

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.	%
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	5	0.25	3	0.15	3	0.15	3	0.15	3	0.15	3	0.15	3	0.15
2'001 -	2'050	8	0.40	3	0.15	3	0.15	3	0.15	3	0.15	3	0.15	3	0.15
2'051 -	2'100	11	0.53	3	0.14	3	0.14	3	0.14	3	0.14	3	0.14	3	0.14
2'101 -	2'150	14	0.66	3	0.14	3	0.14	3	0.14	3	0.14	3	0.14	3	0.14
2'151 -	2'200	17	0.78	3	0.14	3	0.14	3	0.14	3	0.14	3	0.14	3	0.14
2'201 -	2'250	20	0.90	3	0.13	3	0.13	3	0.13	3	0.13	3	0.13	3	0.13
2'251 -	2'300	23	1.01	3	0.13	3	0.13	3	0.13	3	0.13	3	0.13	3	0.13
2'301 -	2'350	29	1.25	3	0.13	3	0.13	3	0.13	3	0.13	3	0.13	3	0.13
2'351 -	2'400	35	1.47	3	0.13	3	0.13	3	0.13	3	0.13	3	0.13	3	0.13
2'401 -	2'450	41	1.69	3	0.12	3	0.12	3	0.12	3	0.12	3	0.12	3	0.12
2'451 -	2'500	48	1.94	3	0.12	3	0.12	3	0.12	3	0.12	3	0.12	3	0.12
2'501 -	2'550	53	2.10	3	0.12	3	0.12	3	0.12	3	0.12	3	0.12	3	0.12
2'551 -	2'600	60	2.33	8	0.31	3	0.12	3	0.12	3	0.12	3	0.12	3	0.12
2'601 -	2'650	66	2.51	14	0.53	3	0.11	3	0.11	3	0.11	3	0.11	3	0.11
2'651 -	2'700	72	2.69	21	0.79	3	0.11	3	0.11	3	0.11	3	0.11	3	0.11
2'701 -	2'750	78	2.86	27	0.99	3	0.11	3	0.11	3	0.11	3	0.11	3	0.11
2'751 -	2'800	85	3.06	33	1.19	3	0.11	3	0.11	3	0.11	3	0.11	3	0.11
2'801 -	2'850	91	3.22	39	1.38	3	0.11	3	0.11	3	0.11	3	0.11	3	0.11
2'851 -	2'900	98	3.41	45	1.57	3	0.10	3	0.10	3	0.10	3	0.10	3	0.10
2'901 -	2'950	104	3.56	52	1.78	3	0.10	3	0.10	3	0.10	3	0.10	3	0.10
2'951 -	3'000	111	3.73	58	1.95	6	0.20	3	0.10	3	0.10	3	0.10	3	0.10
3'001 -	3'050	118	3.90	64	2.12	12	0.40	3	0.10	3	0.10	3	0.10	3	0.10
3'051 -	3'100	124	4.03	70	2.28	18	0.59	3	0.10	3	0.10	3	0.10	3	0.10
3'101 -	3'150	131	4.19	77	2.46	25	0.80	3	0.10	3	0.10	3	0.10	3	0.10
3'151 -	3'200	137	4.31	83	2.61	31	0.98	3	0.09	3	0.09	3	0.09	3	0.09
3'201 -	3'250	144	4.47	89	2.76	37	1.15	3	0.09	3	0.09	3	0.09	3	0.09
3'251 -	3'300	150	4.58	95	2.90	43	1.31	3	0.09	3	0.09	3	0.09	3	0.09
3'301 -	3'350	157	4.72	102	3.07	50	1.50	3	0.09	3	0.09	3	0.09	3	0.09
3'351 -	3'400	164	4.86	108	3.20	56	1.66	4	0.12	3	0.09	3	0.09	3	0.09
3'401 -	3'450	170	4.96	114	3.33	62	1.81	10	0.29	3	0.09	3	0.09	3	0.09
3'451 -	3'500	177	5.09	120	3.45	68	1.96	17	0.49	3	0.09	3	0.09	3	0.09

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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.	%
3'501 - 3'550	184	5.22	126	3.57	74	2.10	23	0.65	3	0.09	3	0.09	3	0.09
3'551 - 3'600	191	5.34	133	3.72	81	2.27	29	0.81	3	0.08	3	0.08	3	0.08
3'601 - 3'650	197	5.43	138	3.81	87	2.40	35	0.97	3	0.08	3	0.08	3	0.08
3'651 - 3'700	204	5.55	145	3.95	93	2.53	42	1.14	3	0.08	3	0.08	3	0.08
3'701 - 3'750	210	5.64	151	4.05	99	2.66	48	1.29	3	0.08	3	0.08	3	0.08
3'751 - 3'800	217	5.75	158	4.19	106	2.81	54	1.43	3	0.08	3	0.08	3	0.08
3'801 - 3'850	224	5.86	163	4.26	112	2.93	60	1.57	8	0.21	3	0.08	3	0.08
3'851 - 3'900	231	5.96	170	4.39	118	3.05	67	1.73	15	0.39	3	0.08	3	0.08
3'901 - 3'950	237	6.04	176	4.48	124	3.16	72	1.83	21	0.54	3	0.08	3	0.08
3'951 - 4'000	244	6.14	182	4.58	130	3.27	78	1.96	27	0.68	3	0.08	3	0.08
4'001 - 4'050	251	6.24	188	4.67	137	3.40	85	2.11	33	0.82	3	0.07	3	0.07
4'051 - 4'100	258	6.33	194	4.76	143	3.51	91	2.23	39	0.96	3	0.07	3	0.07
4'101 - 4'150	265	6.42	201	4.87	149	3.61	97	2.35	46	1.12	3	0.07	3	0.07
4'151 - 4'200	272	6.51	207	4.96	155	3.71	103	2.47	52	1.25	3	0.07	3	0.07
4'201 - 4'250	280	6.63	213	5.04	162	3.83	110	2.60	58	1.37	6	0.14	3	0.07
4'251 - 4'300	286	6.69	219	5.12	168	3.93	116	2.71	64	1.50	12	0.28	3	0.07
4'301 - 4'350	294	6.80	226	5.23	174	4.02	122	2.82	71	1.64	19	0.44	3	0.07
4'351 - 4'400	301	6.88	232	5.30	180	4.11	128	2.93	77	1.76	25	0.57	3	0.07
4'401 - 4'450	309	6.98	240	5.42	187	4.23	135	3.05	83	1.88	31	0.70	3	0.07
4'451 - 4'500	316	7.06	247	5.52	193	4.31	141	3.15	89	1.99	37	0.83	3	0.07
4'501 - 4'550	324	7.16	254	5.61	199	4.40	147	3.25	95	2.10	43	0.95	3	0.07
4'551 - 4'600	332	7.26	261	5.70	205	4.48	153	3.34	102	2.23	50	1.09	3	0.07
4'601 - 4'650	339	7.33	268	5.79	211	4.56	159	3.44	108	2.34	56	1.21	4	0.09
4'651 - 4'700	347	7.42	276	5.90	218	4.66	166	3.55	114	2.44	62	1.33	11	0.24
4'701 - 4'750	354	7.49	283	5.99	224	4.74	172	3.64	120	2.54	68	1.44	17	0.36
4'751 - 4'800	362	7.58	291	6.09	230	4.82	178	3.73	127	2.66	75	1.57	23	0.48
4'801 - 4'850	369	7.65	298	6.18	236	4.89	184	3.81	133	2.76	81	1.68	29	0.60
4'851 - 4'900	377	7.73	306	6.28	243	4.98	191	3.92	139	2.85	87	1.78	36	0.74
4'901 - 4'950	384	7.80	313	6.36	248	5.04	197	4.00	145	2.94	93	1.89	42	0.85
4'951 - 5'000	391	7.86	320	6.43	254	5.11	203	4.08	151	3.04	99	1.99	48	0.96
5'001 - 5'050	399	7.94	328	6.53	261	5.19	209	4.16	158	3.14	106	2.11	54	1.07
5'051 - 5'100	406	8.00	335	6.60	267	5.26	215	4.24	163	3.21	112	2.21	60	1.18
5'101 - 5'150	415	8.10	343	6.69	273	5.33	222	4.33	170	3.32	118	2.30	67	1.31
5'151 - 5'200	422	8.15	350	6.76	279	5.39	228	4.41	176	3.40	124	2.40	72	1.39
5'201 - 5'250	431	8.25	358	6.85	287	5.49	234	4.48	182	3.48	131	2.51	79	1.51
5'251 - 5'300	438	8.30	366	6.94	294	5.57	240	4.55	188	3.56	137	2.60	85	1.61
5'301 - 5'350	446	8.38	373	7.00	302	5.67	247	4.64	195	3.66	143	2.69	92	1.73
5'351 - 5'400	454	8.45	381	7.09	309	5.75	253	4.71	201	3.74	149	2.77	97	1.80
5'401 - 5'450	462	8.52	388	7.15	317	5.84	259	4.77	207	3.82	156	2.88	104	1.92
5'451 - 5'500	470	8.58	396	7.23	325	5.94	265	4.84	213	3.89	162	2.96	110	2.01
5'501 - 5'550	478	8.65	404	7.31	332	6.01	271	4.90	219	3.96	168	3.04	116	2.10
5'551 - 5'600	486	8.72	412	7.39	340	6.10	278	4.99	226	4.05	174	3.12	122	2.19
5'601 - 5'650	494	8.78	420	7.47	347	6.17	284	5.05	232	4.12	180	3.20	128	2.28
5'651 - 5'700	502	8.85	428	7.54	355	6.26	290	5.11	238	4.19	187	3.30	135	2.38
5'701 - 5'750	508	8.87	434	7.58	360	6.29	294	5.14	242	4.23	190	3.32	138	2.41
5'751 - 5'800	514	8.90	439	7.60	365	6.32	299	5.18	246	4.26	194	3.36	142	2.46
5'801 - 5'850	520	8.93	445	7.64	371	6.37	303	5.20	251	4.31	198	3.40	146	2.51
5'851 - 5'900	527	8.97	452	7.69	377	6.42	308	5.24	255	4.34	203	3.46	150	2.55
5'901 - 5'950	533	9.00	458	7.73	382	6.45	312	5.27	259	4.37	206	3.48	154	2.60
5'951 - 6'000	539	9.02	464	7.77	388	6.49	316	5.29	263	4.40	210	3.51	157	2.63
6'001 - 6'050	546	9.06	470	7.80	393	6.52	321	5.33	268	4.45	214	3.55	161	2.67
6'051 - 6'100	553	9.10	476	7.84	400	6.58	326	5.37	272	4.48	219	3.60	165	2.72
6'101 - 6'150	559	9.13	482	7.87	405	6.61	331	5.40	276	4.51	223	3.64	169	2.76
6'151 - 6'200	566	9.17	488	7.90	411	6.66	336	5.44	281	4.55	227	3.68	173	2.80
6'201 - 6'250	572	9.19	494	7.94	417	6.70	342	5.49	285	4.58	231	3.71	177	2.84
6'251 - 6'300	579	9.23	501	7.98	423	6.74	348	5.55	290	4.62	235	3.75	181	2.88
6'301 - 6'350	586	9.26	507	8.02	429	6.78	353	5.58	294	4.65	239	3.78	185	2.92
6'351 - 6'400	592	9.29	513	8.05	435	6.82	358	5.62	298	4.67	243	3.81	189	2.96
6'401 - 6'450	599	9.32	519	8.08	441	6.86	364	5.67	302	4.70	248	3.86	193	3.00
6'451 - 6'500	606	9.36	525	8.11	447	6.90	369	5.70	307	4.74	252	3.89	196	3.03

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.	%
6'501 - 6'550		612	9.38	531	8.14	453	6.94	374	5.73	311	4.77	256	3.92	200	3.07
6'551 - 6'600		619	9.41	537	8.17	458	6.97	380	5.78	315	4.79	260	3.95	204	3.10
6'601 - 6'650		625	9.43	543	8.20	464	7.00	385	5.81	320	4.83	264	3.98	208	3.14
6'651 - 6'700		632	9.47	550	8.24	470	7.04	391	5.86	324	4.85	268	4.01	212	3.18
6'701 - 6'750		638	9.49	556	8.27	476	7.08	397	5.90	328	4.88	272	4.04	216	3.21
6'751 - 6'800		646	9.54	563	8.31	483	7.13	403	5.95	333	4.92	277	4.09	221	3.26
6'801 - 6'850		652	9.55	569	8.34	489	7.16	409	5.99	338	4.95	281	4.12	225	3.30
6'851 - 6'900		659	9.59	576	8.38	495	7.20	414	6.02	342	4.97	285	4.15	229	3.33
6'901 - 6'950		666	9.62	582	8.40	501	7.23	420	6.06	346	5.00	290	4.19	233	3.36
6'951 - 7'000		672	9.63	589	8.44	507	7.27	426	6.11	351	5.03	294	4.22	237	3.40
7'001 - 7'050		679	9.67	595	8.47	513	7.30	432	6.15	355	5.05	298	4.24	241	3.43
7'051 - 7'100		686	9.70	602	8.51	519	7.34	438	6.19	360	5.09	302	4.27	245	3.46
7'101 - 7'150		692	9.71	608	8.53	525	7.37	443	6.22	364	5.11	306	4.29	249	3.49
7'151 - 7'200		699	9.74	615	8.57	531	7.40	449	6.26	368	5.13	311	4.33	253	3.53
7'201 - 7'250		706	9.77	621	8.60	537	7.43	455	6.30	374	5.18	315	4.36	257	3.56
7'251 - 7'300		713	9.80	628	8.63	543	7.46	461	6.34	379	5.21	319	4.38	261	3.59
7'301 - 7'350		720	9.83	634	8.66	549	7.49	467	6.38	385	5.26	324	4.42	265	3.62
7'351 - 7'400		727	9.86	641	8.69	555	7.53	473	6.41	390	5.29	328	4.45	269	3.65
7'401 - 7'450		734	9.89	648	8.73	562	7.57	479	6.45	396	5.33	332	4.47	274	3.69
7'451 - 7'500		741	9.91	654	8.75	568	7.60	485	6.49	402	5.38	337	4.51	278	3.72
7'501 - 7'550		749	9.95	661	8.78	575	7.64	492	6.54	408	5.42	342	4.54	283	3.76
7'551 - 7'600		756	9.98	668	8.82	582	7.68	497	6.56	414	5.47	346	4.57	287	3.79
7'601 - 7'650		763	10.01	675	8.85	588	7.71	503	6.60	420	5.51	350	4.59	291	3.82
7'651 - 7'700		770	10.03	681	8.87	594	7.74	509	6.63	426	5.55	355	4.63	295	3.84
7'701 - 7'750		777	10.06	688	8.91	601	7.78	515	6.67	431	5.58	359	4.65	300	3.88
7'751 - 7'800		784	10.08	695	8.94	607	7.81	521	6.70	437	5.62	364	4.68	304	3.91
7'801 - 7'850		791	10.11	701	8.96	614	7.85	528	6.75	443	5.66	368	4.70	308	3.94
7'851 - 7'900		798	10.13	708	8.99	620	7.87	534	6.78	449	5.70	372	4.72	312	3.96
7'901 - 7'950		806	10.17	715	9.02	627	7.91	540	6.81	455	5.74	377	4.76	317	4.00
7'951 - 8'000		813	10.19	721	9.04	633	7.94	546	6.85	461	5.78	381	4.78	321	4.03
8'001 - 8'050		820	10.22	728	9.07	640	7.98	552	6.88	467	5.82	386	4.81	325	4.05
8'051 - 8'100		827	10.24	735	9.10	646	8.00	558	6.91	473	5.86	390	4.83	330	4.09
8'101 - 8'150		834	10.26	742	9.13	653	8.04	564	6.94	478	5.88	395	4.86	334	4.11
8'151 - 8'200		841	10.29	749	9.16	660	8.07	570	6.97	484	5.92	399	4.88	338	4.13
8'201 - 8'250		849	10.32	757	9.20	667	8.11	578	7.03	491	5.97	405	4.92	343	4.17
8'251 - 8'300		856	10.34	764	9.23	673	8.13	584	7.06	497	6.01	411	4.97	348	4.21
8'301 - 8'350		864	10.38	771	9.26	680	8.17	590	7.09	503	6.04	417	5.01	352	4.23
8'351 - 8'400		871	10.40	778	9.29	687	8.20	597	7.13	509	6.08	422	5.04	356	4.25
8'401 - 8'450		878	10.42	785	9.32	693	8.23	603	7.16	515	6.11	428	5.08	361	4.28
8'451 - 8'500		886	10.45	792	9.35	700	8.26	610	7.20	521	6.15	434	5.12	365	4.31
8'501 - 8'550		894	10.49	800	9.38	707	8.29	616	7.23	527	6.18	440	5.16	370	4.34
8'551 - 8'600		901	10.51	807	9.41	713	8.31	623	7.27	534	6.23	446	5.20	374	4.36
8'601 - 8'650		909	10.54	814	9.44	720	8.35	630	7.30	540	6.26	452	5.24	379	4.39
8'651 - 8'700		916	10.56	821	9.46	727	8.38	636	7.33	546	6.29	458	5.28	383	4.41
8'701 - 8'750		924	10.59	828	9.49	734	8.41	643	7.37	552	6.33	464	5.32	388	4.45
8'751 - 8'800		931	10.61	835	9.52	741	8.44	649	7.40	558	6.36	470	5.36	392	4.47
8'801 - 8'850		939	10.64	842	9.54	748	8.48	656	7.43	564	6.39	476	5.39	397	4.50
8'851 - 8'900		947	10.67	850	9.58	755	8.51	662	7.46	570	6.42	482	5.43	401	4.52
8'901 - 8'950		955	10.70	857	9.60	762	8.54	670	7.51	578	6.48	489	5.48	406	4.55
8'951 - 9'000		962	10.72	865	9.64	769	8.57	676	7.53	584	6.51	495	5.52	411	4.58
9'001 - 9'050		970	10.75	872	9.66	776	8.60	683	7.57	590	6.54	501	5.55	415	4.60
9'051 - 9'100		978	10.78	879	9.69	783	8.63	689	7.59	597	6.58	507	5.59	420	4.63
9'101 - 9'150		985	10.79	886	9.71	790	8.66	696	7.63	603	6.61	513	5.62	424	4.65
9'151 - 9'200		993	10.82	894	9.74	798	8.70	703	7.66	610	6.65	519	5.66	429	4.68
9'201 - 9'250		1'001	10.85	901	9.77	805	8.73	709	7.69	616	6.68	525	5.69	435	4.72
9'251 - 9'300		1'008	10.87	909	9.80	812	8.75	716	7.72	623	6.72	531	5.73	441	4.75
9'301 - 9'350		1'016	10.90	916	9.82	819	8.78	723	7.75	629	6.75	537	5.76	447	4.79
9'351 - 9'400		1'024	10.92	924	9.86	826	8.81	729	7.78	636	6.78	543	5.79	453	4.83
9'401 - 9'450		1'032	10.95	931	9.88	833	8.84	736	7.81	642	6.81	549	5.82	459	4.87
9'451 - 9'500		1'040	10.98	939	9.91	840	8.87	743	7.84	649	6.85	555	5.86	465	4.91

