41'601 - 41'650	8'720	20.95	8'564	20.57	8'408	20.20	8'252	19.82	8'095	19.45	7'939	19.07	7'782	18.70
41'651 - 41'700	8'732	20.95	8'576	20.58	8'420	20.20	8'264	19.83	8'107	19.45	7'950	19.08	7'793	18.70
41'701 - 41'750	8'745	20.96	8'590	20.59	8'434	20.21	8'277	19.84	8'121	19.46	7'964	19.09	7'807	18.71
41'751 - 41'800	8'757	20.96	8'601	20.59	8'445	20.22	8'289	19.84	8'133	19.47	7'976	19.09	7'819	18.72
41'801 - 41'850	8'769	20.97	8'613	20.59	8'457	20.22	8'301	19.85	8'144	19.47	7'988	19.10	7'831	18.72
41'851 - 41'900	8'783	20.97	8'627	20.60	8'471	20.23	8'315	19.86	8'158	19.48	8'001	19.11	7'844	18.73
41'901 - 41'950	8'795	20.98	8'639	20.61	8'483	20.23	8'326	19.86	8'170	19.49	8'013	19.11	7'856	18.74
41'951 - 42'000	8'806	20.98	8'651	20.61	8'494	20.24	8'338	19.86	8'182	19.49	8'025	19.12	7'868	18.74
42'001 - 42'050	8'820	20.99	8'664	20.62	8'508	20.25	8'352	19.87	8'196	19.50	8'039	19.13	7'882	18.76
42'051 - 42'100	8'832	20.99	8'676	20.62	8'520	20.25	8'364	19.88	8'207	19.51	8'050	19.13	7'893	18.76
42'101 - 42'150	8'844	20.99	8'688	20.62	8'532	20.25	8'375	19.88	8'219	19.51	8'062	19.14	7'905	18.77
42'151 - 42'200	8'858	21.00	8'702	20.63	8'546	20.26	8'389	19.89	8'233	19.52	8'076	19.15	7'919	18.78
42'201 - 42'250	8'869	21.00	8'713	20.63	8'557	20.27	8'401	19.90	8'245	19.53	8'088	19.15	7'931	18.78
42'251 - 42'300	8'881	21.01	8'725	20.64	8'569	20.27	8'413	19.90	8'256	19.53	8'099	19.16	7'942	18.79

Quellensteuer für ausländische Arbeitnehmer

mit Kirchensteuer

Tarif		C 0		C 1		C 2		C 3		C 4		C 5		C 6	
Bruttolohn im Monat		Verheiratete, beide Ehegatte Erwerbstätig													
von	bis	0		1		2		3		4		5		6	
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
42'301 - 42'350		8'895	21.02	8'739	20.65	8'583	20.28	8'427	19.91	8'270	19.54	8'113	19.17	7'956	18.80
42'351 - 42'400		8'907	21.02	8'751	20.65	8'595	20.28	8'438	19.91	8'282	19.54	8'125	19.17	7'968	18.80
42'401 - 42'450		8'918	21.02	8'763	20.66	8'606	20.29	8'450	19.92	8'294	19.55	8'137	19.18	7'980	18.81
42'451 - 42'500		8'932	21.03	8'776	20.66	8'620	20.29	8'464	19.93	8'307	19.56	8'151	19.19	7'993	18.82
42'501 - 42'550		8'944	21.03	8'788	20.67	8'632	20.30	8'476	19.93	8'319	19.56	8'162	19.19	8'005	18.82
42'551 - 42'600		8'956	21.04	8'800	20.67	8'644	20.30	8'487	19.93	8'331	19.57	8'174	19.20	8'017	18.83
42'601 - 42'650		8'970	21.04	8'814	20.68	8'658	20.31	8'501	19.94	8'345	19.58	8'188	19.21	8'031	18.84
42'651 - 42'700		8'981	21.05	8'826	20.68	8'669	20.31	8'513	19.95	8'356	19.58	8'200	19.21	8'042	18.84
42'701 - 42'750		8'993	21.05	8'837	20.68	8'681	20.32	8'525	19.95	8'368	19.59	8'211	19.22	8'054	18.85
