

Quellensteuer für ausländische Arbeitnehmer

ohne 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.	%
1 - 500	3	0.63	3	0.63	3	0.63	3	0.63	3	0.63	3	0.63	3	0.63
501 - 550	3	0.57	3	0.57	3	0.57	3	0.57	3	0.57	3	0.57	3	0.57
551 - 600	3	0.52	3	0.52	3	0.52	3	0.52	3	0.52	3	0.52	3	0.52
601 - 650	3	0.48	3	0.48	3	0.48	3	0.48	3	0.48	3	0.48	3	0.48
651 - 700	3	0.44	3	0.44	3	0.44	3	0.44	3	0.44	3	0.44	3	0.44
701 - 750	3	0.41	3	0.41	3	0.41	3	0.41	3	0.41	3	0.41	3	0.41
751 - 800	3	0.39	3	0.39	3	0.39	3	0.39	3	0.39	3	0.39	3	0.39
801 - 850	3	0.36	3	0.36	3	0.36	3	0.36	3	0.36	3	0.36	3	0.36
851 - 900	3	0.34	3	0.34	3	0.34	3	0.34	3	0.34	3	0.34	3	0.34
901 - 950	3	0.32	3	0.32	3	0.32	3	0.32	3	0.32	3	0.32	3	0.32
951 - 1'000	3	0.31	3	0.31	3	0.31	3	0.31	3	0.31	3	0.31	3	0.31
1'001 - 1'050	3	0.29	3	0.29	3	0.29	3	0.29	3	0.29	3	0.29	3	0.29
1'051 - 1'100	3	0.28	3	0.28	3	0.28	3	0.28	3	0.28	3	0.28	3	0.28
1'101 - 1'150	3	0.27	3	0.27	3	0.27	3	0.27	3	0.27	3	0.27	3	0.27
1'151 - 1'200	3	0.26	3	0.26	3	0.26	3	0.26	3	0.26	3	0.26	3	0.26
1'201 - 1'250	3	0.24	3	0.24	3	0.24	3	0.24	3	0.24	3	0.24	3	0.24
1'251 - 1'300	3	0.24	3	0.24	3	0.24	3	0.24	3	0.24	3	0.24	3	0.24
1'301 - 1'350	3	0.23	3	0.23	3	0.23	3	0.23	3	0.23	3	0.23	3	0.23
1'351 - 1'400	3	0.22	3	0.22	3	0.22	3	0.22	3	0.22	3	0.22	3	0.22
1'401 - 1'450	3	0.21	3	0.21	3	0.21	3	0.21	3	0.21	3	0.21	3	0.21
1'451 - 1'500	3	0.20	3	0.20	3	0.20	3	0.20	3	0.20	3	0.20	3	0.20
1'501 - 1'550	3	0.20	3	0.20	3	0.20	3	0.20	3	0.20	3	0.20	3	0.20
1'551 - 1'600	3	0.19	3	0.19	3	0.19	3	0.19	3	0.19	3	0.19	3	0.19
1'601 - 1'650	3	0.18	3	0.18	3	0.18	3	0.18	3	0.18	3	0.18	3	0.18
1'651 - 1'700	3	0.18	3	0.18	3	0.18	3	0.18	3	0.18	3	0.18	3	0.18
1'701 - 1'750	3	0.17	3	0.17	3	0.17	3	0.17	3	0.17	3	0.17	3	0.17
1'751 - 1'800	3	0.17	3	0.17	3	0.17	3	0.17	3	0.17	3	0.17	3	0.17
1'801 - 1'850	3	0.16	3	0.16	3	0.16	3	0.16	3	0.16	3	0.16	3	0.16
1'851 - 1'900	3	0.16	3	0.16	3	0.16	3	0.16	3	0.16	3	0.16	3	0.16
1'901 - 1'950	3	0.16	3	0.16	3	0.16	3	0.16	3	0.16	3	0.16	3	0.16
1'951 - 2'000	4	0.20	3	0.15	3	0.15	3	0.15	3	0.15	3	0.15	3	0.15
2'001 - 2'050	7	0.35	3	0.15	3	0.15	3	0.15	3	0.15	3	0.15	3	0.15
2'051 - 2'100	9	0.43	3	0.14	3	0.14	3	0.14	3	0.14	3	0.14	3	0.14
2'101 - 2'150	12	0.56	3	0.14	3	0.14	3	0.14	3	0.14	3	0.14	3	0.14
2'151 - 2'200	16	0.74	3	0.14	3	0.14	3	0.14	3	0.14	3	0.14	3	0.14
2'201 - 2'250	19	0.85	3	0.13	3	0.13	3	0.13	3	0.13	3	0.13	3	0.13
2'251 - 2'300	22	0.97	3	0.13	3	0.13	3	0.13	3	0.13	3	0.13	3	0.13
2'301 - 2'350	27	1.16	3	0.13	3	0.13	3	0.13	3	0.13	3	0.13	3	0.13
2'351 - 2'400	33	1.39	3	0.13	3	0.13	3	0.13	3	0.13	3	0.13	3	0.13
2'401 - 2'450	40	1.65	3	0.12	3	0.12	3	0.12	3	0.12	3	0.12	3	0.12
2'451 - 2'500	46	1.86	3	0.12	3	0.12	3	0.12	3	0.12	3	0.12	3	0.12
2'501 - 2'550	52	2.06	3	0.12	3	0.12	3	0.12	3	0.12	3	0.12	3	0.12
2'551 - 2'600	58	2.25	7	0.27	3	0.12	3	0.12	3	0.12	3	0.12	3	0.12
2'601 - 2'650	64	2.44	12	0.46	3	0.11	3	0.11	3	0.11	3	0.11	3	0.11
2'651 - 2'700	71	2.65	19	0.71	3	0.11	3	0.11	3	0.11	3	0.11	3	0.11
2'701 - 2'750	77	2.83	25	0.92	3	0.11	3	0.11	3	0.11	3	0.11	3	0.11
2'751 - 2'800	83	2.99	31	1.12	3	0.11	3	0.11	3	0.11	3	0.11	3	0.11
2'801 - 2'850	90	3.19	37	1.31	3	0.11	3	0.11	3	0.11	3	0.11	3	0.11
2'851 - 2'900	96	3.34	44	1.53	3	0.10	3	0.10	3	0.10	3	0.10	3	0.10
2'901 - 2'950	103	3.52	50	1.71	3	0.10	3	0.10	3	0.10	3	0.10	3	0.10
2'951 - 3'000	110	3.70	56	1.88	5	0.17	3	0.10	3	0.10	3	0.10	3	0.10
3'001 - 3'050	116	3.83	62	2.05	11	0.36	3	0.10	3	0.10	3	0.10	3	0.10
3'051 - 3'100	122	3.97	68	2.21	17	0.55	3	0.10	3	0.10	3	0.10	3	0.10
3'101 - 3'150	129	4.13	75	2.40	23	0.74	3	0.10	3	0.10	3	0.10	3	0.10
3'151 - 3'200	135	4.25	81	2.55	29	0.91	3	0.09	3	0.09	3	0.09	3	0.09
3'201 - 3'250	142	4.40	87	2.70	36	1.12	3	0.09	3	0.09	3	0.09	3	0.09
3'251 - 3'300	149	4.55	93	2.84	42	1.28	3	0.09	3	0.09	3	0.09	3	0.09
3'301 - 3'350	156	4.69	100	3.01	48	1.44	3	0.09	3	0.09	3	0.09	3	0.09
3'351 - 3'400	162	4.80	106	3.14	54	1.60	3	0.09	3	0.09	3	0.09	3	0.09
3'401 - 3'450	168	4.91	112	3.27	60	1.75	8	0.23	3	0.09	3	0.09	3	0.09
3'451 - 3'500	175	5.04	118	3.40	67	1.93	15	0.43	3	0.09	3	0.09	3	0.09

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Bruttolohn im Monat		Verheiratete, beide Ehegatte Erwerbstätig													
von	bis	0		1		2		3		4		5		6	
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
3'501 -	3'550	182	5.16	124	3.52	73	2.07	21	0.60	3	0.09	3	0.09	3	0.09
3'551 -	3'600	189	5.29	131	3.66	79	2.21	27	0.76	3	0.08	3	0.08	3	0.08
3'601 -	3'650	195	5.38	137	3.78	85	2.34	33	0.91	3	0.08	3	0.08	3	0.08
3'651 -	3'700	202	5.50	143	3.89	92	2.50	40	1.09	3	0.08	3	0.08	3	0.08
3'701 -	3'750	209	5.61	149	4.00	97	2.60	46	1.23	3	0.08	3	0.08	3	0.08
3'751 -	3'800	215	5.70	155	4.11	103	2.73	52	1.38	3	0.08	3	0.08	3	0.08
3'801 -	3'850	222	5.80	162	4.24	110	2.88	58	1.52	7	0.18	3	0.08	3	0.08
3'851 -	3'900	228	5.88	168	4.34	116	2.99	64	1.65	12	0.31	3	0.08	3	0.08
3'901 -	3'950	235	5.99	174	4.43	122	3.11	71	1.81	19	0.48	3	0.08	3	0.08
3'951 -	4'000	242	6.09	180	4.53	128	3.22	77	1.94	25	0.63	3	0.08	3	0.08
4'001 -	4'050	249	6.19	187	4.65	135	3.35	83	2.06	31	0.77	3	0.07	3	0.07
4'051 -	4'100	256	6.28	193	4.74	141	3.46	89	2.18	37	0.91	3	0.07	3	0.07
4'101 -	4'150	264	6.40	199	4.82	147	3.56	96	2.33	44	1.07	3	0.07	3	0.07
4'151 -	4'200	270	6.47	205	4.91	153	3.66	102	2.44	50	1.20	3	0.07	3	0.07
4'201 -	4'250	277	6.56	211	4.99	159	3.76	108	2.56	56	1.33	4	0.09	3	0.07
4'251 -	4'300	285	6.67	218	5.10	166	3.88	114	2.67	62	1.45	11	0.26	3	0.07
4'301 -	4'350	292	6.75	224	5.18	172	3.98	120	2.77	68	1.57	17	0.39	3	0.07
4'351 -	4'400	299	6.83	231	5.28	178	4.07	127	2.90	75	1.71	23	0.53	3	0.07
4'401 -	4'450	307	6.94	237	5.36	184	4.16	133	3.01	81	1.83	29	0.66	3	0.07
4'451 -	4'500	315	7.04	245	5.47	191	4.27	139	3.11	87	1.94	36	0.80	3	0.07
4'501 -	4'550	322	7.12	252	5.57	197	4.35	145	3.20	93	2.06	42	0.93	3	0.07
4'551 -	4'600	329	7.19	258	5.64	203	4.44	151	3.30	99	2.16	48	1.05	3	0.07
4'601 -	4'650	337	7.29	266	5.75	209	4.52	158	3.42	106	2.29	54	1.17	3	0.06
4'651 -	4'700	344	7.36	273	5.84	215	4.60	163	3.49	112	2.40	60	1.28	8	0.17
4'701 -	4'750	352	7.45	281	5.95	222	4.70	170	3.60	118	2.50	67	1.42	15	0.32
4'751 -	4'800	359	7.52	288	6.03	228	4.77	176	3.69	124	2.60	73	1.53	21	0.44
4'801 -	4'850	367	7.61	296	6.13	234	4.85	183	3.79	131	2.72	79	1.64	27	0.56
4'851 -	4'900	374	7.67	303	6.22	240	4.92	188	3.86	137	2.81	85	1.74	33	0.68
4'901 -	4'950	382	7.76	311	6.31	247	5.02	195	3.96	143	2.90	92	1.87	40	0.81
4'951 -	5'000	389	7.82	318	6.39	253	5.09	201	4.04	149	2.99	97	1.95	46	0.92
5'001 -	5'050	397	7.90	325	6.47	259	5.15	207	4.12	155	3.08	103	2.05	52	1.03
5'051 -	5'100	405	7.98	333	6.56	265	5.22	213	4.20	162	3.19	110	2.17	58	1.14
5'101 -	5'150	412	8.04	341	6.65	271	5.29	219	4.27	168	3.28	116	2.26	64	1.25
5'151 -	5'200	420	8.12	348	6.72	278	5.37	226	4.37	174	3.36	122	2.36	71	1.37
5'201 -	5'250	428	8.19	356	6.81	284	5.44	232	4.44	180	3.44	128	2.45	77	1.47
5'251 -	5'300	436	8.27	364	6.90	292	5.54	238	4.51	187	3.55	135	2.56	83	1.57
5'301 -	5'350	444	8.34	371	6.97	300	5.63	244	4.58	193	3.62	141	2.65	89	1.67
5'351 -	5'400	451	8.39	378	7.03	307	5.71	250	4.65	199	3.70	147	2.73	95	1.77
5'401 -	5'450	460	8.48	386	7.12	315	5.81	257	4.74	205	3.78	153	2.82	102	1.88
5'451 -	5'500	466	8.51	391	7.14	320	5.84	261	4.77	209	3.82	157	2.87	105	1.92
5'501 -	5'550	472	8.54	397	7.19	325	5.88	265	4.80	213	3.86	161	2.91	109	1.97
5'551 -	5'600	479	8.59	404	7.25	331	5.94	270	4.84	218	3.91	165	2.96	113	2.03
5'601 -	5'650	485	8.62	409	7.27	337	5.99	274	4.87	222	3.95	169	3.00	116	2.06
5'651 -	5'700	491	8.65	415	7.31	342	6.03	278	4.90	226	3.98	173	3.05	120	2.11
5'701 -	5'750	497	8.68	421	7.35	347	6.06	283	4.94	230	4.02	176	3.07	123	2.15
5'751 -	5'800	503	8.71	427	7.39	352	6.10	287	4.97	234	4.05	180	3.12	127	2.20
5'801 -	5'850	510	8.76	433	7.43	359	6.16	292	5.01	238	4.09	185	3.18	131	2.25
5'851 -	5'900	516	8.78	439	7.47	364	6.20	296	5.04	242	4.12	189	3.22	135	2.30
5'901 -	5'950	522	8.81	445	7.51	369	6.23	300	5.06	246	4.15	192	3.24	138	2.33
5'951 -	6'000	528	8.84	451	7.55	375	6.28	305	5.10	251	4.20	196	3.28	142	2.38
6'001 -	6'050	535	8.88	458	7.60	381	6.32	310	5.15	255	4.23	201	3.34	146	2.42
6'051 -	6'100	541	8.91	464	7.64	386	6.35	314	5.17	259	4.26	205	3.37	150	2.47
6'101 -	6'150	547	8.93	469	7.66	392	6.40	318	5.19	264	4.31	209	3.41	154	2.51
6'151 -	6'200	554	8.97	475	7.69	397	6.43	323	5.23	268	4.34	213	3.45	158	2.56
6'201 -	6'250	560	9.00	481	7.73	403	6.47	327	5.25	272	4.37	217	3.49	161	2.59
6'251 -	6'300	567	9.04	488	7.78	409	6.52	333	5.31	277	4.41	221	3.52	166	2.65
6'301 -	6'350	573	9.06	494	7.81	415	6.56	339	5.36	281	4.44	225	3.56	170	2.69
6'351 -	6'400	580	9.10	500	7.84	421	6.60	344	5.40	285	4.47	229	3.59	173	2.71
6'401 -	6'450	586	9.12	506	7.88	427	6.65	349	5.43	289	4.50	233	3.63	177	2.75
6'451 -	6'500	593	9.16	512	7.91	433	6.69	355	5.48	294	4.54	237	3.66	181	2.80