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.	%
9'501 - 9'550	1'048	11.00	946	9.93	847	8.89	750	7.87	656	6.89	562	5.90	471	4.94
9'551 - 9'600	1'056	11.03	954	9.96	855	8.93	757	7.91	663	6.92	568	5.93	477	4.98
9'601 - 9'650	1'064	11.05	962	9.99	862	8.96	764	7.94	669	6.95	575	5.97	483	5.02
9'651 - 9'700	1'073	11.09	970	10.03	870	8.99	772	7.98	676	6.99	582	6.02	490	5.06
9'701 - 9'750	1'081	11.12	978	10.06	877	9.02	779	8.01	683	7.02	588	6.05	496	5.10
9'751 - 9'800	1'089	11.14	986	10.09	884	9.04	786	8.04	690	7.06	595	6.09	502	5.14
9'801 - 9'850	1'097	11.17	993	10.11	892	9.08	793	8.07	696	7.08	601	6.12	508	5.17
9'851 - 9'900	1'105	11.19	1'001	10.14	899	9.10	800	8.10	703	7.12	608	6.16	514	5.21
9'901 - 9'950	1'113	11.21	1'008	10.16	906	9.13	808	8.14	710	7.15	614	6.19	520	5.24
9'951 - 10'000	1'121	11.24	1'016	10.19	914	9.16	815	8.17	716	7.18	621	6.23	526	5.27
10'001 - 10'050	1'129	11.26	1'024	10.21	922	9.20	822	8.20	723	7.21	627	6.25	533	5.32
10'051 - 10'100	1'138	11.30	1'032	10.24	929	9.22	829	8.23	730	7.25	634	6.29	539	5.35
10'101 - 10'150	1'146	11.32	1'040	10.27	937	9.25	836	8.26	736	7.27	641	6.33	545	5.38
10'151 - 10'200	1'154	11.34	1'048	10.30	944	9.28	843	8.29	743	7.30	647	6.36	551	5.42
10'201 - 10'250	1'163	11.37	1'056	10.33	952	9.31	850	8.31	750	7.33	654	6.40	557	5.45
10'251 - 10'300	1'171	11.40	1'064	10.36	959	9.33	857	8.34	757	7.37	660	6.42	563	5.48
10'301 - 10'350	1'179	11.42	1'071	10.37	967	9.37	865	8.38	764	7.40	667	6.46	570	5.52
10'351 - 10'400	1'189	11.46	1'080	10.41	975	9.40	872	8.40	772	7.44	674	6.50	577	5.56
10'401 - 10'450	1'197	11.48	1'088	10.44	983	9.43	880	8.44	779	7.47	681	6.53	584	5.60
10'451 - 10'500	1'205	11.50	1'096	10.46	990	9.45	887	8.47	786	7.50	688	6.57	590	5.63
10'501 - 10'550	1'214	11.53	1'104	10.49	998	9.48	894	8.49	794	7.54	694	6.59	597	5.67
10'551 - 10'600	1'222	11.56	1'112	10.52	1'006	9.51	901	8.52	801	7.57	701	6.63	603	5.70
10'601 - 10'650	1'231	11.59	1'120	10.54	1'013	9.53	909	8.56	808	7.60	708	6.66	610	5.74
10'651 - 10'700	1'240	11.62	1'129	10.58	1'021	9.56	917	8.59	815	7.63	715	6.70	617	5.78
10'701 - 10'750	1'249	11.65	1'137	10.60	1'029	9.59	924	8.62	822	7.66	721	6.72	623	5.81
10'751 - 10'800	1'258	11.68	1'145	10.63	1'037	9.62	932	8.65	829	7.69	728	6.76	630	5.85
10'801 - 10'850	1'266	11.70	1'153	10.65	1'045	9.65	940	8.68	837	7.73	735	6.79	637	5.88
10'851 - 10'900	1'275	11.72	1'162	10.69	1'053	9.68	947	8.71	844	7.76	742	6.82	643	5.91
10'901 - 10'950	1'284	11.75	1'170	10.71	1'061	9.71	955	8.74	851	7.79	749	6.86	650	5.95
10'951 - 11'000	1'293	11.78	1'179	10.74	1'069	9.74	962	8.77	858	7.82	756	6.89	657	5.99
11'001 - 11'050	1'302	11.81	1'187	10.77	1'077	9.77	970	8.80	865	7.85	763	6.92	663	6.01
11'051 - 11'100	1'311	11.84	1'195	10.79	1'085	9.80	977	8.82	872	7.87	770	6.95	670	6.05
11'101 - 11'150	1'321	11.87	1'205	10.83	1'094	9.83	986	8.86	880	7.91	778	6.99	677	6.09
11'151 - 11'200	1'330	11.90	1'213	10.85	1'102	9.86	993	8.89	888	7.95	785	7.02	684	6.12
11'201 - 11'250	1'339	11.93	1'222	10.89	1'110	9.89	1'001	8.92	895	7.97	792	7.06	691	6.16
11'251 - 11'300	1'349	11.96	1'231	10.92	1'118	9.92	1'009	8.95	903	8.01	800	7.10	698	6.19
11'301 - 11'350	1'359	12.00	1'239	10.94	1'126	9.94	1'017	8.98	910	8.04	807	7.13	704	6.22
11'351 - 11'400	1'368	12.03	1'248	10.97	1'134	9.97	1'024	9.00	918	8.07	814	7.16	711	6.25
11'401 - 11'450	1'378	12.06	1'256	10.99	1'142	10.00	1'032	9.03	925	8.10	821	7.19	718	6.28
11'451 - 11'500	1'388	12.10	1'266	11.03	1'151	10.03	1'040	9.06	933	8.13	828	7.22	725	6.32
11'501 - 11'550	1'398	12.13	1'275	11.06	1'159	10.06	1'048	9.09	941	8.16	836	7.25	732	6.35
11'551 - 11'600	1'408	12.16	1'284	11.09	1'168	10.09	1'056	9.12	948	8.19	843	7.28	739	6.38
11'601 - 11'650	1'418	12.20	1'292	11.11	1'176	10.12	1'064	9.15	956	8.22	850	7.31	746	6.42
11'651 - 11'700	1'428	12.23	1'301	11.14	1'184	10.14	1'072	9.18	964	8.26	857	7.34	753	6.45
11'701 - 11'750	1'438	12.26	1'311	11.18	1'194	10.18	1'081	9.22	972	8.29	865	7.38	760	6.48
11'751 - 11'800	1'448	12.30	1'320	11.21	1'202	10.21	1'089	9.25	979	8.31	872	7.41	768	6.52
11'801 - 11'850	1'459	12.34	1'330	11.25	1'211	10.24	1'098	9.29	988	8.36	880	7.44	775	6.55
11'851 - 11'900	1'469	12.37	1'339	11.28	1'220	10.27	1'106	9.31	995	8.38	887	7.47	783	6.59
11'901 - 11'950	1'479	12.40	1'349	11.31	1'229	10.31	1'114	9.34	1'004	8.42	895	7.51	790	6.62
11'951 - 12'000	1'489	12.43	1'358	11.34	1'237	10.33	1'122	9.37	1'011	8.44	902	7.53	797	6.66
12'001 - 12'050	1'499	12.47	1'368	11.38	1'246	10.36	1'131	9.41	1'019	8.47	910	7.57	804	6.69
12'051 - 12'100	1'509	12.50	1'377	11.40	1'254	10.39	1'139	9.43	1'027	8.51	918	7.60	812	6.72
12'101 - 12'150	1'520	12.54	1'388	11.45	1'264	10.42	1'147	9.46	1'035	8.54	926	7.64	819	6.75
12'151 - 12'200	1'530	12.57	1'398	11.48	1'273	10.46	1'155	9.49	1'042	8.56	933	7.66	826	6.78
12'201 - 12'250	1'540	12.60	1'408	11.52	1'282	10.49	1'164	9.52	1'051	8.60	941	7.70	834	6.82
12'251 - 12'300	1'550	12.63	1'418	11.55	1'290	10.51	1'172	9.55	1'059	8.63	949	7.73	841	6.85
12'301 - 12'350	1'560	12.66	1'427	11.58	1'299	10.54	1'181	9.58	1'067	8.66	956	7.76	848	6.88
12'351 - 12'400	1'570	12.69	1'438	11.62	1'309	10.58	1'190	9.62	1'075	8.69	964	7.79	856	6.92
12'401 - 12'450	1'580	12.72	1'448	11.65	1'318	10.61	1'198	9.64	1'083	8.72	972	7.82	863	6.95
12'451 - 12'500	1'591	12.75	1'459	11.70	1'328	10.65	1'207	9.68	1'092	8.75	980	7.86	871	6.98

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		1'602	12.79	1'469	11.73	1'338	10.68	1'216	9.71	1'101	8.79	988	7.89	879	7.02
12'551 - 12'600		1'612	12.82	1'479	11.76	1'347	10.71	1'225	9.74	1'109	8.82	996	7.92	886	7.05
12'601 - 12'650		1'622	12.85	1'489	11.79	1'356	10.74	1'233	9.77	1'117	8.85	1'004	7.95	893	7.07
12'651 - 12'700		1'633	12.88	1'500	11.83	1'366	10.78	1'242	9.80	1'126	8.88	1'012	7.98	901	7.11
12'701 - 12'750		1'643	12.91	1'510	11.87	1'376	10.81	1'251	9.83	1'134	8.91	1'020	8.02	909	7.14
12'751 - 12'800		1'654	12.95	1'521	11.91	1'386	10.85	1'261	9.87	1'143	8.95	1'028	8.05	917	7.18
12'801 - 12'850		1'665	12.98	1'532	11.95	1'397	10.89	1'270	9.90	1'151	8.97	1'036	8.08	925	7.21
12'851 - 12'900		1'675	13.01	1'542	11.98	1'407	10.93	1'279	9.93	1'159	9.00	1'044	8.11	933	7.25
12'901 - 12'950		1'686	13.04	1'552	12.01	1'418	10.97	1'289	9.97	1'169	9.04	1'053	8.15	942	7.29
12'951 - 13'000		1'697	13.08	1'563	12.05	1'429	11.01	1'298	10.00	1'178	9.08	1'062	8.18	950	7.32
13'001 - 13'050		1'707	13.11	1'573	12.08	1'438	11.04	1'307	10.03	1'186	9.11	1'070	8.21	957	7.35
13'051 - 13'100		1'718	13.14	1'584	12.11	1'449	11.08	1'317	10.07	1'196	9.15	1'079	8.25	966	7.39
13'101 - 13'150		1'729	13.17	1'595	12.15	1'460	11.12	1'327	10.11	1'205	9.18	1'088	8.29	974	7.42
13'151 - 13'200		1'739	13.20	1'605	12.18	1'470	11.16	1'336	10.14	1'213	9.21	1'096	8.32	982	7.45
13'201 - 13'250		1'750	13.23	1'616	12.22	1'481	11.20	1'346	10.18	1'222	9.24	1'105	8.36	990	7.49
13'251 - 13'300		1'760	13.26	1'626	12.25	1'491	11.23	1'355	10.21	1'231	9.27	1'113	8.38	998	7.52
13'301 - 13'350		1'771	13.29	1'637	12.29	1'502	11.27	1'366	10.25	1'240	9.31	1'121	8.41	1'006	7.55
13'351 - 13'400		1'782	13.32	1'648	12.32	1'512	11.30	1'376	10.29	1'250	9.35	1'130	8.45	1'015	7.59
13'401 - 13'450		1'792	13.35	1'658	12.35	1'522	11.34	1'386	10.32	1'258	9.37	1'138	8.48	1'022	7.61
13'451 - 13'500		1'803	13.38	1'669	12.39	1'533	11.38	1'396	10.36	1'268	9.41	1'147	8.51	1'031	7.65
13'501 - 13'550		1'814	13.41	1'680	12.42	1'544	11.42	1'407	10.40	1'278	9.45	1'156	8.55	1'039	7.68
13'551 - 13'600		1'824	13.44	1'690	12.45	1'554	11.45	1'417	10.44	1'286	9.47	1'165	8.58	1'047	7.71
13'601 - 13'650		1'835	13.47	1'701	12.48	1'565	11.49	1'428	10.48	1'296	9.51	1'174	8.62	1'056	7.75
13'651 - 13'700		1'846	13.50	1'712	12.52	1'576	11.52	1'439	10.52	1'306	9.55	1'183	8.65	1'065	7.79
13'701 - 13'750		1'856	13.52	1'722	12.55	1'586	11.56	1'449	10.56	1'315	9.58	1'192	8.68	1'073	7.82
13'751 - 13'800		1'867	13.55	1'733	12.58	1'597	11.59	1'460	10.60	1'324	9.61	1'201	8.72	1'082	7.85
13'801 - 13'850		1'878	13.58	1'743	12.61	1'607	11.62	1'470	10.63	1'334	9.65	1'209	8.75	1'090	7.88
13'851 - 13'900		1'889	13.61	1'754	12.64	1'618	11.66	1'480	10.67	1'344	9.69	1'219	8.79	1'099	7.92
13'901 - 13'950		1'900	13.64	1'765	12.68	1'629	11.70	1'491	10.71	1'354	9.72	1'228	8.82	1'108	7.96
13'951 - 14'000		1'910	13.67	1'775	12.70	1'639	11.73	1'501	10.74	1'363	9.75	1'236	8.84	1'116	7.99
14'001 - 14'050		1'921	13.70	1'786	12.73	1'650	11.76	1'512	10.78	1'374	9.80	1'246	8.88	1'125	8.02
14'051 - 14'100		1'932	13.73	1'797	12.77	1'661	11.80	1'523	10.82	1'384	9.83	1'255	8.92	1'134	8.06
14'101 - 14'150		1'942	13.75	1'807	12.79	1'671	11.83	1'533	10.85	1'394	9.87	1'264	8.95	1'142	8.08
14'151 - 14'200		1'954	13.78	1'818	12.83	1'682	11.87	1'544	10.89	1'405	9.91	1'274	8.99	1'151	8.12
14'201 - 14'250		1'965	13.81	1'829	12.86	1'693	11.90	1'555	10.93	1'416	9.95	1'283	9.02	1'160	8.15
14'251 - 14'300		1'975	13.84	1'840	12.89	1'703	11.93	1'565	10.96	1'426	9.99	1'292	9.05	1'168	8.18
14'301 - 14'350		1'986	13.86	1'851	12.92	1'714	11.97	1'576	11.00	1'437	10.03	1'302	9.09	1'178	8.22
14'351 - 14'400		1'997	13.89	1'862	12.95	1'725	12.00	1'587	11.04	1'448	10.07	1'312	9.13	1'187	8.26
14'401 - 14'450		2'008	13.92	1'872	12.98	1'735	12.03	1'597	11.07	1'458	10.11	1'321	9.16	1'195	8.28
14'451 - 14'500		2'019	13.95	1'883	13.01	1'746	12.06	1'608	11.11	1'469	10.15	1'331	9.20	1'205	8.32
14'501 - 14'550		2'030	13.98	1'894	13.04	1'757	12.10	1'619	11.15	1'479	10.18	1'341	9.23	1'214	8.36
14'551 - 14'600		2'040	14.00	1'904	13.06	1'767	12.12	1'629	11.18	1'490	10.22	1'350	9.26	1'223	8.39
14'601 - 14'650		2'052	14.03	1'915	13.09	1'778	12.16	1'640	11.21	1'500	10.26	1'360	9.30	1'232	8.42
14'651 - 14'700		2'063	14.06	1'927	13.13	1'789	12.19	1'651	11.25	1'511	10.30	1'371	9.34	1'241	8.46
14'701 - 14'750		2'073	14.08	1'937	13.15	1'800	12.22	1'661	11.28	1'522	10.34	1'381	9.38	1'250	8.49
14'751 - 14'800		2'084	14.10	1'948	13.18	1'811	12.26	1'672	11.32	1'532	10.37	1'391	9.41	1'260	8.53
14'801 - 14'850		2'095	14.13	1'958	13.21	1'821	12.28	1'682	11.35	1'543	10.41	1'401	9.45	1'268	8.55
14'851 - 14'900		2'106	14.16	1'969	13.24	1'832	12.32	1'693	11.38	1'554	10.45	1'412	9.49	1'278	8.59
14'901 - 14'950		2'117	14.18	1'981	13.27	1'843	12.35	1'704	11.42	1'565	10.49	1'423	9.53	1'288	8.63
14'951 - 15'000		2'127	14.20	1'991	13.30	1'853	12.37	1'715	11.45	1'575	10.52	1'433	9.57	1'297	8.66
15'001 - 15'050		2'139	14.24	2'002	13.32	1'864	12.41	1'726	11.49	1'586	10.56	1'444	9.61	1'307	8.70
15'051 - 15'100		2'150	14.26	2'013	13.35	1'876	12.44	1'737	11.52	1'597	10.59	1'455	9.65	1'317	8.74
15'101 - 15'150		2'160	14.28	2'024	13.38	1'886	12.47	1'747	11.55	1'607	10.62	1'465	9.69	1'326	8.77
15'151 - 15'200		2'172	14.31	2'035	13.41	1'897	12.50	1'758	11.58	1'618	10.66	1'476	9.73	1'336	8.80
15'201 - 15'250		2'182	14.33	2'045	13.43	1'907	12.53	1'768	11.61	1'628	10.69	1'486	9.76	1'345	8.83
15'251 - 15'300		2'193	14.36	2'056	13.46	1'918	12.56	1'779	11.65	1'639	10.73	1'497	9.80	1'355	8.87
15'301 - 15'350		2'204	14.38	2'068	13.49	1'930	12.59	1'791	11.69	1'650	10.77	1'508	9.84	1'366	8.91
15'351 - 15'400		2'215	14.41	2'078	13.52	1'940	12.62	1'801	11.71	1'660	10.80	1'519	9.88	1'376	8.95
15'401 - 15'450		2'226	14.43	2'089	13.54	1'951	12.65	1'812	11.75	1'671	10.83	1'530	9.92	1'386	8.99
15'451 - 15'500		2'237	14.46	2'100	13.57	1'962	12.68	1'823	11.78	1'683	10.88	1'541	9.96	1'397	9.03