42'751 - 42'800		9'007	21.06	8'851	20.69	8'695	20.33	8'539	19.96	8'382	19.60	8'225	19.23	8'068	18.86
42'801 - 42'850		9'019	21.06	8'863	20.70	8'707	20.33	8'550	19.96	8'394	19.60	8'237	19.23	8'080	18.87
42'851 - 42'900		9'031	21.06	8'875	20.70	8'718	20.33	8'562	19.97	8'405	19.60	8'249	19.24	8'091	18.87
42'901 - 42'950		9'044	21.07	8'888	20.71	8'732	20.34	8'576	19.98	8'419	19.61	8'262	19.25	8'105	18.88
42'951 - 43'000		9'056	21.07	8'900	20.71	8'744	20.35	8'588	19.98	8'431	19.62	8'274	19.25	8'117	18.89
43'001 - 43'050		9'068	21.08	8'912	20.71	8'756	20.35	8'599	19.99	8'443	19.62	8'286	19.26	8'129	18.89
43'051 - 43'100		9'082	21.08	8'926	20.72	8'770	20.36	8'613	20.00	8'457	19.63	8'300	19.27	8'143	18.90
43'101 - 43'150		9'094	21.09	8'938	20.73	8'781	20.36	8'625	20.00	8'468	19.64	8'311	19.27	8'154	18.91
43'151 - 43'200		9'105	21.09	8'949	20.73	8'793	20.37	8'637	20.00	8'480	19.64	8'323	19.28	8'166	18.91
43'201 - 43'250		9'119	21.10	8'963	20.74	8'807	20.37	8'651	20.01	8'494	19.65	8'337	19.29	8'180	18.92
43'251 - 43'300		9'131	21.10	8'975	20.74	8'819	20.38	8'662	20.02	8'506	19.66	8'349	19.29	8'192	18.93
43'301 - 43'350		9'143	21.10	8'987	20.74	8'830	20.38	8'674	20.02	8'517	19.66	8'360	19.30	8'203	18.93
43'351 - 43'400		9'157	21.11	9'001	20.75	8'844	20.39	8'688	20.03	8'531	19.67	8'374	19.31	8'217	18.94
43'401 - 43'450		9'168	21.11	9'012	20.75	8'856	20.39	8'700	20.03	8'543	19.67	8'386	19.31	8'229	18.95
43'451 - 43'500		9'180	21.12	9'024	20.76	8'868	20.40	8'711	20.04	8'555	19.68	8'398	19.32	8'241	18.96
43'501 - 43'550		9'194	21.12	9'038	20.77	8'882	20.41	8'725	20.05	8'569	19.69	8'412	19.33	8'254	18.96
43'551 - 43'600		9'206	21.13	9'050	20.77	8'893	20.41	8'737	20.05	8'580	19.69	8'423	19.33	8'266	18.97
43'601 - 43'650		9'217	21.13	9'061	20.77	8'905	20.41	8'749	20.06	8'592	19.70	8'435	19.34	8'278	18.98
43'651 - 43'700		9'231	21.14	9'075	20.78	8'919	20.42	8'763	20.06	8'606	19.70	8'449	19.35	8'292	18.99
43'701 - 43'750		9'243	21.14	9'087	20.78	8'931	20.43	8'774	20.07	8'618	19.71	8'461	19.35	8'303	18.99
43'751 - 43'800		9'255	21.14	9'099	20.79	8'943	20.43	8'786	20.07	8'629	19.71	8'472	19.35	8'315	18.99
43'801 - 43'850		9'269	21.15	9'113	20.79	8'956	20.44	8'800	20.08	8'643	19.72	8'486	19.36	8'329	19.01
43'851 - 43'900		9'280	21.15	9'124	20.80	8'968	20.44	8'812	20.08	8'655	19.73	8'498	19.37	8'341	19.01
43'901 - 43'950		9'292	21.15	9'136	20.80	8'980	20.44	8'823	20.09	8'667	19.73	8'510	19.37	8'352	19.01
43'951 - 44'000		9'306	21.16	9'150	20.81	8'994	20.45	8'837	20.10	8'681	19.74	8'524	19.38	8'366	19.02