Quellensteuer für ausländische Arbeitnehmer

ohne 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.	%
6'501 - 6'550	599	9.18	518	7.94	438	6.71	360	5.52	298	4.57	242	3.71	185	2.84
6'551 - 6'600	606	9.22	524	7.97	444	6.75	365	5.55	302	4.59	246	3.74	189	2.87
6'601 - 6'650	613	9.25	531	8.02	450	6.79	371	5.60	307	4.63	250	3.77	193	2.91
6'651 - 6'700	619	9.27	537	8.04	456	6.83	376	5.63	311	4.66	254	3.81	197	2.95
6'701 - 6'750	626	9.31	544	8.09	463	6.88	382	5.68	316	4.70	259	3.85	201	2.99
6'751 - 6'800	633	9.34	550	8.12	469	6.92	388	5.73	320	4.72	263	3.88	205	3.03
6'801 - 6'850	640	9.38	556	8.15	474	6.95	393	5.76	325	4.76	267	3.91	209	3.06
6'851 - 6'900	647	9.41	562	8.17	481	7.00	399	5.80	329	4.79	271	3.94	213	3.10
6'901 - 6'950	653	9.43	568	8.20	487	7.03	405	5.85	333	4.81	275	3.97	217	3.13
6'951 - 7'000	660	9.46	575	8.24	493	7.07	410	5.88	338	4.85	280	4.01	221	3.17
7'001 - 7'050	667	9.49	581	8.27	499	7.10	416	5.92	342	4.87	284	4.04	225	3.20
7'051 - 7'100	673	9.51	588	8.31	505	7.14	422	5.96	347	4.90	288	4.07	229	3.24
7'101 - 7'150	680	9.54	594	8.34	511	7.17	428	6.01	351	4.93	292	4.10	234	3.28
7'151 - 7'200	687	9.57	601	8.38	517	7.21	434	6.05	355	4.95	297	4.14	238	3.32
7'201 - 7'250	693	9.59	607	8.40	523	7.24	440	6.09	360	4.98	301	4.17	242	3.35
7'251 - 7'300	700	9.62	614	8.44	529	7.27	445	6.12	364	5.00	305	4.19	246	3.38
7'301 - 7'350	707	9.65	620	8.46	535	7.30	451	6.16	369	5.04	309	4.22	250	3.41
7'351 - 7'400	714	9.68	627	8.50	541	7.34	457	6.20	374	5.07	314	4.26	254	3.44
7'401 - 7'450	720	9.70	633	8.53	547	7.37	463	6.24	380	5.12	318	4.28	258	3.47
7'451 - 7'500	727	9.73	640	8.56	553	7.40	469	6.27	385	5.15	322	4.31	263	3.52
7'501 - 7'550	735	9.77	647	8.60	560	7.44	476	6.33	391	5.20	328	4.36	267	3.55
7'551 - 7'600	742	9.80	654	8.63	566	7.47	482	6.36	397	5.24	332	4.38	272	3.59
7'601 - 7'650	749	9.82	660	8.66	573	7.51	488	6.40	403	5.29	336	4.41	276	3.62
7'651 - 7'700	756	9.85	667	8.69	579	7.54	494	6.44	408	5.32	341	4.44	280	3.65
7'701 - 7'750	763	9.88	674	8.72	585	7.57	500	6.47	414	5.36	345	4.47	284	3.68
7'751 - 7'800	770	9.90	680	8.75	592	7.61	506	6.51	420	5.40	350	4.50	289	3.72
7'801 - 7'850	777	9.93	687	8.78	598	7.64	512	6.54	426	5.44	354	4.52	293	3.74
7'851 - 7'900	784	9.96	694	8.81	605	7.68	518	6.58	432	5.49	358	4.55	297	3.77
7'901 - 7'950	791	9.98	701	8.85	611	7.71	524	6.61	438	5.53	363	4.58	301	3.80
7'951 - 8'000	799	10.02	707	8.87	618	7.75	530	6.65	444	5.57	367	4.60	306	3.84
8'001 - 8'050	806	10.04	714	8.90	624	7.78	536	6.68	450	5.61	372	4.64	310	3.86
8'051 - 8'100	813	10.07	721	8.93	631	7.81	542	6.71	455	5.63	376	4.66	314	3.89
8'101 - 8'150	820	10.09	727	8.95	637	7.84	548	6.74	461	5.67	381	4.69	319	3.93
8'151 - 8'200	828	10.13	734	8.98	644	7.88	555	6.79	468	5.72	385	4.71	323	3.95
8'201 - 8'250	835	10.15	741	9.01	651	7.91	561	6.82	474	5.76	390	4.74	327	3.98
8'251 - 8'300	842	10.18	748	9.04	657	7.94	567	6.85	480	5.80	394	4.76	332	4.01
8'301 - 8'350	850	10.21	756	9.08	665	7.99	574	6.89	486	5.84	400	4.80	337	4.05
8'351 - 8'400	857	10.23	763	9.11	671	8.01	580	6.93	492	5.87	404	4.82	341	4.07
8'401 - 8'450	864	10.26	770	9.14	678	8.05	586	6.96	498	5.91	410	4.87	346	4.11
8'451 - 8'500	872	10.29	777	9.17	685	8.08	593	7.00	504	5.95	416	4.91	350	4.13
8'501 - 8'550	879	10.31	784	9.20	691	8.11	599	7.03	510	5.98	422	4.95	355	4.16
8'551 - 8'600	886	10.33	791	9.22	698	8.14	606	7.07	517	6.03	428	4.99	359	4.19
8'601 - 8'650	894	10.37	798	9.25	705	8.17	612	7.10	523	6.06	434	5.03	364	4.22
8'651 - 8'700	901	10.39	805	9.28	711	8.20	619	7.14	529	6.10	439	5.06	368	4.24
8'701 - 8'750	908	10.41	813	9.32	718	8.23	626	7.17	535	6.13	445	5.10	372	4.26
8'751 - 8'800	916	10.44	820	9.34	725	8.26	632	7.20	541	6.17	451	5.14	377	4.30
8'801 - 8'850	924	10.47	827	9.37	731	8.28	639	7.24	547	6.20	457	5.18	381	4.32
8'851 - 8'900	931	10.49	834	9.40	738	8.32	645	7.27	553	6.23	463	5.22	386	4.35
8'901 - 8'950	939	10.52	841	9.42	745	8.35	652	7.31	559	6.26	469	5.25	390	4.37
8'951 - 9'000	946	10.54	848	9.45	752	8.38	658	7.33	566	6.31	475	5.29	395	4.40
9'001 - 9'050	954	10.57	856	9.48	759	8.41	665	7.37	572	6.34	481	5.33	400	4.43
9'051 - 9'100	962	10.60	863	9.51	766	8.44	672	7.40	578	6.37	488	5.38	404	4.45
9'101 - 9'150	970	10.63	871	9.55	774	8.48	679	7.44	585	6.41	494	5.41	409	4.48
9'151 - 9'200	978	10.66	878	9.57	781	8.51	686	7.48	591	6.44	500	5.45	414	4.51
9'201 - 9'250	985	10.68	885	9.59	788	8.54	692	7.50	598	6.48	507	5.50	419	4.54
9'251 - 9'300	993	10.71	893	9.63	795	8.57	699	7.54	605	6.52	513	5.53	423	4.56
9'301 - 9'350	1'001	10.73	900	9.65	802	8.60	706	7.57	611	6.55	519	5.57	428	4.59
9'351 - 9'400	1'008	10.75	907	9.67	809	8.63	713	7.61	618	6.59	525	5.60	433	4.62
9'401 - 9'450	1'016	10.78	915	9.71	816	8.66	719	7.63	624	6.62	531	5.63	439	4.66
9'451 - 9'500	1'024	10.81	922	9.73	824	8.70	726	7.66	631	6.66	537	5.67	445	4.70

Quellensteuer für ausländische Arbeitnehmer

ohne 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.	%
9'501 - 9'550		1'032	10.83	930	9.76	831	8.72	733	7.70	638	6.70	544	5.71	451	4.73
9'551 - 9'600		1'040	10.86	938	9.80	838	8.75	740	7.73	644	6.73	550	5.74	457	4.77
9'601 - 9'650		1'047	10.88	945	9.82	845	8.78	746	7.75	651	6.76	556	5.78	464	4.82
9'651 - 9'700		1'055	10.90	953	9.85	852	8.81	753	7.78	658	6.80	562	5.81	470	4.86
9'701 - 9'750		1'064	10.94	960	9.87	860	8.84	760	7.81	664	6.83	568	5.84	476	4.89
9'751 - 9'800		1'072	10.97	968	9.90	867	8.87	767	7.85	671	6.86	575	5.88	482	4.93
9'801 - 9'850		1'080	10.99	976	9.93	874	8.90	774	7.88	677	6.89	581	5.91	488	4.97
9'851 - 9'900		1'088	11.02	983	9.95	881	8.92	781	7.91	684	6.93	587	5.94	494	5.00
9'901 - 9'950		1'096	11.04	991	9.98	888	8.95	788	7.94	691	6.96	594	5.98	500	5.04
9'951 - 10'000		1'105	11.08	999	10.02	896	8.98	796	7.98	698	7.00	601	6.03	507	5.08
10'001 - 10'050		1'113	11.10	1'007	10.04	904	9.02	803	8.01	705	7.03	608	6.06	513	5.12
10'051 - 10'100		1'121	11.13	1'015	10.07	911	9.04	811	8.05	712	7.07	614	6.09	519	5.15
10'101 - 10'150		1'129	11.15	1'023	10.10	918	9.07	818	8.08	718	7.09	621	6.13	525	5.19
10'151 - 10'200		1'137	11.17	1'030	10.12	926	9.10	825	8.11	725	7.13	628	6.17	532	5.23
10'201 - 10'250		1'145	11.20	1'038	10.15	934	9.13	832	8.14	732	7.16	634	6.20	538	5.26
10'251 - 10'300		1'153	11.22	1'046	10.18	941	9.16	839	8.17	739	7.19	641	6.24	544	5.29
10'301 - 10'350		1'161	11.24	1'053	10.20	949	9.19	846	8.19	745	7.22	647	6.27	550	5.33
10'351 - 10'400		1'170	11.28	1'061	10.23	956	9.21	854	8.23	752	7.25	654	6.30	556	5.36
10'401 - 10'450		1'178	11.30	1'069	10.25	964	9.25	861	8.26	759	7.28	661	6.34	563	5.40
10'451 - 10'500		1'187	11.33	1'077	10.28	972	9.28	868	8.29	766	7.31	667	6.37	569	5.43
10'501 - 10'550		1'195	11.35	1'085	10.31	979	9.30	875	8.31	773	7.34	674	6.40	575	5.46
10'551 - 10'600		1'204	11.39	1'094	10.35	987	9.33	883	8.35	781	7.39	681	6.44	582	5.50
10'601 - 10'650		1'213	11.42	1'103	10.38	996	9.37	891	8.39	789	7.43	689	6.48	589	5.54
10'651 - 10'700		1'222	11.45	1'111	10.41	1'003	9.40	898	8.41	796	7.46	695	6.51	596	5.58
10'701 - 10'750		1'230	11.47	1'119	10.43	1'011	9.43	905	8.44	803	7.49	702	6.55	603	5.62
10'751 - 10'800		1'239	11.50	1'127	10.46	1'019	9.46	913	8.47	810	7.52	709	6.58	609	5.65
10'801 - 10'850		1'247	11.52	1'135	10.48	1'026	9.48	920	8.50	817	7.55	716	6.61	616	5.69
10'851 - 10'900		1'257	11.56	1'144	10.52	1'035	9.52	928	8.53	825	7.59	723	6.65	623	5.73
10'901 - 10'950		1'266	11.59	1'153	10.55	1'043	9.55	936	8.57	833	7.62	730	6.68	630	5.77
10'951 - 11'000		1'275	11.62	1'161	10.58	1'051	9.58	944	8.60	840	7.65	737	6.72	637	5.80
11'001 - 11'050		1'284	11.65	1'169	10.60	1'059	9.61	952	8.63	847	7.68	744	6.75	644	5.84
11'051 - 11'100		1'292	11.67	1'177	10.63	1'067	9.63	959	8.66	854	7.71	751	6.78	650	5.87
11'101 - 11'150		1'301	11.69	1'186	10.66	1'075	9.66	967	8.69	862	7.75	757	6.80	657	5.91
11'151 - 11'200		1'312	11.74	1'196	10.70	1'084	9.70	976	8.73	870	7.79	766	6.85	665	5.95
11'201 - 11'250		1'320	11.76	1'204	10.73	1'092	9.73	984	8.77	877	7.81	773	6.89	672	5.99
11'251 - 11'300		1'329	11.79	1'213	10.76	1'100	9.76	991	8.79	885	7.85	780	6.92	678	6.01
11'301 - 11'350		1'339	11.82	1'222	10.79	1'109	9.79	999	8.82	892	7.88	788	6.96	685	6.05
11'351 - 11'400		1'348	11.85	1'230	10.81	1'117	9.82	1'007	8.85	899	7.90	795	6.99	692	6.08
11'401 - 11'450		1'358	11.89	1'239	10.84	1'125	9.85	1'015	8.88	907	7.94	802	7.02	699	6.12
11'451 - 11'500		1'368	11.92	1'249	10.88	1'134	9.88	1'024	8.92	915	7.97	810	7.06	707	6.16
11'501 - 11'550		1'378	11.96	1'257	10.91	1'142	9.91	1'031	8.95	923	8.01	818	7.10	714	6.20
11'551 - 11'600		1'388	11.99	1'266	10.94	1'151	9.94	1'039	8.98	930	8.03	825	7.13	720	6.22
11'601 - 11'650		1'398	12.03	1'275	10.97	1'159	9.97	1'047	9.01	938	8.07	832	7.16	728	6.26
11'651 - 11'700		1'408	12.06	1'284	11.00	1'167	10.00	1'055	9.04	946	8.10	840	7.19	734	6.29
11'701 - 11'750		1'418	12.09	1'293	11.03	1'176	10.03	1'063	9.07	954	8.14	847	7.22	741	6.32
11'751 - 11'800		1'429	12.14	1'303	11.07	1'185	10.06	1'072	9.10	963	8.18	855	7.26	749	6.36
11'801 - 11'850		1'439	12.17	1'312	11.10	1'194	10.10	1'080	9.13	970	8.20	863	7.30	756	6.39
11'851 - 11'900		1'449	12.20	1'321	11.12	1'202	10.12	1'088	9.16	978	8.24	870	7.33	763	6.43
11'901 - 11'950		1'460	12.24	1'330	11.15	1'211	10.16	1'097	9.20	986	8.27	878	7.36	771	6.47
11'951 - 12'000		1'470	12.28	1'339	11.18	1'220	10.19	1'105	9.23	994	8.30	885	7.39	778	6.50
12'001 - 12'050		1'480	12.31	1'349	11.22	1'228	10.21	1'113	9.26	1'002	8.33	892	7.42	785	6.53
12'051 - 12'100		1'491	12.35	1'359	11.25	1'238	10.25	1'123	9.30	1'011	8.37	901	7.46	794	6.58
12'101 - 12'150		1'501	12.38	1'369	11.29	1'247	10.28	1'131	9.33	1'018	8.40	908	7.49	801	6.61
12'151 - 12'200		1'511	12.41	1'378	11.32	1'255	10.31	1'139	9.36	1'026	8.43	915	7.52	808	6.64
12'201 - 12'250		1'522	12.45	1'389	11.36	1'265	10.35	1'148	9.39	1'034	8.46	923	7.55	816	6.67
12'251 - 12'300		1'532	12.48	1'398	11.39	1'273	10.37	1'156	9.42	1'042	8.49	931	7.58	823	6.70
12'301 - 12'350		1'543	12.52	1'409	11.43	1'283	10.41	1'165	9.45	1'050	8.52	940	7.63	831	6.74
12'351 - 12'400		1'554	12.56	1'419	11.47	1'292	10.44	1'173	9.48	1'059	8.56	948	7.66	839	6.78
12'401 - 12'450		1'564	12.59	1'429	11.50	1'301	10.47	1'182	9.51	1'067	8.59	955	7.69	846	6.81
12'451 - 12'500		1'574	12.62	1'439	11.54	1'310	10.50	1'190	9.54	1'075	8.62	963	7.72	854	6.85

Quellensteuer für ausländische Arbeitnehmer

ohne 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.	%
12'501 - 12'550		1'585	12.65	1'450	11.58	1'320	10.54	1'199	9.57	1'083	8.65	971	7.75	861	6.87
12'551 - 12'600		1'595	12.68	1'460	11.61	1'329	10.57	1'208	9.61	1'092	8.68	979	7.79	869	6.91
12'601 - 12'650		1'605	12.71	1'471	11.65	1'339	10.61	1'217	9.64	1'101	8.72	988	7.83	877	6.95
12'651 - 12'700		1'616	12.75	1'482	11.69	1'348	10.64	1'226	9.67	1'109	8.75	996	7.86	884	6.97
12'701 - 12'750		1'626	12.78	1'492	11.72	1'358	10.67	1'235	9.71	1'117	8.78	1'003	7.88	892	7.01
12'751 - 12'800		1'637	12.81	1'502	11.76	1'367	10.70	1'244	9.74	1'126	8.81	1'011	7.91	899	7.04
12'801 - 12'850		1'648	12.85	1'513	11.80	1'378	10.74	1'253	9.77	1'135	8.85	1'020	7.95	908	7.08
12'851 - 12'900		1'658	12.88	1'523	11.83	1'388	10.78	1'262	9.80	1'143	8.88	1'028	7.98	915	7.11
12'901 - 12'950		1'669	12.91	1'533	11.86	1'397	10.81	1'271	9.83	1'151	8.91	1'036	8.02	923	7.14
12'951 - 13'000		1'680	12.95	1'545	11.91	1'408	10.85	1'281	9.87	1'161	8.95	1'045	8.05	932	7.18
13'001 - 13'050		1'690	12.98	1'555	11.94	1'418	10.89	1'290	9.90	1'169	8.98	1'053	8.08	940	7.22
13'051 - 13'100		1'701	13.01	1'565	11.97	1'428	10.92	1'299	9.93	1'177	9.00	1'061	8.11	947	7.24
13'101 - 13'150		1'712	13.04	1'577	12.02	1'440	10.97	1'309	9.97	1'187	9.04	1'070	8.15	956	7.28
13'151 - 13'200		1'723	13.08	1'587	12.05	1'450	11.01	1'318	10.00	1'196	9.08	1'078	8.18	964	7.32
13'201 - 13'250		1'733	13.10	1'597	12.08	1'460	11.04	1'327	10.03	1'204	9.10	1'086	8.21	972	7.35
13'251 - 13'300		1'745	13.15	1'609	12.12	1'472	11.09	1'338	10.08	1'214	9.15	1'096	8.26	981	7.39
13'301 - 13'350		1'755	13.17	1'619	12.15	1'482	11.12	1'347	10.11	1'223	9.18	1'104	8.29	989	7.42
13'351 - 13'400		1'765	13.20	1'629	12.18	1'492	11.16	1'356	10.14	1'231	9.20	1'112	8.31	997	7.45
13'401 - 13'450		1'777	13.24	1'641	12.22	1'504	11.20	1'367	10.18	1'242	9.25	1'122	8.36	1'006	7.49
13'451 - 13'500		1'787	13.26	1'651	12.25	1'514	11.24	1'376	10.21	1'250	9.28	1'130	8.39	1'013	7.52
13'501 - 13'550		1'797	13.29	1'661	12.28	1'524	11.27	1'386	10.25	1'259	9.31	1'138	8.41	1'021	7.55
13'551 - 13'600		1'809	13.33	1'673	12.32	1'535	11.31	1'397	10.29	1'269	9.35	1'148	8.46	1'030	7.59
13'601 - 13'650		1'819	13.35	1'683	12.35	1'545	11.34	1'407	10.33	1'277	9.37	1'156	8.48	1'038	7.62
13'651 - 13'700		1'830	13.38	1'693	12.38	1'556	11.38	1'417	10.36	1'286	9.40	1'164	8.51	1'046	7.65
13'701 - 13'750		1'842	13.42	1'705	12.42	1'567	11.42	1'428	10.40	1'297	9.45	1'174	8.55	1'055	7.69
13'751 - 13'800		1'852	13.44	1'715	12.45	1'577	11.45	1'438	10.44	1'306	9.48	1'182	8.58	1'063	7.72
13'801 - 13'850		1'862	13.47	1'725	12.48	1'588	11.49	1'448	10.47	1'315	9.51	1'191	8.61	1'071	7.75
13'851 - 13'900		1'874	13.51	1'737	12.52	1'599	11.52	1'460	10.52	1'325	9.55	1'201	8.66	1'081	7.79
13'901 - 13'950		1'884	13.53	1'747	12.55	1'610	11.56	1'470	10.56	1'334	9.58	1'209	8.68	1'089	7.82
13'951 - 14'000		1'895	13.56	1'758	12.58	1'620	11.59	1'480	10.59	1'343	9.61	1'218	8.72	1'097	7.85
14'001 - 14'050		1'907	13.60	1'770	12.62	1'632	11.64	1'492	10.64	1'354	9.65	1'228	8.76	1'107	7.89
14'051 - 14'100		1'917	13.62	1'780	12.65	1'642	11.67	1'502	10.67	1'364	9.69	1'237	8.79	1'115	7.92
14'101 - 14'150		1'927	13.64	1'790	12.67	1'652	11.70	1'512	10.70	1'373	9.72	1'245	8.81	1'124	7.96
14'151 - 14'200		1'939	13.68	1'802	12.71	1'664	11.74	1'524	10.75	1'384	9.76	1'255	8.85	1'133	7.99
14'201 - 14'250		1'949	13.70	1'812	12.74	1'674	11.77	1'534	10.78	1'394	9.80	1'264	8.89	1'141	8.02
14'251 - 14'300		1'960	13.73	1'823	12.77	1'684	11.80	1'544	10.82	1'404	9.84	1'273	8.92	1'150	8.06
14'301 - 14'350		1'972	13.77	1'834	12.80	1'696	11.84	1'556	10.86	1'415	9.88	1'283	8.96	1'159	8.09
14'351 - 14'400		1'982	13.79	1'845	12.83	1'706	11.87	1'566	10.89	1'425	9.91	1'292	8.99	1'168	8.13
14'401 - 14'450		1'992	13.81	1'855	12.86	1'716	11.90	1'577	10.93	1'435	9.95	1'301	9.02	1'176	8.15
14'451 - 14'500		2'005	13.85	1'867	12.90	1'728	11.94	1'588	10.97	1'447	10.00	1'312	9.06	1'186	8.19
14'501 - 14'550		2'015	13.87	1'877	12.92	1'739	11.97	1'599	11.01	1'457	10.03	1'321	9.09	1'194	8.22
14'551 - 14'600		2'025	13.89	1'888	12.95	1'749	12.00	1'609	11.04	1'467	10.07	1'330	9.13	1'203	8.25
14'601 - 14'650		2'037	13.93	1'900	12.99	1'761	12.04	1'621	11.08	1'479	10.11	1'340	9.16	1'213	8.29
14'651 - 14'700		2'048	13.96	1'910	13.02	1'771	12.07	1'631	11.11	1'489	10.15	1'350	9.20	1'222	8.33
14'701 - 14'750		2'058	13.98	1'920	13.04	1'781	12.10	1'641	11.14	1'499	10.18	1'359	9.23	1'231	8.36
14'751 - 14'800		2'070	14.01	1'932	13.08	1'793	12.14	1'653	11.19	1'511	10.23	1'370	9.27	1'241	8.40
14'801 - 14'850		2'081	14.04	1'943	13.11	1'804	12.17	1'663	11.22	1'521	10.26	1'380	9.31	1'249	8.42
14'851 - 14'900		2'091	14.06	1'953	13.13	1'814	12.19	1'673	11.25	1'532	10.30	1'389	9.34	1'258	8.46
14'901 - 14'950		2'103	14.09	1'965	13.17	1'826	12.23	1'685	11.29	1'544	10.35	1'401	9.39	1'268	8.50
14'951 - 15'000		2'113	14.11	1'975	13.19	1'836	12.26	1'696	11.33	1'554	10.38	1'411	9.42	1'277	8.53
15'001 - 15'050		2'124	14.14	1'986	13.22	1'846	12.29	1'706	11.35	1'564	10.41	1'420	9.45	1'286	8.56
15'051 - 15'100		2'136	14.17	1'998	13.25	1'858	12.33	1'718	11.40	1'576	10.45	1'432	9.50	1'297	8.60
15'101 - 15'150		2'146	14.19	2'008	13.28	1'869	12.36	1'728	11.42	1'586	10.49	1'442	9.53	1'306	8.63
15'151 - 15'200		2'157	14.21	2'019	13.30	1'879	12.38	1'738	11.45	1'596	10.52	1'453	9.57	1'315	8.67
15'201 - 15'250		2'169	14.25	2'031	13.34	1'891	12.42	1'750	11.49	1'608	10.56	1'465	9.62	1'326	8.71
15'251 - 15'300		2'179	14.27	2'041	13.36	1'902	12.45	1'761	11.53	1'619	10.60	1'475	9.66	1'335	8.74
15'301 - 15'350		2'190	14.29	2'051	13.38	1'912	12.48	1'771	11.56	1'629	10.63	1'485	9.69	1'344	8.77
15'351 - 15'400		2'202	14.32	2'064	13.42	1'924	12.51	1'783	11.60	1'641	10.67	1'497	9.74	1'355	8.81
15'401 - 15'450		2'213	14.35	2'074	13.45	1'934	12.54	1'793	11.62	1'651	10.70	1'507	9.77	1'364	8.84
15'451 - 15'500		2'223	14.37	2'084	13.47	1'945	12.57	1'804	11.66	1'661	10.73	1'518	9.81	1'374	8.88

