

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif		B 0		B 1		B 2		B 3		B 4		B 5		B 6	
Bruttolohn im Monat		Verheiratete, deren Ehegatte nicht Erwerbstätig ist													
von	bis	0		1		2		3		4		5		6	
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
1 -	500	6	1.26	6	1.26	6	1.26	6	1.26	6	1.26	6	1.26	6	1.26
501 -	550	6	1.14	6	1.14	6	1.14	6	1.14	6	1.14	6	1.14	6	1.14
551 -	600	6	1.04	6	1.04	6	1.04	6	1.04	6	1.04	6	1.04	6	1.04
601 -	650	6	0.96	6	0.96	6	0.96	6	0.96	6	0.96	6	0.96	6	0.96
651 -	700	6	0.89	6	0.89	6	0.89	6	0.89	6	0.89	6	0.89	6	0.89
701 -	750	6	0.83	6	0.83	6	0.83	6	0.83	6	0.83	6	0.83	6	0.83
751 -	800	6	0.77	6	0.77	6	0.77	6	0.77	6	0.77	6	0.77	6	0.77
801 -	850	6	0.73	6	0.73	6	0.73	6	0.73	6	0.73	6	0.73	6	0.73
851 -	900	6	0.69	6	0.69	6	0.69	6	0.69	6	0.69	6	0.69	6	0.69
901 -	950	6	0.65	6	0.65	6	0.65	6	0.65	6	0.65	6	0.65	6	0.65
951 -	1'000	6	0.62	6	0.62	6	0.62	6	0.62	6	0.62	6	0.62	6	0.62
1'001 -	1'050	6	0.59	6	0.59	6	0.59	6	0.59	6	0.59	6	0.59	6	0.59
1'051 -	1'100	6	0.56	6	0.56	6	0.56	6	0.56	6	0.56	6	0.56	6	0.56
1'101 -	1'150	6	0.53	6	0.53	6	0.53	6	0.53	6	0.53	6	0.53	6	0.53
1'151 -	1'200	6	0.51	6	0.51	6	0.51	6	0.51	6	0.51	6	0.51	6	0.51
1'201 -	1'250	6	0.49	6	0.49	6	0.49	6	0.49	6	0.49	6	0.49	6	0.49
1'251 -	1'300	6	0.47	6	0.47	6	0.47	6	0.47	6	0.47	6	0.47	6	0.47
1'301 -	1'350	6	0.45	6	0.45	6	0.45	6	0.45	6	0.45	6	0.45	6	0.45
1'351 -	1'400	6	0.44	6	0.44	6	0.44	6	0.44	6	0.44	6	0.44	6	0.44
1'401 -	1'450	6	0.42	6	0.42	6	0.42	6	0.42	6	0.42	6	0.42	6	0.42
1'451 -	1'500	6	0.41	6	0.41	6	0.41	6	0.41	6	0.41	6	0.41	6	0.41
1'501 -	1'550	6	0.39	6	0.39	6	0.39	6	0.39	6	0.39	6	0.39	6	0.39
1'551 -	1'600	6	0.38	6	0.38	6	0.38	6	0.38	6	0.38	6	0.38	6	0.38
1'601 -	1'650	6	0.37	6	0.37	6	0.37	6	0.37	6	0.37	6	0.37	6	0.37
1'651 -	1'700	6	0.36	6	0.36	6	0.36	6	0.36	6	0.36	6	0.36	6	0.36
1'701 -	1'750	6	0.35	6	0.35	6	0.35	6	0.35	6	0.35	6	0.35	6	0.35
1'751 -	1'800	6	0.34	6	0.34	6	0.34	6	0.34	6	0.34	6	0.34	6	0.34
1'801 -	1'850	6	0.33	6	0.33	6	0.33	6	0.33	6	0.33	6	0.33	6	0.33
1'851 -	1'900	6	0.32	6	0.32	6	0.32	6	0.32	6	0.32	6	0.32	6	0.32
1'901 -	1'950	6	0.31	6	0.31	6	0.31	6	0.31	6	0.31	6	0.31	6	0.31
1'951 -	2'000	6	0.30	6	0.30	6	0.30	6	0.30	6	0.30	6	0.30	6	0.30
2'001 -	2'050	6	0.30	6	0.30	6	0.30	6	0.30	6	0.30	6	0.30	6	0.30
2'051 -	2'100	6	0.29	6	0.29	6	0.29	6	0.29	6	0.29	6	0.29	6	0.29
2'101 -	2'150	6	0.28	6	0.28	6	0.28	6	0.28	6	0.28	6	0.28	6	0.28
2'151 -	2'200	6	0.28	6	0.28	6	0.28	6	0.28	6	0.28	6	0.28	6	0.28
2'201 -	2'250	6	0.27	6	0.27	6	0.27	6	0.27	6	0.27	6	0.27	6	0.27
2'251 -	2'300	6	0.26	6	0.26	6	0.26	6	0.26	6	0.26	6	0.26	6	0.26
2'301 -	2'350	6	0.26	6	0.26	6	0.26	6	0.26	6	0.26	6	0.26	6	0.26
2'351 -	2'400	6	0.25	6	0.25	6	0.25	6	0.25	6	0.25	6	0.25	6	0.25
2'401 -	2'450	6	0.25	6	0.25	6	0.25	6	0.25	6	0.25	6	0.25	6	0.25
2'451 -	2'500	6	0.24	6	0.24	6	0.24	6	0.24	6	0.24	6	0.24	6	0.24
2'501 -	2'550	6	0.24	6	0.24	6	0.24	6	0.24	6	0.24	6	0.24	6	0.24
2'551 -	2'600	6	0.23	6	0.23	6	0.23	6	0.23	6	0.23	6	0.23	6	0.23
2'601 -	2'650	6	0.23	6	0.23	6	0.23	6	0.23	6	0.23	6	0.23	6	0.23
2'651 -	2'700	6	0.22	6	0.22	6	0.22	6	0.22	6	0.22	6	0.22	6	0.22
2'701 -	2'750	6	0.22	6	0.22	6	0.22	6	0.22	6	0.22	6	0.22	6	0.22
2'751 -	2'800	6	0.22	6	0.22	6	0.22	6	0.22	6	0.22	6	0.22	6	0.22
2'801 -	2'850	6	0.21	6	0.21	6	0.21	6	0.21	6	0.21	6	0.21	6	0.21
2'851 -	2'900	6	0.21	6	0.21	6	0.21	6	0.21	6	0.21	6	0.21	6	0.21
2'901 -	2'950	6	0.21	6	0.21	6	0.21	6	0.21	6	0.21	6	0.21	6	0.21
2'951 -	3'000	6	0.20	6	0.20	6	0.20	6	0.20	6	0.20	6	0.20	6	0.20
3'001 -	3'050	6	0.20	6	0.20	6	0.20	6	0.20	6	0.20	6	0.20	6	0.20
3'051 -	3'100	6	0.20	6	0.20	6	0.20	6	0.20	6	0.20	6	0.20	6	0.20
3'101 -	3'150	6	0.19	6	0.19	6	0.19	6	0.19	6	0.19	6	0.19	6	0.19
3'151 -	3'200	6	0.19	6	0.19	6	0.19	6	0.19	6	0.19	6	0.19	6	0.19
3'201 -	3'250	6	0.19	6	0.19	6	0.19	6	0.19	6	0.19	6	0.19	6	0.19
3'251 -	3'300	6	0.18	6	0.18	6	0.18	6	0.18	6	0.18	6	0.18	6	0.18
3'301 -	3'350	6	0.18	6	0.18	6	0.18	6	0.18	6	0.18	6	0.18	6	0.18
3'351 -	3'400	11	0.33	6	0.18	6	0.18	6	0.18	6	0.18	6	0.18	6	0.18
3'401 -	3'450	17	0.50	6	0.18	6	0.18	6	0.18	6	0.18	6	0.18	6	0.18
3'451 -	3'500	24	0.69	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17

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Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6	
Bruttolohn im Monat von bis	Verheiratete, deren Ehegatte nicht Erwerbstätig ist													
	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
3'501 - 3'550	30	0.85	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17
3'551 - 3'600	36	1.01	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17
3'601 - 3'650	42	1.16	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17	6	0.17
3'651 - 3'700	49	1.33	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16