44'001 - 44'050		9'318	21.17	9'162	20.81	9'006	20.46	8'849	20.10	8'692	19.74	8'535	19.39	8'378	19.03
44'051 - 44'100		9'330	21.17	9'174	20.81	9'017	20.46	8'861	20.10	8'704	19.75	8'547	19.39	8'390	19.04
44'101 - 44'150		9'344	21.18	9'187	20.82	9'031	20.47	8'875	20.11	8'718	19.76	8'561	19.40	8'404	19.05
44'151 - 44'200		9'355	21.18	9'199	20.82	9'043	20.47	8'886	20.12	8'730	19.76	8'573	19.41	8'415	19.05
44'201 - 44'250		9'367	21.18	9'211	20.83	9'055	20.47	8'898	20.12	8'741	19.76	8'584	19.41	8'427	19.05
44'251 - 44'300		9'381	21.19	9'225	20.84	9'069	20.48	8'912	20.13	8'755	19.77	8'598	19.42	8'441	19.06
44'301 - 44'350		9'393	21.19	9'237	20.84	9'080	20.49	8'924	20.13	8'767	19.78	8'610	19.42	8'453	19.07
44'351 - 44'400		9'404	21.19	9'248	20.84	9'092	20.49	8'935	20.14	8'779	19.78	8'622	19.43	8'464	19.07
44'401 - 44'450		9'418	21.20	9'262	20.85	9'106	20.50	8'949	20.14	8'793	19.79	8'636	19.44	8'478	19.08
44'451 - 44'500		9'430	21.20	9'274	20.85	9'118	20.50	8'961	20.15	8'804	19.80	8'647	19.44	8'490	19.09
44'501 - 44'550		9'442	21.21	9'286	20.86	9'129	20.50	8'973	20.15	8'816	19.80	8'659	19.45	8'502	19.09
44'551 - 44'600		9'456	21.21	9'300	20.86	9'143	20.51	8'987	20.16	8'830	19.81	8'673	19.46	8'516	19.10
44'601 - 44'650		9'468	21.22	9'311	20.86	9'155	20.52	8'998	20.16	8'842	19.81	8'685	19.46	8'527	19.11
44'651 - 44'700		9'479	21.22	9'323	20.87	9'167	20.52	9'010	20.17	8'853	19.82	8'696	19.47	8'539	19.11
44'701 - 44'750		9'493	21.23	9'337	20.88	9'181	20.53	9'024	20.18	8'867	19.83	8'710	19.47	8'553	19.12
44'751 - 44'800		9'505	21.23	9'349	20.88	9'192	20.53	9'036	20.18	8'879	19.83	8'722	19.48	8'565	19.13
44'801 - 44'850		9'517	21.23	9'361	20.88	9'204	20.53	9'048	20.19	8'891	19.83	8'734	19.48	8'576	19.13
44'851 - 44'900		9'531	21.24	9'374	20.89	9'218	20.54	9'061	20.19	8'905	19.84	8'748	19.49	8'590	19.14
44'901 - 44'950		9'542	21.24	9'386	20.89	9'230	20.55	9'073	20.20	8'916	19.85	8'759	19.50	8'602	19.15
44'951 - 45'000		9'554	21.24	9'398	20.90	9'242	20.55	9'085	20.20	8'928	19.85	8'771	19.50	8'614	19.15
45'001 - 45'050		9'568	21.25	9'412	20.90	9'255	20.56	9'099	20.21	8'942	19.86	8'785	19.51	8'628	19.16
45'051 - 45'100		9'580	21.25	9'424	20.91	9'267	20.56	9'111	20.21	8'954	19.86	8'797	19.52	8'639	19.17
45'101 - 45'150		9'592	21.26	9'435	20.91	9'279	20.56	9'122	20.21	8'965	19.87	8'808	19.52	8'651	19.17
45'151 - 45'200		9'605	21.26	9'449	20.92	9'293	20.57	9'136	20.22	8'979	19.88	8'822	19.53	8'665	19.18
45'201 - 45'250		9'617	21.26	9'461	20.92	9'305	20.57	9'148	20.23	8'991	19.88	8'834	19.53	8'677	19.19