Quellensteuer für ausländische Arbeitnehmer

ohne 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.	%
15'501 - 15'550		2'235	14.40	2'097	13.51	1'957	12.61	1'816	11.70	1'673	10.78	1'529	9.85	1'385	8.92
15'551 - 15'600		2'246	14.42	2'107	13.53	1'967	12.63	1'826	11.72	1'684	10.81	1'540	9.89	1'395	8.96
15'601 - 15'650		2'256	14.44	2'117	13.55	1'977	12.65	1'836	11.75	1'694	10.84	1'550	9.92	1'405	8.99
15'651 - 15'700		2'268	14.47	2'130	13.59	1'990	12.70	1'848	11.79	1'706	10.88	1'562	9.96	1'416	9.03
15'701 - 15'750		2'279	14.49	2'140	13.61	2'000	12.72	1'859	11.82	1'716	10.91	1'572	10.00	1'427	9.07
15'751 - 15'800		2'289	14.51	2'150	13.63	2'010	12.74	1'869	11.85	1'727	10.95	1'583	10.03	1'437	9.11
15'801 - 15'850		2'302	14.55	2'163	13.67	2'023	12.78	1'881	11.89	1'739	10.99	1'595	10.08	1'449	9.16
15'851 - 15'900		2'312	14.56	2'173	13.69	2'033	12.81	1'892	11.92	1'749	11.02	1'605	10.11	1'459	9.19
15'901 - 15'950		2'323	14.59	2'184	13.71	2'043	12.83	1'902	11.94	1'759	11.05	1'615	10.14	1'469	9.22
15'951 - 16'000		2'335	14.62	2'196	13.75	2'056	12.87	1'914	11.98	1'771	11.09	1'627	10.18	1'481	9.27
16'001 - 16'050		2'345	14.63	2'206	13.77	2'066	12.89	1'924	12.01	1'782	11.12	1'638	10.22	1'492	9.31
16'051 - 16'100		2'356	14.66	2'217	13.79	2'076	12.91	1'935	12.04	1'792	11.15	1'648	10.25	1'502	9.34
16'101 - 16'150		2'367	14.68	2'227	13.81	2'087	12.94	1'945	12.06	1'802	11.18	1'658	10.28	1'512	9.38
16'151 - 16'200		2'379	14.71	2'239	13.84	2'099	12.98	1'957	12.10	1'815	11.22	1'670	10.32	1'524	9.42
16'201 - 16'250		2'389	14.72	2'250	13.87	2'109	13.00	1'968	12.13	1'825	11.25	1'681	10.36	1'535	9.46
16'251 - 16'300		2'400	14.75	2'260	13.89	2'120	13.03	1'978	12.15	1'835	11.27	1'691	10.39	1'545	9.49
16'301 - 16'350		2'412	14.77	2'273	13.92	2'132	13.06	1'990	12.19	1'847	11.31	1'703	10.43	1'557	9.54
16'351 - 16'400		2'423	14.80	2'283	13.94	2'143	13.09	2'001	12.22	1'858	11.35	1'713	10.46	1'567	9.57
16'401 - 16'450		2'433	14.81	2'294	13.97	2'153	13.11	2'011	12.24	1'868	11.37	1'724	10.50	1'578	9.61
16'451 - 16'500		2'446	14.85	2'306	14.00	2'165	13.14	2'023	12.28	1'880	11.41	1'736	10.54	1'590	9.65
16'501 - 16'550		2'456	14.86	2'316	14.02	2'176	13.17	2'034	12.31	1'891	11.44	1'746	10.57	1'600	9.68
16'551 - 16'600		2'467	14.88	2'327	14.04	2'186	13.19	2'044	12.33	1'901	11.47	1'757	10.60	1'611	9.72
16'601 - 16'650		2'479	14.91	2'339	14.07	2'198	13.22	2'057	12.37	1'913	11.51	1'769	10.64	1'623	9.76
16'651 - 16'700		2'490	14.93	2'350	14.09	2'209	13.25	2'067	12.40	1'924	11.54	1'779	10.67	1'633	9.79
16'701 - 16'750		2'500	14.95	2'360	14.11	2'219	13.27	2'077	12.42	1'934	11.56	1'790	10.70	1'643	9.82
16'751 - 16'800		2'513	14.98	2'373	14.15	2'232	13.31	2'090	12.46	1'946	11.60	1'802	10.74	1'656	9.87
16'801 - 16'850		2'523	15.00	2'383	14.16	2'242	13.33	2'100	12.48	1'957	11.63	1'812	10.77	1'666	9.90
16'851 - 16'900		2'534	15.02	2'394	14.19	2'253	13.35	2'111	12.51	1'967	11.66	1'823	10.80	1'676	9.93
16'901 - 16'950		2'546	15.04	2'406	14.22	2'265	13.38	2'123	12.54	1'980	11.70	1'835	10.84	1'689	9.98
16'951 - 17'000		2'557	15.06	2'417	14.24	2'276	13.41	2'133	12.57	1'990	11.72	1'845	10.87	1'699	10.01
17'001 - 17'050		2'567	15.08	2'427	14.26	2'286	13.43	2'144	12.59	2'000	11.75	1'856	10.90	1'709	10.04
17'051 - 17'100		2'580	15.11	2'440	14.29	2'298	13.46	2'156	12.63	2'013	11.79	1'868	10.94	1'722	10.08
17'101 - 17'150		2'590	15.12	2'450	14.31	2'309	13.48	2'167	12.65	2'023	11.81	1'878	10.97	1'732	10.11
17'151 - 17'200		2'601	15.14	2'461	14.33	2'319	13.50	2'177	12.68	2'034	11.84	1'889	11.00	1'742	10.14
17'201 - 17'250		2'614	15.18	2'473	14.36	2'332	13.54	2'189	12.71	2'046	11.88	1'901	11.04	1'755	10.19
17'251 - 17'300		2'624	15.19	2'484	14.38	2'342	13.56	2'200	12.74	2'056	11.90	1'912	11.07	1'765	10.22
17'301 - 17'350		2'635	15.21	2'494	14.40	2'353	13.58	2'210	12.76	2'067	11.93	1'922	11.09	1'776	10.25
17'351 - 17'400		2'647	15.23	2'507	14.43	2'365	13.61	2'223	12.79	2'079	11.97	1'934	11.13	1'788	10.29
17'401 - 17'450		2'658	15.25	2'517	14.44	2'376	13.64	2'233	12.81	2'090	11.99	1'945	11.16	1'798	10.32
17'451 - 17'500		2'668	15.27	2'528	14.47	2'386	13.65	2'244	12.84	2'100	12.02	1'955	11.19	1'809	10.35
17'501 - 17'550		2'681	15.30	2'540	14.49	2'399	13.69	2'256	12.87	2'112	12.05	1'968	11.23	1'821	10.39
17'551 - 17'600		2'692	15.32	2'551	14.51	2'409	13.71	2'267	12.90	2'123	12.08	1'978	11.25	1'832	10.42
17'601 - 17'650		2'702	15.33	2'562	14.54	2'420	13.73	2'277	12.92	2'133	12.10	1'988	11.28	1'842	10.45
17'651 - 17'700		2'715	15.36	2'574	14.56	2'432	13.76	2'290	12.96	2'146	12.14	2'001	11.32	1'854	10.49
17'701 - 17'750		2'725	15.37	2'585	14.58	2'443	13.78	2'300	12.98	2'156	12.16	2'011	11.35	1'865	10.52
17'751 - 17'800		2'736	15.39	2'595	14.60	2'453	13.80	2'311	13.00	2'167	12.19	2'022	11.38	1'875	10.55
17'801 - 17'850		2'749	15.42	2'608	14.63	2'466	13.83	2'323	13.03	2'179	12.22	2'034	11.41	1'888	10.59
17'851 - 17'900		2'759	15.43	2'618	14.65	2'476	13.85	2'334	13.06	2'190	12.25	2'045	11.44	1'898	10.62
17'901 - 17'950		2'770	15.45	2'629	14.67	2'487	13.87	2'344	13.08	2'200	12.27	2'055	11.46	1'909	10.65
17'951 - 18'000		2'782	15.48	2'641	14.69	2'499	13.90	2'357	13.11	2'213	12.31	2'067	11.50	1'921	10.69
18'001 - 18'050		2'793	15.50	2'652	14.71	2'510	13.93	2'367	13.13	2'223	12.33	2'078	11.53	1'931	10.71
18'051 - 18'100		2'804	15.51	2'663	14.73	2'521	13.95	2'378	13.16	2'234	12.36	2'089	11.56	1'942	10.74
18'101 - 18'150		2'816	15.54	2'675	14.76	2'533	13.98	2'390	13.19	2'246	12.39	2'101	11.59	1'954	10.78
18'151 - 18'200		2'827	15.55	2'686	14.78	2'544	14.00	2'401	13.21	2'257	12.42	2'111	11.61	1'965	10.81
18'201 - 18'250		2'838	15.57	2'696	14.79	2'554	14.01	2'411	13.23	2'267	12.44	2'122	11.64	1'975	10.84
18'251 - 18'300		2'850	15.60	2'709	14.82	2'567	14.05	2'424	13.26	2'280	12.48	2'134	11.68	1'988	10.88
18'301 - 18'350		2'861	15.61	2'720	14.84	2'577	14.06	2'434	13.28	2'290	12.50	2'145	11.71	1'998	10.90
18'351 - 18'400		2'872	15.63	2'730	14.86	2'588	14.08	2'445	13.31	2'301	12.52	2'155	11.73	2'009	10.93
18'401 - 18'450		2'884	15.65	2'743	14.89	2'601	14.12	2'457	13.34	2'313	12.55	2'168	11.77	2'021	10.97
18'451 - 18'500		2'895	15.67	2'753	14.90	2'611	14.13	2'468	13.36	2'324	12.58	2'178	11.79	2'032	11.00

Quellensteuer für ausländische Arbeitnehmer

ohne 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.	%
18'501 - 18'550		2'906	15.69	2'764	14.92	2'622	14.15	2'479	13.38	2'334	12.60	2'189	11.82	2'042	11.02
18'551 - 18'600		2'918	15.71	2'777	14.95	2'634	14.18	2'491	13.41	2'347	12.64	2'201	11.85	2'055	11.06
18'601 - 18'650		2'929	15.73	2'787	14.96	2'645	14.20	2'502	13.43	2'357	12.66	2'212	11.88	2'065	11.09
18'651 - 18'700		2'940	15.74	2'798	14.98	2'656	14.22	2'512	13.45	2'368	12.68	2'223	11.90	2'076	11.12
18'701 - 18'750		2'952	15.77	2'810	15.01	2'668	14.25	2'525	13.48	2'380	12.71	2'235	11.94	2'088	11.15
18'751 - 18'800		2'963	15.78	2'821	15.03	2'679	14.27	2'535	13.50	2'391	12.74	2'246	11.96	2'099	11.18
18'801 - 18'850		2'974	15.80	2'832	15.04	2'689	14.28	2'546	13.52	2'402	12.76	2'256	11.98	2'109	11.20
18'851 - 18'900		2'986	15.82	2'844	15.07	2'702	14.32	2'559	13.56	2'414	12.79	2'269	12.02	2'122	11.24
18'901 - 18'950		2'997	15.84	2'855	15.09	2'713	14.34	2'569	13.57	2'425	12.81	2'279	12.04	2'132	11.27
18'951 - 19'000		3'008	15.85	2'866	15.10	2'723	14.35	2'580	13.60	2'435	12.83	2'290	12.07	2'143	11.29
19'001 - 19'050		3'020	15.87	2'878	15.13	2'736	14.38	2'592	13.62	2'448	12.87	2'302	12.10	2'155	11.33
19'051 - 19'100		3'031	15.89	2'889	15.15	2'747	14.40	2'603	13.65	2'459	12.89	2'313	12.13	2'166	11.36
19'101 - 19'150		3'042	15.91	2'900	15.16	2'757	14.42	2'614	13.67	2'469	12.91	2'324	12.15	2'177	11.38
19'151 - 19'200		3'054	15.93	2'912	15.19	2'770	14.45	2'626	13.69	2'482	12.94	2'336	12.18	2'189	11.42
19'201 - 19'250		3'065	15.94	2'923	15.20	2'780	14.46	2'637	13.72	2'492	12.96	2'347	12.21	2'200	11.44
19'251 - 19'300		3'076	15.96	2'934	15.22	2'791	14.48	2'648	13.74	2'503	12.99	2'357	12.23	2'210	11.47
19'301 - 19'350		3'088	15.98	2'946	15.24	2'804	14.51	2'660	13.76	2'515	13.01	2'370	12.26	2'223	11.50
19'351 - 19'400		3'099	15.99	2'957	15.26	2'814	14.52	2'671	13.79	2'526	13.04	2'380	12.28	2'233	11.53
19'401 - 19'450		3'110	16.01	2'968	15.28	2'825	14.54	2'681	13.80	2'537	13.06	2'391	12.31	2'244	11.55
19'451 - 19'500		3'123	16.04	2'981	15.31	2'838	14.57	2'694	13.83	2'549	13.09	2'404	12.34	2'257	11.59
19'501 - 19'550		3'133	16.05	2'991	15.32	2'848	14.59	2'705	13.85	2'560	13.11	2'414	12.36	2'267	11.61
19'551 - 19'600		3'144	16.06	3'002	15.34	2'859	14.61	2'715	13.87	2'571	13.13	2'425	12.39	2'278	11.64
19'601 - 19'650		3'157	16.09	3'015	15.36	2'872	14.63	2'728	13.90	2'583	13.16	2'437	12.42	2'290	11.67
19'651 - 19'700		3'168	16.10	3'025	15.37	2'882	14.65	2'739	13.92	2'594	13.18	2'448	12.44	2'301	11.70
19'701 - 19'750		3'178	16.11	3'036	15.39	2'893	14.67	2'749	13.94	2'604	13.20	2'459	12.47	2'312	11.72
19'751 - 19'800		3'191	16.14	3'049	15.42	2'906	14.70	2'762	13.97	2'617	13.23	2'471	12.50	2'324	11.75
19'801 - 19'850		3'202	16.15	3'060	15.44	2'916	14.71	2'773	13.99	2'628	13.26	2'482	12.52	2'335	11.78
19'851 - 19'900		3'213	16.17	3'070	15.45	2'927	14.73	2'783	14.00	2'638	13.27	2'493	12.54	2'345	11.80
19'901 - 19'950		3'225	16.19	3'083	15.47	2'940	14.76	2'796	14.03	2'651	13.30	2'505	12.57	2'358	11.83
19'951 - 20'000		3'236	16.20	3'094	15.49	2'951	14.77	2'807	14.05	2'662	13.33	2'516	12.60	2'369	11.86
20'001 - 20'050		3'247	16.21	3'105	15.51	2'961	14.79	2'817	14.07	2'672	13.34	2'526	12.61	2'379	11.88
20'051 - 20'100		3'260	16.24	3'117	15.53	2'974	14.81	2'830	14.10	2'685	13.37	2'539	12.65	2'392	11.92
20'101 - 20'150		3'270	16.25	3'128	15.54	2'985	14.83	2'841	14.12	2'696	13.40	2'550	12.67	2'403	11.94
20'151 - 20'200		3'281	16.26	3'139	15.56	2'995	14.85	2'851	14.13	2'706	13.41	2'560	12.69	2'413	11.96
20'201 - 20'250		3'294	16.29	3'151	15.58	3'008	14.87	2'864	14.16	2'719	13.44	2'573	12.72	2'426	12.00
20'251 - 20'300		3'305	16.30	3'162	15.60	3'019	14.89	2'875	14.18	2'730	13.46	2'584	12.74	2'437	12.02
20'301 - 20'350		3'316	16.31	3'173	15.61	3'030	14.91	2'885	14.19	2'740	13.48	2'594	12.76	2'447	12.04
20'351 - 20'400		3'328	16.33	3'186	15.64	3'042	14.93	2'898	14.22	2'753	13.51	2'607	12.80	2'460	12.07
20'401 - 20'450		3'339	16.35	3'196	15.65	3'053	14.95	2'909	14.24	2'764	13.53	2'618	12.82	2'470	12.09
20'451 - 20'500		3'350	16.36	3'207	15.66	3'064	14.96	2'920	14.26	2'774	13.55	2'628	12.84	2'481	12.12
20'501 - 20'550		3'363	16.38	3'220	15.69	3'076	14.99	2'932	14.29	2'787	13.58	2'641	12.87	2'494	12.15
20'551 - 20'600		3'373	16.39	3'231	15.70	3'087	15.00	2'943	14.30	2'798	13.60	2'652	12.89	2'504	12.17
20'601 - 20'650		3'384	16.41	3'241	15.71	3'098	15.02	2'954	14.32	2'809	13.62	2'662	12.91	2'515	12.19
20'651 - 20'700		3'397	16.43	3'254	15.74	3'111	15.05	2'966	14.35	2'821	13.64	2'675	12.94	2'528	12.23
20'701 - 20'750		3'408	16.44	3'265	15.75	3'121	15.06	2'977	14.36	2'832	13.66	2'686	12.96	2'539	12.25
20'751 - 20'800		3'419	16.46	3'276	15.77	3'132	15.08	2'988	14.38	2'843	13.68	2'696	12.98	2'549	12.27
20'801 - 20'850		3'431	16.48	3'288	15.79	3'145	15.10	3'000	14.41	2'855	13.71	2'709	13.01	2'562	12.30
20'851 - 20'900		3'442	16.49	3'299	15.80	3'156	15.12	3'011	14.42	2'866	13.73	2'720	13.03	2'573	12.33
20'901 - 20'950		3'453	16.50	3'310	15.82	3'166	15.13	3'022	14.44	2'877	13.75	2'731	13.05	2'583	12.34
20'951 - 21'000		3'466	16.52	3'323	15.84	3'179	15.16	3'035	14.47	2'889	13.77	2'743	13.08	2'596	12.38
21'001 - 21'050		3'477	16.54	3'334	15.86	3'190	15.17	3'045	14.48	2'900	13.79	2'754	13.10	2'607	12.40
21'051 - 21'100		3'488	16.55	3'344	15.87	3'201	15.19	3'056	14.50	2'911	13.81	2'765	13.12	2'617	12.42
21'101 - 21'150		3'500	16.57	3'357	15.89	3'213	15.21	3'069	14.53	2'924	13.84	2'777	13.15	2'630	12.45
21'151 - 21'200		3'511	16.58	3'368	15.91	3'224	15.23	3'080	14.55	2'934	13.86	2'788	13.17	2'641	12.47
21'201 - 21'250		3'522	16.59	3'379	15.92	3'235	15.24	3'091	14.56	2'945	13.88	2'799	13.19	2'652	12.49
21'251 - 21'300		3'535	16.62	3'392	15.94	3'248	15.27	3'103	14.59	2'958	13.90	2'812	13.22	2'664	12.52
21'301 - 21'350		3'546	16.63	3'402	15.95	3'259	15.28	3'114	14.60	2'969	13.92	2'822	13.23	2'675	12.54
21'351 - 21'400		3'556	16.64	3'413	15.97	3'269	15.29	3'125	14.62	2'979	13.94	2'833	13.25	2'686	12.57
21'401 - 21'450		3'569	16.66	3'426	15.99	3'282	15.32	3'138	14.65	2'992	13.96	2'846	13.28	2'698	12.59
21'451 - 21'500		3'580	16.67	3'437	16.00	3'293	15.33	3'148	14.66	3'003	13.98	2'856	13.30	2'709	12.61