3'701 - 3'750	55	1.48	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16
3'751 - 3'800	61	1.62	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16
3'801 - 3'850	66	1.73	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16	6	0.16
3'851 - 3'900	74	1.91	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15
3'901 - 3'950	80	2.04	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15
3'951 - 4'000	86	2.16	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15
4'001 - 4'050	94	2.34	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15
4'051 - 4'100	100	2.45	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15
4'101 - 4'150	108	2.62	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15	6	0.15
4'151 - 4'200	114	2.73	7	0.17	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14
4'201 - 4'250	120	2.84	13	0.31	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14
4'251 - 4'300	127	2.97	19	0.44	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14
4'301 - 4'350	134	3.10	26	0.60	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14
4'351 - 4'400	141	3.22	32	0.73	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14
4'401 - 4'450	147	3.32	38	0.86	6	0.14	6	0.14	6	0.14	6	0.14	6	0.14
4'451 - 4'500	153	3.42	44	0.98	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13
4'501 - 4'550	160	3.54	50	1.10	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13
4'551 - 4'600	167	3.65	57	1.25	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13
4'601 - 4'650	174	3.76	63	1.36	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13
4'651 - 4'700	180	3.85	69	1.48	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13
4'701 - 4'750	186	3.94	75	1.59	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13
4'751 - 4'800	194	4.06	82	1.72	6	0.13	6	0.13	6	0.13	6	0.13	6	0.13
4'801 - 4'850	200	4.15	88	1.82	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12
4'851 - 4'900	207	4.25	94	1.93	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12
4'901 - 4'950	213	4.32	100	2.03	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12
4'951 - 5'000	219	4.40	106	2.13	6	0.12	6	0.12	6	0.12	6	0.12	6	0.12
5'001 - 5'050	227	4.52	113	2.25	9	0.18	6	0.12	6	0.12	6	0.12	6	0.12
5'051 - 5'100	233	4.59	119	2.34	15	0.30	6	0.12	6	0.12	6	0.12	6	0.12
5'101 - 5'150	240	4.68	125	2.44	21	0.41	6	0.12	6	0.12	6	0.12	6	0.12
5'151 - 5'200	246	4.75	131	2.53	27	0.52	6	0.12	6	0.12	6	0.12	6	0.12
5'201 - 5'250	253	4.84	138	2.64	34	0.65	6	0.11	6	0.11	6	0.11	6	0.11
5'251 - 5'300	260	4.93	144	2.73	40	0.76	6	0.11	6	0.11	6	0.11	6	0.11
5'301 - 5'350	266	5.00	150	2.82	46	0.86	6	0.11	6	0.11	6	0.11	6	0.11
5'351 - 5'400	273	5.08	156	2.90	52	0.97	6	0.11	6	0.11	6	0.11	6	0.11
5'401 - 5'450	280	5.16	163	3.00	59	1.09	6	0.11	6	0.11	6	0.11	6	0.11
5'451 - 5'500	286	5.22	169	3.09	65	1.19	6	0.11	6	0.11	6	0.11	6	0.11
5'501 - 5'550	293	5.30	175	3.17	71	1.29	6	0.11	6	0.11	6	0.11	6	0.11
5'551 - 5'600	299	5.36	181	3.25	77	1.38	6	0.11	6	0.11	6	0.11	6	0.11
5'601 - 5'650	305	5.42	187	3.32	83	1.48	6	0.11	6	0.11	6	0.11	6	0.11
5'651 - 5'700	313	5.52	194	3.42	90	1.59	6	0.11	6	0.11	6	0.11	6	0.11
5'701 - 5'750	319	5.57	200	3.49	96	1.68	6	0.10	6	0.10	6	0.10	6	0.10
5'751 - 5'800	326	5.65	206	3.57	102	1.77	6	0.10	6	0.10	6	0.10	6	0.10
5'801 - 5'850	332	5.70	212	3.64	108	1.85	6	0.10	6	0.10	6	0.10	6	0.10
5'851 - 5'900	340	5.79	219	3.73	115	1.96	12	0.20	6	0.10	6	0.10	6	0.10
5'901 - 5'950	346	5.84	225	3.80	121	2.04	18	0.30	6	0.10	6	0.10	6	0.10
5'951 - 6'000	352	5.89	231	3.87	127	2.13	24	0.40	6	0.10	6	0.10	6	0.10
6'001 - 6'050	359	5.96	237	3.93	133	2.21	30	0.50	6	0.10	6	0.10	6	0.10
6'051 - 6'100	365	6.01	242	3.98	139	2.29	36	0.59	6	0.10	6	0.10	6	0.10
6'101 - 6'150	373	6.09	250	4.08	146	2.38	43	0.70	6	0.10	6	0.10	6	0.10
6'151 - 6'200	380	6.15	256	4.15	152	2.46	49	0.79	6	0.10	6	0.10	6	0.10
6'201 - 6'250	387	6.22	262	4.21	158	2.54	55	0.88	6	0.10	6	0.10	6	0.10
6'251 - 6'300	394	6.28	267	4.25	164	2.61	61	0.97	6	0.10	6	0.10	6	0.10
6'301 - 6'350	402	6.36	275	4.35	171	2.70	68	1.08	6	0.09	6	0.09	6	0.09
6'351 - 6'400	408	6.40	281	4.41	177	2.78	74	1.16	6	0.09	6	0.09	6	0.09
6'401 - 6'450	415	6.46	286	4.45	183	2.85	80	1.25	6	0.09	6	0.09	6	0.09
6'451 - 6'500	422	6.52	292	4.51	189	2.92	86	1.33	6	0.09	6	0.09	6	0.09

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ohne Kirchensteuer

Tarif		B 0		B 1		B 2		B 3		B 4		B 5		B 6	
Bruttolohn im Monat		Verheiratete, deren Ehegatte nicht Erwerbstätig ist													
von	bis	0		1		2		3		4		5		6	
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
6'501 -	6'550	429	6.57	298	4.57	195	2.99	91	1.39	6	0.09	6	0.09	6	0.09
6'551 -	6'600	436	6.63	304	4.62	201	3.06	97	1.48	6	0.09	6	0.09	6	0.09
6'601 -	6'650	442	6.67	310	4.68	207	3.12	103	1.55	6	0.09	6	0.09	6	0.09