45'251 - 45'300		9'629	21.27	9'473	20.92	9'316	20.58	9'160	20.23	9'003	19.89	8'846	19.54	8'688	19.19

## Quellensteuer für ausländische Arbeitnehmer

mit Kirchensteuer

Tarif		C 0		C 1		C 2		C 3		C 4		C 5		C 6	
Bruttolohn im Monat		Verheiratete, beide Ehegatte Erwerbstätig													
von	bis	0		1		2		3		4		5		6	
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
45'301 - 45'350		9'643	21.28	9'487	20.93	9'330	20.58	9'174	20.24	9'017	19.89	8'860	19.55	8'702	19.20
45'351 - 45'400		9'655	21.28	9'498	20.93	9'342	20.59	9'185	20.24	9'028	19.90	8'871	19.55	8'714	19.20
45'401 - 45'450		9'666	21.28	9'510	20.94	9'354	20.59	9'197	20.25	9'040	19.90	8'883	19.56	8'726	19.21
45'451 - 45'500		9'680	21.29	9'524	20.94	9'368	20.60	9'211	20.26	9'054	19.91	8'897	19.56	8'740	19.22
45'501 - 45'550		9'692	21.29	9'536	20.95	9'379	20.60	9'223	20.26	9'066	19.91	8'909	19.57	8'751	19.22
45'551 - 45'600		9'704	21.29	9'548	20.95	9'391	20.61	9'234	20.26	9'078	19.92	8'920	19.57	8'763	19.23
45'601 - 45'650		9'718	21.30	9'562	20.96	9'405	20.61	9'248	20.27	9'091	19.93	8'934	19.58	8'777	19.24
45'651 - 45'700		9'730	21.30	9'573	20.96	9'417	20.62	9'260	20.27	9'103	19.93	8'946	19.59	8'789	19.24
45'701 - 45'750		9'741	21.30	9'585	20.96	9'429	20.62	9'272	20.28	9'115	19.93	8'958	19.59	8'800	19.25
45'751 - 45'800		9'755	21.31	9'599	20.97	9'442	20.63	9'286	20.29	9'129	19.94	8'972	19.60	8'814	19.26
45'801 - 45'850		9'767	21.31	9'611	20.97	9'454	20.63	9'298	20.29	9'141	19.95	8'983	19.60	8'826	19.26
45'851 - 45'900		9'779	21.32	9'622	20.97	9'466	20.63	9'309	20.29	9'152	19.95	8'995	19.61	8'838	19.27
45'901 - 45'950		9'793	21.32	9'636	20.98	9'480	20.64	9'323	20.30	9'166	19.96	9'009	19.62	8'852	19.27
45'951 - 46'000		9'804	21.32	9'648	20.99	9'492	20.65	9'335	20.30	9'178	19.96	9'021	19.62	8'863	19.28
46'001 - 46'050		9'816	21.33	9'660	20.99	9'503	20.65	9'347	20.31	9'190	19.97	9'033	19.63	8'875	19.28
46'051 - 46'100		9'830	21.33	9'674	21.00	9'517	20.66	9'361	20.32	9'204	19.98	9'046	19.63	8'889	19.29
46'101 - 46'150		9'842	21.34	9'686	21.00	9'529	20.66	9'372	20.32	9'215	19.98	9'058	19.64	8'901	19.30
46'151 - 46'200		9'854	21.34	9'697	21.00	9'541	20.66	9'384	20.32	9'227	19.98	9'070	19.64	8'913	19.30
46'201 - 46'250		9'868	21.35	9'711	21.01	9'555	20.67	9'398	20.33	9'241	19.99	9'084	19.65	8'926	19.31
46'251 - 46'300		9'879	21.35	9'723	21.01	9'566	20.67	9'410	20.33	9'253	20.00	9'096	19.66	8'938	19.31
46'301 - 46'350		9'891	21.35	9'735	21.01	9'578	20.68	9'421	20.34	9'264	20.00	9'107	19.66	8'950	19.32
46'351 - 46'400		9'905	21.36	9'749	21.02	9'592	20.68	9'435	20.35	9'278	20.01	9'121	19.67	8'964	19.33