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		2'248	14.48	2'111	13.60	1'973	12.71	1'833	11.81	1'693	10.90	1'551	9.99	1'407	9.06
15'551 - 15'600		2'259	14.50	2'122	13.62	1'984	12.74	1'844	11.84	1'704	10.94	1'562	10.03	1'418	9.10
15'601 - 15'650		2'270	14.53	2'133	13.65	1'995	12.77	1'856	11.88	1'715	10.98	1'573	10.07	1'429	9.15
15'651 - 15'700		2'281	14.55	2'144	13.68	2'005	12.79	1'866	11.90	1'725	11.00	1'583	10.10	1'439	9.18
15'701 - 15'750		2'292	14.58	2'155	13.70	2'016	12.82	1'877	11.94	1'736	11.04	1'594	10.14	1'450	9.22
15'751 - 15'800		2'304	14.61	2'166	13.73	2'028	12.86	1'888	11.97	1'748	11.08	1'605	10.17	1'462	9.27
15'801 - 15'850		2'314	14.62	2'177	13.76	2'038	12.88	1'898	11.99	1'758	11.11	1'616	10.21	1'472	9.30
15'851 - 15'900		2'325	14.65	2'188	13.78	2'049	12.91	1'910	12.03	1'769	11.14	1'627	10.25	1'483	9.34
15'901 - 15'950		2'337	14.68	2'199	13.81	2'061	12.94	1'921	12.06	1'780	11.18	1'638	10.29	1'494	9.38
15'951 - 16'000		2'347	14.69	2'210	13.83	2'071	12.96	1'931	12.09	1'790	11.21	1'648	10.32	1'504	9.41
16'001 - 16'050		2'359	14.72	2'221	13.86	2'082	12.99	1'942	12.12	1'801	11.24	1'659	10.35	1'515	9.45
16'051 - 16'100		2'370	14.74	2'232	13.88	2'093	13.02	1'954	12.16	1'813	11.28	1'670	10.39	1'526	9.49
16'101 - 16'150		2'380	14.76	2'243	13.91	2'104	13.05	1'964	12.18	1'823	11.31	1'680	10.42	1'536	9.53
16'151 - 16'200		2'392	14.79	2'254	13.94	2'115	13.08	1'975	12.21	1'834	11.34	1'692	10.46	1'548	9.57
16'201 - 16'250		2'402	14.80	2'264	13.95	2'126	13.10	1'986	12.24	1'844	11.37	1'702	10.49	1'558	9.60
16'251 - 16'300		2'414	14.83	2'276	13.98	2'137	13.13	1'997	12.27	1'856	11.40	1'713	10.53	1'569	9.64
16'301 - 16'350		2'425	14.85	2'287	14.01	2'148	13.16	2'008	12.30	1'867	11.44	1'724	10.56	1'580	9.68
16'351 - 16'400		2'436	14.88	2'298	14.03	2'159	13.18	2'018	12.32	1'877	11.46	1'735	10.60	1'590	9.71
16'401 - 16'450		2'447	14.90	2'309	14.06	2'170	13.21	2'030	12.36	1'888	11.49	1'746	10.63	1'602	9.75
16'451 - 16'500		2'458	14.92	2'320	14.08	2'181	13.24	2'041	12.39	1'900	11.53	1'757	10.66	1'613	9.79
16'501 - 16'550		2'469	14.94	2'331	14.11	2'192	13.26	2'051	12.41	1'910	11.56	1'767	10.69	1'623	9.82
16'551 - 16'600		2'480	14.96	2'342	14.13	2'203	13.29	2'063	12.45	1'921	11.59	1'778	10.73	1'634	9.86
16'601 - 16'650		2'492	14.99	2'354	14.16	2'214	13.32	2'074	12.48	1'932	11.62	1'790	10.77	1'645	9.89
16'651 - 16'700		2'502	15.00	2'364	14.18	2'225	13.34	2'084	12.50	1'943	11.65	1'800	10.79	1'656	9.93
16'701 - 16'750		2'514	15.03	2'375	14.20	2'236	13.37	2'096	12.53	1'954	11.68	1'811	10.83	1'667	9.97
16'751 - 16'800		2'524	15.05	2'386	14.22	2'246	13.39	2'106	12.55	1'964	11.71	1'822	10.86	1'677	10.00
16'801 - 16'850		2'536	15.07	2'397	14.25	2'258	13.42	2'117	12.58	1'976	11.74	1'833	10.89	1'688	10.03
16'851 - 16'900		2'547	15.09	2'409	14.28	2'269	13.45	2'129	12.62	1'987	11.77	1'844	10.93	1'700	10.07
16'901 - 16'950		2'558	15.11	2'419	14.29	2'280	13.47	2'139	12.64	1'997	11.80	1'854	10.95	1'710	10.10
16'951 - 17'000		2'569	15.13	2'431	14.32	2'291	13.50	2'150	12.67	2'009	11.84	1'866	10.99	1'721	10.14
17'001 - 17'050		2'581	15.16	2'442	14.34	2'302	13.52	2'162	12.70	2'020	11.86	1'877	11.02	1'732	10.17
17'051 - 17'100		2'591	15.17	2'453	14.37	2'313	13.55	2'172	12.72	2'030	11.89	1'887	11.05	1'743	10.21
17'101 - 17'150		2'603	15.20	2'464	14.39	2'324	13.57	2'184	12.75	2'042	11.92	1'899	11.09	1'754	10.24
17'151 - 17'200		2'614	15.22	2'475	14.41	2'336	13.60	2'195	12.78	2'053	11.95	1'910	11.12	1'765	10.28
17'201 - 17'250		2'625	15.24	2'486	14.43	2'346	13.62	2'205	12.80	2'063	11.98	1'920	11.15	1'776	10.31
17'251 - 17'300		2'636	15.26	2'497	14.45	2'358	13.65	2'217	12.83	2'075	12.01	1'932	11.18	1'787	10.34
17'301 - 17'350		2'648	15.28	2'509	14.48	2'369	13.67	2'228	12.86	2'086	12.04	1'943	11.22	1'798	10.38
17'351 - 17'400		2'659	15.30	2'519	14.50	2'379	13.69	2'239	12.89	2'097	12.07	1'953	11.24	1'809	10.41
17'401 - 17'450		2'670	15.32	2'531	14.53	2'391	13.72	2'250	12.91	2'108	12.10	1'965	11.28	1'820	10.44
17'451 - 17'500		2'682	15.35	2'542	14.55	2'402	13.75	2'261	12.94	2'119	12.13	1'976	11.31	1'831	10.48
17'501 - 17'550		2'692	15.36	2'553	14.57	2'413	13.77	2'272	12.96	2'130	12.15	1'986	11.33	1'842	10.51
17'551 - 17'600		2'704	15.39	2'564	14.59	2'424	13.79	2'283	12.99	2'141	12.18	1'998	11.37	1'853	10.54
17'601 - 17'650		2'715	15.40	2'576	14.62	2'436	13.82	2'295	13.02	2'152	12.21	2'009	11.40	1'864	10.58
17'651 - 17'700		2'726	15.42	2'586	14.63	2'446	13.84	2'305	13.04	2'163	12.24	2'020	11.43	1'875	10.61
17'701 - 17'750		2'737	15.44	2'598	14.66	2'458	13.87	2'316	13.07	2'174	12.27	2'031	11.46	1'886	10.64
17'751 - 17'800		2'748	15.46	2'609	14.68	2'468	13.88	2'327	13.09	2'185	12.29	2'041	11.48	1'896	10.67
17'801 - 17'850		2'760	15.48	2'620	14.70	2'480	13.91	2'338	13.12	2'196	12.32	2'053	11.52	1'908	10.70
17'851 - 17'900		2'771	15.50	2'632	14.72	2'491	13.94	2'350	13.15	2'208	12.35	2'064	11.55	1'919	10.74
17'901 - 17'950		2'782	15.52	2'642	14.74	2'502	13.96	2'360	13.17	2'218	12.37	2'074	11.57	1'930	10.77
17'951 - 18'000		2'793	15.54	2'654	14.76	2'513	13.98	2'372	13.20	2'229	12.40	2'086	11.61	1'941	10.80
18'001 - 18'050		2'805	15.56	2'665	14.79	2'525	14.01	2'383	13.22	2'241	12.43	2'097	11.63	1'952	10.83
18'051 - 18'100		2'816	15.58	2'676	14.80	2'535	14.02	2'394	13.24	2'251	12.45	2'108	11.66	1'963	10.86
18'101 - 18'150		2'827	15.60	2'687	14.82	2'547	14.05	2'405	13.27	2'263	12.49	2'119	11.69	1'974	10.89
18'151 - 18'200		2'838	15.61	2'698	14.84	2'557	14.07	2'416	13.29	2'273	12.51	2'130	11.72	1'985	10.92
18'201 - 18'250		2'849	15.63	2'710	14.87	2'569	14.10	2'427	13.32	2'285	12.54	2'141	11.75	1'996	10.95
18'251 - 18'300		2'861	15.66	2'721	14.89	2'580	14.12	2'439	13.35	2'296	12.56	2'152	11.78	2'007	10.98
18'301 - 18'350		2'872	15.67	2'732	14.91	2'591	14.14	2'449	13.36	2'307	12.59	2'163	11.80	2'018	11.01
18'351 - 18'400		2'883	15.69	2'743	14.93	2'602	14.16	2'461	13.39	2'318	12.61	2'174	11.83	2'029	11.04
18'401 - 18'450		2'895	15.71	2'755	14.95	2'614	14.19	2'472	13.42	2'330	12.65	2'186	11.86	2'041	11.08
18'451 - 18'500		2'905	15.72	2'765	14.97	2'625	14.21	2'483	13.44	2'340	12.67	2'196	11.89	2'051	11.10

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		2'917	15.75	2'777	14.99	2'636	14.23	2'494	13.46	2'352	12.70	2'208	11.92	2'063	11.14
18'551 - 18'600		2'929	15.77	2'788	15.01	2'648	14.26	2'506	13.49	2'363	12.72	2'219	11.95	2'074	11.17
18'601 - 18'650		2'939	15.78	2'799	15.03	2'658	14.27	2'516	13.51	2'374	12.75	2'230	11.97	2'085	11.19
18'651 - 18'700		2'951	15.80	2'811	15.05	2'670	14.30	2'528	13.54	2'385	12.77	2'241	12.00	2'096	11.22
18'701 - 18'750		2'963	15.82	2'822	15.07	2'681	14.32	2'539	13.56	2'397	12.80	2'253	12.03	2'108	11.26
18'751 - 18'800		2'973	15.83	2'833	15.09	2'692	14.34	2'550	13.58	2'407	12.82	2'263	12.05	2'118	11.28
18'801 - 18'850		2'985	15.86	2'845	15.11	2'704	14.36	2'562	13.61	2'419	12.85	2'275	12.08	2'129	11.31
18'851 - 18'900		2'997	15.88	2'856	15.13	2'715	14.38	2'573	13.63	2'430	12.87	2'286	12.11	2'141	11.34
18'901 - 18'950		3'007	15.89	2'867	15.15	2'726	14.40	2'584	13.65	2'441	12.90	2'297	12.14	2'151	11.37
18'951 - 19'000		3'019	15.91	2'878	15.17	2'737	14.42	2'595	13.68	2'452	12.92	2'308	12.16	2'163	11.40
19'001 - 19'050		3'030	15.93	2'890	15.19	2'749	14.45	2'607	13.70	2'464	12.95	2'320	12.19	2'174	11.43
19'051 - 19'100		3'041	15.94	2'901	15.21	2'759	14.46	2'617	13.72	2'474	12.97	2'330	12.21	2'185	11.45
19'101 - 19'150		3'053	15.96	2'912	15.23	2'771	14.49	2'629	13.75	2'486	13.00	2'342	12.25	2'196	11.48
19'151 - 19'200		3'064	15.98	2'923	15.24	2'782	14.51	2'640	13.77	2'496	13.02	2'352	12.27	2'207	11.51
19'201 - 19'250		3'075	15.99	2'935	15.27	2'793	14.53	2'651	13.79	2'508	13.05	2'364	12.30	2'218	11.54
19'251 - 19'300		3'087	16.02	2'946	15.28	2'805	14.55	2'663	13.82	2'519	13.07	2'375	12.32	2'230	11.57
19'301 - 19'350		3'098	16.03	2'957	15.30	2'816	14.57	2'673	13.83	2'530	13.09	2'386	12.35	2'240	11.59
19'351 - 19'400		3'109	16.05	2'969	15.32	2'827	14.59	2'685	13.86	2'542	13.12	2'397	12.37	2'252	11.62
19'401 - 19'450		3'121	16.07	2'980	15.34	2'839	14.62	2'696	13.88	2'553	13.14	2'409	12.40	2'264	11.66
19'451 - 19'500		3'132	16.08	2'991	15.36	2'849	14.63	2'707	13.90	2'564	13.17	2'420	12.43	2'274	11.68
19'501 - 19'550		3'143	16.10	3'003	15.38	2'861	14.65	2'719	13.93	2'575	13.19	2'431	12.45	2'286	11.71
19'551 - 19'600		3'155	16.12	3'014	15.40	2'873	14.68	2'730	13.95	2'587	13.22	2'443	12.48	2'297	11.73
19'601 - 19'650		3'166	16.13	3'025	15.41	2'883	14.69	2'741	13.97	2'598	13.24	2'453	12.50	2'308	11.76
19'651 - 19'700		3'178	16.15	3'037	15.44	2'895	14.71	2'752	13.99	2'609	13.26	2'465	12.53	2'319	11.79
19'701 - 19'750		3'188	16.16	3'047	15.45	2'906	14.73	2'763	14.01	2'620	13.28	2'475	12.55	2'330	11.81
19'751 - 19'800		3'200	16.18	3'059	15.47	2'917	14.75	2'775	14.03	2'631	13.30	2'487	12.58	2'341	11.84
19'801 - 19'850		3'212	16.20	3'071	15.49	2'929	14.77	2'786	14.05	2'643	13.33	2'498	12.60	2'353	11.87
19'851 - 19'900		3'222	16.21	3'081	15.50	2'940	14.79	2'797	14.07	2'654	13.35	2'509	12.62	2'364	11.89
19'901 - 19'950		3'234	16.23	3'093	15.52	2'951	14.81	2'809	14.10	2'665	13.38	2'521	12.65	2'375	11.92
19'951 - 20'000		3'246	16.25	3'105	15.54	2'963	14.83	2'820	14.12	2'677	13.40	2'532	12.68	2'387	11.95
20'001 - 20'050		3'257	16.26	3'115	15.56	2'974	14.85	2'831	14.14	2'687	13.42	2'543	12.70	2'397	11.97
20'051 - 20'100		3'268	16.28	3'127	15.58	2'985	14.87	2'843	14.16	2'699	13.44	2'554	12.72	2'409	12.00
20'101 - 20'150		3'280	16.30	3'139	15.60	2'997	14.89	2'854	14.18	2'711	13.47	2'566	12.75	2'420	12.02
20'151 - 20'200		3'291	16.31	3'150	15.61	3'008	14.91	2'865	14.20	2'721	13.49	2'577	12.77	2'431	12.05
20'201 - 20'250		3'303	16.33	3'161	15.63	3'019	14.93	2'876	14.22	2'733	13.51	2'588	12.80	2'443	12.08
20'251 - 20'300		3'314	16.35	3'173	15.65	3'031	14.95	2'888	14.24	2'744	13.53	2'600	12.82	2'454	12.10
20'301 - 20'350		3'325	16.36	3'184	15.67	3'042	14.97	2'899	14.26	2'755	13.55	2'610	12.84	2'465	12.13
20'351 - 20'400		3'337	16.38	3'195	15.68	3'053	14.98	2'910	14.28	2'767	13.58	2'622	12.87	2'476	12.15
20'401 - 20'450		3'348	16.39	3'207	15.70	3'065	15.01	2'922	14.31	2'778	13.60	2'634	12.90	2'488	12.18
20'451 - 20'500		3'359	16.41	3'218	15.72	3'076	15.02	2'933	14.32	2'789	13.62	2'644	12.91	2'499	12.21
20'501 - 20'550		3'371	16.42	3'230	15.74	3'087	15.04	2'944	14.34	2'801	13.65	2'656	12.94	2'510	12.23
20'551 - 20'600		3'383	16.44	3'241	15.75	3'099	15.06	2'956	14.37	2'812	13.67	2'668	12.97	2'522	12.26
20'601 - 20'650		3'394	16.46	3'252	15.77	3'110	15.08	2'967	14.39	2'823	13.69	2'678	12.98	2'532	12.28
20'651 - 20'700		3'405	16.47	3'264	15.79	3'122	15.10	2'979	14.41	2'835	13.71	2'690	13.01	2'544	12.30
20'701 - 20'750		3'416	16.48	3'275	15.80	3'132	15.11	2'989	14.42	2'845	13.73	2'701	13.03	2'555	12.33
20'751 - 20'800		3'428	16.50	3'286	15.82	3'144	15.13	3'001	14.45	2'857	13.75	2'712	13.05	2'566	12.35
20'801 - 20'850		3'440	16.52	3'298	15.84	3'156	15.15	3'013	14.47	2'869	13.78	2'724	13.08	2'578	12.38
20'851 - 20'900		3'451	16.53	3'309	15.85	3'166	15.17	3'023	14.48	2'879	13.79	2'734	13.10	2'589	12.40
20'901 - 20'950		3'462	16.54	3'321	15.87	3'178	15.19	3'035	14.50	2'891	13.82	2'746	13.12	2'600	12.43
20'951 - 21'000		3'474	16.56	3'332	15.89	3'190	15.21	3'047	14.53	2'903	13.84	2'758	13.15	2'612	12.45
21'001 - 21'050		3'485	16.58	3'343	15.90	3'201	15.22	3'057	14.54	2'913	13.85	2'768	13.17	2'623	12.48
21'051 - 21'100		3'497	16.59	3'355	15.92	3'212	15.24	3'069	14.56	2'925	13.88	2'780	13.19	2'634	12.50
21'101 - 21'150		3'508	16.61	3'366	15.93	3'223	15.26	3'080	14.58	2'936	13.90	2'791	13.21	2'645	12.52
21'151 - 21'200		3'519	16.62	3'377	15.95	3'235	15.28	3'092	14.60	2'947	13.92	2'803	13.24	2'657	12.55
21'201 - 21'250		3'531	16.64	3'389	15.97	3'247	15.30	3'103	14.62	2'959	13.94	2'814	13.26	2'668	12.57
21'251 - 21'300		3'542	16.65	3'400	15.98	3'257	15.31	3'114	14.64	2'970	13.96	2'825	13.28	2'679	12.59
21'301 - 21'350		3'554	16.67	3'412	16.00	3'269	15.33	3'126	14.66	2'982	13.98	2'837	13.30	2'691	12.62
21'351 - 21'400		3'566	16.68	3'424	16.02	3'281	15.35	3'137	14.68	2'993	14.00	2'848	13.32	2'702	12.64
21'401 - 21'450		3'576	16.69	3'434	16.03	3'292	15.37	3'148	14.69	3'004	14.02	2'859	13.34	2'713	12.66
21'451 - 21'500		3'588	16.71	3'446	16.05	3'303	15.38	3'160	14.71	3'016	14.04	2'871	13.37	2'725	12.69