6'651 -	6'700	449	6.73	316	4.73	213	3.19	109	1.63	6	0.09	6	0.09	6	0.09
6'701 -	6'750	456	6.78	322	4.79	219	3.26	115	1.71	12	0.18	6	0.09	6	0.09
6'751 -	6'800	463	6.83	328	4.84	225	3.32	121	1.79	18	0.27	6	0.09	6	0.09
6'801 -	6'850	470	6.89	334	4.89	231	3.38	127	1.86	24	0.35	6	0.09	6	0.09
6'851 -	6'900	478	6.95	341	4.96	238	3.46	134	1.95	31	0.45	6	0.09	6	0.09
6'901 -	6'950	485	7.00	347	5.01	244	3.52	140	2.02	37	0.53	6	0.09	6	0.09
6'951 -	7'000	493	7.07	353	5.06	250	3.58	146	2.09	43	0.62	6	0.09	6	0.09
7'001 -	7'050	500	7.12	361	5.14	256	3.64	152	2.16	49	0.70	6	0.09	6	0.09
7'051 -	7'100	507	7.17	368	5.20	262	3.70	158	2.23	55	0.78	6	0.08	6	0.08
7'101 -	7'150	514	7.21	375	5.26	267	3.75	164	2.30	61	0.86	6	0.08	6	0.08
7'151 -	7'200	522	7.28	382	5.32	273	3.80	170	2.37	66	0.92	6	0.08	6	0.08
7'201 -	7'250	529	7.32	389	5.38	279	3.86	176	2.44	72	1.00	6	0.08	6	0.08
7'251 -	7'300	536	7.37	396	5.44	285	3.92	182	2.50	78	1.07	6	0.08	6	0.08
7'301 -	7'350	543	7.41	402	5.49	291	3.97	188	2.57	84	1.15	6	0.08	6	0.08
7'351 -	7'400	550	7.46	409	5.55	297	4.03	194	2.63	90	1.22	6	0.08	6	0.08
7'401 -	7'450	558	7.52	416	5.60	303	4.08	200	2.69	96	1.29	6	0.08	6	0.08
7'451 -	7'500	565	7.56	423	5.66	309	4.13	206	2.76	102	1.36	6	0.08	6	0.08
7'501 -	7'550	572	7.60	430	5.71	315	4.19	212	2.82	108	1.44	6	0.08	6	0.08
7'551 -	7'600	579	7.64	437	5.77	321	4.24	218	2.88	114	1.50	11	0.15	6	0.08
7'601 -	7'650	588	7.71	445	5.84	328	4.30	225	2.95	121	1.59	18	0.24	6	0.08
7'651 -	7'700	595	7.75	452	5.89	334	4.35	231	3.01	127	1.65	24	0.31	6	0.08
7'701 -	7'750	602	7.79	460	5.95	340	4.40	237	3.07	133	1.72	30	0.39	6	0.08
7'751 -	7'800	609	7.83	467	6.01	346	4.45	242	3.11	139	1.79	36	0.46	6	0.08
7'801 -	7'850	616	7.87	474	6.06	352	4.50	248	3.17	145	1.85	42	0.54	6	0.08
7'851 -	7'900	624	7.92	481	6.11	358	4.55	254	3.23	151	1.92	47	0.60	6	0.08
7'901 -	7'950	631	7.96	488	6.16	364	4.59	260	3.28	157	1.98	53	0.67	6	0.08
7'951 -	8'000	638	8.00	496	6.22	370	4.64	266	3.34	163	2.04	59	0.74	6	0.08
8'001 -	8'050	645	8.04	503	6.27	376	4.69	272	3.39	169	2.11	65	0.81	6	0.07
8'051 -	8'100	652	8.07	510	6.32	382	4.73	278	3.44	175	2.17	71	0.88	6	0.07
8'101 -	8'150	660	8.12	517	6.36	388	4.78	284	3.50	181	2.23	77	0.95	6	0.07
8'151 -	8'200	667	8.16	525	6.42	394	4.82	290	3.55	187	2.29	83	1.02	6	0.07
8'201 -	8'250	674	8.19	532	6.47	400	4.86	296	3.60	193	2.35	89	1.08	6	0.07
8'251 -	8'300	681	8.23	539	6.51	405	4.89	302	3.65	198	2.39	95	1.15	6	0.07
8'301 -	8'350	690	8.29	547	6.57	413	4.96	309	3.71	206	2.47	102	1.23	6	0.07
8'351 -	8'400	697	8.32	555	6.63	418	4.99	315	3.76	212	2.53	108	1.29	6	0.07
8'401 -	8'450	704	8.36	562	6.67	424	5.03	321	3.81	218	2.59	114	1.35	11	0.13
8'451 -	8'500	712	8.40	569	6.71	430	5.07	327	3.86	223	2.63	120	1.42	17	0.20
8'501 -	8'550	719	8.43	576	6.76	436	5.11	333	3.91	229	2.69	126	1.48	22	0.26
8'551 -	8'600	727	8.48	583	6.80	442	5.15	339	3.95	235	2.74	132	1.54	28	0.33
8'601 -	8'650	734	8.51	591	6.85	448	5.19	345	4.00	241	2.79	138	1.60	34	0.39
8'651 -	8'700	742	8.55	598	6.89	454	5.23	351	4.05	247	2.85	144	1.66	40	0.46
8'701 -	8'750	750	8.60	605	6.93	463	5.31	357	4.09	253	2.90	150	1.72	46	0.53
8'751 -	8'800	757	8.63	612	6.97	470	5.36	363	4.14	259	2.95	156	1.78	52	0.59
8'801 -	8'850	765	8.67	619	7.01	477	5.41	369	4.18	265	3.00	162	1.84	58	0.66
8'851 -	8'900	772	8.70	627	7.06	484	5.45	374	4.21	271	3.05	168	1.89	64	0.72
8'901 -	8'950	780	8.74	634	7.10	491	5.50	380	4.26	277	3.10	174	1.95	70	0.78
8'951 -	9'000	788	8.78	641	7.14	499	5.56	386	4.30	283	3.15	179	1.99	76	0.85
9'001 -	9'050	795	8.81	648	7.18	506	5.61	392	4.34	289	3.20	185	2.05	82	0.91
9'051 -	9'100	804	8.86	657	7.24	514	5.66	400	4.41	296	3.26	193	2.13	89	0.98
9'101 -	9'150	812	8.90	664	7.28	521	5.71	405	4.44	302	3.31	198	2.17	95	1.04
9'151 -	9'200	819	8.93	671	7.31	529	5.77	411	4.48	308	3.36	204	2.22	101	1.10
9'201 -	9'250	827	8.96	679	7.36	536	5.81	417	4.52	314	3.40	210	2.28	107	1.16
9'251 -	9'300	835	9.00	687	7.41	543	5.85	423	4.56	320	3.45	216	2.33	113	1.22
9'301 -	9'350	842	9.03	694	7.44	550	5.90	429	4.60	326	3.50	222	2.38	119	1.28
9'351 -	9'400	850	9.07	702	7.49	558	5.95	435	4.64	332	3.54	228	2.43	125	1.33
9'401 -	9'450	858	9.10	709	7.52	565	5.99	441	4.68	338	3.59	234	2.48	131	1.39
9'451 -	9'500	865	9.13	717	7.57	572	6.04	447	4.72	344	3.63	240	2.53	137	1.45

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6	
Bruttolohn im Monat von bis	Verheiratete, deren Ehegatte nicht Erwerbstätig ist													
	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
9'501 - 9'550	873	9.17	725	7.61	579	6.08	453	4.76	350	3.67	246	2.58	143	1.50
9'551 - 9'600	881	9.20	732	7.64	586	6.12	459	4.79	355	3.71	252	2.63	149	1.56
9'601 - 9'650	888	9.23	740	7.69	594	6.17	465	4.83	361	3.75	258	2.68	154	1.60