46'401 - 46'450		9'917	21.36	9'761	21.02	9'604	20.69	9'447	20.35	9'290	20.01	9'133	19.67	8'976	19.33
46'451 - 46'500		9'929	21.36	9'772	21.03	9'616	20.69	9'459	20.35	9'302	20.02	9'145	19.68	8'987	19.34
46'501 - 46'550		9'942	21.37	9'786	21.03	9'630	20.70	9'473	20.36	9'316	20.02	9'159	19.69	9'001	19.35
46'551 - 46'600		9'954	21.37	9'798	21.04	9'641	20.70	9'484	20.36	9'328	20.03	9'170	19.69	9'013	19.35
46'601 - 46'650		9'966	21.37	9'810	21.04	9'653	20.70	9'496	20.37	9'339	20.03	9'182	19.69	9'025	19.36
46'651 - 46'700		9'980	21.38	9'824	21.05	9'667	20.71	9'510	20.37	9'353	20.04	9'196	19.70	9'039	19.37
46'701 - 46'750		9'992	21.38	9'835	21.05	9'679	20.71	9'522	20.38	9'365	20.04	9'208	19.71	9'050	19.37
46'751 - 46'800		10'003	21.39	9'847	21.05	9'690	20.72	9'534	20.38	9'377	20.05	9'219	19.71	9'062	19.37
46'801 - 46'850		10'017	21.39	9'861	21.06	9'704	20.72	9'548	20.39	9'391	20.06	9'233	19.72	9'076	19.38
46'851 - 46'900		10'029	21.40	9'873	21.06	9'716	20.73	9'559	20.39	9'402	20.06	9'245	19.72	9'088	19.39
46'901 - 46'950		10'041	21.40	9'885	21.07	9'728	20.73	9'571	20.40	9'414	20.06	9'257	19.73	9'099	19.39
46'951 - 47'000		10'055	21.41	9'898	21.07	9'742	20.74	9'585	20.40	9'428	20.07	9'271	19.74	9'113	19.40
47'001 - 47'050		10'067	21.41	9'910	21.07	9'754	20.74	9'597	20.41	9'440	20.07	9'282	19.74	9'125	19.40
47'051 - 47'100		10'078	21.41	9'922	21.08	9'765	20.74	9'609	20.41	9'451	20.08	9'294	19.74	9'137	19.41
47'101 - 47'150		10'092	21.42	9'936	21.08	9'779	20.75	9'622	20.42	9'465	20.08	9'308	19.75	9'151	19.42
47'151 - 47'200		10'104	21.42	9'948	21.09	9'791	20.75	9'634	20.42	9'477	20.09	9'320	19.76	9'162	19.42
47'201 - 47'250		10'116	21.42	9'959	21.09	9'803	20.76	9'646	20.43	9'489	20.09	9'332	19.76	9'174	19.43
47'251 - 47'300		10'130	21.43	9'973	21.10	9'817	20.77	9'660	20.43	9'503	20.10	9'346	19.77	9'188	19.44
47'301 - 47'350		10'142	21.43	9'985	21.10	9'828	20.77	9'672	20.44	9'515	20.11	9'357	19.77	9'200	19.44
47'351 - 47'400		10'153	21.43	9'997	21.10	9'840	20.77	9'683	20.44	9'526	20.11	9'369	19.78	9'212	19.44
47'401 - 47'450		10'167	21.44	10'011	21.11	9'854	20.78	9'697	20.45	9'540	20.12	9'383	19.78	9'225	19.45
47'451 - 47'500		10'179	21.44	10'023	21.11	9'866	20.78	9'709	20.45	9'552	20.12	9'395	19.79	9'237	19.46
47'501 - 47'550		10'191	21.44	10'034	21.11	9'878	20.78	9'721	20.45	9'564	20.12	9'406	19.79	9'249	19.46
47'551 - 47'600		10'205	21.45	10'048	21.12	9'892	20.79	9'735	20.46	9'578	20.13	9'420	19.80	9'263	19.47
47'601 - 47'650		10'216	21.45	10'060	21.12	9'903	20.79	9'746	20.46	9'589	20.13	9'432	19.80	9'275	19.48