Quellensteuer für ausländische Arbeitnehmer

Tarif	C 0		C 1		C 2		C 3		C 4		C 5		C 6		
	Bruttolohn im Monat		Verheiratete, beide Ehegatte Erwerbstätig												
	von	bis	0		1		2		3		4		5		6
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
21'501 - 21'550		3'600	16.72	3'458	16.07	3'315	15.40	3'172	14.74	3'027	14.06	2'882	13.39	2'736	12.71
21'551 - 21'600		3'611	16.74	3'469	16.08	3'326	15.42	3'182	14.75	3'038	14.08	2'893	13.41	2'747	12.73
21'601 - 21'650		3'623	16.75	3'480	16.09	3'338	15.44	3'194	14.77	3'050	14.10	2'905	13.43	2'759	12.76
21'651 - 21'700		3'634	16.77	3'492	16.11	3'349	15.45	3'206	14.79	3'062	14.13	2'916	13.45	2'770	12.78
21'701 - 21'750		3'645	16.78	3'503	16.12	3'360	15.47	3'217	14.81	3'072	14.14	2'927	13.47	2'781	12.80
21'751 - 21'800		3'657	16.79	3'515	16.14	3'372	15.49	3'228	14.82	3'084	14.16	2'939	13.50	2'793	12.83
21'801 - 21'850		3'669	16.81	3'527	16.16	3'384	15.51	3'240	14.85	3'096	14.19	2'951	13.52	2'804	12.85
21'851 - 21'900		3'680	16.82	3'538	16.17	3'395	15.52	3'251	14.86	3'107	14.20	2'961	13.54	2'815	12.87
21'901 - 21'950		3'692	16.84	3'549	16.19	3'406	15.53	3'263	14.88	3'118	14.22	2'973	13.56	2'827	12.89
21'951 - 22'000		3'703	16.85	3'561	16.20	3'418	15.55	3'274	14.90	3'130	14.24	2'985	13.58	2'839	12.92
22'001 - 22'050		3'714	16.86	3'572	16.22	3'429	15.57	3'285	14.91	3'141	14.26	2'996	13.60	2'849	12.94
22'051 - 22'100		3'726	16.88	3'584	16.24	3'441	15.59	3'297	14.94	3'153	14.28	3'007	13.62	2'861	12.96
22'101 - 22'150		3'737	16.89	3'595	16.25	3'452	15.60	3'308	14.95	3'163	14.30	3'018	13.64	2'872	12.98
22'151 - 22'200		3'749	16.91	3'606	16.26	3'463	15.62	3'320	14.97	3'175	14.32	3'030	13.66	2'884	13.01
22'201 - 22'250		3'761	16.92	3'618	16.28	3'475	15.64	3'331	14.99	3'187	14.34	3'042	13.69	2'895	13.03
22'251 - 22'300		3'772	16.93	3'629	16.29	3'486	15.65	3'342	15.00	3'198	14.36	3'052	13.70	2'906	13.05
22'301 - 22'350		3'783	16.95	3'641	16.31	3'498	15.67	3'354	15.02	3'209	14.37	3'064	13.72	2'918	13.07
22'351 - 22'400		3'795	16.96	3'653	16.33	3'510	15.69	3'366	15.04	3'221	14.40	3'076	13.75	2'930	13.09
22'401 - 22'450		3'806	16.97	3'664	16.34	3'520	15.70	3'376	15.05	3'232	14.41	3'086	13.76	2'940	13.11
22'451 - 22'500		3'818	16.99	3'675	16.35	3'532	15.72	3'388	15.07	3'244	14.43	3'098	13.78	2'952	13.13
22'501 - 22'550		3'829	17.00	3'686	16.36	3'543	15.73	3'399	15.09	3'254	14.45	3'109	13.80	2'963	13.15
22'551 - 22'600		3'841	17.01	3'698	16.38	3'555	15.75	3'411	15.11	3'266	14.47	3'121	13.83	2'974	13.17
22'601 - 22'650		3'853	17.03	3'710	16.40	3'567	15.77	3'423	15.13	3'278	14.49	3'132	13.84	2'986	13.20
22'651 - 22'700		3'863	17.04	3'721	16.41	3'577	15.78	3'434	15.14	3'289	14.50	3'143	13.86	2'997	13.22
22'701 - 22'750		3'875	17.05	3'733	16.43	3'589	15.79	3'445	15.16	3'301	14.53	3'155	13.88	3'009	13.24
22'751 - 22'800		3'887	17.07	3'744	16.44	3'601	15.81	3'457	15.18	3'312	14.54	3'167	13.91	3'020	13.26
22'801 - 22'850		3'898	17.08	3'755	16.45	3'612	15.82	3'468	15.19	3'323	14.56	3'178	13.92	3'031	13.28
22'851 - 22'900		3'910	17.09	3'767	16.47	3'624	15.84	3'480	15.21	3'335	14.58	3'189	13.94	3'043	13.30
22'901 - 22'950		3'922	17.11	3'779	16.48	3'636	15.86	3'492	15.23	3'347	14.60	3'201	13.96	3'055	13.33
22'951 - 23'000		3'933	17.12	3'790	16.50	3'646	15.87	3'502	15.24	3'358	14.62	3'212	13.98	3'066	13.34
23'001 - 23'050		3'945	17.13	3'802	16.51	3'658	15.89	3'514	15.26	3'369	14.63	3'224	14.00	3'077	13.36
23'051 - 23'100		3'956	17.14	3'814	16.53	3'670	15.90	3'526	15.28	3'381	14.65	3'236	14.02	3'089	13.39
23'101 - 23'150		3'967	17.15	3'824	16.54	3'681	15.92	3'537	15.30	3'392	14.67	3'246	14.04	3'100	13.41
23'151 - 23'200		3'979	17.17	3'836	16.55	3'693	15.94	3'549	15.31	3'404	14.69	3'258	14.06	3'112	13.43
23'201 - 23'250		3'991	17.18	3'848	16.57	3'705	15.95	3'560	15.33	3'416	14.71	3'270	14.08	3'123	13.45
23'251 - 23'300		4'002	17.19	3'859	16.58	3'716	15.97	3'571	15.34	3'426	14.72	3'281	14.10	3'134	13.47
23'301 - 23'350		4'014	17.21	3'871	16.60	3'727	15.98	3'583	15.36	3'438	14.74	3'293	14.12	3'146	13.49
23'351 - 23'400		4'026	17.22	3'883	16.61	3'739	16.00	3'595	15.38	3'450	14.76	3'304	14.13	3'158	13.51
23'401 - 23'450		4'037	17.23	3'894	16.62	3'750	16.01	3'606	15.39	3'461	14.77	3'315	14.15	3'169	13.53
23'451 - 23'500		4'049	17.25	3'906	16.64	3'762	16.03	3'618	15.41	3'473	14.79	3'327	14.17	3'180	13.55
23'501 - 23'550		4'061	17.26	3'917	16.65	3'774	16.04	3'630	15.43	3'484	14.81	3'339	14.19	3'192	13.57
23'551 - 23'600		4'072	17.27	3'928	16.66	3'785	16.06	3'640	15.44	3'495	14.83	3'350	14.21	3'203	13.59
23'601 - 23'650		4'083	17.28	3'940	16.68	3'796	16.07	3'652	15.46	3'507	14.84	3'361	14.23	3'215	13.61
23'651 - 23'700		4'094	17.29	3'951	16.69	3'807	16.08	3'663	15.47	3'518	14.86	3'372	14.24	3'226	13.63
23'701 - 23'750		4'106	17.31	3'963	16.70	3'819	16.10	3'675	15.49	3'530	14.88	3'384	14.26	3'238	13.65
23'751 - 23'800		4'118	17.32	3'975	16.72	3'831	16.11	3'687	15.51	3'542	14.90	3'396	14.28	3'249	13.67
23'801 - 23'850		4'129	17.33	3'986	16.73	3'842	16.13	3'698	15.52	3'553	14.91	3'407	14.30	3'260	13.68
23'851 - 23'900		4'141	17.34	3'998	16.75	3'854	16.14	3'710	15.54	3'564	14.93	3'419	14.32	3'272	13.70
23'901 - 23'950		4'153	17.36	4'010	16.76	3'866	16.16	3'721	15.55	3'576	14.95	3'430	14.34	3'284	13.73
23'951 - 24'000		4'164	17.37	4'021	16.77	3'877	16.17	3'732	15.57	3'587	14.96	3'441	14.35	3'295	13.74
24'001 - 24'050		4'176	17.38	4'032	16.78	3'889	16.19	3'744	15.58	3'599	14.98	3'453	14.37	3'306	13.76
24'051 - 24'100		4'187	17.39	4'043	16.79	3'899	16.20	3'755	15.60	3'610	14.99	3'464	14.39	3'317	13.78
24'101 - 24'150		4'199	17.41	4'055	16.81	3'911	16.21	3'767	15.61	3'622	15.01	3'476	14.41	3'329	13.80
24'151 - 24'200		4'211	17.42	4'067	16.82	3'923	16.23	3'779	15.63	3'633	15.03	3'488	14.43	3'341	13.82
24'201 - 24'250		4'222	17.43	4'078	16.83	3'934	16.24	3'790	15.64	3'644	15.04	3'498	14.44	3'352	13.84
24'251 - 24'300		4'234	17.44	4'090	16.85	3'946	16.26	3'801	15.66	3'656	15.06	3'510	14.46	3'364	13.86
24'301 - 24'350		4'245	17.45	4'102	16.86	3'958	16.27	3'813	15.68	3'668	15.08	3'522	14.48	3'375	13.87
24'351 - 24'400		4'256	17.46	4'113	16.87	3'969	16.28	3'824	15.69	3'679	15.09	3'533	14.49	3'386	13.89
24'401 - 24'450		4'268	17.47	4'125	16.89	3'981	16.30	3'836	15.71	3'691	15.11	3'545	14.51	3'398	13.91
24'451 - 24'500		4'280	17.49	4'137	16.90	3'993	16.31	3'848	15.72	3'703	15.13	3'557	14.53	3'410	13.93

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	4'291	17.50	4'148	16.91	4'004	16.33	3'859	15.73	3'714	15.14	3'568	14.55	3'421	13.95	
24'551 - 24'600	4'303	17.51	4'160	16.93	4'015	16.34	3'871	15.75	3'725	15.16	3'579	14.56	3'433	13.97	
24'601 - 24'650	4'315	17.52	4'171	16.94	4'027	16.35	3'883	15.77	3'737	15.18	3'591	14.58	3'444	13.99	
24'651 - 24'700	4'326	17.53	4'182	16.95	4'038	16.36	3'894	15.78	3'748	15.19	3'602	14.60	3'455	14.00	
24'701 - 24'750	4'338	17.54	4'194	16.96	4'050	16.38	3'905	15.79	3'760	15.21	3'614	14.62	3'467	14.02	
24'751 - 24'800	4'350	17.56	4'206	16.98	4'062	16.40	3'917	15.81	3'772	15.23	3'626	14.64	3'479	14.04	
24'801 - 24'850	4'361	17.57	4'217	16.99	4'073	16.41	3'928	15.82	3'783	15.24	3'637	14.65	3'490	14.06	
24'851 - 24'900	4'373	17.58	4'229	17.00	4'085	16.42	3'940	15.84	3'795	15.26	3'649	14.67	3'502	14.08	
24'901 - 24'950	4'385	17.59	4'241	17.02	4'097	16.44	3'952	15.86	3'807	15.27	3'660	14.68	3'514	14.10	
24'951 - 25'000	4'396	17.60	4'252	17.03	4'108	16.45	3'963	15.87	3'817	15.28	3'671	14.70	3'525	14.11	
25'001 - 25'050	4'408	17.61	4'264	17.04	4'120	16.46	3'975	15.88	3'829	15.30	3'683	14.72	3'536	14.13	
25'051 - 25'100	4'419	17.62	4'275	17.05	4'131	16.47	3'986	15.90	3'840	15.31	3'694	14.73	3'547	14.15	
25'101 - 25'150	4'431	17.64	4'287	17.06	4'143	16.49	3'998	15.91	3'852	15.33	3'706	14.75	3'559	14.17	
25'151 - 25'200	4'443	17.65	4'299	17.08	4'154	16.50	4'010	15.93	3'864	15.35	3'718	14.77	3'571	14.18	
25'201 - 25'250	4'454	17.66	4'310	17.09	4'165	16.51	4'020	15.94	3'875	15.36	3'729	14.78	3'582	14.20	
25'251 - 25'300	4'466	17.67	4'322	17.10	4'177	16.53	4'032	15.95	3'887	15.38	3'741	14.80	3'594	14.22	
25'301 - 25'350	4'478	17.68	4'334	17.11	4'189	16.54	4'044	15.97	3'899	15.40	3'753	14.82	3'606	14.24	
25'351 - 25'400	4'489	17.69	4'345	17.12	4'200	16.55	4'055	15.98	3'910	15.41	3'763	14.83	3'617	14.25	
25'401 - 25'450	4'500	17.70	4'357	17.14	4'212	16.57	4'067	16.00	3'922	15.43	3'775	14.85	3'628	14.27	
25'451 - 25'500	4'512	17.71	4'368	17.15	4'223	16.58	4'078	16.01	3'932	15.43	3'786	14.86	3'639	14.28	
25'501 - 25'550	4'524	17.72	4'380	17.16	4'235	16.59	4'090	16.02	3'944	15.45	3'798	14.88	3'651	14.30	
25'551 - 25'600	4'535	17.73	4'391	17.17	4'247	16.61	4'102	16.04	3'956	15.47	3'810	14.90	3'663	14.32	
25'601 - 25'650	4'546	17.74	4'402	17.18	4'258	16.62	4'113	16.05	3'967	15.48	3'821	14.91	3'674	14.34	
25'651 - 25'700	4'558	17.75	4'414	17.19	4'270	16.63	4'125	16.07	3'979	15.50	3'833	14.93	3'686	14.36	
25'701 - 25'750	4'570	17.76	4'426	17.21	4'282	16.65	4'137	16.08	3'991	15.51	3'845	14.95	3'698	14.38	
25'751 - 25'800	4'581	17.77	4'437	17.21	4'293	16.66	4'148	16.09	4'002	15.53	3'856	14.96	3'709	14.39	
25'801 - 25'850	4'593	17.79	4'449	17.23	4'305	16.67	4'160	16.11	4'014	15.54	3'868	14.98	3'721	14.41	
25'851 - 25'900	4'605	17.80	4'461	17.24	4'317	16.68	4'172	16.12	4'026	15.56	3'880	15.00	3'733	14.43	
25'901 - 25'950	4'616	17.81	4'472	17.25	4'328	16.69	4'182	16.13	4'037	15.57	3'890	15.00	3'743	14.44	
25'951 - 26'000	4'628	17.82	4'484	17.26	4'340	16.71	4'194	16.15	4'049	15.59	3'902	15.02	3'755	14.46	
26'001 - 26'050	4'640	17.83	4'496	17.28	4'352	16.72	4'206	16.16	4'061	15.60	3'914	15.04	3'767	14.47	
26'051 - 26'100	4'651	17.84	4'507	17.28	4'363	16.73	4'217	16.17	4'072	15.62	3'925	15.05	3'778	14.49	
26'101 - 26'150	4'663	17.85	4'519	17.30	4'374	16.74	4'229	16.19	4'084	15.63	3'937	15.07	3'790	14.51	
26'151 - 26'200	4'675	17.86	4'531	17.31	4'386	16.76	4'241	16.20	4'095	15.64	3'949	15.09	3'802	14.53	
26'201 - 26'250	4'686	17.87	4'542	17.32	4'397	16.77	4'252	16.21	4'106	15.66	3'960	15.10	3'813	14.54	
26'251 - 26'300	4'698	17.88	4'554	17.33	4'409	16.78	4'264	16.23	4'118	15.67	3'972	15.12	3'825	14.56	
26'301 - 26'350	4'710	17.89	4'566	17.34	4'421	16.79	4'276	16.24	4'130	15.69	3'984	15.13	3'837	14.58	
26'351 - 26'400	4'721	17.90	4'577	17.35	4'432	16.80	4'287	16.25	4'141	15.70	3'995	15.15	3'848	14.59	
26'401 - 26'450	4'733	17.91	4'589	17.37	4'444	16.82	4'299	16.27	4'153	15.72	4'007	15.16	3'860	14.61	
26'451 - 26'500	4'745	17.92	4'601	17.38	4'456	16.83	4'311	16.28	4'165	15.73	4'019	15.18	3'872	14.63	
26'501 - 26'550	4'756	17.93	4'612	17.39	4'467	16.84	4'322	16.29	4'176	15.74	4'030	15.19	3'882	14.64	
26'551 - 26'600	4'768	17.94	4'624	17.40	4'479	16.85	4'334	16.31	4'188	15.76	4'042	15.21	3'894	14.65	
26'601 - 26'650	4'780	17.95	4'635	17.41	4'490	16.86	4'345	16.32	4'199	15.77	4'052	15.22	3'905	14.67	
26'651 - 26'700	4'792	17.96	4'647	17.42	4'502	16.88	4'357	16.33	4'211	15.79	4'064	15.24	3'917	14.68	
26'701 - 26'750	4'804	17.98	4'659	17.43	4'514	16.89	4'369	16.35	4'223	15.80	4'076	15.25	3'929	14.70	
26'751 - 26'800	4'814	17.98	4'670	17.44	4'525	16.90	4'380	16.36	4'234	15.81	4'087	15.26	3'940	14.72	
26'801 - 26'850	4'827	17.99	4'682	17.45	4'537	16.91	4'392	16.37	4'246	15.83	4'099	15.28	3'952	14.73	
26'851 - 26'900	4'839	18.01	4'694	17.47	4'549	16.93	4'404	16.39	4'258	15.84	4'111	15.30	3'964	14.75	
26'901 - 26'950	4'850	18.01	4'705	17.47	4'560	16.94	4'415	16.40	4'269	15.86	4'122	15.31	3'975	14.76	
26'951 - 27'000	4'862	18.02	4'717	17.49	4'572	16.95	4'427	16.41	4'281	15.87	4'134	15.33	3'987	14.78	
27'001 - 27'050	4'873	18.03	4'728	17.49	4'583	16.96	4'438	16.42	4'292	15.88	4'145	15.34	3'998	14.79	
27'051 - 27'100	4'885	18.04	4'740	17.51	4'595	16.97	4'450	16.44	4'304	15.90	4'157	15.35	4'010	14.81	
27'101 - 27'150	4'897	18.05	4'752	17.52	4'607	16.98	4'462	16.45	4'316	15.91	4'169	15.37	4'022	14.83	
27'151 - 27'200	4'908	18.06	4'763	17.53	4'618	16.99	4'473	16.46	4'327	15.92	4'180	15.38	4'033	14.84	
27'201 - 27'250	4'920	18.07	4'775	17.54	4'630	17.01	4'485	16.47	4'339	15.94	4'192	15.40	4'045	14.86	
27'251 - 27'300	4'932	18.08	4'787	17.55	4'642	17.02	4'497	16.49	4'350	15.95	4'204	15.41	4'057	14.87	
27'301 - 27'350	4'943	18.09	4'798	17.56	4'653	17.03	4'508	16.50	4'361	15.96	4'215	15.43	4'068	14.89	
27'351 - 27'400	4'955	18.10	4'810	17.57	4'665	17.04	4'520	16.51	4'373	15.97	4'227	15.44	4'080	14.90	
27'401 - 27'450	4'967	18.11	4'822	17.58	4'677	17.05	4'532	16.53	4'385	15.99	4'239	15.46	4'092	14.92	