Quellensteuer für ausländische Arbeitnehmer

ohne 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.	%
21'501 - 21'550		3'591	16.68	3'448	16.02	3'304	15.35	3'159	14.68	3'014	14.00	2'867	13.32	2'720	12.64
21'551 - 21'600		3'604	16.70	3'460	16.04	3'316	15.37	3'172	14.70	3'026	14.03	2'880	13.35	2'733	12.67
21'601 - 21'650		3'615	16.72	3'471	16.05	3'327	15.38	3'183	14.72	3'037	14.04	2'891	13.37	2'743	12.68
21'651 - 21'700		3'626	16.73	3'482	16.06	3'338	15.40	3'193	14.73	3'048	14.06	2'901	13.38	2'754	12.71
21'701 - 21'750		3'638	16.75	3'495	16.09	3'351	15.42	3'206	14.76	3'061	14.09	2'914	13.41	2'767	12.74
21'751 - 21'800		3'649	16.76	3'506	16.10	3'362	15.44	3'217	14.77	3'071	14.10	2'925	13.43	2'778	12.76
21'801 - 21'850		3'660	16.77	3'517	16.11	3'373	15.45	3'228	14.79	3'082	14.12	2'936	13.45	2'788	12.77
21'851 - 21'900		3'673	16.79	3'529	16.13	3'385	15.47	3'241	14.82	3'095	14.15	2'948	13.48	2'801	12.80
21'901 - 21'950		3'684	16.80	3'540	16.15	3'396	15.49	3'251	14.83	3'106	14.17	2'959	13.50	2'812	12.83
21'951 - 22'000		3'695	16.81	3'551	16.16	3'407	15.50	3'262	14.84	3'117	14.18	2'970	13.52	2'823	12.85
22'001 - 22'050		3'707	16.83	3'564	16.18	3'420	15.53	3'275	14.87	3'129	14.21	2'983	13.54	2'835	12.87
22'051 - 22'100		3'718	16.84	3'575	16.19	3'431	15.54	3'286	14.89	3'140	14.22	2'994	13.56	2'846	12.89
22'101 - 22'150		3'729	16.85	3'586	16.21	3'442	15.56	3'297	14.90	3'151	14.24	3'004	13.58	2'857	12.91
22'151 - 22'200		3'742	16.87	3'599	16.23	3'454	15.58	3'309	14.92	3'164	14.27	3'017	13.61	2'870	12.94
22'201 - 22'250		3'753	16.89	3'609	16.24	3'465	15.59	3'320	14.94	3'174	14.28	3'028	13.62	2'880	12.96
22'251 - 22'300		3'764	16.90	3'620	16.25	3'476	15.60	3'331	14.95	3'185	14.30	3'039	13.64	2'891	12.98
22'301 - 22'350		3'777	16.92	3'633	16.27	3'489	15.63	3'344	14.98	3'198	14.32	3'051	13.67	2'904	13.01
22'351 - 22'400		3'788	16.93	3'644	16.29	3'500	15.64	3'355	14.99	3'209	14.34	3'062	13.68	2'915	13.03
22'401 - 22'450		3'799	16.94	3'655	16.30	3'511	15.66	3'365	15.01	3'220	14.36	3'073	13.70	2'926	13.05
22'451 - 22'500		3'811	16.96	3'668	16.32	3'523	15.68	3'378	15.03	3'232	14.38	3'086	13.73	2'938	13.07
22'501 - 22'550		3'822	16.97	3'679	16.33	3'534	15.69	3'389	15.05	3'243	14.40	3'097	13.75	2'949	13.09
22'551 - 22'600		3'833	16.98	3'689	16.34	3'545	15.70	3'400	15.06	3'254	14.41	3'107	13.76	2'960	13.11
22'601 - 22'650		3'846	17.00	3'702	16.36	3'558	15.73	3'413	15.09	3'267	14.44	3'120	13.79	2'973	13.14
22'651 - 22'700		3'857	17.01	3'713	16.37	3'569	15.74	3'424	15.10	3'278	14.46	3'131	13.81	2'983	13.16
22'701 - 22'750		3'868	17.02	3'724	16.39	3'580	15.75	3'434	15.11	3'289	14.47	3'142	13.83	2'994	13.17
22'751 - 22'800		3'881	17.04	3'737	16.41	3'592	15.77	3'447	15.14	3'301	14.49	3'155	13.85	3'007	13.20
22'801 - 22'850		3'892	17.05	3'748	16.42	3'603	15.79	3'458	15.15	3'312	14.51	3'165	13.87	3'018	13.22
22'851 - 22'900		3'903	17.06	3'759	16.43	3'614	15.80	3'469	15.17	3'323	14.53	3'176	13.88	3'029	13.24
22'901 - 22'950		3'915	17.08	3'771	16.45	3'627	15.82	3'482	15.19	3'336	14.55	3'189	13.91	3'041	13.26
22'951 - 23'000		3'926	17.09	3'782	16.46	3'638	15.83	3'493	15.20	3'347	14.57	3'200	13.93	3'052	13.28
23'001 - 23'050		3'937	17.10	3'793	16.47	3'649	15.85	3'504	15.22	3'358	14.58	3'211	13.95	3'063	13.30
23'051 - 23'100		3'950	17.12	3'806	16.49	3'662	15.87	3'516	15.24	3'370	14.60	3'224	13.97	3'076	13.33
23'101 - 23'150		3'961	17.13	3'817	16.51	3'673	15.88	3'527	15.25	3'381	14.62	3'234	13.98	3'087	13.35
23'151 - 23'200		3'972	17.14	3'828	16.52	3'683	15.89	3'538	15.27	3'392	14.64	3'245	14.00	3'098	13.37
23'201 - 23'250		3'985	17.16	3'841	16.54	3'696	15.91	3'551	15.29	3'405	14.66	3'258	14.03	3'110	13.39
23'251 - 23'300		3'996	17.17	3'852	16.55	3'707	15.93	3'562	15.30	3'416	14.68	3'269	14.05	3'121	13.41
23'301 - 23'350		4'007	17.18	3'863	16.56	3'718	15.94	3'573	15.32	3'427	14.69	3'280	14.06	3'132	13.43
23'351 - 23'400		4'020	17.20	3'876	16.58	3'731	15.96	3'585	15.34	3'439	14.71	3'293	14.09	3'145	13.45
23'401 - 23'450		4'031	17.21	3'886	16.59	3'742	15.97	3'596	15.35	3'450	14.73	3'303	14.10	3'156	13.47
23'451 - 23'500		4'042	17.22	3'897	16.60	3'753	15.99	3'607	15.37	3'461	14.74	3'314	14.12	3'167	13.49
23'501 - 23'550		4'054	17.23	3'910	16.62	3'766	16.01	3'620	15.39	3'474	14.77	3'327	14.14	3'179	13.51
23'551 - 23'600		4'065	17.24	3'921	16.63	3'776	16.02	3'631	15.40	3'485	14.78	3'338	14.16	3'190	13.53
23'601 - 23'650		4'076	17.25	3'932	16.64	3'787	16.03	3'642	15.42	3'496	14.80	3'349	14.18	3'201	13.55
23'651 - 23'700		4'089	17.27	3'945	16.66	3'800	16.05	3'655	15.44	3'509	14.82	3'362	14.20	3'214	13.58
23'701 - 23'750		4'100	17.28	3'956	16.67	3'811	16.06	3'666	15.45	3'519	14.83	3'373	14.22	3'225	13.59
23'751 - 23'800		4'111	17.29	3'967	16.69	3'822	16.08	3'677	15.47	3'530	14.85	3'383	14.23	3'236	13.61
23'801 - 23'850		4'124	17.31	3'980	16.71	3'835	16.10	3'689	15.48	3'543	14.87	3'396	14.25	3'248	13.63
23'851 - 23'900		4'135	17.32	3'991	16.72	3'846	16.11	3'700	15.50	3'554	14.89	3'407	14.27	3'259	13.65
23'901 - 23'950		4'146	17.33	4'002	16.73	3'857	16.12	3'711	15.51	3'565	14.90	3'418	14.29	3'270	13.67
23'951 - 24'000		4'159	17.35	4'015	16.75	3'870	16.14	3'724	15.53	3'578	14.92	3'431	14.31	3'283	13.69
24'001 - 24'050		4'170	17.36	4'026	16.76	3'881	16.15	3'735	15.55	3'589	14.94	3'442	14.33	3'294	13.71
24'051 - 24'100		4'181	17.37	4'036	16.76	3'892	16.17	3'746	15.56	3'600	14.95	3'453	14.34	3'305	13.73
24'101 - 24'150		4'194	17.38	4'049	16.78	3'904	16.18	3'759	15.58	3'612	14.97	3'465	14.36	3'318	13.75
24'151 - 24'200		4'205	17.39	4'060	16.79	3'915	16.19	3'770	15.59	3'623	14.99	3'476	14.38	3'328	13.77
24'201 - 24'250		4'216	17.40	4'071	16.80	3'926	16.21	3'781	15.61	3'634	15.00	3'487	14.39	3'339	13.78
24'251 - 24'300		4'229	17.42	4'084	16.82	3'939	16.23	3'793	15.63	3'647	15.02	3'500	14.42	3'352	13.81
24'301 - 24'350		4'240	17.43	4'095	16.83	3'950	16.24	3'804	15.64	3'658	15.04	3'511	14.43	3'363	13.83
24'351 - 24'400		4'251	17.44	4'106	16.85	3'961	16.25	3'815	15.65	3'669	15.05	3'522	14.45	3'374	13.84
24'401 - 24'450		4'264	17.46	4'119	16.86	3'974	16.27	3'828	15.67	3'682	15.07	3'535	14.47	3'387	13.87
24'451 - 24'500		4'275	17.47	4'130	16.87	3'985	16.28	3'839	15.69	3'693	15.09	3'546	14.49	3'398	13.88

Quellensteuer für ausländische Arbeitnehmer

ohne 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.	%
24'501 - 24'550	4'286	17.48	4'141	16.88	3'996	16.29	3'850	15.70	3'704	15.10	3'557	14.50	3'409	13.90	
24'551 - 24'600	4'298	17.49	4'154	16.90	4'009	16.31	3'863	15.72	3'717	15.13	3'569	14.52	3'421	13.92	
24'601 - 24'650	4'309	17.50	4'165	16.91	4'020	16.32	3'874	15.73	3'727	15.14	3'580	14.54	3'432	13.94	
24'651 - 24'700	4'320	17.51	4'176	16.92	4'031	16.34	3'885	15.74	3'738	15.15	3'591	14.55	3'443	13.95	
24'701 - 24'750	4'333	17.52	4'189	16.94	4'044	16.36	3'898	15.77	3'751	15.17	3'604	14.58	3'456	13.98	
24'751 - 24'800	4'344	17.53	4'200	16.95	4'054	16.36	3'909	15.78	3'762	15.18	3'615	14.59	3'467	13.99	
24'801 - 24'850	4'355	17.54	4'211	16.96	4'065	16.37	3'920	15.79	3'773	15.20	3'626	14.61	3'478	14.01	
24'851 - 24'900	4'368	17.56	4'224	16.98	4'078	16.39	3'932	15.81	3'786	15.22	3'639	14.63	3'491	14.03	
24'901 - 24'950	4'379	17.57	4'235	16.99	4'089	16.41	3'943	15.82	3'797	15.23	3'650	14.64	3'502	14.05	
24'951 - 25'000	4'390	17.58	4'246	17.00	4'100	16.42	3'954	15.83	3'808	15.25	3'661	14.66	3'513	14.07	
25'001 - 25'050	4'403	17.59	4'258	17.01	4'113	16.44	3'967	15.85	3'821	15.27	3'674	14.68	3'526	14.09	
25'051 - 25'100	4'414	17.60	4'269	17.02	4'124	16.45	3'978	15.86	3'832	15.28	3'684	14.69	3'536	14.10	
25'101 - 25'150	4'425	17.61	4'280	17.03	4'135	16.46	3'989	15.88	3'843	15.30	3'695	14.71	3'547	14.12	
25'151 - 25'200	4'438	17.63	4'293	17.05	4'148	16.48	4'002	15.90	3'856	15.32	3'708	14.73	3'560	14.14	
25'201 - 25'250	4'449	17.64	4'304	17.06	4'159	16.49	4'013	15.91	3'866	15.33	3'719	14.74	3'571	14.16	
25'251 - 25'300	4'460	17.65	4'315	17.07	4'170	16.50	4'024	15.92	3'877	15.34	3'730	14.76	3'582	14.17	
25'301 - 25'350	4'473	17.66	4'328	17.09	4'183	16.52	4'037	15.94	3'890	15.36	3'743	14.78	3'595	14.20	
25'351 - 25'400	4'484	17.67	4'339	17.10	4'194	16.53	4'048	15.95	3'901	15.37	3'754	14.79	3'606	14.21	
25'401 - 25'450	4'495	17.68	4'350	17.11	4'205	16.54	4'059	15.96	3'912	15.39	3'765	14.81	3'617	14.23	
25'451 - 25'500	4'508	17.70	4'363	17.13	4'218	16.56	4'072	15.98	3'925	15.41	3'778	14.83	3'630	14.25	
25'501 - 25'550	4'519	17.70	4'374	17.14	4'229	16.57	4'083	16.00	3'936	15.42	3'789	14.84	3'641	14.26	
25'551 - 25'600	4'530	17.71	4'385	17.15	4'240	16.58	4'094	16.01	3'947	15.43	3'800	14.86	3'652	14.28	
25'601 - 25'650	4'543	17.73	4'398	17.16	4'253	16.60	4'107	16.03	3'960	15.45	3'813	14.88	3'665	14.30	
25'651 - 25'700	4'554	17.74	4'409	17.17	4'264	16.61	4'118	16.04	3'971	15.47	3'824	14.89	3'675	14.31	
25'701 - 25'750	4'565	17.75	4'420	17.18	4'275	16.62	4'129	16.05	3'982	15.48	3'835	14.91	3'686	14.33	
25'751 - 25'800	4'578	17.76	4'433	17.20	4'288	16.64	4'142	16.07	3'995	15.50	3'847	14.93	3'699	14.35	
25'801 - 25'850	4'589	17.77	4'444	17.21	4'299	16.65	4'153	16.08	4'006	15.51	3'858	14.94	3'710	14.37	
25'851 - 25'900	4'600	17.78	4'455	17.22	4'310	16.66	4'163	16.09	4'017	15.52	3'869	14.95	3'721	14.38	
25'901 - 25'950	4'613	17.79	4'468	17.23	4'323	16.68	4'176	16.11	4'030	15.54	3'882	14.97	3'734	14.40	
25'951 - 26'000	4'624	17.80	4'479	17.24	4'334	16.69	4'187	16.12	4'041	15.56	3'893	14.99	3'745	14.42	
26'001 - 26'050	4'635	17.81	4'490	17.25	4'345	16.70	4'198	16.13	4'052	15.57	3'904	15.00	3'756	14.43	
26'051 - 26'100	4'648	17.83	4'503	17.27	4'358	16.71	4'211	16.15	4'065	15.59	3'917	15.02	3'769	14.45	
26'101 - 26'150	4'659	17.83	4'514	17.28	4'369	16.72	4'222	16.16	4'076	15.60	3'928	15.04	3'780	14.47	
26'151 - 26'200	4'670	17.84	4'525	17.29	4'380	16.73	4'233	16.17	4'087	15.61	3'939	15.05	3'791	14.48	
26'201 - 26'250	4'683	17.86	4'538	17.30	4'392	16.75	4'246	16.19	4'099	15.63	3'952	15.07	3'804	14.51	
26'251 - 26'300	4'694	17.86	4'549	17.31	4'403	16.76	4'257	16.20	4'110	15.64	3'963	15.08	3'815	14.52	
26'301 - 26'350	4'705	17.87	4'560	17.32	4'415	16.77	4'268	16.21	4'121	15.65	3'974	15.10	3'826	14.53	
26'351 - 26'400	4'718	17.89	4'573	17.34	4'427	16.78	4'281	16.23	4'134	15.67	3'987	15.12	3'839	14.56	
26'401 - 26'450	4'730	17.90	4'584	17.35	4'438	16.79	4'292	16.24	4'145	15.69	3'998	15.13	3'850	14.57	
26'451 - 26'500	4'741	17.91	4'595	17.36	4'450	16.81	4'303	16.25	4'156	15.70	4'009	15.14	3'861	14.58	
26'501 - 26'550	4'754	17.92	4'608	17.37	4'462	16.82	4'316	16.27	4'169	15.72	4'022	15.16	3'874	14.61	
26'551 - 26'600	4'765	17.93	4'619	17.38	4'473	16.83	4'327	16.28	4'180	15.73	4'033	15.18	3'885	14.62	
26'601 - 26'650	4'776	17.94	4'630	17.39	4'485	16.85	4'338	16.29	4'191	15.74	4'044	15.19	3'896	14.63	
26'651 - 26'700	4'789	17.95	4'643	17.41	4'497	16.86	4'351	16.31	4'204	15.76	4'057	15.21	3'908	14.65	
26'701 - 26'750	4'800	17.96	4'654	17.41	4'509	16.87	4'362	16.32	4'215	15.77	4'068	15.22	3'919	14.66	
26'751 - 26'800	4'811	17.97	4'665	17.42	4'520	16.88	4'373	16.33	4'226	15.78	4'079	15.23	3'930	14.68	
26'801 - 26'850	4'824	17.98	4'678	17.44	4'533	16.90	4'386	16.35	4'239	15.80	4'092	15.25	3'943	14.70	
26'851 - 26'900	4'835	17.99	4'689	17.45	4'544	16.91	4'397	16.36	4'250	15.81	4'103	15.27	3'954	14.71	
26'901 - 26'950	4'846	18.00	4'700	17.46	4'555	16.92	4'408	16.37	4'261	15.83	4'114	15.28	3'965	14.73	
26'951 - 27'000	4'859	18.01	4'713	17.47	4'568	16.93	4'421	16.39	4'274	15.84	4'127	15.30	3'978	14.75	
27'001 - 27'050	4'870	18.02	4'724	17.48	4'579	16.94	4'432	16.40	4'285	15.86	4'138	15.31	3'989	14.76	
27'051 - 27'100	4'881	18.03	4'736	17.49	4'590	16.95	4'443	16.41	4'296	15.87	4'149	15.32	4'000	14.77	
27'101 - 27'150	4'894	18.04	4'749	17.51	4'603	16.97	4'456	16.43	4'309	15.89	4'162	15.34	4'013	14.79	
27'151 - 27'200	4'905	18.05	4'760	17.52	4'614	16.98	4'467	16.44	4'320	15.90	4'172	15.35	4'024	14.81	
27'201 - 27'250	4'916	18.06	4'771	17.52	4'625	16.99	4'478	16.45	4'331	15.91	4'184	15.37	4'035	14.82	
27'251 - 27'300	4'929	18.07	4'784	17.54	4'638	17.00	4'491	16.47	4'344	15.93	4'196	15.38	4'048	14.84	
27'301 - 27'350	4'940	18.08	4'795	17.55	4'649	17.01	4'502	16.48	4'355	15.94	4'207	15.40	4'059	14.85	
27'351 - 27'400	4'951	18.09	4'806	17.56	4'660	17.02	4'513	16.49	4'366	15.95	4'218	15.41	4'070	14.87	
27'401 - 27'450	4'964	18.10	4'819	17.57	4'673	17.04	4'526	16.50	4'379	15.97	4'231	15.43	4'083	14.89	