9'651 - 9'700	896	9.26	747	7.72	601	6.21	471	4.87	367	3.79	264	2.73	160	1.65
9'701 - 9'750	903	9.29	755	7.76	608	6.25	477	4.90	373	3.84	270	2.78	166	1.71
9'751 - 9'800	912	9.33	764	7.82	616	6.30	484	4.95	380	3.89	277	2.83	174	1.78
9'801 - 9'850	920	9.36	771	7.85	624	6.35	490	4.99	386	3.93	283	2.88	179	1.82
9'851 - 9'900	927	9.39	779	7.89	631	6.39	496	5.02	392	3.97	289	2.93	185	1.87
9'901 - 9'950	935	9.42	787	7.93	638	6.43	502	5.06	398	4.01	295	2.97	191	1.92
9'951 - 10'000	943	9.45	794	7.96	646	6.48	508	5.09	404	4.05	301	3.02	197	1.97
10'001 - 10'050	951	9.49	802	8.00	654	6.52	514	5.13	410	4.09	307	3.06	203	2.02
10'051 - 10'100	959	9.52	810	8.04	661	6.56	520	5.16	416	4.13	313	3.11	209	2.07
10'101 - 10'150	967	9.55	817	8.07	669	6.61	526	5.20	422	4.17	319	3.15	215	2.12
10'151 - 10'200	975	9.58	825	8.11	676	6.64	532	5.23	428	4.21	325	3.19	221	2.17
10'201 - 10'250	983	9.61	832	8.14	684	6.69	537	5.25	434	4.24	330	3.23	227	2.22
10'251 - 10'300	991	9.64	840	8.18	692	6.73	546	5.31	440	4.28	336	3.27	233	2.27
10'301 - 10'350	999	9.68	848	8.21	699	6.77	553	5.36	446	4.32	342	3.31	239	2.31
10'351 - 10'400	1'008	9.72	856	8.25	707	6.81	561	5.41	452	4.36	348	3.35	245	2.36
10'401 - 10'450	1'016	9.75	863	8.28	715	6.86	568	5.45	458	4.39	354	3.40	251	2.41
10'451 - 10'500	1'024	9.78	871	8.32	722	6.89	575	5.49	464	4.43	360	3.44	257	2.45
10'501 - 10'550	1'033	9.81	880	8.36	731	6.95	583	5.54	471	4.48	367	3.49	264	2.51
10'551 - 10'600	1'041	9.84	887	8.39	739	6.99	591	5.59	477	4.51	373	3.53	270	2.55
10'601 - 10'650	1'049	9.87	895	8.42	746	7.02	598	5.63	483	4.55	379	3.57	276	2.60
10'651 - 10'700	1'057	9.90	903	8.46	754	7.06	606	5.68	489	4.58	385	3.61	282	2.64
10'701 - 10'750	1'065	9.93	911	8.49	762	7.10	613	5.72	495	4.62	391	3.65	288	2.69
10'751 - 10'800	1'073	9.96	919	8.53	769	7.14	621	5.76	501	4.65	397	3.68	294	2.73
10'801 - 10'850	1'081	9.99	927	8.56	777	7.18	628	5.80	506	4.67	403	3.72	300	2.77
10'851 - 10'900	1'089	10.01	935	8.60	784	7.21	636	5.85	512	4.71	409	3.76	306	2.81
10'901 - 10'950	1'097	10.04	943	8.63	792	7.25	644	5.89	518	4.74	415	3.80	311	2.85
10'951 - 11'000	1'105	10.07	951	8.67	800	7.29	651	5.93	524	4.77	421	3.84	317	2.89
11'001 - 11'050	1'113	10.10	959	8.70	807	7.32	659	5.98	530	4.81	427	3.87	323	2.93
11'051 - 11'100	1'121	10.12	967	8.73	815	7.36	667	6.02	536	4.84	433	3.91	329	2.97
11'101 - 11'150	1'129	10.15	975	8.76	822	7.39	674	6.06	542	4.87	439	3.95	335	3.01
11'151 - 11'200	1'138	10.18	983	8.80	830	7.43	682	6.10	548	4.90	445	3.98	341	3.05
11'201 - 11'250	1'147	10.22	992	8.84	839	7.47	691	6.16	555	4.94	452	4.03	348	3.10
11'251 - 11'300	1'155	10.24	1'000	8.87	847	7.51	699	6.20	561	4.98	458	4.06	354	3.14
11'301 - 11'350	1'164	10.28	1'009	8.91	854	7.54	706	6.23	567	5.01	464	4.10	360	3.18
11'351 - 11'400	1'172	10.30	1'017	8.94	862	7.58	714	6.28	573	5.04	470	4.13	366	3.22
11'401 - 11'450	1'181	10.34	1'025	8.97	871	7.62	722	6.32	579	5.07	476	4.17	372	3.26
11'451 - 11'500	1'190	10.37	1'033	9.00	879	7.66	729	6.35	585	5.10	482	4.20	378	3.29
11'501 - 11'550	1'198	10.39	1'041	9.03	887	7.70	737	6.39	591	5.13	488	4.23	384	3.33
11'551 - 11'600	1'206	10.42	1'049	9.06	895	7.73	744	6.43	597	5.16	493	4.26	390	3.37
11'601 - 11'650	1'215	10.45	1'058	9.10	903	7.77	752	6.47	603	5.19	499	4.29	396	3.41
11'651 - 11'700	1'224	10.48	1'066	9.13	911	7.80	760	6.51	612	5.24	505	4.33	402	3.44
11'701 - 11'750	1'232	10.51	1'074	9.16	919	7.84	768	6.55	619	5.28	511	4.36	408	3.48
11'751 - 11'800	1'241	10.54	1'082	9.19	927	7.87	775	6.58	627	5.32	517	4.39	414	3.52
11'801 - 11'850	1'249	10.56	1'090	9.22	935	7.91	783	6.62	634	5.36	523	4.42	420	3.55
11'851 - 11'900	1'258	10.59	1'098	9.25	944	7.95	791	6.66	642	5.41	529	4.45	426	3.59
11'901 - 11'950	1'268	10.63	1'107	9.28	953	7.99	800	6.71	651	5.46	536	4.49	433	3.63
11'951 - 12'000	1'276	10.66	1'116	9.32	961	8.03	807	6.74	659	5.50	542	4.53	439	3.67
12'001 - 12'050	1'285	10.69	1'124	9.35	969	8.06	815	6.78	666	5.54	548	4.56	445	3.70
12'051 - 12'100	1'294	10.72	1'133	9.38	977	8.09	823	6.82	674	5.58	554	4.59	451	3.73
12'101 - 12'150	1'302	10.74	1'142	9.42	986	8.13	831	6.85	682	5.62	560	4.62	457	3.77
12'151 - 12'200	1'310	10.76	1'150	9.45	994	8.16	839	6.89	690	5.67	566	4.65	462	3.79
12'201 - 12'250	1'319	10.79	1'159	9.48	1'002	8.20	847	6.93	697	5.70	572	4.68	468	3.83
12'251 - 12'300	1'327	10.81	1'167	9.51	1'010	8.23	855	6.97	705	5.74	578	4.71	474	3.86
12'301 - 12'350	1'336	10.84	1'176	9.54	1'018	8.26	864	7.01	713	5.78	584	4.74	480	3.89
12'351 - 12'400	1'345	10.87	1'184	9.57	1'026	8.29	872	7.05	720	5.82	590	4.77	486	3.93
12'401 - 12'450	1'354	10.90	1'193	9.60	1'034	8.32	880	7.08	728	5.86	596	4.80	492	3.96
12'451 - 12'500	1'365	10.94	1'203	9.64	1'044	8.37	889	7.13	737	5.91	603	4.83	499	4.00