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.	%
27'451 - 27'500		4'978	18.12	4'833	17.59	4'688	17.06	4'543	16.54	4'396	16.00	4'250	15.47	4'102	14.93
27'501 - 27'550		4'990	18.13	4'845	17.60	4'700	17.08	4'555	16.55	4'408	16.01	4'262	15.48	4'114	14.95
27'551 - 27'600		5'002	18.14	4'857	17.61	4'712	17.09	4'566	16.56	4'420	16.03	4'274	15.50	4'126	14.96
27'601 - 27'650		5'013	18.15	4'868	17.62	4'723	17.10	4'578	16.57	4'431	16.04	4'285	15.51	4'137	14.98
27'651 - 27'700		5'025	18.16	4'880	17.63	4'735	17.11	4'590	16.59	4'443	16.05	4'297	15.53	4'149	14.99
27'701 - 27'750		5'037	18.17	4'892	17.64	4'747	17.12	4'602	16.60	4'455	16.07	4'309	15.54	4'161	15.01
27'751 - 27'800		5'048	18.17	4'903	17.65	4'758	17.13	4'613	16.61	4'466	16.08	4'320	15.55	4'172	15.02
27'801 - 27'850		5'060	18.19	4'916	17.67	4'770	17.14	4'625	16.62	4'478	16.09	4'332	15.57	4'184	15.04
27'851 - 27'900		5'072	18.20	4'927	17.68	4'782	17.16	4'637	16.63	4'490	16.11	4'344	15.58	4'196	15.05
27'901 - 27'950		5'083	18.20	4'938	17.68	4'793	17.16	4'648	16.64	4'501	16.12	4'355	15.60	4'207	15.07
27'951 - 28'000		5'095	18.21	4'951	17.70	4'805	17.18	4'660	16.66	4'513	16.13	4'366	15.61	4'219	15.08
28'001 - 28'050		5'106	18.22	4'962	17.71	4'816	17.18	4'671	16.67	4'524	16.14	4'378	15.62	4'230	15.09
28'051 - 28'100		5'118	18.23	4'974	17.72	4'828	17.20	4'683	16.68	4'536	16.16	4'390	15.64	4'242	15.11
28'101 - 28'150		5'131	18.24	4'986	17.73	4'840	17.21	4'695	16.69	4'548	16.17	4'402	15.65	4'254	15.13
28'151 - 28'200		5'142	18.25	4'997	17.74	4'851	17.22	4'706	16.70	4'559	16.18	4'412	15.66	4'265	15.14
28'201 - 28'250		5'154	18.26	5'009	17.75	4'863	17.23	4'718	16.72	4'571	16.19	4'424	15.67	4'277	15.15
28'251 - 28'300		5'166	18.27	5'021	17.76	4'875	17.24	4'730	16.73	4'583	16.21	4'436	15.69	4'289	15.17
28'301 - 28'350		5'177	18.28	5'032	17.77	4'886	17.25	4'741	16.74	4'594	16.22	4'447	15.70	4'300	15.18
28'351 - 28'400		5'189	18.29	5'044	17.78	4'898	17.26	4'753	16.75	4'606	16.23	4'460	15.72	4'312	15.20
28'401 - 28'450		5'200	18.29	5'055	17.78	4'910	17.27	4'764	16.76	4'617	16.24	4'470	15.73	4'323	15.21
28'451 - 28'500		5'212	18.30	5'067	17.79	4'922	17.29	4'776	16.77	4'629	16.26	4'482	15.74	4'335	15.22
28'501 - 28'550		5'224	18.31	5'079	17.81	4'934	17.30	4'788	16.79	4'641	16.27	4'494	15.75	4'347	15.24
28'551 - 28'600		5'235	18.32	5'090	17.81	4'945	17.31	4'799	16.79	4'652	16.28	4'506	15.77	4'358	15.25
28'601 - 28'650		5'247	18.33	5'102	17.82	4'957	17.32	4'811	16.81	4'664	16.29	4'518	15.78	4'370	15.27
28'651 - 28'700		5'259	18.34	5'114	17.83	4'969	17.33	4'823	16.82	4'676	16.31	4'530	15.80	4'382	15.28
28'701 - 28'750		5'270	18.35	5'125	17.84	4'980	17.34	4'834	16.83	4'687	16.32	4'541	15.81	4'393	15.29
28'751 - 28'800		5'282	18.36	5'137	17.85	4'992	17.35	4'846	16.84	4'699	16.33	4'552	15.82	4'405	15.31
28'801 - 28'850		5'294	18.37	5'149	17.86	5'004	17.36	4'858	16.85	4'711	16.34	4'564	15.83	4'417	15.32
28'851 - 28'900		5'306	18.38	5'160	17.87	5'015	17.37	4'869	16.86	4'722	16.35	4'576	15.85	4'428	15.34
28'901 - 28'950		5'318	18.39	5'172	17.88	5'027	17.38	4'881	16.87	4'734	16.37	4'588	15.86	4'440	15.35
28'951 - 29'000		5'330	18.40	5'184	17.89	5'039	17.39	4'893	16.89	4'746	16.38	4'600	15.88	4'452	15.36
29'001 - 29'050		5'341	18.40	5'196	17.90	5'050	17.40	4'904	16.90	4'758	16.39	4'611	15.89	4'463	15.38
29'051 - 29'100		5'353	18.41	5'208	17.91	5'062	17.41	4'916	16.91	4'770	16.41	4'623	15.90	4'475	15.39
29'101 - 29'150		5'365	18.42	5'220	17.92	5'074	17.42	4'928	16.92	4'782	16.42	4'635	15.91	4'487	15.41
29'151 - 29'200		5'376	18.43	5'231	17.93	5'085	17.43	4'939	16.93	4'793	16.43	4'646	15.92	4'498	15.42
29'201 - 29'250		5'388	18.44	5'243	17.94	5'097	17.44	4'951	16.94	4'805	16.44	4'658	15.94	4'510	15.43
29'251 - 29'300		5'400	18.45	5'255	17.95	5'109	17.45	4'963	16.95	4'817	16.45	4'670	15.95	4'522	15.45
29'301 - 29'350		5'411	18.45	5'266	17.96	5'120	17.46	4'974	16.96	4'828	16.46	4'681	15.96	4'533	15.46
29'351 - 29'400		5'423	18.46	5'278	17.97	5'132	17.47	4'986	16.97	4'840	16.48	4'693	15.98	4'545	15.47
29'401 - 29'450		5'435	18.47	5'290	17.98	5'144	17.48	4'998	16.99	4'852	16.49	4'705	15.99	4'557	15.49
29'451 - 29'500		5'446	18.48	5'301	17.98	5'156	17.49	5'009	16.99	4'863	16.50	4'716	16.00	4'568	15.50
29'501 - 29'550		5'459	18.49	5'313	17.99	5'168	17.50	5'021	17.01	4'875	16.51	4'728	16.01	4'580	15.51
29'551 - 29'600		5'470	18.50	5'324	18.00	5'179	17.51	5'032	17.01	4'886	16.52	4'739	16.02	4'591	15.52
29'601 - 29'650		5'482	18.50	5'336	18.01	5'191	17.52	5'045	17.03	4'898	16.53	4'751	16.04	4'603	15.54
29'651 - 29'700		5'494	18.51	5'349	18.03	5'203	17.53	5'057	17.04	4'910	16.55	4'763	16.05	4'615	15.55
29'701 - 29'750		5'505	18.52	5'360	18.03	5'214	17.54	5'068	17.05	4'921	16.56	4'774	16.06	4'626	15.56
29'751 - 29'800		5'517	18.53	5'372	18.04	5'226	17.55	5'080	17.06	4'933	16.57	4'786	16.07	4'638	15.58
29'801 - 29'850		5'529	18.54	5'384	18.05	5'238	17.56	5'092	17.07	4'945	16.58	4'798	16.09	4'650	15.59
29'851 - 29'900		5'540	18.54	5'395	18.06	5'249	17.57	5'103	17.08	4'956	16.59	4'809	16.10	4'661	15.60
29'901 - 29'950		5'552	18.55	5'407	18.07	5'261	17.58	5'115	17.09	4'968	16.60	4'821	16.11	4'673	15.62
29'951 - 30'000		5'563	18.56	5'418	18.08	5'272	17.59	5'126	17.10	4'979	16.61	4'832	16.12	4'684	15.63
30'001 - 30'050		5'576	18.57	5'430	18.08	5'284	17.60	5'138	17.11	4'991	16.62	4'844	16.13	4'696	15.64
30'051 - 30'100		5'588	18.58	5'442	18.09	5'296	17.61	5'150	17.12	5'003	16.64	4'856	16.15	4'709	15.66
30'101 - 30'150		5'599	18.59	5'453	18.10	5'307	17.62	5'161	17.13	5'014	16.64	4'867	16.16	4'720	15.67
30'151 - 30'200		5'611	18.59	5'465	18.11	5'320	17.63	5'173	17.14	5'026	16.66	4'879	16.17	4'732	15.68
30'201 - 30'250		5'623	18.60	5'477	18.12	5'332	17.64	5'185	17.15	5'039	16.67	4'891	16.18	4'744	15.70
30'251 - 30'300		5'634	18.61	5'489	18.13	5'343	17.65	5'196	17.16	5'050	16.68	4'902	16.19	4'755	15.71
30'301 - 30'350		5'646	18.62	5'501	18.14	5'355	17.66	5'208	17.17	5'062	16.69	4'914	16.20	4'767	15.72
30'351 - 30'400		5'658	18.63	5'513	18.15	5'367	17.67	5'220	17.19	5'074	16.70	4'927	16.22	4'779	15.73