Quellensteuer für ausländische Arbeitnehmer

ohne 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.	%
27'451 - 27'500	4'975	18.11	4'830	17.58	4'684	17.05	4'537	16.51	4'390	15.98	4'242	15.44	4'094	14.90
27'501 - 27'550	4'986	18.11	4'841	17.59	4'695	17.06	4'548	16.52	4'401	15.99	4'253	15.45	4'105	14.91
27'551 - 27'600	5'000	18.13	4'854	17.60	4'708	17.07	4'561	16.54	4'414	16.01	4'266	15.47	4'118	14.93
27'601 - 27'650	5'011	18.14	4'865	17.61	4'719	17.08	4'572	16.55	4'425	16.02	4'277	15.48	4'129	14.95
27'651 - 27'700	5'022	18.15	4'876	17.62	4'730	17.09	4'583	16.56	4'436	16.03	4'288	15.49	4'140	14.96
27'701 - 27'750	5'035	18.16	4'889	17.63	4'743	17.11	4'596	16.58	4'449	16.05	4'301	15.51	4'153	14.98
27'751 - 27'800	5'046	18.17	4'900	17.64	4'754	17.12	4'607	16.59	4'460	16.06	4'312	15.52	4'164	14.99
27'801 - 27'850	5'057	18.17	4'911	17.65	4'765	17.12	4'618	16.60	4'471	16.07	4'324	15.54	4'175	15.00
27'851 - 27'900	5'070	18.19	4'924	17.66	4'778	17.14	4'631	16.61	4'484	16.09	4'337	15.56	4'188	15.02
27'901 - 27'950	5'081	18.20	4'935	17.67	4'789	17.15	4'642	16.62	4'495	16.10	4'347	15.57	4'199	15.04
27'951 - 28'000	5'092	18.20	4'946	17.68	4'800	17.16	4'654	16.64	4'506	16.11	4'359	15.58	4'210	15.05
28'001 - 28'050	5'105	18.22	4'959	17.69	4'813	17.17	4'666	16.65	4'519	16.12	4'372	15.60	4'223	15.07
28'051 - 28'100	5'116	18.22	4'970	17.70	4'824	17.18	4'678	16.66	4'530	16.14	4'383	15.61	4'234	15.08
28'101 - 28'150	5'127	18.23	4'981	17.71	4'835	17.19	4'689	16.67	4'541	16.15	4'394	15.62	4'245	15.09
28'151 - 28'200	5'140	18.24	4'995	17.73	4'848	17.21	4'702	16.69	4'554	16.16	4'407	15.64	4'258	15.11
28'201 - 28'250	5'151	18.25	5'006	17.74	4'859	17.22	4'713	16.70	4'565	16.17	4'418	15.65	4'269	15.12
28'251 - 28'300	5'162	18.26	5'017	17.74	4'870	17.22	4'724	16.71	4'576	16.18	4'429	15.66	4'280	15.14
28'301 - 28'350	5'176	18.27	5'030	17.76	4'883	17.24	4'737	16.72	4'589	16.20	4'442	15.68	4'293	15.16
28'351 - 28'400	5'187	18.28	5'041	17.77	4'895	17.25	4'748	16.73	4'600	16.21	4'453	15.69	4'304	15.17
28'401 - 28'450	5'198	18.29	5'052	17.77	4'906	17.26	4'759	16.74	4'612	16.23	4'464	15.70	4'315	15.18
28'451 - 28'500	5'211	18.30	5'065	17.79	4'919	17.27	4'772	16.76	4'625	16.24	4'477	15.72	4'328	15.20
28'501 - 28'550	5'222	18.31	5'076	17.79	4'930	17.28	4'783	16.77	4'636	16.25	4'488	15.73	4'339	15.21
28'551 - 28'600	5'233	18.31	5'087	17.80	4'941	17.29	4'794	16.78	4'647	16.26	4'499	15.74	4'350	15.22
28'601 - 28'650	5'246	18.33	5'100	17.82	4'954	17.31	4'807	16.79	4'660	16.28	4'512	15.76	4'363	15.24
28'651 - 28'700	5'257	18.33	5'111	17.82	4'965	17.31	4'818	16.80	4'671	16.29	4'523	15.77	4'374	15.25
28'701 - 28'750	5'268	18.34	5'122	17.83	4'976	17.32	4'829	16.81	4'682	16.30	4'534	15.78	4'385	15.27
28'751 - 28'800	5'281	18.35	5'135	17.85	4'989	17.34	4'842	16.83	4'695	16.32	4'547	15.80	4'398	15.28
28'801 - 28'850	5'292	18.36	5'146	17.85	5'000	17.35	4'853	16.84	4'706	16.33	4'558	15.81	4'409	15.30
28'851 - 28'900	5'304	18.37	5'158	17.86	5'011	17.35	4'864	16.85	4'717	16.34	4'569	15.82	4'421	15.31
28'901 - 28'950	5'317	18.38	5'171	17.88	5'024	17.37	4'877	16.86	4'730	16.35	4'582	15.84	4'434	15.33
28'951 - 29'000	5'328	18.39	5'182	17.88	5'035	17.38	4'888	16.87	4'741	16.36	4'593	15.85	4'445	15.34
29'001 - 29'050	5'339	18.39	5'193	17.89	5'046	17.39	4'899	16.88	4'752	16.37	4'604	15.86	4'456	15.35
29'051 - 29'100	5'352	18.41	5'206	17.91	5'059	17.40	4'912	16.89	4'765	16.39	4'617	15.88	4'469	15.37
29'101 - 29'150	5'363	18.41	5'217	17.91	5'070	17.41	4'924	16.91	4'776	16.40	4'628	15.89	4'480	15.38
29'151 - 29'200	5'374	18.42	5'228	17.92	5'082	17.42	4'935	16.92	4'787	16.41	4'639	15.90	4'491	15.39
29'201 - 29'250	5'387	18.43	5'241	17.93	5'095	17.43	4'948	16.93	4'800	16.42	4'652	15.92	4'504	15.41
29'251 - 29'300	5'398	18.44	5'252	17.94	5'106	17.44	4'959	16.94	4'811	16.43	4'663	15.93	4'515	15.42
29'301 - 29'350	5'409	18.45	5'263	17.95	5'117	17.45	4'970	16.95	4'822	16.44	4'674	15.94	4'526	15.43
29'351 - 29'400	5'422	18.46	5'276	17.96	5'130	17.46	4'983	16.96	4'835	16.46	4'687	15.96	4'539	15.45
29'401 - 29'450	5'434	18.47	5'287	17.97	5'141	17.47	4'994	16.97	4'846	16.47	4'699	15.97	4'550	15.46
29'451 - 29'500	5'445	18.47	5'299	17.98	5'152	17.48	5'005	16.98	4'858	16.48	4'710	15.98	4'561	15.47
29'501 - 29'550	5'458	18.49	5'312	17.99	5'165	17.49	5'018	17.00	4'871	16.50	4'723	16.00	4'574	15.49
29'551 - 29'600	5'469	18.49	5'323	18.00	5'176	17.50	5'029	17.00	4'882	16.51	4'734	16.01	4'585	15.50
29'601 - 29'650	5'480	18.50	5'334	18.01	5'187	17.51	5'040	17.01	4'893	16.52	4'745	16.02	4'596	15.51
29'651 - 29'700	5'493	18.51	5'347	18.02	5'200	17.52	5'053	17.03	4'906	16.53	4'758	16.03	4'609	15.53
29'701 - 29'750	5'504	18.52	5'358	18.03	5'211	17.53	5'064	17.04	4'917	16.54	4'769	16.04	4'620	15.54
29'751 - 29'800	5'515	18.52	5'369	18.03	5'223	17.54	5'075	17.04	4'928	16.55	4'780	16.05	4'631	15.55
29'801 - 29'850	5'528	18.53	5'382	18.05	5'236	17.56	5'089	17.06	4'941	16.57	4'793	16.07	4'644	15.57
29'851 - 29'900	5'540	18.54	5'393	18.05	5'247	17.56	5'100	17.07	4'952	16.58	4'804	16.08	4'655	15.58
29'901 - 29'950	5'551	18.55	5'404	18.06	5'258	17.57	5'111	17.08	4'963	16.58	4'815	16.09	4'666	15.59
29'951 - 30'000	5'564	18.56	5'417	18.07	5'271	17.58	5'124	17.09	4'976	16.60	4'828	16.11	4'680	15.61
30'001 - 30'050	5'575	18.57	5'429	18.08	5'282	17.59	5'135	17.10	4'987	16.61	4'839	16.12	4'691	15.62
30'051 - 30'100	5'586	18.57	5'440	18.09	5'293	17.60	5'146	17.11	4'998	16.62	4'850	16.13	4'702	15.63
30'101 - 30'150	5'599	18.59	5'453	18.10	5'306	17.61	5'159	17.13	5'011	16.63	4'863	16.14	4'715	15.65
30'151 - 30'200	5'610	18.59	5'464	18.11	5'317	17.62	5'170	17.13	5'023	16.65	4'874	16.15	4'726	15.66
30'201 - 30'250	5'621	18.60	5'475	18.11	5'328	17.63	5'181	17.14	5'034	16.66	4'885	16.16	4'737	15.67
30'251 - 30'300	5'634	18.61	5'488	18.13	5'341	17.64	5'194	17.16	5'047	16.67	4'899	16.18	4'750	15.69
30'301 - 30'350	5'646	18.62	5'499	18.13	5'353	17.65	5'205	17.16	5'058	16.68	4'910	16.19	4'761	15.70
30'351 - 30'400	5'657	18.62	5'510	18.14	5'364	17.66	5'216	17.17	5'069	16.69	4'921	16.20	4'772	15.71

Quellensteuer für ausländische Arbeitnehmer

ohne 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.	%
30'401 - 30'450		5'670	18.64	5'523	18.15	5'377	17.67	5'230	17.19	5'082	16.70	4'934	16.22	4'785	15.73
30'451 - 30'500		5'681	18.64	5'535	18.16	5'388	17.68	5'241	17.20	5'093	16.71	4'945	16.23	4'796	15.74
30'501 - 30'550		5'692	18.65	5'546	18.17	5'399	17.69	5'252	17.21	5'104	16.72	4'956	16.24	4'807	15.75
30'551 - 30'600		5'705	18.66	5'559	18.18	5'412	17.70	5'265	17.22	5'117	16.74	4'969	16.25	4'820	15.76
30'601 - 30'650		5'716	18.66	5'570	18.19	5'423	17.71	5'276	17.23	5'128	16.74	4'980	16.26	4'831	15.77
30'651 - 30'700		5'727	18.67	5'581	18.19	5'434	17.71	5'287	17.24	5'139	16.75	4'991	16.27	4'843	15.79
30'701 - 30'750		5'741	18.69	5'594	18.21	5'447	17.73	5'300	17.25	5'152	16.77	5'004	16.29	4'856	15.80
30'751 - 30'800		5'752	18.69	5'605	18.21	5'458	17.74	5'311	17.26	5'163	16.78	5'015	16.30	4'867	15.81
30'801 - 30'850		5'763	18.70	5'616	18.22	5'470	17.75	5'322	17.27	5'175	16.79	5'026	16.30	4'878	15.82
30'851 - 30'900		5'776	18.71	5'630	18.23	5'483	17.76	5'335	17.28	5'188	16.80	5'040	16.32	4'891	15.84
30'901 - 30'950		5'787	18.71	5'641	18.24	5'494	17.77	5'347	17.29	5'199	16.81	5'051	16.33	4'902	15.85
30'951 - 31'000		5'798	18.72	5'652	18.25	5'505	17.77	5'358	17.30	5'210	16.82	5'062	16.34	4'913	15.86
31'001 - 31'050		5'811	18.73	5'665	18.26	5'518	17.79	5'371	17.31	5'223	16.83	5'075	16.36	4'926	15.88
31'051 - 31'100		5'823	18.74	5'676	18.27	5'529	17.79	5'382	17.32	5'234	16.84	5'086	16.37	4'937	15.89
31'101 - 31'150		5'834	18.74	5'687	18.27	5'540	17.80	5'393	17.33	5'245	16.85	5'097	16.38	4'948	15.90
31'151 - 31'200		5'847	18.76	5'700	18.28	5'553	17.81	5'406	17.34	5'258	16.87	5'110	16.39	4'961	15.91
31'201 - 31'250		5'858	18.76	5'711	18.29	5'564	17.82	5'417	17.35	5'269	16.87	5'121	16.40	4'972	15.92
31'251 - 31'300		5'869	18.77	5'723	18.30	5'576	17.83	5'428	17.36	5'280	16.88	5'132	16.41	4'984	15.94
31'301 - 31'350		5'882	18.78	5'736	18.31	5'589	17.84	5'441	17.37	5'294	16.90	5'145	16.42	4'997	15.95
31'351 - 31'400		5'893	18.78	5'747	18.32	5'600	17.85	5'452	17.38	5'305	16.91	5'156	16.43	5'008	15.96
31'401 - 31'450		5'905	18.79	5'758	18.32	5'611	17.86	5'464	17.39	5'316	16.92	5'168	16.45	5'019	15.97
31'451 - 31'500		5'918	18.80	5'771	18.34	5'624	17.87	5'477	17.40	5'329	16.93	5'181	16.46	5'032	15.99
31'501 - 31'550		5'929	18.81	5'782	18.34	5'635	17.87	5'488	17.41	5'340	16.94	5'192	16.47	5'043	16.00
31'551 - 31'600		5'940	18.81	5'793	18.35	5'646	17.88	5'499	17.42	5'351	16.95	5'203	16.48	5'054	16.01
31'601 - 31'650		5'953	18.82	5'806	18.36	5'659	17.89	5'512	17.43	5'364	16.96	5'216	16.49	5'067	16.02
31'651 - 31'700		5'964	18.83	5'818	18.37	5'671	17.90	5'523	17.44	5'375	16.97	5'227	16.50	5'078	16.03
31'701 - 31'750		5'975	18.83	5'829	18.37	5'682	17.91	5'534	17.44	5'386	16.98	5'238	16.51	5'089	16.04
31'751 - 31'800		5'988	18.85	5'842	18.39	5'695	17.92	5'547	17.46	5'400	16.99	5'251	16.53	5'102	16.06
31'801 - 31'850		6'000	18.85	5'853	18.39	5'706	17.93	5'559	17.47	5'411	17.00	5'262	16.53	5'114	16.07
31'851 - 31'900		6'011	18.86	5'864	18.40	5'717	17.94	5'570	17.47	5'422	17.01	5'273	16.54	5'125	16.08
31'901 - 31'950		6'024	18.87	5'877	18.41	5'730	17.95	5'583	17.49	5'435	17.02	5'287	16.56	5'138	16.09
31'951 - 32'000		6'035	18.87	5'888	18.41	5'741	17.95	5'594	17.49	5'446	17.03	5'298	16.57	5'149	16.10
32'001 - 32'050		6'046	18.88	5'900	18.42	5'753	17.96	5'605	17.50	5'457	17.04	5'309	16.58	5'160	16.11
32'051 - 32'100		6'059	18.89	5'913	18.43	5'766	17.98	5'618	17.52	5'470	17.05	5'322	16.59	5'173	16.13
32'101 - 32'150		6'071	18.90	5'924	18.44	5'777	17.98	5'629	17.52	5'481	17.06	5'333	16.60	5'184	16.14
32'151 - 32'200		6'082	18.90	5'935	18.45	5'788	17.99	5'640	17.53	5'492	17.07	5'344	16.61	5'195	16.15
32'201 - 32'250		6'095	18.91	5'948	18.46	5'801	18.00	5'654	17.55	5'506	17.09	5'357	16.62	5'208	16.16
32'251 - 32'300		6'106	18.92	5'959	18.46	5'812	18.01	5'665	17.55	5'517	17.09	5'368	16.63	5'220	16.17
32'301 - 32'350		6'117	18.92	5'970	18.47	5'823	18.01	5'676	17.56	5'528	17.10	5'379	16.64	5'231	16.18
32'351 - 32'400		6'130	18.93	5'984	18.48	5'836	18.03	5'689	17.57	5'541	17.12	5'393	16.66	5'244	16.20
32'401 - 32'450		6'142	18.94	5'995	18.49	5'848	18.04	5'700	17.58	5'552	17.12	5'404	16.67	5'255	16.21
32'451 - 32'500		6'153	18.95	6'006	18.49	5'859	18.04	5'711	17.59	5'563	17.13	5'415	16.67	5'266	16.22
32'501 - 32'550		6'166	18.96	6'019	18.51	5'872	18.05	5'724	17.60	5'576	17.14	5'428	16.69	5'279	16.23
32'551 - 32'600		6'177	18.96	6'030	18.51	5'883	18.06	5'735	17.61	5'587	17.15	5'439	16.70	5'290	16.24
32'601 - 32'650		6'188	18.97	6'041	18.52	5'894	18.07	5'747	17.62	5'599	17.16	5'450	16.70	5'301	16.25
32'651 - 32'700		6'201	18.98	6'055	18.53	5'907	18.08	5'760	17.63	5'612	17.18	5'463	16.72	5'314	16.26
32'701 - 32'750		6'213	18.99	6'066	18.54	5'918	18.08	5'771	17.63	5'623	17.18	5'474	16.73	5'326	16.28
32'751 - 32'800		6'224	18.99	6'077	18.54	5'930	18.09	5'782	17.64	5'634	17.19	5'486	16.74	5'337	16.28
32'801 - 32'850		6'237	19.00	6'090	18.55	5'943	18.11	5'795	17.65	5'647	17.20	5'499	16.75	5'350	16.30
32'851 - 32'900		6'248	19.01	6'101	18.56	5'954	18.11	5'806	17.66	5'658	17.21	5'510	16.76	5'361	16.31
32'901 - 32'950		6'259	19.01	6'112	18.56	5'965	18.12	5'817	17.67	5'669	17.22	5'521	16.77	5'372	16.32
32'951 - 33'000		6'272	19.02	6'125	18.57	5'978	18.13	5'831	17.68	5'683	17.23	5'534	16.78	5'385	16.33
33'001 - 33'050		6'284	19.03	6'137	18.58	5'989	18.13	5'842	17.69	5'694	17.24	5'545	16.79	5'396	16.34
33'051 - 33'100		6'295	19.03	6'148	18.59	6'000	18.14	5'853	17.70	5'705	17.25	5'556	16.80	5'407	16.35
33'101 - 33'150		6'308	19.04	6'161	18.60	6'014	18.16	5'866	17.71	5'718	17.26	5'569	16.81	5'421	16.37
33'151 - 33'200		6'319	19.05	6'172	18.60	6'025	18.16	5'877	17.72	5'729	17.27	5'581	16.82	5'432	16.37
33'201 - 33'250		6'330	19.05	6'183	18.61	6'036	18.17	5'888	17.72	5'740	17.28	5'592	16.83	5'443	16.38
33'251 - 33'300		6'343	19.06	6'196	18.62	6'049	18.18	5'901	17.73	5'753	17.29	5'605	16.84	5'456	16.40
33'301 - 33'350		6'355	19.07	6'208	18.63	6'060	18.18	5'913	17.74	5'764	17.30	5'616	16.85	5'467	16.41