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6	
Bruttolohn im Monat von bis	Verheiratete, deren Ehegatte nicht Erwerbstätig ist													
	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
12'501 - 12'550	1'374	10.97	1'211	9.67	1'052	8.40	897	7.16	745	5.95	609	4.86	505	4.03
12'551 - 12'600	1'382	10.99	1'220	9.70	1'060	8.43	905	7.20	752	5.98	615	4.89	511	4.06
12'601 - 12'650	1'392	11.03	1'229	9.73	1'068	8.46	914	7.24	760	6.02	621	4.92	517	4.10
12'651 - 12'700	1'401	11.05	1'237	9.76	1'077	8.50	922	7.27	768	6.06	627	4.95	523	4.13
12'701 - 12'750	1'410	11.08	1'246	9.79	1'085	8.53	930	7.31	776	6.10	633	4.97	529	4.16
12'751 - 12'800	1'420	11.12	1'256	9.83	1'095	8.57	940	7.36	785	6.14	640	5.01	536	4.20
12'801 - 12'850	1'429	11.14	1'264	9.86	1'104	8.61	948	7.39	793	6.18	646	5.04	542	4.23
12'851 - 12'900	1'438	11.17	1'273	9.89	1'112	8.64	956	7.43	801	6.22	652	5.06	548	4.26
12'901 - 12'950	1'449	11.21	1'283	9.93	1'122	8.68	965	7.47	811	6.27	659	5.10	555	4.29
12'951 - 13'000	1'458	11.24	1'291	9.95	1'131	8.72	973	7.50	819	6.31	668	5.15	561	4.32
13'001 - 13'050	1'466	11.26	1'300	9.98	1'139	8.74	981	7.53	827	6.35	676	5.19	567	4.35
13'051 - 13'100	1'475	11.28	1'309	10.01	1'148	8.78	989	7.56	835	6.39	684	5.23	573	4.38
13'101 - 13'150	1'486	11.32	1'319	10.05	1'158	8.82	999	7.61	845	6.44	693	5.28	580	4.42
13'151 - 13'200	1'495	11.35	1'328	10.08	1'166	8.85	1'007	7.64	853	6.47	700	5.31	586	4.45
13'201 - 13'250	1'504	11.37	1'337	10.11	1'175	8.88	1'015	7.67	861	6.51	708	5.35	592	4.48
13'251 - 13'300	1'515	11.41	1'348	10.15	1'185	8.93	1'025	7.72	870	6.55	717	5.40	599	4.51
13'301 - 13'350	1'524	11.44	1'357	10.18	1'193	8.95	1'033	7.75	878	6.59	725	5.44	605	4.54
13'351 - 13'400	1'533	11.46	1'366	10.21	1'202	8.99	1'041	7.78	886	6.62	732	5.47	611	4.57
13'401 - 13'450	1'544	11.50	1'376	10.25	1'212	9.03	1'052	7.84	896	6.67	742	5.53	618	4.60
13'451 - 13'500	1'554	11.53	1'385	10.28	1'220	9.05	1'060	7.87	904	6.71	750	5.57	624	4.63
13'501 - 13'550	1'563	11.56	1'394	10.31	1'229	9.09	1'068	7.90	912	6.74	758	5.60	630	4.66
13'551 - 13'600	1'574	11.59	1'405	10.35	1'239	9.13	1'079	7.95	922	6.79	767	5.65	637	4.69
13'601 - 13'650	1'583	11.62	1'413	10.37	1'248	9.16	1'087	7.98	930	6.83	775	5.69	643	4.72
13'651 - 13'700	1'593	11.65	1'422	10.40	1'256	9.18	1'096	8.01	938	6.86	783	5.73	649	4.75
13'701 - 13'750	1'604	11.69	1'433	10.44	1'267	9.23	1'106	8.06	947	6.90	793	5.78	656	4.78
13'751 - 13'800	1'613	11.71	1'442	10.47	1'275	9.26	1'114	8.09	955	6.93	801	5.81	662	4.81
13'801 - 13'850	1'622	11.73	1'451	10.50	1'284	9.29	1'123	8.12	963	6.97	809	5.85	668	4.83
13'851 - 13'900	1'634	11.78	1'461	10.53	1'295	9.33	1'133	8.17	973	7.01	819	5.90	675	4.86
13'901 - 13'950	1'643	11.80	1'470	10.56	1'304	9.36	1'141	8.19	981	7.04	827	5.94	681	4.89
13'951 - 14'000	1'653	11.83	1'480	10.59	1'313	9.40	1'150	8.23	989	7.08	835	5.97	687	4.92
14'001 - 14'050	1'664	11.86	1'491	10.63	1'323	9.43	1'160	8.27	999	7.12	844	6.02	694	4.95
14'051 - 14'100	1'674	11.89	1'500	10.66	1'332	9.46	1'168	8.30	1'008	7.16	852	6.05	700	4.97
14'101 - 14'150	1'684	11.92	1'510	10.69	1'341	9.49	1'177	8.33	1'016	7.19	860	6.09	706	5.00
14'151 - 14'200	1'695	11.96	1'521	10.73	1'352	9.54	1'187	8.37	1'026	7.24	870	6.14	716	5.05
14'201 - 14'250	1'705	11.99	1'530	10.76	1'360	9.56	1'195	8.40	1'035	7.28	878	6.17	724	5.09
14'251 - 14'300	1'715	12.01	1'539	10.78	1'369	9.59	1'204	8.43	1'043	7.31	886	6.21	732	5.13
14'301 - 14'350	1'726	12.05	1'550	10.82	1'380	9.63	1'214	8.47	1'053	7.35	896	6.25	741	5.17
14'351 - 14'400	1'736	12.08	1'560	10.85	1'389	9.66	1'222	8.50	1'062	7.39	904	6.29	749	5.21
14'401 - 14'450	1'746	12.10	1'569	10.88	1'398	9.69	1'231	8.53	1'070	7.42	912	6.32	757	5.25
14'451 - 14'500	1'758	12.15	1'580	10.92	1'408	9.73	1'242	8.58	1'080	7.46	921	6.36	767	5.30
14'501 - 14'550	1'768	12.17	1'589	10.94	1'417	9.76	1'251	8.61	1'089	7.50	930	6.40	775	5.34
14'551 - 14'600	1'778	12.20	1'599	10.97	1'426	9.78	1'260	8.64	1'097	7.53	938	6.44	783	5.37
14'601 - 14'650	1'788	12.23	1'608	10.99	1'435	9.81	1'269	8.68	1'106	7.56	946	6.47	791	5.41
14'651 - 14'700	1'800	12.27	1'620	11.04	1'447	9.86	1'279	8.72	1'116	7.60	956	6.51	801	5.46
14'701 - 14'750	1'810	12.29	1'629	11.06	1'456	9.89	1'288	8.75	1'124	7.63	964	6.55	809	5.49
14'751 - 14'800	1'820	12.32	1'639	11.09	1'465	9.92	1'297	8.78	1'133	7.67	972	6.58	817	5.53
14'801 - 14'850	1'833	12.36	1'651	11.14	1'476	9.96	1'308	8.82	1'143	7.71	983	6.63	826	5.57
14'851 - 14'900	1'843	12.39	1'660	11.16	1'486	9.99	1'316	8.85	1'151	7.74	991	6.66	835	5.61
14'901 - 14'950	1'854	12.42	1'670	11.19	1'495	10.02	1'325	8.88	1'160	7.77	999	6.69	843	5.65
14'951 - 15'000	1'866	12.46	1'682	11.23	1'506	10.06	1'336	8.92	1'170	7.81	1'010	6.74	852	5.69