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	5'669	18.63	5'524	18.16	5'378	17.68	5'232	17.20	5'085	16.71	4'938	16.23	4'790	15.74	
30'451 - 30'500	5'682	18.64	5'536	18.17	5'390	17.69	5'244	17.21	5'097	16.73	4'950	16.24	4'802	15.76	
30'501 - 30'550	5'694	18.65	5'548	18.18	5'402	17.70	5'256	17.22	5'109	16.74	4'962	16.26	4'814	15.77	
30'551 - 30'600	5'705	18.66	5'559	18.18	5'413	17.70	5'267	17.23	5'120	16.75	4'973	16.26	4'825	15.78	
30'601 - 30'650	5'717	18.67	5'571	18.19	5'425	17.71	5'279	17.24	5'132	16.76	4'985	16.28	4'837	15.79	
30'651 - 30'700	5'729	18.68	5'583	18.20	5'437	17.72	5'291	17.25	5'144	16.77	4'997	16.29	4'849	15.81	
30'701 - 30'750	5'740	18.68	5'594	18.21	5'448	17.73	5'302	17.26	5'155	16.78	5'008	16.30	4'860	15.82	
30'751 - 30'800	5'752	18.69	5'606	18.22	5'460	17.74	5'314	17.27	5'167	16.79	5'020	16.31	4'872	15.83	
30'801 - 30'850	5'764	18.70	5'619	18.23	5'473	17.76	5'326	17.28	5'179	16.80	5'032	16.32	4'884	15.84	
30'851 - 30'900	5'775	18.70	5'630	18.23	5'484	17.76	5'337	17.29	5'190	16.81	5'043	16.33	4'895	15.85	
30'901 - 30'950	5'787	18.71	5'642	18.24	5'496	17.77	5'349	17.30	5'202	16.82	5'055	16.35	4'907	15.87	
30'951 - 31'000	5'799	18.72	5'653	18.25	5'507	17.78	5'360	17.30	5'214	16.83	5'066	16.36	4'918	15.88	
31'001 - 31'050	5'811	18.73	5'665	18.26	5'519	17.79	5'372	17.32	5'226	16.84	5'078	16.37	4'930	15.89	
31'051 - 31'100	5'823	18.74	5'677	18.27	5'531	17.80	5'385	17.33	5'238	16.86	5'090	16.38	4'943	15.91	
31'101 - 31'150	5'834	18.74	5'688	18.27	5'542	17.81	5'396	17.34	5'249	16.86	5'101	16.39	4'954	15.92	
31'151 - 31'200	5'846	18.75	5'700	18.28	5'554	17.82	5'408	17.35	5'261	16.88	5'114	16.40	4'966	15.93	
31'201 - 31'250	5'858	18.76	5'712	18.29	5'566	17.83	5'420	17.36	5'273	16.89	5'126	16.42	4'978	15.94	
31'251 - 31'300	5'869	18.77	5'724	18.30	5'577	17.83	5'431	17.37	5'284	16.90	5'137	16.43	4'989	15.95	
31'301 - 31'350	5'881	18.77	5'736	18.31	5'590	17.85	5'443	17.38	5'296	16.91	5'149	16.44	5'001	15.96	
31'351 - 31'400	5'893	18.78	5'747	18.32	5'601	17.85	5'454	17.38	5'307	16.91	5'160	16.45	5'012	15.97	
31'401 - 31'450	5'905	18.79	5'759	18.33	5'613	17.86	5'466	17.39	5'319	16.93	5'172	16.46	5'024	15.99	
31'451 - 31'500	5'917	18.80	5'771	18.34	5'625	17.87	5'478	17.40	5'331	16.94	5'184	16.47	5'036	16.00	
31'501 - 31'550	5'928	18.80	5'782	18.34	5'636	17.88	5'489	17.41	5'342	16.95	5'195	16.48	5'047	16.01	
31'551 - 31'600	5'940	18.81	5'794	18.35	5'648	17.89	5'502	17.43	5'354	16.96	5'207	16.49	5'059	16.02	
31'601 - 31'650	5'952	18.82	5'806	18.36	5'660	17.90	5'514	17.44	5'367	16.97	5'219	16.50	5'071	16.03	
31'651 - 31'700	5'963	18.83	5'818	18.37	5'671	17.90	5'525	17.44	5'378	16.98	5'230	16.51	5'082	16.04	
31'701 - 31'750	5'976	18.84	5'830	18.38	5'683	17.91	5'537	17.45	5'390	16.99	5'242	16.52	5'094	16.06	
31'751 - 31'800	5'988	18.85	5'842	18.39	5'696	17.93	5'549	17.46	5'402	17.00	5'254	16.54	5'106	16.07	
31'801 - 31'850	5'999	18.85	5'853	18.39	5'707	17.93	5'560	17.47	5'413	17.01	5'266	16.55	5'118	16.08	
31'851 - 31'900	6'011	18.86	5'865	18.40	5'719	17.94	5'572	17.48	5'425	17.02	5'278	16.56	5'130	16.09	
31'901 - 31'950	6'023	18.87	5'877	18.41	5'731	17.95	5'584	17.49	5'437	17.03	5'290	16.57	5'142	16.11	
31'951 - 32'000	6'034	18.87	5'888	18.41	5'742	17.96	5'595	17.50	5'448	17.04	5'301	16.58	5'153	16.12	
32'001 - 32'050	6'046	18.88	5'900	18.42	5'754	17.97	5'607	17.51	5'460	17.05	5'313	16.59	5'165	16.13	
32'051 - 32'100	6'058	18.89	5'912	18.43	5'766	17.98	5'620	17.52	5'472	17.06	5'325	16.60	5'177	16.14	
32'101 - 32'150	6'070	18.89	5'924	18.44	5'777	17.98	5'631	17.53	5'484	17.07	5'336	16.61	5'188	16.15	
32'151 - 32'200	6'082	18.90	5'936	18.45	5'789	17.99	5'643	17.54	5'496	17.08	5'348	16.62	5'200	16.16	
32'201 - 32'250	6'094	18.91	5'948	18.46	5'802	18.00	5'655	17.55	5'508	17.09	5'360	16.63	5'212	16.17	
32'251 - 32'300	6'105	18.92	5'959	18.46	5'813	18.01	5'666	17.56	5'519	17.10	5'371	16.64	5'223	16.18	
32'301 - 32'350	6'117	18.92	5'971	18.47	5'825	18.02	5'678	17.57	5'531	17.11	5'383	16.65	5'235	16.19	
32'351 - 32'400	6'129	18.93	5'983	18.48	5'837	18.03	5'690	17.58	5'543	17.12	5'396	16.67	5'248	16.21	
32'401 - 32'450	6'140	18.94	5'994	18.49	5'848	18.04	5'701	17.58	5'554	17.13	5'407	16.68	5'259	16.22	
32'451 - 32'500	6'153	18.95	6'007	18.50	5'860	18.04	5'713	17.59	5'566	17.14	5'419	16.69	5'271	16.23	
32'501 - 32'550	6'164	18.95	6'018	18.50	5'871	18.05	5'724	17.60	5'577	17.15	5'430	16.69	5'282	16.24	
32'551 - 32'600	6'176	18.96	6'030	18.51	5'883	18.06	5'737	17.61	5'590	17.16	5'442	16.71	5'294	16.25	
32'601 - 32'650	6'188	18.97	6'042	18.52	5'896	18.07	5'749	17.62	5'602	17.17	5'454	16.72	5'306	16.26	
32'651 - 32'700	6'199	18.97	6'053	18.52	5'907	18.08	5'760	17.63	5'613	17.18	5'465	16.73	5'317	16.27	
32'701 - 32'750	6'211	18.98	6'065	18.53	5'919	18.09	5'772	17.64	5'625	17.19	5'477	16.74	5'329	16.28	
32'751 - 32'800	6'223	18.99	6'077	18.54	5'931	18.10	5'784	17.65	5'637	17.20	5'489	16.75	5'341	16.30	
32'801 - 32'850	6'235	18.99	6'088	18.55	5'942	18.10	5'795	17.65	5'648	17.21	5'500	16.76	5'352	16.30	
32'851 - 32'900	6'247	19.00	6'101	18.56	5'954	18.11	5'807	17.66	5'660	17.22	5'513	16.77	5'364	16.32	
32'901 - 32'950	6'258	19.01	6'112	18.56	5'965	18.12	5'818	17.67	5'671	17.22	5'524	16.78	5'376	16.33	
32'951 - 33'000	6'270	19.01	6'124	18.57	5'977	18.13	5'831	17.68	5'683	17.23	5'536	16.79	5'388	16.34	
33'001 - 33'050	6'282	19.02	6'136	18.58	5'990	18.14	5'843	17.69	5'695	17.24	5'548	16.80	5'400	16.35	
33'051 - 33'100	6'293	19.03	6'147	18.59	6'001	18.14	5'854	17.70	5'707	17.25	5'559	16.81	5'411	16.36	
33'101 - 33'150	6'306	19.04	6'159	18.59	6'013	18.15	5'866	17.71	5'719	17.26	5'571	16.82	5'423	16.37	
33'151 - 33'200	6'318	19.04	6'172	18.60	6'025	18.16	5'878	17.72	5'731	17.28	5'583	16.83	5'435	16.38	
33'201 - 33'250	6'329	19.05	6'183	18.61	6'036	18.17	5'889	17.72	5'742	17.28	5'594	16.84	5'446	16.39	
33'251 - 33'300	6'341	19.06	6'195	18.62	6'048	18.18	5'901	17.73	5'754	17.29	5'606	16.85	5'458	16.40	
33'301 - 33'350	6'353	19.06	6'207	18.63	6'060	18.18	5'913	17.74	5'766	17.30	5'619	16.86	5'470	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 von bis	Verheiratete, beide Ehegatte Erwerbstätig													
	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
33'351 - 33'400	6'364	19.07	6'218	18.63	6'072	18.19	5'925	17.75	5'777	17.31	5'630	16.87	5'482	16.43
33'401 - 33'450	6'377	19.08	6'230	18.64	6'084	18.20	5'937	17.76	5'789	17.32	5'642	16.88	5'494	16.44
33'451 - 33'500	6'389	19.09	6'242	18.65	6'096	18.21	5'949	17.77	5'802	17.33	5'654	16.89	5'506	16.45
33'501 - 33'550	6'400	19.09	6'254	18.65	6'107	18.22	5'960	17.78	5'813	17.34	5'665	16.90	5'517	16.46
33'551 - 33'600	6'412	19.10	6'266	18.66	6'119	18.22	5'972	17.79	5'825	17.35	5'677	16.91	5'529	16.47
33'601 - 33'650	6'424	19.10	6'278	18.67	6'131	18.23	5'984	17.80	5'837	17.36	5'689	16.92	5'541	16.48
33'651 - 33'700	6'435	19.11	6'289	18.68	6'142	18.24	5'995	17.80	5'848	17.37	5'700	16.93	5'552	16.49
33'701 - 33'750	6'448	19.12	6'301	18.68	6'155	18.25	6'008	17.81	5'860	17.38	5'712	16.94	5'564	16.50
33'751 - 33'800	6'460	19.13	6'313	18.69	6'167	18.26	6'020	17.82	5'872	17.39	5'725	16.95	5'576	16.51
33'801 - 33'850	6'471	19.13	6'324	18.70	6'178	18.26	6'031	17.83	5'883	17.39	5'736	16.96	5'588	16.52
33'851 - 33'900	6'483	19.14	6'337	18.71	6'190	18.27	6'043	17.84	5'896	17.41	5'748	16.97	5'600	16.53
33'901 - 33'950	6'494	19.14	6'348	18.71	6'201	18.28	6'054	17.85	5'907	17.41	5'759	16.98	5'611	16.54
33'951 - 34'000	6'506	19.15	6'360	18.72	6'213	18.29	6'066	17.85	5'919	17.42	5'771	16.99	5'623	16.55
34'001 - 34'050	6'518	19.16	6'372	18.73	6'225	18.30	6'078	17.86	5'931	17.43	5'783	17.00	5'635	16.56
34'051 - 34'100	6'530	19.16	6'383	18.73	6'237	18.30	6'090	17.87	5'942	17.44	5'794	17.00	5'646	16.57
34'101 - 34'150	6'542	19.17	6'395	18.74	6'249	18.31	6'102	17.88	5'954	17.45	5'806	17.01	5'658	16.58
34'151 - 34'200	6'554	19.18	6'408	18.75	6'261	18.32	6'114	17.89	5'966	17.46	5'819	17.03	5'670	16.59
34'201 - 34'250	6'565	19.18	6'419	18.76	6'272	18.33	6'125	17.90	5'978	17.47	5'830	17.03	5'682	16.60
34'251 - 34'300	6'577	19.19	6'431	18.76	6'284	18.33	6'137	17.91	5'990	17.48	5'842	17.04	5'694	16.61
34'301 - 34'350	6'589	19.20	6'442	18.77	6'295	18.34	6'148	17.91	6'001	17.48	5'853	17.05	5'705	16.62
34'351 - 34'400	6'601	19.20	6'454	18.78	6'308	18.35	6'160	17.92	6'013	17.49	5'865	17.06	5'717	16.63
34'401 - 34'450	6'613	19.21	6'466	18.78	6'320	18.36	6'173	17.93	6'025	17.50	5'877	17.07	5'729	16.64
34'451 - 34'500	6'624	19.21	6'478	18.79	6'331	18.36	6'184	17.94	6'036	17.51	5'888	17.08	5'740	16.65
34'501 - 34'550	6'636	19.22	6'490	18.80	6'343	18.37	6'196	17.95	6'048	17.52	5'900	17.09	5'752	16.66
34'551 - 34'600	6'648	19.23	6'502	18.81	6'355	18.38	6'208	17.96	6'060	17.53	5'913	17.10	5'764	16.67
34'601 - 34'650	6'660	19.23	6'513	18.81	6'366	18.39	6'219	17.96	6'072	17.54	5'924	17.11	5'776	16.68
34'651 - 34'700	6'672	19.24	6'525	18.82	6'378	18.39	6'231	17.97	6'084	17.55	5'936	17.12	5'788	16.69
34'701 - 34'750	6'684	19.25	6'537	18.83	6'391	18.40	6'243	17.98	6'096	17.56	5'948	17.13	5'800	16.70
34'751 - 34'800	6'695	19.25	6'549	18.83	6'402	18.41	6'255	17.99	6'107	17.56	5'959	17.14	5'811	16.71
34'801 - 34'850	6'707	19.26	6'561	18.84	6'414	18.42	6'267	18.00	6'119	17.57	5'971	17.15	5'823	16.72
34'851 - 34'900	6'720	19.27	6'573	18.85	6'426	18.43	6'279	18.00	6'131	17.58	5'984	17.16	5'835	16.73
34'901 - 34'950	6'731	19.27	6'584	18.85	6'437	18.43	6'290	18.01	6'143	17.59	5'995	17.17	5'846	16.74
34'951 - 35'000	6'743	19.28	6'596	18.86	6'449	18.44	6'302	18.02	6'155	17.60	6'007	17.18	5'858	16.75
35'001 - 35'050	6'755	19.29	6'608	18.87	6'462	18.45	6'314	18.03	6'167	17.61	6'019	17.18	5'871	16.76
35'051 - 35'100	6'766	19.29	6'620	18.87	6'473	18.45	6'326	18.04	6'178	17.61	6'030	17.19	5'882	16.77
35'101 - 35'150	6'778	19.30	6'632	18.88	6'485	18.46	6'338	18.04	6'190	17.62	6'042	17.20	5'894	16.78
35'151 - 35'200	6'791	19.31	6'644	18.89	6'497	18.47	6'350	18.05	6'202	17.63	6'054	17.21	5'906	16.79
35'201 - 35'250	6'802	19.31	6'655	18.89	6'508	18.48	6'361	18.06	6'213	17.64	6'066	17.22	5'917	16.80
35'251 - 35'300	6'814	19.32	6'667	18.90	6'520	18.48	6'373	18.07	6'226	17.65	6'078	17.23	5'929	16.81
35'301 - 35'350	6'826	19.32	6'680	18.91	6'533	18.49	6'385	18.08	6'238	17.66	6'090	17.24	5'942	16.82
35'351 - 35'400	6'837	19.33	6'691	18.91	6'544	18.50	6'396	18.08	6'249	17.67	6'101	17.25	5'953	16.83
35'401 - 35'450	6'850	19.34	6'703	18.92	6'556	18.51	6'409	18.09	6'261	17.67	6'113	17.26	5'965	16.84
35'451 - 35'500	6'861	19.34	6'714	18.93	6'567	18.51	6'420	18.10	6'272	17.68	6'124	17.26	5'976	16.85
35'501 - 35'550	6'873	19.35	6'726	18.93	6'579	18.52	6'432	18.11	6'284	17.69	6'136	17.27	5'988	16.86
35'551 - 35'600	6'885	19.35	6'738	18.94	6'591	18.53	6'444	18.11	6'297	17.70	6'149	17.28	6'000	16.87
35'601 - 35'650	6'896	19.36	6'750	18.95	6'603	18.53	6'455	18.12	6'308	17.71	6'160	17.29	6'011	16.87
35'651 - 35'700	6'908	19.36	6'762	18.95	6'615	18.54	6'467	18.13	6'320	17.72	6'172	17.30	6'024	16.89
35'701 - 35'750	6'921	19.37	6'774	18.96	6'627	18.55	6'480	18.14	6'332	17.72	6'184	17.31	6'036	16.90
35'751 - 35'800	6'932	19.38	6'785	18.97	6'638	18.55	6'491	18.14	6'343	17.73	6'195	17.32	6'047	16.90
35'801 - 35'850	6'944	19.38	6'797	18.97	6'650	18.56	6'503	18.15	6'355	17.74	6'207	17.33	6'059	16.91
35'851 - 35'900	6'955	19.39	6'808	18.98	6'662	18.57	6'514	18.16	6'366	17.74	6'218	17.33	6'070	16.92
35'901 - 35'950	6'968	19.40	6'821	18.99	6'674	18.58	6'526	18.17	6'379	17.76	6'231	17.34	6'082	16.93
35'951 - 36'000	6'980	19.40	6'833	18.99	6'686	18.59	6'539	18.18	6'391	17.77	6'243	17.35	6'094	16.94
36'001 - 36'050	6'991	19.41	6'844	19.00	6'697	18.59	6'550	18.18	6'402	17.77	6'254	17.36	6'106	16.95
36'051 - 36'100	7'003	19.41	6'856	19.00	6'709	18.60	6'562	18.19	6'414	17.78	6'266	17.37	6'118	16.96
36'101 - 36'150	7'015	19.42	6'868	19.01	6'721	18.60	6'574	18.20	6'426	17.79	6'278	17.38	6'130	16.97
36'151 - 36'200	7'026	19.42	6'880	19.02	6'733	18.61	6'585	18.20	6'438	17.80	6'289	17.38	6'141	16.98
36'201 - 36'250	7'039	19.43	6'892	19.03	6'745	18.62	6'597	18.21	6'450	17.81	6'302	17.40	6'153	16.99
36'251 - 36'300	7'051	19.44	6'904	19.03	6'757	18.63	6'610	18.22	6'462	17.81	6'314	17.41	6'165	17.00
36'301 - 36'350	7'062	19.44	6'915	19.04	6'768	18.63	6'621	18.23	6'473	17.82	6'325	17.41	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		7'074	19.45	6'927	19.04	6'780	18.64	6'633	18.24	6'485	17.83	6'337	17.42	6'189	17.01
36'401 - 36'450		7'086	19.45	6'940	19.05	6'792	18.65	6'645	18.24	6'497	17.84	6'349	17.43	6'201	17.02
36'451 - 36'500		7'098	19.46	6'951	19.06	6'804	18.65	6'656	18.25	6'508	17.84	6'360	17.44	6'212	17.03
36'501 - 36'550		7'110	19.47	6'963	19.06	6'816	18.66	6'668	18.26	6'521	17.85	6'373	17.45	6'224	17.04
36'551 - 36'600		7'122	19.47	6'975	19.07	6'828	18.67	6'681	18.27	6'533	17.86	6'385	17.46	6'236	17.05
36'601 - 36'650		7'133	19.48	6'986	19.07	6'839	18.67	6'692	18.27	6'544	17.87	6'396	17.46	6'248	17.06
36'651 - 36'700		7'146	19.48	6'999	19.08	6'852	18.68	6'704	18.28	6'556	17.88	6'408	17.47	6'260	17.07
36'701 - 36'750		7'158	19.49	7'011	19.09	6'864	18.69	6'716	18.29	6'568	17.88	6'420	17.48	6'272	17.08
36'751 - 36'800		7'169	19.49	7'022	19.09	6'875	18.69	6'727	18.29	6'580	17.89	6'431	17.49	6'283	17.08
36'801 - 36'850		7'181	19.50	7'034	19.10	6'887	18.70	6'740	18.30	6'592	17.90	6'444	17.50	6'295	17.09
36'851 - 36'900		7'192	19.50	7'045	19.11	6'898	18.71	6'751	18.31	6'603	17.91	6'455	17.51	6'306	17.10
36'901 - 36'950		7'205	19.51	7'058	19.11	6'910	18.71	6'763	18.32	6'615	17.91	6'467	17.51	6'318	17.11
36'951 - 37'000		7'217	19.52	7'070	19.12	6'923	18.72	6'775	18.32	6'627	17.92	6'479	17.52	6'331	17.12
37'001 - 37'050		7'228	19.52	7'081	19.12	6'934	18.73	6'786	18.33	6'638	17.93	6'490	17.53	6'342	17.13
37'051 - 37'100		7'240	19.53	7'093	19.13	6'946	18.73	6'798	18.34	6'651	17.94	6'502	17.54	6'354	17.14
37'101 - 37'150		7'252	19.53	7'105	19.14	6'958	18.74	6'811	18.35	6'663	17.95	6'515	17.55	6'366	17.15
37'151 - 37'200		7'264	19.54	7'117	19.14	6'969	18.75	6'822	18.35	6'674	17.95	6'526	17.55	6'377	17.15
37'201 - 37'250		7'276	19.55	7'129	19.15	6'982	18.76	6'834	18.36	6'686	17.96	6'538	17.56	6'389	17.16
37'251 - 37'300		7'287	19.55	7'140	19.15	6'993	18.76	6'845	18.36	6'697	17.97	6'549	17.57	6'401	17.17
37'301 - 37'350		7'299	19.56	7'152	19.16	7'005	18.77	6'857	18.37	6'710	17.98	6'561	17.58	6'413	17.18
37'351 - 37'400		7'311	19.56	7'164	19.17	7'017	18.77	6'870	18.38	6'722	17.99	6'574	17.59	6'425	17.19
37'401 - 37'450		7'323	19.57	7'176	19.17	7'028	18.78	6'881	18.39	6'733	17.99	6'585	17.60	6'436	17.20
37'451 - 37'500		7'335	19.57	7'188	19.18	7'041	18.79	6'893	18.39	6'745	18.00	6'597	17.60	6'448	17.21
37'501 - 37'550		7'347	19.58	7'200	19.19	7'053	18.80	6'905	18.40	6'757	18.01	6'609	17.61	6'461	17.22
37'551 - 37'600		7'358	19.58	7'211	19.19	7'064	18.80	6'916	18.41	6'768	18.01	6'620	17.62	6'472	17.22
37'601 - 37'650		7'371	19.59	7'224	19.20	7'076	18.81	6'929	18.42	6'781	18.02	6'632	17.63	6'484	17.23
37'651 - 37'700		7'383	19.60	7'236	19.21	7'088	18.81	6'941	18.42	6'793	18.03	6'645	17.64	6'496	17.24
37'701 - 37'750		7'394	19.60	7'247	19.21	7'100	18.82	6'952	18.43	6'804	18.04	6'656	17.64	6'507	17.25
37'751 - 37'800		7'406	19.61	7'259	19.22	7'112	18.83	6'964	18.44	6'816	18.04	6'668	17.65	6'519	17.26
37'801 - 37'850		7'418	19.61	7'271	19.22	7'124	18.83	6'976	18.44	6'828	18.05	6'680	17.66	6'532	17.27
37'851 - 37'900		7'430	19.62	7'283	19.23	7'135	18.84	6'988	18.45	6'840	18.06	6'691	17.67	6'543	17.28
37'901 - 37'950		7'442	19.62	7'295	19.24	7'147	18.85	7'000	18.46	6'852	18.07	6'704	17.68	6'555	17.28
37'951 - 38'000		7'454	19.63	7'307	19.24	7'160	18.85	7'012	18.46	6'864	18.08	6'716	17.69	6'567	17.29
38'001 - 38'050		7'465	19.63	7'318	19.25	7'171	18.86	7'023	18.47	6'875	18.08	6'727	17.69	6'578	17.30
38'051 - 38'100		7'478	19.64	7'330	19.25	7'183	18.87	7'035	18.48	6'887	18.09	6'739	17.70	6'590	17.31
38'101 - 38'150		7'490	19.65	7'343	19.26	7'195	18.87	7'048	18.49	6'900	18.10	6'751	17.71	6'603	17.32
38'151 - 38'200		7'501	19.65	7'354	19.26	7'206	18.88	7'059	18.49	6'911	18.10	6'762	17.71	6'614	17.33
38'201 - 38'250		7'513	19.65	7'366	19.27	7'219	18.89	7'071	18.50	6'923	18.11	6'775	17.72	6'626	17.33
38'251 - 38'300		7'524	19.66	7'377	19.27	7'230	18.89	7'082	18.50	6'934	18.12	6'786	17.73	6'637	17.34
38'301 - 38'350		7'537	19.67	7'389	19.28	7'242	18.90	7'094	18.51	6'946	18.12	6'798	17.74	6'649	17.35
38'351 - 38'400		7'549	19.67	7'402	19.29	7'254	18.90	7'107	18.52	6'959	18.13	6'810	17.75	6'662	17.36
38'401 - 38'450		7'560	19.67	7'413	19.29	7'265	18.91	7'118	18.52	6'970	18.14	6'821	17.75	6'673	17.37
38'451 - 38'500		7'572	19.68	7'425	19.30	7'278	18.92	7'130	18.53	6'982	18.15	6'834	17.76	6'685	17.37
38'501 - 38'550		7'585	19.69	7'437	19.30	7'290	18.92	7'142	18.54	6'994	18.15	6'846	17.77	6'697	17.38
38'551 - 38'600		7'596	19.69	7'449	19.31	7'301	18.93	7'153	18.54	7'005	18.16	6'857	17.78	6'708	17.39
38'601 - 38'650		7'608	19.70	7'461	19.32	7'313	18.93	7'166	18.55	7'018	18.17	6'869	17.78	6'721	17.40
38'651 - 38'700		7'620	19.70	7'473	19.32	7'326	18.94	7'178	18.56	7'030	18.18	6'881	17.79	6'733	17.41
38'701 - 38'750		7'631	19.71	7'484	19.33	7'337	18.95	7'189	18.56	7'041	18.18	6'893	17.80	6'744	17.42
38'751 - 38'800		7'644	19.71	7'496	19.33	7'349	18.95	7'201	18.57	7'053	18.19	6'905	17.81	6'756	17.42
38'801 - 38'850		7'655	19.72	7'508	19.34	7'360	18.96	7'212	18.58	7'064	18.19	6'916	17.81	6'767	17.43
38'851 - 38'900		7'667	19.72	7'520	19.34	7'372	18.96	7'225	18.59	7'077	18.20	6'928	17.82	6'780	17.44
38'901 - 38'950		7'679	19.73	7'532	19.35	7'385	18.97	7'237	18.59	7'089	18.21	6'940	17.83	6'792	17.45
38'951 - 39'000		7'691	19.73	7'543	19.35	7'396	18.98	7'248	18.60	7'100	18.22	6'952	17.84	6'803	17.45
39'001 - 39'050		7'703	19.74	7'556	19.36	7'408	18.98	7'260	18.60	7'112	18.22	6'964	17.84	6'815	17.46
39'051 - 39'100		7'715	19.74	7'568	19.37	7'420	18.99	7'272	18.61	7'124	18.23	6'976	17.85	6'827	17.47
39'101 - 39'150		7'726	19.75	7'579	19.37	7'431	18.99	7'284	18.62	7'136	18.24	6'987	17.86	6'838	17.48
39'151 - 39'200		7'739	19.75	7'591	19.38	7'444	19.00	7'296	18.62	7'148	18.25	6'999	17.87	6'851	17.49
39'201 - 39'250		7'751	19.76	7'603	19.38	7'456	19.01	7'308	18.63	7'160	18.25	7'012	17.88	6'863	17.50
39'251 - 39'300		7'762	19.76	7'615	19.39	7'467	19.01	7'319	18.64	7'171	18.26	7'023	17.88	6'874	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 von bis	Verheiratete, beide Ehegatte Erwerbstätig													
	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
39'301 - 39'350	7'774	19.77	7'627	19.39	7'479	19.02	7'332	18.64	7'183	18.27	7'035	17.89	6'886	17.51
39'351 - 39'400	7'786	19.77	7'639	19.40	7'492	19.03	7'344	18.65	7'196	18.28	7'047	17.90	6'898	17.52
39'401 - 39'450	7'798	19.78	7'650	19.40	7'503	19.03	7'355	18.66	7'207	18.28	7'058	17.90	6'910	17.53
39'451 - 39'500	7'810	19.78	7'663	19.41	7'515	19.04	7'367	18.66	7'219	18.29	7'071	17.91	6'922	17.54
39'501 - 39'550	7'822	19.79	7'675	19.42	7'527	19.04	7'379	18.67	7'231	18.29	7'083	17.92	6'934	17.54
39'551 - 39'600	7'833	19.79	7'686	19.42	7'538	19.05	7'391	18.68	7'242	18.30	7'094	17.93	6'945	17.55
39'601 - 39'650	7'846	19.80	7'698	19.43	7'551	19.06	7'403	18.68	7'255	18.31	7'106	17.93	6'958	17.56
39'651 - 39'700	7'858	19.81	7'710	19.43	7'563	19.06	7'415	18.69	7'267	18.32	7'118	17.94	6'970	17.57
39'701 - 39'750	7'869	19.81	7'722	19.44	7'574	19.07	7'426	18.69	7'278	18.32	7'130	17.95	6'981	17.57
39'751 - 39'800	7'881	19.81	7'734	19.44	7'586	19.07	7'438	18.70	7'290	18.33	7'142	17.96	6'993	17.58
39'801 - 39'850	7'893	19.82	7'745	19.45	7'598	19.08	7'450	18.71	7'302	18.34	7'153	17.96	7'004	17.59
39'851 - 39'900	7'905	19.82	7'757	19.45	7'610	19.08	7'462	18.71	7'314	18.34	7'165	17.97	7'016	17.59
39'901 - 39'950	7'917	19.83	7'770	19.46	7'622	19.09	7'474	18.72	7'326	18.35	7'178	17.98	7'029	17.61
39'951 - 40'000	7'928	19.83	7'781	19.46	7'633	19.09	7'485	18.72	7'337	18.35	7'189	17.98	7'040	17.61
40'001 - 40'050	7'941	19.84	7'793	19.47	7'646	19.10	7'498	18.73	7'349	18.36	7'201	17.99	7'052	17.62
40'051 - 40'100	7'953	19.85	7'805	19.48	7'658	19.11	7'510	18.74	7'362	18.37	7'213	18.00	7'064	17.63
40'101 - 40'150	7'964	19.85	7'817	19.48	7'669	19.11	7'521	18.74	7'373	18.38	7'224	18.00	7'076	17.63
40'151 - 40'200	7'976	19.85	7'829	19.49	7'681	19.12	7'533	18.75	7'385	18.38	7'237	18.01	7'088	17.64
40'201 - 40'250	7'988	19.86	7'840	19.49	7'692	19.12	7'544	18.75	7'396	18.39	7'248	18.02	7'099	17.65
40'251 - 40'300	8'000	19.86	7'852	19.50	7'705	19.13	7'557	18.76	7'408	18.39	7'260	18.03	7'111	17.66
40'301 - 40'350	8'012	19.87	7'865	19.50	7'717	19.14	7'569	18.77	7'421	18.40	7'272	18.03	7'123	17.66
40'351 - 40'400	8'023	19.87	7'876	19.51	7'728	19.14	7'580	18.77	7'432	18.41	7'283	18.04	7'135	17.67
40'401 - 40'450	8'036	19.88	7'888	19.51	7'740	19.15	7'592	18.78	7'444	18.41	7'296	18.05	7'147	17.68
40'451 - 40'500	8'048	19.88	7'900	19.52	7'753	19.16	7'605	18.79	7'456	18.42	7'308	18.06	7'159	17.69
40'501 - 40'550	8'059	19.89	7'912	19.52	7'764	19.16	7'616	18.79	7'468	18.43	7'319	18.06	7'170	17.69
40'551 - 40'600	8'071	19.89	7'924	19.53	7'776	19.16	7'628	18.80	7'480	18.43	7'331	18.07	7'182	17.70
40'601 - 40'650	8'084	19.90	7'936	19.53	7'788	19.17	7'640	18.81	7'492	18.44	7'344	18.08	7'195	17.71
40'651 - 40'700	8'095	19.90	7'947	19.54	7'799	19.17	7'651	18.81	7'503	18.45	7'355	18.08	7'206	17.72
40'701 - 40'750	8'107	19.91	7'960	19.55	7'812	19.18	7'664	18.82	7'516	18.46	7'367	18.09	7'218	17.72
40'751 - 40'800	8'119	19.91	7'972	19.55	7'824	19.19	7'676	18.83	7'528	18.46	7'379	18.10	7'230	17.73
40'801 - 40'850	8'130	19.91	7'983	19.55	7'835	19.19	7'687	18.83	7'539	18.47	7'390	18.10	7'242	17.74
40'851 - 40'900	8'143	19.92	7'995	19.56	7'847	19.20	7'699	18.84	7'551	18.47	7'403	18.11	7'254	17.75
40'901 - 40'950	8'155	19.93	8'007	19.57	7'860	19.21	7'712	18.84	7'563	18.48	7'415	18.12	7'266	17.75
40'951 - 41'000	8'166	19.93	8'019	19.57	7'871	19.21	7'723	18.85	7'575	18.49	7'426	18.12	7'277	17.76
41'001 - 41'050	8'179	19.94	8'031	19.58	7'883	19.22	7'735	18.85	7'587	18.49	7'438	18.13	7'289	17.77
41'051 - 41'100	8'191	19.94	8'043	19.58	7'895	19.22	7'747	18.86	7'599	18.50	7'450	18.14	7'302	17.78
41'101 - 41'150	8'202	19.94	8'054	19.58	7'907	19.23	7'759	18.87	7'610	18.50	7'462	18.14	7'313	17.78
41'151 - 41'200	8'214	19.95	8'067	19.59	7'919	19.23	7'771	18.87	7'622	18.51	7'474	18.15	7'325	17.79
41'201 - 41'250	8'226	19.95	8'078	19.59	7'930	19.24	7'782	18.88	7'634	18.52	7'485	18.16	7'336	17.80
41'251 - 41'300	8'238	19.96	8'090	19.60	7'942	19.24	7'794	18.88	7'646	18.52	7'497	18.16	7'348	17.80
41'301 - 41'350	8'250	19.96	8'102	19.61	7'955	19.25	7'807	18.89	7'658	18.53	7'510	18.17	7'361	17.81
41'351 - 41'400	8'261	19.97	8'114	19.61	7'966	19.25	7'818	18.90	7'669	18.54	7'521	18.18	7'372	17.82
41'401 - 41'450	8'274	19.97	8'126	19.62	7'978	19.26	7'830	18.90	7'682	18.54	7'533	18.18	7'384	17.82
41'451 - 41'500	8'286	19.98	8'138	19.62	7'990	19.26	7'842	18.91	7'694	18.55	7'545	18.19	7'396	17.83
41'501 - 41'550	8'297	19.98	8'149	19.62	8'002	19.27	7'854	18.91	7'705	18.56	7'556	18.20	7'408	17.84
41'551 - 41'600	8'309	19.99	8'162	19.63	8'014	19.28	7'866	18.92	7'717	18.56	7'569	18.21	7'420	17.85
41'601 - 41'650	8'322	19.99	8'174	19.64	8'026	19.28	7'878	18.93	7'730	18.57	7'581	18.21	7'432	17.85
41'651 - 41'700	8'333	20.00	8'185	19.64	8'037	19.28	7'889	18.93	7'741	18.57	7'592	18.22	7'443	17.86
41'701 - 41'750	8'345	20.00	8'197	19.65	8'050	19.29	7'901	18.94	7'753	18.58	7'604	18.22	7'456	17.87
41'751 - 41'800	8'356	20.00	8'209	19.65	8'061	19.30	7'913	18.94	7'764	18.59	7'616	18.23	7'467	17.87
41'801 - 41'850	8'369	20.01	8'221	19.66	8'073	19.30	7'925	18.95	7'777	18.59	7'628	18.24	7'479	17.88
41'851 - 41'900	8'381	20.01	8'233	19.66	8'085	19.31	7'937	18.95	7'789	18.60	7'640	18.24	7'491	17.89
41'901 - 41'950	8'392	20.02	8'244	19.66	8'096	19.31	7'948	18.96	7'800	18.60	7'651	18.25	7'502	17.89
41'951 - 42'000	8'404	20.02	8'257	19.67	8'109	19.32	7'961	18.97	7'812	18.61	7'664	18.26	7'515	17.90
42'001 - 42'050	8'417	20.03	8'269	19.68	8'121	19.32	7'973	18.97	7'824	18.62	7'676	18.27	7'527	17.91
42'051 - 42'100	8'428	20.03	8'280	19.68	8'132	19.33	7'984	18.98	7'836	18.62	7'687	18.27	7'538	17.92
42'101 - 42'150	8'440	20.04	8'292	19.68	8'145	19.34	7'996	18.98	7'848	18.63	7'699	18.28	7'550	17.92
42'151 - 42'200	8'452	20.04	8'305	19.69	8'157	19.34	8'009	18.99	7'860	18.64	7'712	18.29	7'563	17.93
42'201 - 42'250	8'464	20.04	8'316	19.69	8'168	19.34	8'020	18.99	7'871	18.64	7'723	18.29	7'574	17.94
42'251 - 42'300	8'476	20.05	8'328	19.70	8'180	19.35	8'032	19.00	7'884	18.65	7'735	18.30	7'586	17.94