Quellensteuer für ausländische Arbeitnehmer

ohne 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.	%
33'351 - 33'400		6'366	19.07	6'219	18.63	6'071	18.19	5'924	17.75	5'776	17.31	5'627	16.86	5'478	16.41
33'401 - 33'450		6'379	19.08	6'232	18.64	6'085	18.20	5'937	17.76	5'789	17.32	5'640	16.87	5'491	16.43
33'451 - 33'500		6'390	19.09	6'243	18.65	6'096	18.21	5'948	17.77	5'800	17.33	5'651	16.88	5'502	16.44
33'501 - 33'550		6'401	19.09	6'254	18.65	6'107	18.22	5'959	17.77	5'811	17.33	5'663	16.89	5'514	16.45
33'551 - 33'600		6'414	19.10	6'267	18.67	6'120	18.23	5'972	17.79	5'824	17.35	5'676	16.91	5'527	16.46
33'601 - 33'650		6'426	19.11	6'279	18.67	6'131	18.23	5'983	17.79	5'835	17.35	5'687	16.91	5'538	16.47
33'651 - 33'700		6'437	19.12	6'290	18.68	6'142	18.24	5'995	17.80	5'846	17.36	5'698	16.92	5'549	16.48
33'701 - 33'750		6'450	19.13	6'303	18.69	6'156	18.25	6'008	17.81	5'860	17.38	5'711	16.93	5'562	16.49
33'751 - 33'800		6'461	19.13	6'314	18.69	6'167	18.26	6'019	17.82	5'871	17.38	5'722	16.94	5'573	16.50
33'801 - 33'850		6'472	19.13	6'325	18.70	6'178	18.26	6'030	17.83	5'882	17.39	5'733	16.95	5'584	16.51
33'851 - 33'900		6'485	19.14	6'338	18.71	6'191	18.28	6'043	17.84	5'895	17.40	5'747	16.97	5'598	16.53
33'901 - 33'950		6'497	19.15	6'350	18.72	6'202	18.28	6'054	17.85	5'906	17.41	5'758	16.97	5'609	16.53
33'951 - 34'000		6'508	19.16	6'361	18.72	6'213	18.29	6'066	17.85	5'917	17.42	5'769	16.98	5'620	16.54
34'001 - 34'050		6'521	19.17	6'374	18.73	6'226	18.30	6'079	17.87	5'931	17.43	5'782	16.99	5'633	16.56
34'051 - 34'100		6'532	19.17	6'385	18.74	6'238	18.31	6'090	17.87	5'942	17.44	5'793	17.00	5'644	16.56
34'101 - 34'150		6'543	19.17	6'396	18.74	6'249	18.31	6'101	17.88	5'953	17.44	5'804	17.01	5'655	16.57
34'151 - 34'200		6'557	19.19	6'409	18.75	6'262	18.32	6'114	17.89	5'966	17.46	5'817	17.02	5'668	16.59
34'201 - 34'250		6'568	19.19	6'421	18.76	6'273	18.33	6'125	17.90	5'977	17.46	5'829	17.03	5'680	16.60
34'251 - 34'300		6'579	19.19	6'432	18.77	6'284	18.33	6'136	17.90	5'988	17.47	5'840	17.04	5'691	16.60
34'301 - 34'350		6'592	19.20	6'445	18.78	6'298	18.35	6'150	17.92	6'001	17.48	5'853	17.05	5'704	16.62
34'351 - 34'400		6'603	19.21	6'456	18.78	6'309	18.35	6'161	17.92	6'013	17.49	5'864	17.06	5'715	16.63
34'401 - 34'450		6'615	19.22	6'467	18.79	6'320	18.36	6'172	17.93	6'024	17.50	5'875	17.07	5'726	16.63
34'451 - 34'500		6'628	19.23	6'481	18.80	6'333	18.37	6'185	17.94	6'037	17.51	5'888	17.08	5'739	16.65
34'501 - 34'550		6'639	19.23	6'492	18.80	6'344	18.38	6'196	17.95	6'048	17.52	5'900	17.09	5'750	16.65
34'551 - 34'600		6'650	19.23	6'503	18.81	6'355	18.38	6'207	17.95	6'059	17.52	5'911	17.10	5'762	16.67
34'601 - 34'650		6'663	19.24	6'516	18.82	6'369	18.39	6'221	17.97	6'072	17.54	5'924	17.11	5'775	16.68
34'651 - 34'700		6'675	19.25	6'527	18.82	6'380	18.40	6'232	17.97	6'084	17.55	5'935	17.12	5'786	16.69
34'701 - 34'750		6'686	19.25	6'538	18.83	6'391	18.40	6'243	17.98	6'095	17.55	5'946	17.12	5'797	16.69
34'751 - 34'800		6'699	19.26	6'552	18.84	6'404	18.42	6'256	17.99	6'108	17.56	5'959	17.14	5'810	16.71
34'801 - 34'850		6'710	19.27	6'563	18.85	6'415	18.42	6'267	18.00	6'119	17.57	5'970	17.14	5'821	16.72
34'851 - 34'900		6'721	19.27	6'574	18.85	6'426	18.43	6'279	18.00	6'130	17.58	5'982	17.15	5'833	16.73
34'901 - 34'950		6'735	19.28	6'587	18.86	6'440	18.44	6'292	18.02	6'143	17.59	5'995	17.17	5'846	16.74
34'951 - 35'000		6'746	19.29	6'598	18.86	6'451	18.44	6'303	18.02	6'155	17.60	6'006	17.17	5'857	16.75
35'001 - 35'050		6'757	19.29	6'610	18.87	6'462	18.45	6'314	18.03	6'166	17.60	6'017	17.18	5'868	16.75
35'051 - 35'100		6'770	19.30	6'623	18.88	6'475	18.46	6'327	18.04	6'179	17.62	6'030	17.19	5'881	16.77
35'101 - 35'150		6'781	19.31	6'634	18.89	6'486	18.47	6'338	18.04	6'190	17.62	6'041	17.20	5'892	16.77
35'151 - 35'200		6'793	19.31	6'645	18.89	6'498	18.47	6'350	18.05	6'201	17.63	6'053	17.21	5'904	16.78
35'201 - 35'250		6'806	19.32	6'658	18.90	6'511	18.48	6'363	18.06	6'214	17.64	6'066	17.22	5'917	16.80
35'251 - 35'300		6'817	19.33	6'670	18.91	6'522	18.49	6'374	18.07	6'226	17.65	6'077	17.23	5'928	16.81
35'301 - 35'350		6'828	19.33	6'681	18.91	6'533	18.49	6'385	18.08	6'237	17.66	6'088	17.23	5'939	16.81
35'351 - 35'400		6'841	19.34	6'694	18.92	6'546	18.50	6'398	18.09	6'250	17.67	6'101	17.25	5'952	16.83
35'401 - 35'450		6'853	19.35	6'705	18.93	6'557	18.51	6'409	18.09	6'261	17.67	6'112	17.25	5'963	16.83
35'451 - 35'500		6'864	19.35	6'716	18.93	6'569	18.52	6'421	18.10	6'272	17.68	6'124	17.26	5'974	16.84
35'501 - 35'550		6'877	19.36	6'730	18.94	6'582	18.53	6'434	18.11	6'285	17.69	6'137	17.28	5'988	16.86
35'551 - 35'600		6'888	19.36	6'741	18.95	6'593	18.53	6'445	18.12	6'297	17.70	6'148	17.28	5'999	16.86
35'601 - 35'650		6'899	19.37	6'752	18.95	6'604	18.54	6'456	18.12	6'308	17.71	6'159	17.29	6'010	16.87
35'651 - 35'700		6'913	19.38	6'765	18.96	6'617	18.55	6'469	18.13	6'321	17.72	6'172	17.30	6'023	16.88
35'701 - 35'750		6'924	19.38	6'776	18.97	6'629	18.56	6'481	18.14	6'332	17.72	6'183	17.31	6'034	16.89
35'751 - 35'800		6'935	19.39	6'788	18.97	6'640	18.56	6'492	18.15	6'343	17.73	6'195	17.32	6'045	16.90
35'801 - 35'850		6'948	19.39	6'801	18.98	6'653	18.57	6'505	18.16	6'357	17.74	6'208	17.33	6'059	16.91
35'851 - 35'900		6'959	19.40	6'812	18.99	6'664	18.58	6'516	18.16	6'368	17.75	6'219	17.34	6'070	16.92
35'901 - 35'950		6'971	19.40	6'823	18.99	6'675	18.58	6'527	18.17	6'379	17.76	6'230	17.34	6'081	16.93
35'951 - 36'000		6'984	19.41	6'836	19.00	6'689	18.59	6'540	18.18	6'392	17.77	6'243	17.35	6'094	16.94
36'001 - 36'050		6'995	19.42	6'848	19.01	6'700	18.60	6'552	18.19	6'403	17.77	6'254	17.36	6'105	16.95
36'051 - 36'100		7'006	19.42	6'859	19.01	6'711	18.60	6'563	18.19	6'414	17.78	6'266	17.37	6'117	16.96
36'101 - 36'150		7'017	19.42	6'870	19.02	6'722	18.61	6'574	18.20	6'426	17.79	6'277	17.38	6'128	16.96
36'151 - 36'200		7'031	19.44	6'883	19.03	6'735	18.62	6'587	18.21	6'439	17.80	6'290	17.39	6'141	16.98
36'201 - 36'250		7'042	19.44	6'894	19.03	6'747	18.63	6'598	18.21	6'450	17.81	6'301	17.39	6'152	16.98
36'251 - 36'300		7'053	19.44	6'906	19.04	6'758	18.63	6'610	18.22	6'461	17.81	6'312	17.40	6'163	16.99
36'301 - 36'350		7'066	19.45	6'919	19.05	6'771	18.64	6'623	18.23	6'474	17.82	6'326	17.42	6'176	17.00

Quellensteuer für ausländische Arbeitnehmer

ohne 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		7'077	19.46	6'930	19.05	6'782	18.64	6'634	18.24	6'486	17.83	6'337	17.42	6'188	17.01
36'401 - 36'450		7'089	19.46	6'941	19.06	6'793	18.65	6'645	18.24	6'497	17.84	6'348	17.43	6'199	17.02
36'451 - 36'500		7'102	19.47	6'954	19.07	6'807	18.66	6'658	18.25	6'510	17.85	6'361	17.44	6'212	17.03
36'501 - 36'550		7'113	19.47	6'966	19.07	6'818	18.67	6'670	18.26	6'521	17.85	6'372	17.45	6'223	17.04
36'551 - 36'600		7'124	19.48	6'977	19.08	6'829	18.67	6'681	18.27	6'532	17.86	6'383	17.45	6'234	17.04
36'601 - 36'650		7'138	19.49	6'990	19.09	6'842	18.68	6'694	18.28	6'546	17.87	6'397	17.47	6'248	17.06
36'651 - 36'700		7'149	19.49	7'001	19.09	6'853	18.69	6'705	18.28	6'557	17.88	6'408	17.47	6'259	17.07
36'701 - 36'750		7'160	19.50	7'012	19.09	6'865	18.69	6'716	18.29	6'568	17.88	6'419	17.48	6'270	17.07
36'751 - 36'800		7'173	19.51	7'026	19.11	6'878	18.70	6'730	18.30	6'581	17.90	6'432	17.49	6'283	17.08
36'801 - 36'850		7'184	19.51	7'037	19.11	6'889	18.71	6'741	18.31	6'592	17.90	6'443	17.50	6'294	17.09
36'851 - 36'900		7'196	19.51	7'048	19.11	6'900	18.71	6'752	18.31	6'603	17.91	6'455	17.51	6'305	17.10
36'901 - 36'950		7'209	19.52	7'061	19.12	6'913	18.72	6'765	18.32	6'617	17.92	6'468	17.52	6'319	17.11
36'951 - 37'000		7'220	19.53	7'073	19.13	6'925	18.73	6'776	18.33	6'628	17.93	6'479	17.52	6'330	17.12
37'001 - 37'050		7'231	19.53	7'084	19.13	6'936	18.73	6'788	18.33	6'639	17.93	6'490	17.53	6'341	17.13
37'051 - 37'100		7'245	19.54	7'097	19.14	6'949	18.74	6'801	18.34	6'652	17.94	6'503	17.54	6'354	17.14
37'101 - 37'150		7'256	19.54	7'108	19.15	6'960	18.75	6'812	18.35	6'663	17.95	6'515	17.55	6'365	17.14
37'151 - 37'200		7'267	19.55	7'119	19.15	6'971	18.75	6'823	18.35	6'675	17.96	6'526	17.55	6'377	17.15
37'201 - 37'250		7'280	19.56	7'133	19.16	6'985	18.76	6'836	18.36	6'688	17.97	6'539	17.57	6'390	17.17
37'251 - 37'300		7'291	19.56	7'144	19.17	6'996	18.77	6'848	18.37	6'699	17.97	6'550	17.57	6'401	17.17
37'301 - 37'350		7'303	19.57	7'155	19.17	7'007	18.77	6'859	18.38	6'710	17.98	6'561	17.58	6'412	17.18
37'351 - 37'400		7'316	19.57	7'168	19.18	7'020	18.78	6'872	18.39	6'723	17.99	6'575	17.59	6'425	17.19
37'401 - 37'450		7'327	19.58	7'179	19.18	7'032	18.79	6'883	18.39	6'735	18.00	6'586	17.60	6'436	17.20
37'451 - 37'500		7'338	19.58	7'191	19.19	7'043	18.79	6'894	18.40	6'746	18.00	6'597	17.60	6'448	17.21
37'501 - 37'550		7'352	19.59	7'204	19.20	7'056	18.80	6'908	18.41	6'759	18.01	6'610	17.61	6'461	17.22
37'551 - 37'600		7'363	19.60	7'215	19.20	7'067	18.81	6'919	18.41	6'770	18.02	6'621	17.62	6'472	17.22
37'601 - 37'650		7'374	19.60	7'226	19.21	7'078	18.81	6'930	18.42	6'781	18.02	6'633	17.63	6'483	17.23
37'651 - 37'700		7'387	19.61	7'240	19.22	7'092	18.82	6'943	18.43	6'795	18.04	6'646	17.64	6'497	17.24
37'701 - 37'750		7'399	19.61	7'251	19.22	7'103	18.83	6'954	18.43	6'806	18.04	6'657	17.65	6'508	17.25
37'751 - 37'800		7'410	19.62	7'262	19.22	7'114	18.83	6'966	18.44	6'817	18.05	6'668	17.65	6'519	17.26
37'801 - 37'850		7'423	19.62	7'275	19.23	7'127	18.84	6'979	18.45	6'830	18.06	6'681	17.66	6'532	17.27
37'851 - 37'900		7'434	19.63	7'286	19.24	7'138	18.85	6'990	18.46	6'841	18.06	6'693	17.67	6'543	17.28
37'901 - 37'950		7'445	19.63	7'298	19.24	7'150	18.85	7'001	18.46	6'853	18.07	6'704	17.68	6'554	17.28
37'951 - 38'000		7'459	19.64	7'311	19.25	7'163	18.86	7'015	18.47	6'866	18.08	6'717	17.69	6'568	17.30
38'001 - 38'050		7'470	19.64	7'322	19.26	7'174	18.87	7'026	18.48	6'877	18.09	6'728	17.69	6'579	17.30
38'051 - 38'100		7'481	19.65	7'333	19.26	7'185	18.87	7'037	18.48	6'888	18.09	6'739	17.70	6'590	17.31
38'101 - 38'150		7'494	19.66	7'347	19.27	7'199	18.88	7'050	18.49	6'902	18.10	6'753	17.71	6'603	17.32
38'151 - 38'200		7'506	19.66	7'358	19.27	7'210	18.89	7'061	18.50	6'913	18.11	6'764	17.72	6'614	17.33
38'201 - 38'250		7'517	19.67	7'369	19.28	7'221	18.89	7'073	18.50	6'924	18.11	6'775	17.72	6'626	17.33
38'251 - 38'300		7'530	19.67	7'382	19.29	7'234	18.90	7'086	18.51	6'937	18.12	6'788	17.73	6'639	17.35
38'301 - 38'350		7'541	19.68	7'394	19.29	7'245	18.90	7'097	18.52	6'948	18.13	6'799	17.74	6'650	17.35
38'351 - 38'400		7'553	19.68	7'405	19.30	7'257	18.91	7'108	18.52	6'960	18.14	6'811	17.75	6'661	17.36
38'401 - 38'450		7'566	19.69	7'418	19.31	7'270	18.92	7'121	18.53	6'973	18.15	6'824	17.76	6'675	17.37
38'451 - 38'500		7'577	19.69	7'429	19.31	7'281	18.92	7'133	18.54	6'984	18.15	6'835	17.76	6'686	17.38
38'501 - 38'550		7'588	19.70	7'440	19.31	7'292	18.93	7'144	18.54	6'995	18.16	6'846	17.77	6'697	17.38
38'551 - 38'600		7'602	19.71	7'454	19.32	7'306	18.94	7'157	18.55	7'008	18.17	6'859	17.78	6'710	17.39
38'601 - 38'650		7'613	19.71	7'465	19.33	7'317	18.94	7'168	18.56	7'020	18.17	6'871	17.79	6'721	17.40
38'651 - 38'700		7'624	19.71	7'476	19.33	7'328	18.95	7'180	18.56	7'031	18.18	6'882	17.79	6'733	17.41
38'701 - 38'750		7'637	19.72	7'489	19.34	7'341	18.96	7'193	18.57	7'044	18.19	6'895	17.81	6'746	17.42
38'751 - 38'800		7'648	19.72	7'501	19.34	7'352	18.96	7'204	18.58	7'055	18.19	6'906	17.81	6'757	17.43
38'801 - 38'850		7'660	19.73	7'512	19.35	7'364	18.97	7'215	18.58	7'067	18.20	6'918	17.82	6'768	17.43
38'851 - 38'900		7'673	19.74	7'525	19.36	7'377	18.98	7'228	18.59	7'080	18.21	6'931	17.83	6'781	17.44
38'901 - 38'950		7'684	19.74	7'536	19.36	7'388	18.98	7'240	18.60	7'091	18.22	6'942	17.83	6'793	17.45
38'951 - 39'000		7'695	19.74	7'548	19.37	7'399	18.98	7'251	18.60	7'102	18.22	6'953	17.84	6'804	17.46
39'001 - 39'050		7'709	19.75	7'561	19.37	7'413	19.00	7'264	18.61	7'115	18.23	6'966	17.85	6'817	17.47
39'051 - 39'100		7'720	19.76	7'572	19.38	7'424	19.00	7'275	18.62	7'127	18.24	6'978	17.86	6'828	17.47
39'101 - 39'150		7'731	19.76	7'583	19.38	7'435	19.00	7'287	18.62	7'138	18.24	6'989	17.86	6'839	17.48
39'151 - 39'200		7'744	19.77	7'597	19.39	7'448	19.01	7'300	18.63	7'151	18.25	7'002	17.87	6'853	17.49
39'201 - 39'250		7'756	19.77	7'608	19.40	7'460	19.02	7'311	18.64	7'162	18.26	7'013	17.88	6'864	17.50
39'251 - 39'300		7'767	19.78	7'619	19.40	7'471	19.02	7'322	18.64	7'173	18.26	7'024	17.88	6'875	17.50