47'651 - 47'700		10'228	21.45	10'072	21.13	9'915	20.80	9'758	20.47	9'601	20.14	9'444	19.81	9'286	19.48
47'701 - 47'750		10'242	21.46	10'086	21.13	9'929	20.80	9'772	20.48	9'615	20.15	9'458	19.82	9'300	19.49
47'751 - 47'800		10'254	21.46	10'097	21.13	9'941	20.81	9'784	20.48	9'627	20.15	9'469	19.82	9'312	19.49
47'801 - 47'850		10'266	21.47	10'109	21.14	9'953	20.81	9'796	20.48	9'639	20.15	9'481	19.82	9'324	19.50
47'851 - 47'900		10'280	21.47	10'123	21.14	9'966	20.82	9'810	20.49	9'652	20.16	9'495	19.83	9'338	19.50
47'901 - 47'950		10'291	21.47	10'135	21.15	9'978	20.82	9'821	20.49	9'664	20.16	9'507	19.84	9'349	19.51
47'951 - 48'000		10'303	21.48	10'147	21.15	9'990	20.82	9'833	20.50	9'676	20.17	9'519	19.84	9'361	19.51
48'001 - 48'050		10'317	21.48	10'161	21.16	10'004	20.83	9'847	20.50	9'690	20.18	9'533	19.85	9'375	19.52
48'051 - 48'100		10'329	21.49	10'172	21.16	10'016	20.83	9'859	20.51	9'702	20.18	9'544	19.85	9'387	19.53
48'101 - 48'150		10'341	21.49	10'184	21.16	10'027	20.84	9'871	20.51	9'713	20.18	9'556	19.86	9'399	19.53
48'151 - 48'200		10'355	21.49	10'198	21.17	10'041	20.84	9'884	20.52	9'727	20.19	9'570	19.87	9'412	19.54
48'201 - 48'250		10'366	21.50	10'210	21.17	10'053	20.85	9'896	20.52	9'739	20.19	9'582	19.87	9'424	19.54
48'251 - 48'300		10'378	21.50	10'222	21.17	10'065	20.85	9'908	20.52	9'751	20.20	9'593	19.87	9'436	19.55



Quellensteuer für ausländische Arbeitnehmer

mit Kirchensteuer

Tarif	C 0		C 1		C 2		C 3		C 4		C 5		C 6	
Bruttolohn im Monat von bis	Verheiratete, beide Ehegatte Erwerbstätig													
	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
48'301 - 48'350	10'392	21.50	10'236	21.18	10'079	20.86	9'922	20.53	9'765	20.21	9'607	19.88	9'450	19.56
48'351 - 48'400	10'404	21.51	10'247	21.18	10'091	20.86	9'934	20.54	9'776	20.21	9'619	19.88	9'462	19.56
48'401 - 48'450	10'416	21.51	10'259	21.19	10'102	20.86	9'945	20.54	9'788	20.21	9'631	19.89	9'473	19.56
48'451 - 48'500	10'430	21.52	10'273	21.19	10'116	20.87	9'959	20.54	9'802	20.22	9'645	19.90	9'487	19.57
48'501 - 48'550	10'441	21.52	10'285	21.20	10'128	20.87	9'971	20.55	9'814	20.22	9'657	19.90	9'499	19.58
48'551 - 48'600	10'453	21.52	10'297	21.20	10'140	20.87	9'983	20.55	9'826	20.23	9'668	19.90	9'511	19.58
48'601 - 48'650	10'467	21.53	10'310	21.20	10'154	20.88	9'997	20.56	9'840	20.24	9'682	19.91	9'525	19.59
48'651 - 48'700	10'479	21.53	10'322	21.21	10'165	20.88	10'009	20.56	9'851	20.24	9'694	19.92	9'536	19.59
48'701 - 48'750	10'491	21.53	10'334	21.21	10'177	20.89	10'020	20.56	9'863	20.24	9'706	19.92	9'548	19.60
48'751 - 48'800	10'505	21.54	10'348	21.22	10'191	20.89	10'034	20.57	9'877	20.25	9'720	19.93	9'562	19.60