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		8'488	20.05	8'340	19.70	8'193	19.36	8'044	19.01	7'896	18.66	7'747	18.30	7'598	17.95
42'351 - 42'400		8'499	20.06	8'352	19.71	8'204	19.36	8'056	19.01	7'907	18.66	7'758	18.31	7'610	17.96
42'401 - 42'450		8'512	20.06	8'364	19.71	8'216	19.37	8'068	19.02	7'919	18.67	7'771	18.32	7'622	17.97
42'451 - 42'500		8'524	20.07	8'376	19.72	8'228	19.37	8'080	19.02	7'932	18.67	7'783	18.32	7'634	17.97
42'501 - 42'550		8'535	20.07	8'388	19.72	8'240	19.38	8'091	19.03	7'943	18.68	7'794	18.33	7'645	17.98
42'551 - 42'600		8'548	20.08	8'400	19.73	8'252	19.38	8'104	19.03	7'955	18.68	7'806	18.33	7'657	17.98
42'601 - 42'650		8'560	20.08	8'412	19.73	8'264	19.39	8'116	19.04	7'967	18.69	7'819	18.34	7'670	17.99
42'651 - 42'700		8'571	20.08	8'423	19.74	8'275	19.39	8'127	19.04	7'979	18.70	7'830	18.35	7'681	18.00
42'701 - 42'750		8'583	20.09	8'436	19.74	8'288	19.40	8'139	19.05	7'991	18.70	7'842	18.35	7'693	18.01
42'751 - 42'800		8'595	20.09	8'447	19.75	8'299	19.40	8'151	19.06	8'002	18.71	7'853	18.36	7'704	18.01
42'801 - 42'850		8'607	20.10	8'459	19.75	8'311	19.41	8'163	19.06	8'014	18.71	7'866	18.37	7'717	18.02
42'851 - 42'900		8'619	20.10	8'471	19.76	8'323	19.41	8'175	19.07	8'027	18.72	7'878	18.37	7'729	18.03
42'901 - 42'950		8'630	20.10	8'483	19.76	8'335	19.42	8'186	19.07	8'038	18.73	7'889	18.38	7'740	18.03
42'951 - 43'000		8'643	20.11	8'495	19.77	8'347	19.42	8'199	19.08	8'050	18.73	7'901	18.39	7'752	18.04
43'001 - 43'050		8'655	20.12	8'507	19.77	8'359	19.43	8'211	19.08	8'062	18.74	7'914	18.39	7'765	18.05
43'051 - 43'100		8'666	20.12	8'518	19.77	8'370	19.43	8'222	19.09	8'074	18.74	7'925	18.40	7'776	18.05
43'101 - 43'150		8'678	20.12	8'531	19.78	8'383	19.44	8'234	19.09	8'086	18.75	7'937	18.40	7'788	18.06
43'151 - 43'200		8'690	20.13	8'542	19.78	8'394	19.44	8'246	19.10	8'097	18.75	7'948	18.41	7'799	18.06
43'201 - 43'250		8'702	20.13	8'554	19.79	8'406	19.45	8'258	19.10	8'109	18.76	7'961	18.42	7'812	18.07
43'251 - 43'300		8'714	20.14	8'566	19.79	8'418	19.45	8'270	19.11	8'122	18.77	7'973	18.42	7'824	18.08
43'301 - 43'350		8'726	20.14	8'578	19.80	8'430	19.46	8'281	19.11	8'133	18.77	7'984	18.43	7'835	18.08
43'351 - 43'400		8'738	20.15	8'590	19.80	8'442	19.46	8'294	19.12	8'145	18.78	7'996	18.43	7'847	18.09
43'401 - 43'450		8'750	20.15	8'602	19.81	8'454	19.47	8'306	19.13	8'157	18.78	8'008	18.44	7'859	18.10
43'451 - 43'500		8'761	20.15	8'613	19.81	8'465	19.47	8'317	19.13	8'168	18.79	8'020	18.45	7'871	18.10
43'501 - 43'550		8'774	20.16	8'626	19.82	8'478	19.48	8'329	19.14	8'181	18.80	8'032	18.45	7'883	18.11
43'551 - 43'600		8'786	20.16	8'638	19.82	8'490	19.48	8'342	19.14	8'193	18.80	8'044	18.46	7'895	18.12
43'601 - 43'650		8'797	20.17	8'649	19.83	8'501	19.49	8'353	19.15	8'204	18.81	8'055	18.46	7'906	18.12
43'651 - 43'700		8'809	20.17	8'662	19.83	8'513	19.49	8'365	19.15	8'217	18.81	8'068	18.47	7'919	18.13
43'701 - 43'750		8'822	20.18	8'674	19.84	8'526	19.50	8'377	19.16	8'229	18.82	8'080	18.48	7'931	18.14
43'751 - 43'800		8'833	20.18	8'685	19.84	8'537	19.50	8'389	19.16	8'240	18.82	8'091	18.48	7'942	18.14
43'801 - 43'850		8'845	20.18	8'697	19.84	8'549	19.51	8'401	19.17	8'252	18.83	8'103	18.49	7'954	18.15
43'851 - 43'900		8'858	20.19	8'710	19.85	8'562	19.51	8'413	19.17	8'265	18.84	8'116	18.50	7'967	18.16
43'901 - 43'950		8'869	20.19	8'721	19.85	8'573	19.52	8'424	19.18	8'276	18.84	8'127	18.50	7'978	18.16
43'951 - 44'000		8'881	20.20	8'733	19.86	8'585	19.52	8'437	19.19	8'288	18.85	8'139	18.51	7'990	18.17
44'001 - 44'050		8'893	20.20	8'745	19.86	8'597	19.53	8'449	19.19	8'300	18.85	8'152	18.52	8'002	18.18
44'051 - 44'100		8'905	20.20	8'757	19.87	8'609	19.53	8'460	19.19	8'312	18.86	8'163	18.52	8'014	18.18
44'101 - 44'150		8'917	20.21	8'769	19.87	8'621	19.54	8'472	19.20	8'324	18.86	8'175	18.53	8'026	18.19
44'151 - 44'200		8'928	20.21	8'780	19.88	8'632	19.54	8'484	19.21	8'335	18.87	8'186	18.53	8'037	18.19
44'201 - 44'250		8'940	20.21	8'793	19.88	8'644	19.55	8'496	19.21	8'347	18.87	8'198	18.54	8'049	18.20
44'251 - 44'300		8'953	20.22	8'805	19.89	8'657	19.55	8'508	19.22	8'360	18.88	8'211	18.55	8'062	18.21
44'301 - 44'350		8'964	20.22	8'816	19.89	8'668	19.56	8'519	19.22	8'371	18.89	8'222	18.55	8'073	18.21
44'351 - 44'400		8'976	20.23	8'828	19.89	8'680	19.56	8'532	19.23	8'383	18.89	8'234	18.56	8'085	18.22
44'401 - 44'450		8'989	20.23	8'841	19.90	8'692	19.57	8'544	19.23	8'395	18.90	8'246	18.56	8'097	18.23
44'451 - 44'500		9'000	20.24	8'852	19.90	8'704	19.57	8'555	19.24	8'407	18.90	8'258	18.57	8'109	18.23
44'501 - 44'550		9'012	20.24	8'864	19.91	8'716	19.58	8'568	19.24	8'419	18.91	8'270	18.57	8'121	18.24
44'551 - 44'600		9'024	20.24	8'876	19.91	8'728	19.58	8'580	19.25	8'431	18.91	8'282	18.58	8'133	18.25
44'601 - 44'650		9'036	20.25	8'888	19.92	8'740	19.59	8'591	19.25	8'442	18.92	8'294	18.59	8'144	18.25
44'651 - 44'700		9'048	20.25	8'900	19.92	8'752	19.59	8'603	19.26	8'455	18.93	8'306	18.59	8'157	18.26
44'701 - 44'750		9'059	20.25	8'911	19.92	8'763	19.59	8'615	19.26	8'466	18.93	8'317	18.60	8'168	18.26
44'751 - 44'800		9'072	20.26	8'924	19.93	8'775	19.60	8'627	19.27	8'478	18.93	8'329	18.60	8'180	18.27
44'801 - 44'850		9'084	20.27	8'936	19.94	8'788	19.61	8'639	19.27	8'490	18.94	8'342	18.61	8'192	18.28
44'851 - 44'900		9'095	20.27	8'947	19.94	8'799	19.61	8'650	19.28	8'502	18.95	8'353	18.61	8'204	18.28
44'901 - 44'950		9'107	20.27	8'959	19.94	8'811	19.61	8'663	19.28	8'514	18.95	8'365	18.62	8'216	18.29
44'951 - 45'000		9'120	20.28	8'972	19.95	8'823	19.62	8'675	19.29	8'526	18.96	8'377	18.63	8'228	18.29
45'001 - 45'050		9'131	20.28	8'983	19.95	8'835	19.62	8'686	19.29	8'537	18.96	8'389	18.63	8'239	18.30
45'051 - 45'100		9'143	20.28	8'995	19.96	8'847	19.63	8'698	19.30	8'550	18.97	8'401	18.64	8'252	18.31
45'101 - 45'150		9'156	20.29	9'008	19.96	8'859	19.63	8'711	19.30	8'562	18.97	8'413	18.64	8'264	18.31
45'151 - 45'200		9'167	20.29	9'019	19.96	8'870	19.63	8'722	19.31	8'573	18.98	8'424	18.65	8'275	18.32
45'201 - 45'250		9'179	20.30	9'031	19.97	8'883	19.64	8'734	19.31	8'586	18.99	8'437	18.66	8'287	18.32
45'251 - 45'300		9'191	20.30	9'043	19.97	8'895	19.65	8'747	19.32	8'598	18.99	8'449	18.66	8'300	18.33