15'001 - 15'050	1'877	12.49	1'691	11.25	1'515	10.08	1'345	8.95	1'178	7.84	1'018	6.78	860	5.72
15'051 - 15'100	1'888	12.52	1'701	11.28	1'524	10.11	1'354	8.98	1'187	7.87	1'026	6.81	868	5.76
15'101 - 15'150	1'901	12.57	1'713	11.33	1'536	10.16	1'364	9.02	1'198	7.92	1'037	6.86	878	5.80
15'151 - 15'200	1'912	12.60	1'723	11.35	1'545	10.18	1'373	9.05	1'207	7.95	1'045	6.89	886	5.84
15'201 - 15'250	1'924	12.64	1'733	11.38	1'554	10.21	1'382	9.08	1'216	7.99	1'054	6.92	894	5.87
15'251 - 15'300	1'937	12.68	1'745	11.42	1'565	10.25	1'393	9.12	1'226	8.03	1'064	6.97	904	5.92
15'301 - 15'350	1'949	12.72	1'755	11.45	1'575	10.28	1'402	9.15	1'235	8.06	1'072	7.00	912	5.95
15'351 - 15'400	1'960	12.75	1'765	11.48	1'585	10.31	1'412	9.18	1'244	8.09	1'081	7.03	920	5.98
15'401 - 15'450	1'974	12.80	1'778	11.53	1'596	10.35	1'423	9.23	1'255	8.14	1'091	7.07	930	6.03
15'451 - 15'500	1'985	12.83	1'788	11.55	1'606	10.38	1'432	9.25	1'264	8.17	1'099	7.10	939	6.07

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6		
	Bruttolohn im Monat		Verheiratete, deren Ehegatte nicht Erwerbstätig ist												
	von	bis	0		1		2		3		4		5		6
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
15'501 - 15'550		1'996	12.86	1'798	11.58	1'616	10.41	1'441	9.28	1'272	8.19	1'108	7.14	947	6.10
15'551 - 15'600		2'010	12.91	1'811	11.63	1'628	10.45	1'452	9.32	1'283	8.24	1'118	7.18	957	6.14
15'601 - 15'650		2'021	12.93	1'821	11.65	1'637	10.48	1'462	9.36	1'292	8.27	1'126	7.21	966	6.18
15'651 - 15'700		2'033	12.97	1'832	11.69	1'647	10.51	1'471	9.38	1'301	8.30	1'135	7.24	974	6.21
15'701 - 15'750		2'046	13.01	1'845	11.73	1'658	10.54	1'482	9.42	1'311	8.34	1'145	7.28	984	6.26
15'751 - 15'800		2'058	13.05	1'856	11.77	1'668	10.57	1'491	9.45	1'320	8.37	1'154	7.32	993	6.29
15'801 - 15'850		2'069	13.07	1'867	11.80	1'678	10.60	1'501	9.48	1'329	8.40	1'163	7.35	1'001	6.33
15'851 - 15'900		2'083	13.12	1'880	11.84	1'690	10.65	1'512	9.52	1'340	8.44	1'173	7.39	1'011	6.37
15'901 - 15'950		2'094	13.15	1'892	11.88	1'700	10.68	1'521	9.55	1'349	8.47	1'182	7.42	1'020	6.41
15'951 - 16'000		2'106	13.18	1'903	11.91	1'711	10.71	1'531	9.58	1'358	8.50	1'191	7.46	1'028	6.44
16'001 - 16'050		2'117	13.21	1'914	11.94	1'721	10.74	1'540	9.61	1'367	8.53	1'200	7.49	1'037	6.47
16'051 - 16'100		2'131	13.26	1'928	11.99	1'733	10.78	1'552	9.65	1'378	8.57	1'211	7.53	1'047	6.51
16'101 - 16'150		2'142	13.28	1'940	12.03	1'743	10.81	1'562	9.69	1'388	8.61	1'219	7.56	1'055	6.54
16'151 - 16'200		2'153	13.31	1'951	12.06	1'753	10.84	1'571	9.71	1'397	8.64	1'228	7.59	1'064	6.58
16'201 - 16'250		2'167	13.36	1'964	12.10	1'766	10.88	1'583	9.76	1'408	8.68	1'239	7.64	1'074	6.62
16'251 - 16'300		2'178	13.38	1'976	12.14	1'776	10.91	1'593	9.79	1'417	8.71	1'248	7.67	1'082	6.65
16'301 - 16'350		2'190	13.42	1'987	12.17	1'787	10.95	1'602	9.81	1'427	8.74	1'257	7.70	1'091	6.68
16'351 - 16'400		2'203	13.45	2'001	12.22	1'800	10.99	1'614	9.86	1'438	8.78	1'267	7.74	1'101	6.72
16'401 - 16'450		2'215	13.49	2'012	12.25	1'811	11.03	1'624	9.89	1'447	8.81	1'276	7.77	1'110	6.76
16'451 - 16'500		2'226	13.51	2'024	12.29	1'822	11.06	1'633	9.91	1'456	8.84	1'285	7.80	1'119	6.79
16'501 - 16'550		2'240	13.56	2'037	12.33	1'835	11.10	1'646	9.96	1'467	8.88	1'296	7.84	1'129	6.83
16'551 - 16'600		2'251	13.58	2'049	12.36	1'846	11.14	1'656	9.99	1'477	8.91	1'304	7.87	1'138	6.87
16'601 - 16'650		2'262	13.61	2'060	12.39	1'858	11.18	1'666	10.02	1'486	8.94	1'314	7.90	1'147	6.90
16'651 - 16'700		2'276	13.65	2'074	12.44	1'871	11.22	1'678	10.06	1'498	8.98	1'325	7.95	1'158	6.94
16'701 - 16'750		2'287	13.67	2'085	12.47	1'883	11.26	1'688	10.09	1'507	9.01	1'334	7.98	1'166	6.97
16'751 - 16'800		2'299	13.70	2'096	12.49	1'894	11.29	1'698	10.12	1'517	9.04	1'343	8.01	1'175	7.00
16'801 - 16'850		2'312	13.74	2'110	12.54	1'908	11.34	1'710	10.16	1'529	9.09	1'354	8.05	1'186	7.05
16'851 - 16'900		2'324	13.77	2'121	12.57	1'919	11.37	1'721	10.20	1'538	9.11	1'364	8.08	1'195	7.08
16'901 - 16'950		2'335	13.80	2'133	12.60	1'930	11.40	1'731	10.23	1'548	9.15	1'373	8.11	1'204	7.11
16'951 - 17'000		2'349	13.84	2'146	12.64	1'944	11.45	1'744	10.27	1'560	9.19	1'384	8.15	1'214	7.15
17'001 - 17'050		2'360	13.86	2'158	12.68	1'955	11.48	1'754	10.30	1'569	9.22	1'393	8.18	1'223	7.18
17'051 - 17'100		2'371	13.89	2'169	12.70	1'967	11.52	1'765	10.34	1'579	9.25	1'403	8.22	1'232	7.22
17'101 - 17'150		2'385	13.93	2'183	12.75	1'980	11.56	1'778	10.38	1'591	9.29	1'414	8.26	1'243	7.26
17'151 - 17'200		2'396	13.95	2'194	12.77	1'992	11.60	1'789	10.42	1'601	9.32	1'423	8.29	1'252	7.29
17'201 - 17'250		2'408	13.98	2'205	12.80	2'003	11.63	1'801	10.46	1'611	9.35	1'432	8.31	1'260	7.31
17'251 - 17'300		2'421	14.01	2'219	12.85	2'017	11.68	1'814	10.50	1'623	9.40	1'444	8.36	1'271	7.36