48'801 - 48'850	10'516	21.54	10'360	21.22	10'203	20.90	10'046	20.58	9'889	20.25	9'731	19.93	9'574	19.61
48'851 - 48'900	10'528	21.54	10'372	21.22	10'215	20.90	10'058	20.58	9'901	20.26	9'743	19.93	9'586	19.61
48'901 - 48'950	10'542	21.55	10'385	21.23	10'229	20.91	10'072	20.59	9'915	20.27	9'757	19.94	9'600	19.62
48'951 - 49'000	10'554	21.55	10'397	21.23	10'240	20.91	10'083	20.59	9'926	20.27	9'769	19.95	9'611	19.62
49'001 - 49'050	10'566	21.55	10'409	21.23	10'252	20.91	10'095	20.59	9'938	20.27	9'781	19.95	9'623	19.63
49'051 - 49'100	10'580	21.56	10'423	21.24	10'266	20.92	10'109	20.60	9'952	20.28	9'795	19.96	9'637	19.64
49'101 - 49'150	10'591	21.56	10'435	21.24	10'278	20.92	10'121	20.60	9'964	20.28	9'806	19.96	9'649	19.64
49'151 - 49'200	10'603	21.56	10'446	21.24	10'290	20.93	10'133	20.61	9'975	20.28	9'818	19.97	9'660	19.64
49'201 - 49'250	10'617	21.57	10'460	21.25	10'304	20.93	10'147	20.61	9'989	20.29	9'832	19.97	9'674	19.65
49'251 - 49'300	10'629	21.57	10'472	21.25	10'315	20.93	10'158	20.61	10'001	20.30	9'844	19.98	9'686	19.66
49'301 - 49'350	10'641	21.57	10'484	21.25	10'327	20.94	10'170	20.62	10'013	20.30	9'855	19.98	9'698	19.66
49'351 - 49'400	10'655	21.58	10'498	21.26	10'341	20.94	10'184	20.63	10'027	20.31	9'869	19.99	9'712	19.67
49'401 - 49'450	10'666	21.58	10'510	21.26	10'353	20.95	10'196	20.63	10'039	20.31	9'881	19.99	9'724	19.67
49'451 - 49'500	10'678	21.58	10'521	21.27	10'365	20.95	10'208	20.63	10'050	20.31	9'893	20.00	9'735	19.68
49'501 - 49'550	10'692	21.59	10'535	21.27	10'379	20.96	10'222	20.64	10'064	20.32	9'907	20.00	9'749	19.69
49'551 - 49'600	10'704	21.59	10'547	21.27	10'390	20.96	10'233	20.64	10'076	20.32	9'919	20.01	9'761	19.69
49'601 - 49'650	10'716	21.59	10'559	21.28	10'402	20.96	10'245	20.64	10'088	20.33	9'930	20.01	9'773	19.69
49'651 - 49'700	10'730	21.60	10'573	21.28	10'416	20.97	10'259	20.65	10'102	20.34	9'944	20.02	9'787	19.70
49'701 - 49'750	10'741	21.60	10'585	21.29	10'428	20.97	10'271	20.66	10'113	20.34	9'956	20.02	9'798	19.70
49'751 - 49'800	10'753	21.60	10'596	21.29	10'440	20.97	10'282	20.66	10'125	20.34	9'968	20.03	9'810	19.71
49'801 - 49'850	10'767	21.61	10'610	21.29	10'453	20.98	10'296	20.66	10'139	20.35	9'982	20.03	9'824	19.72
49'851 - 49'900	10'779	21.61	10'622	21.30	10'465	20.98	10'308	20.67	10'151	20.35	9'994	20.04	9'836	19.72
49'901 - 49'950	10'791	21.61	10'634	21.30	10'477	20.99	10'320	20.67	10'163	20.36	10'005	20.04	9'848	19.73
49'951 - 50'000	10'805	21.62	10'648	21.31	10'491	20.99	10'334	20.68	10'177	20.36	10'019	20.05	9'862	19.73