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		9'203	20.30	9'055	19.98	8'906	19.65	8'758	19.32	8'609	18.99	8'460	18.67	8'311	18.34
45'351 - 45'400		9'215	20.31	9'067	19.98	8'919	19.66	8'770	19.33	8'621	19.00	8'472	18.67	8'323	18.34
45'401 - 45'450		9'227	20.31	9'079	19.99	8'931	19.66	8'782	19.33	8'634	19.01	8'485	18.68	8'336	18.35
45'451 - 45'500		9'238	20.31	9'090	19.99	8'942	19.66	8'794	19.34	8'645	19.01	8'496	18.68	8'347	18.36
45'501 - 45'550		9'251	20.32	9'103	20.00	8'954	19.67	8'806	19.34	8'657	19.02	8'508	18.69	8'359	18.36
45'551 - 45'600		9'263	20.32	9'115	20.00	8'967	19.68	8'818	19.35	8'669	19.02	8'520	18.69	8'371	18.37
45'601 - 45'650		9'274	20.33	9'126	20.00	8'978	19.68	8'829	19.35	8'681	19.03	8'532	18.70	8'382	18.37
45'651 - 45'700		9'287	20.33	9'139	20.01	8'990	19.68	8'842	19.36	8'693	19.03	8'544	18.71	8'395	18.38
45'701 - 45'750		9'298	20.33	9'150	20.01	9'002	19.69	8'853	19.36	8'704	19.04	8'555	18.71	8'406	18.38
45'751 - 45'800		9'310	20.34	9'162	20.02	9'014	19.69	8'865	19.37	8'716	19.04	8'568	18.72	8'418	18.39
45'801 - 45'850		9'323	20.34	9'174	20.02	9'026	19.70	8'878	19.37	8'729	19.05	8'580	18.72	8'431	18.40
45'851 - 45'900		9'334	20.35	9'186	20.02	9'037	19.70	8'889	19.38	8'740	19.05	8'591	18.73	8'442	18.40
45'901 - 45'950		9'346	20.35	9'198	20.03	9'050	19.71	8'901	19.38	8'752	19.06	8'603	18.73	8'454	18.41
45'951 - 46'000		9'358	20.35	9'210	20.03	9'062	19.71	8'913	19.39	8'765	19.06	8'616	18.74	8'466	18.41
46'001 - 46'050		9'370	20.36	9'222	20.04	9'073	19.71	8'925	19.39	8'776	19.07	8'627	18.74	8'478	18.42
46'051 - 46'100		9'382	20.36	9'234	20.04	9'085	19.72	8'937	19.40	8'788	19.07	8'639	18.75	8'490	18.43
46'101 - 46'150		9'393	20.36	9'245	20.04	9'097	19.72	8'948	19.40	8'799	19.08	8'650	18.75	8'501	18.43
46'151 - 46'200		9'406	20.37	9'257	20.05	9'109	19.73	8'960	19.40	8'812	19.08	8'663	18.76	8'513	18.44
46'201 - 46'250		9'418	20.37	9'270	20.05	9'121	19.73	8'973	19.41	8'824	19.09	8'675	18.77	8'526	18.44
46'251 - 46'300		9'429	20.38	9'281	20.06	9'133	19.74	8'984	19.41	8'835	19.09	8'686	18.77	8'537	18.45
46'301 - 46'350		9'441	20.38	9'293	20.06	9'145	19.74	8'996	19.42	8'847	19.10	8'698	18.78	8'549	18.45
46'351 - 46'400		9'454	20.39	9'306	20.07	9'157	19.75	9'009	19.43	8'860	19.11	8'711	18.78	8'562	18.46
46'401 - 46'450		9'465	20.39	9'317	20.07	9'168	19.75	9'020	19.43	8'871	19.11	8'722	18.79	8'573	18.47
46'451 - 46'500		9'477	20.39	9'329	20.07	9'181	19.75	9'032	19.43	8'883	19.11	8'734	18.79	8'585	18.47
46'501 - 46'550		9'490	20.40	9'341	20.08	9'193	19.76	9'044	19.44	8'896	19.12	8'746	18.80	8'597	18.48
46'551 - 46'600		9'501	20.40	9'353	20.08	9'204	19.76	9'056	19.44	8'907	19.12	8'758	18.80	8'608	18.48
46'601 - 46'650		9'513	20.40	9'365	20.09	9'217	19.77	9'068	19.45	8'919	19.13	8'770	18.81	8'621	18.49
46'651 - 46'700		9'526	20.41	9'377	20.09	9'229	19.77	9'080	19.45	8'931	19.13	8'782	18.82	8'633	18.50
46'701 - 46'750		9'537	20.41	9'389	20.09	9'240	19.78	9'091	19.46	8'943	19.14	8'794	18.82	8'644	18.50
46'751 - 46'800		9'549	20.41	9'401	20.10	9'252	19.78	9'104	19.46	8'955	19.14	8'806	18.83	8'657	18.51
46'801 - 46'850		9'561	20.42	9'413	20.10	9'265	19.79	9'116	19.47	8'967	19.15	8'818	18.83	8'669	18.51
46'851 - 46'900		9'573	20.42	9'424	20.10	9'276	19.79	9'127	19.47	8'978	19.15	8'829	18.84	8'680	18.52
46'901 - 46'950		9'585	20.43	9'437	20.11	9'288	19.79	9'140	19.48	8'991	19.16	8'842	18.84	8'692	18.52
46'951 - 47'000		9'597	20.43	9'449	20.11	9'301	19.80	9'152	19.48	9'003	19.17	8'854	18.85	8'705	18.53
47'001 - 47'050		9'609	20.43	9'460	20.12	9'312	19.80	9'163	19.49	9'014	19.17	8'865	18.85	8'716	18.53
47'051 - 47'100		9'621	20.44	9'473	20.12	9'324	19.81	9'175	19.49	9'027	19.18	8'878	18.86	8'728	18.54
47'101 - 47'150		9'632	20.44	9'484	20.13	9'335	19.81	9'187	19.49	9'038	19.18	8'889	18.86	8'740	18.55
47'151 - 47'200		9'644	20.44	9'496	20.13	9'348	19.82	9'199	19.50	9'050	19.18	8'901	18.87	8'752	18.55
47'201 - 47'250		9'657	20.45	9'508	20.13	9'360	19.82	9'211	19.50	9'062	19.19	8'913	18.87	8'764	18.56
47'251 - 47'300		9'668	20.45	9'520	20.14	9'371	19.82	9'223	19.51	9'074	19.19	8'925	18.88	8'775	18.56
47'301 - 47'350		9'680	20.45	9'532	20.14	9'384	19.83	9'235	19.51	9'086	19.20	8'937	18.88	8'788	18.57
47'351 - 47'400		9'693	20.46	9'544	20.15	9'396	19.83	9'247	19.52	9'098	19.20	8'949	18.89	8'800	18.58
47'401 - 47'450		9'704	20.46	9'556	20.15	9'407	19.84	9'258	19.52	9'110	19.21	8'960	18.89	8'811	18.58
47'451 - 47'500		9'716	20.47	9'568	20.15	9'419	19.84	9'271	19.53	9'122	19.21	8'973	18.90	8'823	18.58
47'501 - 47'550		9'728	20.47	9'579	20.16	9'431	19.84	9'282	19.53	9'133	19.22	8'984	18.90	8'835	18.59
47'551 - 47'600		9'740	20.47	9'592	20.16	9'443	19.85	9'294	19.54	9'145	19.22	8'996	18.91	8'847	18.60
47'601 - 47'650		9'752	20.48	9'604	20.17	9'455	19.85	9'307	19.54	9'158	19.23	9'009	18.92	8'859	18.60
47'651 - 47'700		9'763	20.48	9'615	20.17	9'467	19.86	9'318	19.54	9'169	19.23	9'020	18.92	8'870	18.61
47'701 - 47'750		9'776	20.48	9'627	20.17	9'479	19.86	9'330	19.55	9'181	19.24	9'032	18.93	8'883	18.61
47'751 - 47'800		9'788	20.49	9'640	20.18	9'491	19.87	9'342	19.55	9'194	19.24	9'044	18.93	8'895	18.62
47'801 - 47'850		9'799	20.49	9'651	20.18	9'502	19.87	9'354	19.56	9'205	19.25	9'056	18.94	8'906	18.62
47'851 - 47'900		9'812	20.50	9'663	20.18	9'515	19.87	9'366	19.56	9'217	19.25	9'068	18.94	8'919	18.63
47'901 - 47'950		9'824	20.50	9'676	20.19	9'527	19.88	9'378	19.57	9'229	19.26	9'080	18.95	8'931	18.64
47'951 - 48'000		9'835	20.50	9'687	20.19	9'538	19.88	9'390	19.57	9'241	19.26	9'092	18.95	8'942	18.64
48'001 - 48'050		9'848	20.51	9'699	20.20	9'551	19.89	9'402	19.58	9'253	19.27	9'104	18.96	8'954	18.64
48'051 - 48'100		9'860	20.51	9'712	20.20	9'563	19.89	9'414	19.58	9'265	19.27	9'116	18.96	8'967	18.65
48'101 - 48'150		9'871	20.51	9'723	20.20	9'574	19.89	9'425	19.58	9'276	19.27	9'127	18.97	8'978	18.66
48'151 - 48'200		9'884	20.52	9'735	20.21	9'586	19.90	9'438	19.59	9'289	19.28	9'140	18.97	8'990	18.66
48'201 - 48'250		9'896	20.52	9'747	20.21	9'599	19.90	9'450	19.60	9'301	19.29	9'152	18.98	9'003	18.67
48'251 - 48'300		9'907	20.52	9'759	20.22	9'610	19.91	9'461	19.60	9'312	19.29	9'163	18.98	9'014	18.67

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	9'919	20.53	9'771	20.22	9'622	19.91	9'474	19.60	9'325	19.30	9'176	18.99	9'026	18.68
48'351 - 48'400	9'932	20.53	9'783	20.22	9'635	19.92	9'486	19.61	9'337	19.30	9'188	18.99	9'038	18.68
48'401 - 48'450	9'943	20.53	9'795	20.23	9'646	19.92	9'497	19.61	9'348	19.30	9'199	19.00	9'050	18.69
48'451 - 48'500	9'955	20.54	9'807	20.23	9'658	19.92	9'510	19.62	9'360	19.31	9'211	19.00	9'062	18.69
48'501 - 48'550	9'968	20.54	9'819	20.23	9'671	19.93	9'522	19.62	9'373	19.32	9'224	19.01	9'074	18.70
48'551 - 48'600	9'979	20.54	9'830	20.24	9'682	19.93	9'533	19.63	9'384	19.32	9'235	19.01	9'086	18.71
48'601 - 48'650	9'991	20.55	9'843	20.24	9'694	19.94	9'545	19.63	9'396	19.32	9'247	19.02	9'098	18.71
48'651 - 48'700	10'003	20.55	9'854	20.24	9'705	19.94	9'557	19.63	9'408	19.33	9'258	19.02	9'109	18.71
48'701 - 48'750	10'015	20.55	9'866	20.25	9'718	19.94	9'569	19.64	9'420	19.33	9'271	19.03	9'121	18.72
48'751 - 48'800	10'027	20.56	9'879	20.25	9'730	19.95	9'581	19.64	9'432	19.34	9'283	19.03	9'134	18.73
48'801 - 48'850	10'038	20.56	9'890	20.26	9'741	19.95	9'592	19.65	9'444	19.34	9'294	19.04	9'145	18.73
48'851 - 48'900	10'051	20.56	9'902	20.26	9'754	19.96	9'605	19.65	9'456	19.35	9'307	19.04	9'157	18.74
48'901 - 48'950	10'063	20.57	9'915	20.27	9'766	19.96	9'617	19.66	9'468	19.35	9'319	19.05	9'170	18.74
48'951 - 49'000	10'074	20.57	9'926	20.27	9'777	19.96	9'628	19.66	9'479	19.35	9'330	19.05	9'181	18.75
49'001 - 49'050	10'087	20.58	9'938	20.27	9'790	19.97	9'641	19.67	9'492	19.36	9'342	19.06	9'193	18.75
49'051 - 49'100	10'098	20.58	9'949	20.27	9'801	19.97	9'652	19.67	9'503	19.36	9'354	19.06	9'204	18.75
49'101 - 49'150	10'110	20.58	9'962	20.28	9'813	19.98	9'664	19.67	9'515	19.37	9'366	19.07	9'217	18.76
49'151 - 49'200	10'123	20.59	9'974	20.28	9'825	19.98	9'677	19.68	9'528	19.38	9'378	19.07	9'229	18.77
49'201 - 49'250	10'134	20.59	9'985	20.28	9'837	19.98	9'688	19.68	9'539	19.38	9'390	19.08	9'240	18.77
49'251 - 49'300	10'146	20.59	9'998	20.29	9'849	19.99	9'700	19.69	9'551	19.38	9'402	19.08	9'252	18.78
49'301 - 49'350	10'158	20.59	10'010	20.29	9'861	19.99	9'712	19.69	9'563	19.39	9'414	19.09	9'265	18.78
49'351 - 49'400	10'170	20.60	10'021	20.30	9'873	20.00	9'724	19.69	9'575	19.39	9'426	19.09	9'276	18.79
49'401 - 49'450	10'182	20.60	10'034	20.30	9'885	20.00	9'736	19.70	9'587	19.40	9'438	19.10	9'288	18.79
49'451 - 49'500	10'194	20.60	10'046	20.31	9'897	20.00	9'748	19.70	9'599	19.40	9'450	19.10	9'301	18.80
49'501 - 49'550	10'206	20.61	10'057	20.31	9'908	20.01	9'760	19.71	9'611	19.41	9'461	19.10	9'312	18.80
49'551 - 49'600	10'218	20.61	10'070	20.31	9'921	20.01	9'772	19.71	9'623	19.41	9'474	19.11	9'324	18.81
49'601 - 49'650	10'230	20.61	10'082	20.32	9'933	20.02	9'784	19.72	9'635	19.42	9'486	19.12	9'336	18.81
49'651 - 49'700	10'242	20.62	10'093	20.32	9'944	20.02	9'796	19.72	9'646	19.42	9'497	19.12	9'348	18.82
49'701 - 49'750	10'254	20.62	10'106	20.32	9'957	20.02	9'808	19.72	9'659	19.42	9'510	19.13	9'360	18.82
49'751 - 49'800	10'266	20.62	10'118	20.33	9'969	20.03	9'820	19.73	9'671	19.43	9'522	19.13	9'372	18.83
49'801 - 49'850	10'278	20.63	10'129	20.33	9'980	20.03	9'831	19.73	9'682	19.43	9'533	19.13	9'384	18.83
49'851 - 49'900	10'290	20.63	10'141	20.33	9'993	20.04	9'844	19.74	9'695	19.44	9'545	19.14	9'396	18.84
49'901 - 49'950	10'302	20.63	10'154	20.34	10'005	20.04	9'856	19.74	9'707	19.44	9'558	19.14	9'408	18.84
49'951 - 50'000	10'314	20.64	10'165	20.34	10'016	20.04	9'867	19.74	9'718	19.45	9'569	19.15	9'420	18.85