17'301 - 17'350		2'433	14.04	2'230	12.87	2'028	11.71	1'826	10.54	1'633	9.43	1'453	8.39	1'280	7.39
17'351 - 17'400		2'444	14.07	2'242	12.90	2'039	11.74	1'837	10.57	1'643	9.46	1'463	8.42	1'290	7.42
17'401 - 17'450		2'458	14.11	2'255	12.94	2'053	11.78	1'851	10.62	1'655	9.50	1'474	8.46	1'301	7.47
17'451 - 17'500		2'469	14.13	2'267	12.97	2'064	11.81	1'862	10.66	1'665	9.53	1'484	8.49	1'310	7.50
17'501 - 17'550		2'480	14.15	2'278	13.00	2'076	11.85	1'873	10.69	1'676	9.56	1'494	8.52	1'319	7.53
17'551 - 17'600		2'492	14.18	2'290	13.03	2'087	11.87	1'885	10.73	1'686	9.59	1'503	8.55	1'329	7.56
17'601 - 17'650		2'506	14.22	2'303	13.07	2'101	11.92	1'898	10.77	1'699	9.64	1'515	8.60	1'340	7.60
17'651 - 17'700		2'517	14.24	2'314	13.09	2'112	11.95	1'910	10.81	1'709	9.67	1'525	8.63	1'349	7.63
17'701 - 17'750		2'528	14.26	2'326	13.12	2'124	11.98	1'921	10.84	1'720	9.70	1'534	8.65	1'358	7.66
17'751 - 17'800		2'542	14.30	2'340	13.16	2'137	12.02	1'935	10.89	1'733	9.75	1'546	8.70	1'370	7.71
17'801 - 17'850		2'553	14.32	2'351	13.19	2'148	12.05	1'946	10.92	1'744	9.78	1'556	8.73	1'379	7.74
17'851 - 17'900		2'565	14.35	2'362	13.21	2'160	12.08	1'957	10.95	1'755	9.82	1'566	8.76	1'388	7.77
17'901 - 17'950		2'578	14.38	2'376	13.26	2'173	12.12	1'971	11.00	1'769	9.87	1'578	8.80	1'399	7.80
17'951 - 18'000		2'590	14.41	2'387	13.28	2'185	12.16	1'982	11.03	1'780	9.90	1'588	8.83	1'408	7.83
18'001 - 18'050		2'601	14.43	2'399	13.31	2'196	12.18	1'994	11.06	1'791	9.94	1'598	8.87	1'418	7.87
18'051 - 18'100		2'615	14.47	2'412	13.34	2'210	12.23	2'007	11.10	1'805	9.99	1'610	8.91	1'430	7.91
18'101 - 18'150		2'626	14.49	2'424	13.37	2'221	12.25	2'019	11.14	1'816	10.02	1'621	8.94	1'440	7.94
18'151 - 18'200		2'637	14.51	2'435	13.40	2'233	12.29	2'030	11.17	1'828	10.06	1'631	8.97	1'449	7.97
18'201 - 18'250		2'651	14.55	2'449	13.44	2'246	12.32	2'044	11.22	1'841	10.10	1'643	9.02	1'461	8.02
18'251 - 18'300		2'662	14.57	2'460	13.46	2'258	12.36	2'055	11.24	1'853	10.14	1'654	9.05	1'471	8.05
18'301 - 18'350		2'674	14.59	2'471	13.48	2'269	12.38	2'067	11.28	1'864	10.17	1'664	9.08	1'480	8.08
18'351 - 18'400		2'687	14.62	2'485	13.52	2'283	12.42	2'080	11.32	1'878	10.22	1'677	9.13	1'492	8.12
18'401 - 18'450		2'699	14.65	2'496	13.55	2'294	12.45	2'092	11.35	1'889	10.25	1'688	9.16	1'502	8.15
18'451 - 18'500		2'710	14.67	2'508	13.58	2'305	12.48	2'103	11.38	1'900	10.28	1'699	9.20	1'511	8.18

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6	
Bruttolohn im Monat von bis	Verheiratete, deren Ehegatte nicht Erwerbstätig ist													
	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
18'501 - 18'550	2'724	14.70	2'521	13.61	2'319	12.52	2'117	11.43	1'914	10.33	1'712	9.24	1'523	8.22
18'551 - 18'600	2'735	14.72	2'533	13.64	2'330	12.54	2'128	11.46	1'926	10.37	1'723	9.28	1'533	8.25
18'601 - 18'650	2'746	14.74	2'544	13.66	2'342	12.57	2'139	11.48	1'937	10.40	1'734	9.31	1'543	8.28
18'651 - 18'700	2'760	14.78	2'558	13.70	2'355	12.61	2'153	11.53	1'950	10.44	1'748	9.36	1'556	8.33
18'701 - 18'750	2'771	14.80	2'569	13.72	2'367	12.64	2'164	11.56	1'962	10.48	1'760	9.40	1'566	8.36
18'751 - 18'800	2'783	14.82	2'580	13.74	2'378	12.67	2'176	11.59	1'973	10.51	1'771	9.43	1'576	8.39
18'801 - 18'850	2'796	14.85	2'594	13.78	2'392	12.71	2'189	11.63	1'987	10.56	1'784	9.48	1'588	8.44
18'851 - 18'900	2'808	14.88	2'605	13.80	2'403	12.73	2'201	11.66	1'998	10.59	1'796	9.52	1'598	8.47
18'901 - 18'950	2'819	14.90	2'617	13.83	2'414	12.76	2'212	11.69	2'010	10.62	1'807	9.55	1'609	8.50
18'951 - 19'000	2'830	14.91	2'628	13.85	2'426	12.79	2'223	11.72	2'021	10.65	1'819	9.59	1'619	8.53
19'001 - 19'050	2'844	14.95	2'642	13.89	2'439	12.82	2'237	11.76	2'035	10.70	1'832	9.63	1'632	8.58
19'051 - 19'100	2'855	14.97	2'653	13.91	2'451	12.85	2'248	11.79	2'046	10.73	1'844	9.67	1'643	8.61
19'101 - 19'150	2'867	14.99	2'664	13.93	2'462	12.87	2'260	11.82	2'057	10.76	1'855	9.70	1'654	8.65
19'151 - 19'200	2'880	15.02	2'678	13.97	2'476	12.91	2'273	11.85	2'071	10.80	1'869	9.75	1'667	8.69
19'201 - 19'250	2'892	15.04	2'690	13.99	2'487	12.94	2'285	11.89	2'082	10.83	1'880	9.78	1'678	8.73
19'251 - 19'300	2'903	15.06	2'701	14.01	2'498	12.96	2'296	11.91	2'094	10.86	1'891	9.81	1'689	8.76
19'301 - 19'350	2'917	15.09	2'714	14.04	2'512	13.00	2'310	11.95	2'107	10.90	1'905	9.86	1'703	8.81
19'351 - 19'400	2'928	15.11	2'726	14.07	2'523	13.02	2'321	11.98	2'119	10.94	1'916	9.89	1'714	8.85
19'401 - 19'450	2'940	15.14	2'737	14.09	2'535	13.05	2'332	12.01	2'130	10.97	1'928	9.93	1'725	8.88
19'451 - 19'500	2'953	15.16	2'751	14.13	2'548	13.08	2'346	12.05	2'144	11.01	1'941	9.97	1'739	8.93
19'501 - 19'550	2'965	15.19	2'762	14.15	2'560	13.11	2'357	12.07	2'155	11.04	1'953	10.00	1'750	8.96