Quellensteuer für ausländische Arbeitnehmer

ohne 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.	%
39'301 - 39'350	7'780	19.78	7'632	19.41	7'484	19.03	7'336	18.65	7'187	18.28	7'038	17.90	6'888	17.52	
39'351 - 39'400	7'791	19.79	7'643	19.41	7'495	19.03	7'347	18.66	7'198	18.28	7'049	17.90	6'900	17.52	
39'401 - 39'450	7'803	19.79	7'655	19.42	7'506	19.04	7'358	18.66	7'209	18.29	7'060	17.91	6'911	17.53	
39'451 - 39'500	7'816	19.80	7'668	19.42	7'520	19.05	7'371	18.67	7'222	18.30	7'073	17.92	6'924	17.54	
39'501 - 39'550	7'827	19.80	7'679	19.43	7'531	19.05	7'382	18.68	7'234	18.30	7'085	17.93	6'935	17.55	
39'551 - 39'600	7'838	19.81	7'690	19.43	7'542	19.06	7'394	18.68	7'245	18.31	7'096	17.93	6'946	17.55	
39'601 - 39'650	7'852	19.82	7'704	19.44	7'555	19.07	7'407	18.69	7'258	18.32	7'109	17.94	6'960	17.56	
39'651 - 39'700	7'863	19.82	7'715	19.45	7'567	19.07	7'418	18.70	7'269	18.32	7'120	17.95	6'971	17.57	
39'701 - 39'750	7'874	19.82	7'726	19.45	7'578	19.08	7'429	18.70	7'281	18.33	7'131	17.95	6'982	17.58	
39'751 - 39'800	7'887	19.83	7'739	19.46	7'591	19.08	7'443	18.71	7'294	18.34	7'145	17.96	6'995	17.59	
39'801 - 39'850	7'899	19.83	7'751	19.46	7'602	19.09	7'454	18.72	7'305	18.34	7'156	17.97	7'007	17.59	
39'851 - 39'900	7'910	19.84	7'762	19.47	7'614	19.09	7'465	18.72	7'316	18.35	7'167	17.97	7'018	17.60	
39'901 - 39'950	7'923	19.84	7'775	19.47	7'627	19.10	7'478	18.73	7'329	18.36	7'180	17.98	7'031	17.61	
39'951 - 40'000	7'934	19.85	7'786	19.48	7'638	19.11	7'490	18.74	7'341	18.36	7'192	17.99	7'042	17.62	
40'001 - 40'050	7'946	19.85	7'798	19.48	7'649	19.11	7'501	18.74	7'352	18.37	7'203	18.00	7'053	17.62	
40'051 - 40'100	7'959	19.86	7'811	19.49	7'663	19.12	7'514	18.75	7'365	18.38	7'216	18.01	7'067	17.63	
40'101 - 40'150	7'970	19.86	7'822	19.49	7'674	19.13	7'525	18.75	7'376	18.38	7'227	18.01	7'078	17.64	
40'151 - 40'200	7'981	19.87	7'833	19.50	7'685	19.13	7'536	18.76	7'388	18.39	7'238	18.02	7'089	17.65	
40'201 - 40'250	7'995	19.88	7'847	19.51	7'698	19.14	7'550	18.77	7'401	18.40	7'252	18.03	7'102	17.66	
40'251 - 40'300	8'006	19.88	7'858	19.51	7'710	19.14	7'561	18.77	7'412	18.40	7'263	18.03	7'114	17.66	
40'301 - 40'350	8'017	19.88	7'869	19.51	7'721	19.15	7'572	18.78	7'423	18.41	7'274	18.04	7'125	17.67	
40'351 - 40'400	8'030	19.89	7'882	19.52	7'734	19.16	7'585	18.79	7'437	18.42	7'287	18.05	7'138	17.68	
40'401 - 40'450	8'042	19.89	7'894	19.53	7'745	19.16	7'597	18.79	7'448	18.42	7'299	18.06	7'149	17.68	
40'451 - 40'500	8'053	19.90	7'905	19.53	7'756	19.16	7'608	18.80	7'459	18.43	7'310	18.06	7'160	17.69	
40'501 - 40'550	8'066	19.90	7'918	19.54	7'770	19.17	7'621	18.81	7'472	18.44	7'323	18.07	7'174	17.70	
40'551 - 40'600	8'077	19.91	7'929	19.54	7'781	19.18	7'632	18.81	7'483	18.44	7'334	18.08	7'185	17.71	
40'601 - 40'650	8'089	19.91	7'941	19.55	7'792	19.18	7'644	18.82	7'495	18.45	7'346	18.08	7'196	17.71	
40'651 - 40'700	8'102	19.92	7'954	19.56	7'806	19.19	7'657	18.82	7'508	18.46	7'359	18.09	7'209	17.72	
40'701 - 40'750	8'113	19.92	7'965	19.56	7'817	19.19	7'668	18.83	7'519	18.46	7'370	18.10	7'221	17.73	
40'751 - 40'800	8'125	19.93	7'976	19.56	7'828	19.20	7'679	18.83	7'530	18.47	7'381	18.10	7'232	17.74	
40'801 - 40'850	8'138	19.93	7'990	19.57	7'841	19.21	7'693	18.84	7'544	18.48	7'395	18.11	7'245	17.75	
40'851 - 40'900	8'149	19.94	8'001	19.57	7'853	19.21	7'704	18.85	7'555	18.48	7'406	18.12	7'256	17.75	
40'901 - 40'950	8'160	19.94	8'012	19.58	7'864	19.22	7'715	18.85	7'566	18.49	7'417	18.12	7'267	17.76	
40'951 - 41'000	8'174	19.95	8'025	19.59	7'877	19.22	7'728	18.86	7'579	18.50	7'430	18.13	7'281	17.77	
41'001 - 41'050	8'185	19.95	8'037	19.59	7'888	19.23	7'740	18.87	7'591	18.50	7'441	18.14	7'292	17.77	
41'051 - 41'100	8'196	19.95	8'048	19.59	7'899	19.23	7'751	18.87	7'602	18.51	7'453	18.14	7'303	17.78	
41'101 - 41'150	8'209	19.96	8'061	19.60	7'913	19.24	7'764	18.88	7'615	18.52	7'466	18.15	7'316	17.79	
41'151 - 41'200	8'221	19.97	8'072	19.60	7'924	19.24	7'775	18.88	7'626	18.52	7'477	18.16	7'328	17.80	
41'201 - 41'250	8'232	19.97	8'084	19.61	7'935	19.25	7'787	18.89	7'638	18.53	7'488	18.16	7'339	17.80	
41'251 - 41'300	8'245	19.98	8'097	19.62	7'949	19.26	7'800	18.90	7'651	18.54	7'502	18.18	7'352	17.81	
41'301 - 41'350	8'256	19.98	8'108	19.62	7'960	19.26	7'811	18.90	7'662	18.54	7'513	18.18	7'363	17.82	
41'351 - 41'400	8'268	19.98	8'119	19.62	7'971	19.27	7'822	18.91	7'673	18.55	7'524	18.18	7'375	17.82	
41'401 - 41'450	8'281	19.99	8'133	19.63	7'984	19.27	7'836	18.92	7'687	18.56	7'537	18.19	7'388	17.83	
41'451 - 41'500	8'292	19.99	8'144	19.64	7'996	19.28	7'847	18.92	7'698	18.56	7'549	18.20	7'399	17.84	
41'501 - 41'550	8'303	20.00	8'155	19.64	8'007	19.28	7'858	18.92	7'709	18.56	7'560	18.21	7'410	17.84	
41'551 - 41'600	8'317	20.00	8'169	19.65	8'020	19.29	7'871	18.93	7'722	18.57	7'573	18.22	7'424	17.86	
41'601 - 41'650	8'328	20.01	8'180	19.65	8'031	19.29	7'883	18.94	7'734	18.58	7'584	18.22	7'435	17.86	
41'651 - 41'700	8'339	20.01	8'191	19.65	8'043	19.30	7'894	18.94	7'745	18.58	7'596	18.23	7'446	17.87	
41'701 - 41'750	8'353	20.02	8'204	19.66	8'056	19.31	7'907	18.95	7'758	18.59	7'609	18.24	7'459	17.88	
41'751 - 41'800	8'364	20.02	8'216	19.67	8'067	19.31	7'918	18.95	7'769	18.60	7'620	18.24	7'471	17.88	
41'801 - 41'850	8'375	20.02	8'227	19.67	8'078	19.31	7'930	18.96	7'781	18.60	7'631	18.25	7'482	17.89	
41'851 - 41'900	8'388	20.03	8'240	19.68	8'092	19.32	7'943	18.97	7'794	18.61	7'645	18.26	7'495	17.90	
41'901 - 41'950	8'400	20.04	8'251	19.68	8'103	19.33	7'954	18.97	7'805	18.62	7'656	18.26	7'506	17.90	
41'951 - 42'000	8'411	20.04	8'263	19.69	8'114	19.33	7'965	18.98	7'816	18.62	7'667	18.27	7'517	17.91	
42'001 - 42'050	8'424	20.05	8'276	19.69	8'127	19.34	7'979	18.99	7'830	18.63	7'680	18.27	7'531	17.92	
42'051 - 42'100	8'435	20.05	8'287	19.70	8'139	19.34	7'990	18.99	7'841	18.64	7'692	18.28	7'542	17.93	
42'101 - 42'150	8'447	20.05	8'298	19.70	8'150	19.35	8'001	18.99	7'852	18.64	7'703	18.29	7'553	17.93	
42'151 - 42'200	8'460	20.06	8'312	19.71	8'163	19.36	8'014	19.00	7'865	18.65	7'716	18.30	7'566	17.94	
42'201 - 42'250	8'471	20.06	8'323	19.71	8'174	19.36	8'026	19.01	7'877	18.65	7'727	18.30	7'578	17.95	
42'251 - 42'300	8'483	20.07	8'334	19.71	8'186	19.36	8'037	19.01	7'888	18.66	7'739	18.31	7'589	17.95	

Quellensteuer für ausländische Arbeitnehmer

ohne 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		8'496	20.07	8'348	19.72	8'199	19.37	8'050	19.02	7'901	18.67	7'752	18.32	7'602	17.96
42'351 - 42'400		8'507	20.08	8'359	19.73	8'210	19.37	8'061	19.02	7'912	18.67	7'763	18.32	7'613	17.97
42'401 - 42'450		8'518	20.08	8'370	19.73	8'221	19.38	8'073	19.03	7'924	18.68	7'774	18.32	7'625	17.97
42'451 - 42'500		8'532	20.09	8'383	19.74	8'235	19.39	8'086	19.04	7'937	18.69	7'788	18.34	7'638	17.98
42'501 - 42'550		8'543	20.09	8'395	19.74	8'246	19.39	8'097	19.04	7'948	18.69	7'799	18.34	7'649	17.99
42'551 - 42'600		8'554	20.09	8'406	19.74	8'257	19.39	8'108	19.04	7'959	18.69	7'810	18.34	7'660	17.99
42'601 - 42'650		8'568	20.10	8'419	19.75	8'271	19.40	8'122	19.05	7'973	18.70	7'823	18.35	7'674	18.00
42'651 - 42'700		8'579	20.10	8'430	19.75	8'282	19.41	8'133	19.06	7'984	18.71	7'835	18.36	7'685	18.01
42'701 - 42'750		8'590	20.11	8'442	19.76	8'293	19.41	8'144	19.06	7'995	18.71	7'846	18.36	7'696	18.01
42'751 - 42'800		8'603	20.11	8'455	19.77	8'306	19.42	8'157	19.07	8'008	18.72	7'859	18.37	7'709	18.02
42'801 - 42'850		8'615	20.12	8'466	19.77	8'318	19.42	8'169	19.08	8'020	18.73	7'870	18.38	7'721	18.03
42'851 - 42'900		8'626	20.12	8'477	19.77	8'329	19.43	8'180	19.08	8'031	18.73	7'882	18.38	7'732	18.03
42'901 - 42'950		8'639	20.13	8'491	19.78	8'342	19.43	8'193	19.09	8'044	18.74	7'895	18.39	7'745	18.04
42'951 - 43'000		8'650	20.13	8'502	19.78	8'353	19.44	8'205	19.09	8'055	18.74	7'906	18.40	7'756	18.05
43'001 - 43'050		8'662	20.13	8'513	19.79	8'365	19.44	8'216	19.10	8'067	18.75	7'917	18.40	7'768	18.05
43'051 - 43'100		8'675	20.14	8'527	19.80	8'378	19.45	8'229	19.10	8'080	18.76	7'931	18.41	7'781	18.06
43'101 - 43'150		8'686	20.14	8'538	19.80	8'389	19.45	8'240	19.11	8'091	18.76	7'942	18.42	7'792	18.07
43'151 - 43'200		8'698	20.15	8'549	19.80	8'400	19.46	8'252	19.11	8'102	18.77	7'953	18.42	7'803	18.07
43'201 - 43'250		8'711	20.15	8'562	19.81	8'414	19.47	8'265	19.12	8'116	18.78	7'966	18.43	7'817	18.08
43'251 - 43'300		8'722	20.15	8'574	19.81	8'425	19.47	8'276	19.12	8'127	18.78	7'978	18.44	7'828	18.09
43'301 - 43'350		8'733	20.16	8'585	19.82	8'436	19.47	8'287	19.13	8'138	18.78	7'989	18.44	7'839	18.09
43'351 - 43'400		8'747	20.17	8'598	19.82	8'450	19.48	8'301	19.14	8'152	18.79	8'002	18.45	7'853	18.10
43'401 - 43'450		8'758	20.17	8'609	19.82	8'461	19.48	8'312	19.14	8'163	18.80	8'013	18.45	7'864	18.11
43'451 - 43'500		8'769	20.17	8'621	19.83	8'472	19.49	8'323	19.14	8'174	18.80	8'025	18.46	7'875	18.11
43'501 - 43'550		8'783	20.18	8'634	19.84	8'485	19.49	8'336	19.15	8'187	18.81	8'038	18.47	7'888	18.12
43'551 - 43'600		8'794	20.18	8'645	19.84	8'497	19.50	8'348	19.16	8'199	18.82	8'049	18.47	7'900	18.13
43'601 - 43'650		8'805	20.18	8'657	19.84	8'508	19.50	8'359	19.16	8'210	18.82	8'060	18.48	7'911	18.13
43'651 - 43'700		8'818	20.19	8'670	19.85	8'521	19.51	8'372	19.17	8'223	18.83	8'074	18.49	7'924	18.14
43'701 - 43'750		8'830	20.19	8'681	19.85	8'532	19.51	8'384	19.17	8'234	18.83	8'085	18.49	7'935	18.15
43'751 - 43'800		8'841	20.20	8'692	19.86	8'544	19.52	8'395	19.18	8'246	18.84	8'096	18.49	7'947	18.15
43'801 - 43'850		8'854	20.20	8'706	19.87	8'557	19.53	8'408	19.19	8'259	18.85	8'110	18.51	7'960	18.16
43'851 - 43'900		8'866	20.21	8'717	19.87	8'568	19.53	8'419	19.19	8'270	18.85	8'121	18.51	7'971	18.17
43'901 - 43'950		8'877	20.21	8'728	19.87	8'580	19.53	8'431	19.19	8'281	18.85	8'132	18.51	7'982	18.17
43'951 - 44'000		8'890	20.22	8'742	19.88	8'593	19.54	8'444	19.20	8'295	18.86	8'145	18.52	7'996	18.18
44'001 - 44'050		8'901	20.22	8'753	19.88	8'604	19.54	8'455	19.20	8'306	18.87	8'157	18.53	8'007	18.19
44'051 - 44'100		8'913	20.22	8'764	19.88	8'615	19.55	8'466	19.21	8'317	18.87	8'168	18.53	8'018	18.19
44'101 - 44'150		8'926	20.23	8'777	19.89	8'629	19.56	8'480	19.22	8'331	18.88	8'181	18.54	8'031	18.20
44'151 - 44'200		8'937	20.23	8'789	19.90	8'640	19.56	8'491	19.22	8'342	18.88	8'192	18.54	8'043	18.21
44'201 - 44'250		8'948	20.23	8'800	19.90	8'651	19.56	8'502	19.22	8'353	18.89	8'204	18.55	8'054	18.21
44'251 - 44'300		8'962	20.24	8'813	19.91	8'665	19.57	8'516	19.23	8'366	18.90	8'217	18.56	8'067	18.22
44'301 - 44'350		8'973	20.24	8'825	19.91	8'676	19.57	8'527	19.24	8'378	18.90	8'228	18.56	8'078	18.22
44'351 - 44'400		8'984	20.25	8'836	19.91	8'687	19.58	8'538	19.24	8'389	18.90	8'239	18.57	8'090	18.23
44'401 - 44'450		8'998	20.25	8'849	19.92	8'700	19.58	8'551	19.25	8'402	18.91	8'253	18.58	8'103	18.24
44'451 - 44'500		9'009	20.26	8'860	19.92	8'712	19.59	8'563	19.25	8'413	18.92	8'264	18.58	8'114	18.24
44'501 - 44'550		9'020	20.26	8'872	19.93	8'723	19.59	8'574	19.26	8'425	18.92	8'275	18.59	8'125	18.25
44'551 - 44'600		9'034	20.27	8'885	19.93	8'736	19.60	8'587	19.26	8'438	18.93	8'288	18.59	8'139	18.26
44'601 - 44'650		9'045	20.27	8'896	19.94	8'747	19.60	8'598	19.27	8'449	18.93	8'300	18.60	8'150	18.26
44'651 - 44'700		9'056	20.27	8'907	19.94	8'759	19.61	8'610	19.27	8'460	18.94	8'311	18.60	8'161	18.27
44'701 - 44'750		9'069	20.28	8'921	19.95	8'772	19.61	8'623	19.28	8'474	18.95	8'324	18.61	8'175	18.28
44'751 - 44'800		9'081	20.28	8'932	19.95	8'783	19.62	8'634	19.28	8'485	18.95	8'336	18.62	8'186	18.28
44'801 - 44'850		9'092	20.28	8'943	19.95	8'795	19.62	8'646	19.29	8'496	18.95	8'347	18.62	8'197	18.29
44'851 - 44'900		9'105	20.29	8'957	19.96	8'808	19.63	8'659	19.30	8'510	18.96	8'360	18.63	8'210	18.30
44'901 - 44'950		9'117	20.29	8'968	19.96	8'819	19.63	8'670	19.30	8'521	18.97	8'371	18.63	8'222	18.30
44'951 - 45'000		9'128	20.30	8'979	19.96	8'830	19.63	8'681	19.30	8'532	18.97	8'383	18.64	8'233	18.31
45'001 - 45'050		9'141	20.30	8'993	19.97	8'844	19.64	8'695	19.31	8'545	18.98	8'396	18.65	8'246	18.31
45'051 - 45'100		9'152	20.30	9'004	19.98	8'855	19.65	8'706	19.31	8'557	18.98	8'407	18.65	8'257	18.32
45'101 - 45'150		9'164	20.31	9'015	19.98	8'866	19.65	8'717	19.32	8'568	18.99	8'418	18.65	8'269	18.32
45'151 - 45'200		9'177	20.31	9'028	19.98	8'880	19.66	8'731	19.33	8'581	19.00	8'432	18.67	8'282	18.33
45'201 - 45'250		9'188	20.32	9'040	19.99	8'891	19.66	8'742	19.33	8'592	19.00	8'443	18.67	8'293	18.34
45'251 - 45'300		9'200	20.32	9'051	19.99	8'902	19.66	8'753	19.33	8'604	19.00	8'454	18.67	8'304	18.34

Quellensteuer für ausländische Arbeitnehmer

ohne 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		9'213	20.33	9'064	20.00	8'915	19.67	8'766	19.34	8'617	19.01	8'468	18.68	8'318	18.35
45'351 - 45'400		9'224	20.33	9'076	20.00	8'927	19.67	8'778	19.35	8'628	19.01	8'479	18.69	8'329	18.36
45'401 - 45'450		9'235	20.33	9'087	20.00	8'938	19.68	8'789	19.35	8'640	19.02	8'490	18.69	8'340	18.36
45'451 - 45'500		9'249	20.34	9'100	20.01	8'951	19.68	8'802	19.36	8'653	19.03	8'503	18.70	8'354	18.37
45'501 - 45'550		9'260	20.34	9'111	20.01	8'963	19.69	8'813	19.36	8'664	19.03	8'515	18.70	8'365	18.37
45'551 - 45'600		9'271	20.34	9'123	20.02	8'974	19.69	8'825	19.36	8'675	19.03	8'526	18.71	8'376	18.38
45'601 - 45'650		9'285	20.35	9'136	20.02	8'987	19.70	8'838	19.37	8'689	19.04	8'539	18.72	8'389	18.39
45'651 - 45'700		9'296	20.35	9'147	20.03	8'998	19.70	8'849	19.37	8'700	19.05	8'550	18.72	8'401	18.39
45'701 - 45'750		9'307	20.35	9'159	20.03	9'010	19.70	8'861	19.38	8'711	19.05	8'562	18.72	8'412	18.40
45'751 - 45'800		9'321	20.36	9'172	20.04	9'023	19.71	8'874	19.39	8'725	19.06	8'575	18.73	8'425	18.41
45'801 - 45'850		9'332	20.36	9'183	20.04	9'034	19.71	8'885	19.39	8'736	19.06	8'586	18.74	8'437	18.41
45'851 - 45'900		9'343	20.37	9'194	20.04	9'046	19.72	8'896	19.39	8'747	19.07	8'598	18.74	8'448	18.42
45'901 - 45'950		9'357	20.37	9'208	20.05	9'059	19.73	8'910	19.40	8'760	19.07	8'611	18.75	8'461	18.42
45'951 - 46'000		9'368	20.38	9'219	20.05	9'070	19.73	8'921	19.40	8'772	19.08	8'622	18.75	8'472	18.43
46'001 - 46'050		9'379	20.38	9'230	20.05	9'081	19.73	8'932	19.41	8'783	19.08	8'633	18.76	8'484	18.43
46'051 - 46'100		9'392	20.38	9'244	20.06	9'095	19.74	8'946	19.42	8'796	19.09	8'647	18.77	8'497	18.44
46'101 - 46'150		9'404	20.39	9'255	20.07	9'106	19.74	8'957	19.42	8'808	19.10	8'658	18.77	8'508	18.45
46'151 - 46'200		9'415	20.39	9'266	20.07	9'117	19.74	8'968	19.42	8'819	19.10	8'669	18.77	8'519	18.45
46'201 - 46'250		9'428	20.40	9'280	20.08	9'131	19.75	8'982	19.43	8'832	19.11	8'683	18.78	8'533	18.46
46'251 - 46'300		9'440	20.40	9'291	20.08	9'142	19.76	8'993	19.43	8'843	19.11	8'694	18.79	8'544	18.46
46'301 - 46'350		9'451	20.40	9'302	20.08	9'153	19.76	9'004	19.44	8'855	19.11	8'705	18.79	8'555	18.47
46'351 - 46'400		9'464	20.41	9'315	20.09	9'166	19.76	9'017	19.44	8'868	19.12	8'718	18.80	8'569	18.48
46'401 - 46'450		9'475	20.41	9'327	20.09	9'178	19.77	9'029	19.45	8'879	19.13	8'730	18.80	8'580	18.48
46'451 - 46'500		9'487	20.41	9'338	20.09	9'189	19.77	9'040	19.45	8'891	19.13	8'741	18.81	8'591	18.49
46'501 - 46'550		9'500	20.42	9'351	20.10	9'202	19.78	9'053	19.46	8'904	19.14	8'754	18.82	8'604	18.49
46'551 - 46'600		9'511	20.42	9'363	20.10	9'214	19.78	9'064	19.46	8'915	19.14	8'766	18.82	8'616	18.50
46'601 - 46'650		9'523	20.42	9'374	20.11	9'225	19.79	9'076	19.47	8'926	19.14	8'777	18.82	8'627	18.50
46'651 - 46'700		9'536	20.43	9'387	20.11	9'238	19.79	9'089	19.47	8'940	19.15	8'790	18.83	8'640	18.51
46'701 - 46'750		9'547	20.43	9'399	20.12	9'250	19.80	9'100	19.48	8'951	19.16	8'801	18.84	8'652	18.52
46'751 - 46'800		9'559	20.44	9'410	20.12	9'261	19.80	9'112	19.48	8'962	19.16	8'813	18.84	8'663	18.52
46'801 - 46'850		9'572	20.44	9'423	20.12	9'274	19.81	9'125	19.49	8'976	19.17	8'826	18.85	8'676	18.53
46'851 - 46'900		9'583	20.44	9'434	20.13	9'285	19.81	9'136	19.49	8'987	19.17	8'837	18.85	8'687	18.53
46'901 - 46'950		9'595	20.45	9'446	20.13	9'297	19.81	9'147	19.49	8'998	19.18	8'848	18.86	8'699	18.54
46'951 - 47'000		9'608	20.45	9'459	20.14	9'310	19.82	9'161	19.50	9'011	19.18	8'862	18.87	8'712	18.55
47'001 - 47'050		9'619	20.46	9'470	20.14	9'321	19.82	9'172	19.50	9'023	19.19	8'873	18.87	8'723	18.55
47'051 - 47'100		9'630	20.46	9'482	20.14	9'333	19.83	9'183	19.51	9'034	19.19	8'884	18.87	8'734	18.55
47'101 - 47'150		9'644	20.46	9'495	20.15	9'346	19.83	9'197	19.52	9'047	19.20	8'898	18.88	8'748	18.56
47'151 - 47'200		9'655	20.47	9'506	20.15	9'357	19.83	9'208	19.52	9'059	19.20	8'909	18.89	8'759	18.57
47'201 - 47'250		9'666	20.47	9'518	20.15	9'368	19.84	9'219	19.52	9'070	19.21	8'920	18.89	8'770	18.57
47'251 - 47'300		9'680	20.48	9'531	20.16	9'382	19.85	9'233	19.53	9'083	19.21	8'934	18.90	8'784	18.58
47'301 - 47'350		9'691	20.48	9'542	20.16	9'393	19.85	9'244	19.53	9'094	19.22	8'945	18.90	8'795	18.58
47'351 - 47'400		9'702	20.48	9'553	20.16	9'404	19.85	9'255	19.54	9'106	19.22	8'956	18.90	8'806	18.59
47'401 - 47'450		9'716	20.49	9'567	20.17	9'418	19.86	9'268	19.54	9'119	19.23	8'969	18.91	8'820	18.60
47'451 - 47'500		9'727	20.49	9'578	20.17	9'429	19.86	9'280	19.55	9'130	19.23	8'981	18.92	8'831	18.60
47'501 - 47'550		9'738	20.49	9'589	20.18	9'440	19.86	9'291	19.55	9'142	19.24	8'992	18.92	8'842	18.60
47'551 - 47'600		9'752	20.50	9'603	20.18	9'454	19.87	9'304	19.56	9'155	19.24	9'005	18.93	8'855	18.61
47'601 - 47'650		9'763	20.50	9'614	20.19	9'465	19.87	9'316	19.56	9'166	19.25	9'017	18.93	8'867	18.62
47'651 - 47'700		9'774	20.50	9'625	20.19	9'476	19.88	9'327	19.56	9'177	19.25	9'028	18.94	8'878	18.62
47'701 - 47'750		9'787	20.51	9'639	20.20	9'490	19.88	9'340	19.57	9'191	19.26	9'041	18.94	8'891	18.63
47'751 - 47'800		9'799	20.51	9'650	20.20	9'501	19.89	9'352	19.58	9'202	19.26	9'052	18.95	8'903	18.64
47'801 - 47'850		9'810	20.51	9'661	20.20	9'512	19.89	9'363	19.58	9'213	19.26	9'064	18.95	8'914	18.64
47'851 - 47'900		9'823	20.52	9'675	20.21	9'525	19.90	9'376	19.58	9'227	19.27	9'077	18.96	8'927	18.65
47'901 - 47'950		9'835	20.52	9'686	20.21	9'537	19.90	9'387	19.59	9'238	19.28	9'088	18.96	8'938	18.65
47'951 - 48'000		9'846	20.52	9'697	20.21	9'548	19.90	9'399	19.59	9'249	19.28	9'100	18.97	8'950	18.66
48'001 - 48'050		9'859	20.53	9'710	20.22	9'561	19.91	9'412	19.60	9'263	19.29	9'113	18.98	8'963	18.66
48'051 - 48'100		9'871	20.53	9'722	20.22	9'573	19.91	9'423	19.60	9'274	19.29	9'124	18.98	8'974	18.67
48'101 - 48'150		9'882	20.53	9'733	20.22	9'584	19.91	9'435	19.61	9'285	19.29	9'135	18.98	8'986	18.67
48'151 - 48'200		9'895	20.54	9'746	20.23	9'597	19.92	9'448	19.61	9'298	19.30	9'149	18.99	8'999	18.68
48'201 - 48'250		9'907	20.54	9'758	20.23	9'609	19.93	9'459	19.61	9'310	19.31	9'160	18.99	9'010	18.68
48'251 - 48'300		9'918	20.54	9'769	20.24	9'620	19.93	9'470	19.62	9'321	19.31	9'171	19.00	9'021	18.69

Quellensteuer für ausländische Arbeitnehmer

ohne 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	9'931	20.55	9'782	20.24	9'633	19.93	9'484	19.63	9'334	19.32	9'185	19.01	9'035	18.70
48'351 - 48'400	9'943	20.55	9'794	20.25	9'644	19.94	9'495	19.63	9'346	19.32	9'196	19.01	9'046	18.70
48'401 - 48'450	9'954	20.56	9'805	20.25	9'656	19.94	9'506	19.63	9'357	19.32	9'207	19.01	9'057	18.70
48'451 - 48'500	9'967	20.56	9'818	20.25	9'669	19.95	9'520	19.64	9'370	19.33	9'221	19.02	9'071	18.71
48'501 - 48'550	9'978	20.56	9'830	20.26	9'680	19.95	9'531	19.64	9'382	19.33	9'232	19.03	9'082	18.72
48'551 - 48'600	9'990	20.57	9'841	20.26	9'692	19.95	9'542	19.64	9'393	19.34	9'243	19.03	9'093	18.72
48'601 - 48'650	10'003	20.57	9'854	20.27	9'705	19.96	9'556	19.65	9'406	19.34	9'256	19.04	9'107	18.73
48'651 - 48'700	10'014	20.57	9'865	20.27	9'716	19.96	9'567	19.65	9'417	19.35	9'268	19.04	9'118	18.73
48'701 - 48'750	10'026	20.58	9'877	20.27	9'728	19.97	9'578	19.66	9'429	19.35	9'279	19.04	9'129	18.74
48'751 - 48'800	10'039	20.58	9'890	20.28	9'741	19.97	9'592	19.67	9'442	19.36	9'292	19.05	9'142	18.74
48'801 - 48'850	10'050	20.58	9'901	20.28	9'752	19.97	9'603	19.67	9'453	19.36	9'304	19.06	9'154	18.75
48'851 - 48'900	10'062	20.59	9'913	20.28	9'763	19.98	9'614	19.67	9'465	19.37	9'315	19.06	9'165	18.75
48'901 - 48'950	10'075	20.59	9'926	20.29	9'777	19.98	9'628	19.68	9'478	19.37	9'328	19.07	9'178	18.76
48'951 - 49'000	10'086	20.59	9'937	20.29	9'788	19.99	9'639	19.68	9'489	19.38	9'339	19.07	9'190	18.76
49'001 - 49'050	10'098	20.60	9'949	20.29	9'799	19.99	9'650	19.68	9'501	19.38	9'351	19.07	9'201	18.77
49'051 - 49'100	10'111	20.60	9'962	20.30	9'813	20.00	9'663	19.69	9'514	19.39	9'364	19.08	9'214	18.78
49'101 - 49'150	10'122	20.60	9'973	20.30	9'824	20.00	9'675	19.69	9'525	19.39	9'375	19.08	9'225	18.78
49'151 - 49'200	10'134	20.61	9'985	20.31	9'835	20.00	9'686	19.70	9'536	19.39	9'387	19.09	9'237	18.78
49'201 - 49'250	10'147	20.61	9'998	20.31	9'849	20.01	9'699	19.70	9'550	19.40	9'400	19.10	9'250	18.79
49'251 - 49'300	10'158	20.61	10'009	20.31	9'860	20.01	9'711	19.71	9'561	19.40	9'411	19.10	9'261	18.79
49'301 - 49'350	10'169	20.62	10'020	20.31	9'871	20.01	9'722	19.71	9'572	19.41	9'423	19.10	9'273	18.80
49'351 - 49'400	10'183	20.62	10'034	20.32	9'885	20.02	9'735	19.72	9'586	19.41	9'436	19.11	9'286	18.81
49'401 - 49'450	10'194	20.63	10'045	20.32	9'896	20.02	9'747	19.72	9'597	19.42	9'447	19.11	9'297	18.81
49'451 - 49'500	10'205	20.63	10'056	20.33	9'907	20.02	9'758	19.72	9'608	19.42	9'458	19.12	9'308	18.81
49'501 - 49'550	10'219	20.63	10'070	20.33	9'921	20.03	9'771	19.73	9'622	19.43	9'472	19.13	9'322	18.82
49'551 - 49'600	10'230	20.64	10'081	20.33	9'932	20.03	9'782	19.73	9'633	19.43	9'483	19.13	9'333	18.83
49'601 - 49'650	10'241	20.64	10'092	20.34	9'943	20.04	9'794	19.74	9'644	19.43	9'494	19.13	9'344	18.83
49'651 - 49'700	10'255	20.64	10'106	20.34	9'957	20.04	9'807	19.74	9'658	19.44	9'508	19.14	9'358	18.84
49'701 - 49'750	10'266	20.65	10'117	20.35	9'968	20.05	9'818	19.74	9'669	19.44	9'519	19.14	9'369	18.84
49'751 - 49'800	10'277	20.65	10'128	20.35	9'979	20.05	9'830	19.75	9'680	19.45	9'530	19.15	9'380	18.84
49'801 - 49'850	10'291	20.65	10'142	20.36	9'992	20.05	9'843	19.76	9'693	19.45	9'544	19.16	9'394	18.85
49'851 - 49'900	10'302	20.66	10'153	20.36	10'004	20.06	9'854	19.76	9'705	19.46	9'555	19.16	9'405	18.86
49'901 - 49'950	10'313	20.66	10'164	20.36	10'015	20.06	9'866	19.76	9'716	19.46	9'566	19.16	9'416	18.86
49'951 - 50'000	10'327	20.66	10'178	20.37	10'028	20.07	9'879	19.77	9'729	19.47	9'580	19.17	9'430	18.87