19'551 - 19'600	2'976	15.20	2'774	14.17	2'571	13.13	2'369	12.10	2'166	11.07	1'964	10.03	1'762	9.00
19'601 - 19'650	2'990	15.24	2'787	14.20	2'585	13.17	2'382	12.14	2'180	11.11	1'978	10.08	1'775	9.04
19'651 - 19'700	3'001	15.25	2'799	14.23	2'596	13.19	2'394	12.17	2'191	11.14	1'989	10.11	1'787	9.08
19'701 - 19'750	3'012	15.27	2'810	14.25	2'608	13.22	2'405	12.19	2'203	11.17	2'000	10.14	1'798	9.12
19'751 - 19'800	3'026	15.30	2'824	14.28	2'621	13.25	2'419	12.23	2'216	11.21	2'014	10.18	1'812	9.16
19'801 - 19'850	3'037	15.32	2'835	14.30	2'633	13.28	2'430	12.26	2'228	11.24	2'025	10.21	1'823	9.20
19'851 - 19'900	3'049	15.34	2'846	14.32	2'644	13.30	2'442	12.29	2'239	11.27	2'037	10.25	1'834	9.23
19'901 - 19'950	3'062	15.37	2'860	14.35	2'658	13.34	2'455	12.32	2'253	11.31	2'050	10.29	1'848	9.27
19'951 - 20'000	3'074	15.39	2'871	14.37	2'669	13.36	2'466	12.35	2'264	11.33	2'062	10.32	1'859	9.31
20'001 - 20'050	3'085	15.41	2'883	14.40	2'680	13.38	2'478	12.37	2'276	11.37	2'073	10.35	1'871	9.34
20'051 - 20'100	3'099	15.44	2'896	14.43	2'694	13.42	2'492	12.41	2'289	11.40	2'087	10.40	1'884	9.38
20'101 - 20'150	3'110	15.45	2'908	14.45	2'705	13.44	2'503	12.44	2'300	11.43	2'098	10.42	1'896	9.42
20'151 - 20'200	3'121	15.47	2'919	14.47	2'717	13.47	2'514	12.46	2'312	11.46	2'110	10.46	1'907	9.45
20'201 - 20'250	3'135	15.50	2'933	14.50	2'730	13.50	2'528	12.50	2'326	11.50	2'123	10.50	1'921	9.50
20'251 - 20'300	3'146	15.52	2'944	14.52	2'742	13.52	2'539	12.52	2'337	11.53	2'134	10.53	1'932	9.53
20'301 - 20'350	3'158	15.54	2'955	14.54	2'753	13.54	2'551	12.55	2'348	11.55	2'146	10.56	1'943	9.56
20'351 - 20'400	3'171	15.56	2'969	14.57	2'767	13.58	2'564	12.58	2'362	11.59	2'159	10.60	1'957	9.60
20'401 - 20'450	3'183	15.58	2'980	14.59	2'778	13.60	2'576	12.61	2'373	11.62	2'171	10.63	1'968	9.64
20'451 - 20'500	3'194	15.60	2'992	14.61	2'789	13.62	2'587	12.63	2'385	11.65	2'182	10.66	1'980	9.67
20'501 - 20'550	3'205	15.62	3'003	14.63	2'801	13.65	2'598	12.66	2'396	11.67	2'194	10.69	1'991	9.70
20'551 - 20'600	3'219	15.65	3'017	14.66	2'814	13.68	2'612	12.70	2'410	11.71	2'207	10.73	2'005	9.74
20'601 - 20'650	3'230	15.66	3'028	14.68	2'826	13.70	2'623	12.72	2'421	11.74	2'219	10.76	2'016	9.77
20'651 - 20'700	3'242	15.68	3'039	14.70	2'837	13.72	2'635	12.74	2'432	11.76	2'230	10.79	2'028	9.81
20'701 - 20'750	3'256	15.71	3'053	14.73	2'851	13.76	2'648	12.78	2'446	11.80	2'244	10.83	2'041	9.85
20'751 - 20'800	3'267	15.73	3'064	14.75	2'862	13.78	2'660	12.80	2'457	11.83	2'255	10.85	2'053	9.88
20'801 - 20'850	3'278	15.74	3'076	14.77	2'873	13.80	2'671	12.83	2'469	11.86	2'266	10.88	2'064	9.91
20'851 - 20'900	3'292	15.77	3'089	14.80	2'887	13.83	2'685	12.86	2'482	11.89	2'280	10.92	2'078	9.95
20'901 - 20'950	3'303	15.78	3'101	14.82	2'898	13.85	2'696	12.88	2'494	11.92	2'291	10.95	2'089	9.98
20'951 - 21'000	3'315	15.80	3'112	14.84	2'910	13.87	2'707	12.91	2'505	11.94	2'303	10.98	2'100	10.01
21'001 - 21'050	3'328	15.83	3'126	14.87	2'923	13.90	2'721	12.94	2'519	11.98	2'316	11.02	2'114	10.05
21'051 - 21'100	3'340	15.85	3'137	14.88	2'935	13.93	2'732	12.96	2'530	12.00	2'328	11.05	2'125	10.08
21'101 - 21'150	3'351	15.86	3'148	14.90	2'946	13.95	2'744	12.99	2'541	12.03	2'339	11.07	2'137	10.12
21'151 - 21'200	3'365	15.89	3'162	14.93	2'960	13.98	2'757	13.02	2'555	12.07	2'353	11.11	2'150	10.15
21'201 - 21'250	3'376	15.91	3'174	14.95	2'971	14.00	2'769	13.05	2'566	12.09	2'364	11.14	2'162	10.19
21'251 - 21'300	3'387	15.92	3'185	14.97	2'983	14.02	2'780	13.07	2'578	12.12	2'375	11.16	2'173	10.21
21'301 - 21'350	3'401	15.95	3'199	15.00	2'996	14.05	2'794	13.10	2'591	12.15	2'389	11.20	2'187	10.26
21'351 - 21'400	3'412	15.96	3'210	15.02	3'008	14.07	2'805	13.12	2'603	12.18	2'400	11.23	2'198	10.28
21'401 - 21'450	3'424	15.98	3'221	15.03	3'019	14.09	2'816	13.14	2'614	12.20	2'412	11.26	2'209	10.31
21'451 - 21'500	3'437	16.00	3'235	15.06	3'032	14.12	2'830	13.18	2'628	12.24	2'425	11.29	2'223	10.35

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6	
Bruttolohn im Monat von bis	Verheiratete, deren Ehegatte nicht Erwerbstätig ist													
	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
21'501 - 21'550	3'449	16.02	3'246	15.08	3'044	14.14	2'841	13.20	2'639	12.26	2'437	11.32	2'234	10.38
21'551 - 21'600	3'460	16.04	3'258	15.10	3'055	14.16	2'853	13.22	2'650	12.28	2'448	11.35	2'246	10.41
21'601 - 21'650	3'474	16.06	3'271	15.13	3'069	14.19	2'866	13.25	2'664	12.32	2'462	11.38	2'259	10.45
21'651 - 21'700	3'485	16.08	3'283	15.15	3'080	14.21	2'878	13.28	2'676	12.35	2'473	11.41	2'271	10.48
21'701 - 21'750	3'496	16.09	3'294	15.16	3'092	14.23	2'889	13.30	2'687	12.37	2'484	11.43	2'282	10.50
21'751 - 21'800	3'510	16.12	3'308	15.19	3'105	14.26	2'903	13.33	2'700	12.40	2'498	11.47	2'296	10.54
21'801 - 21'850	3'521	16.13	3'319	15.21	3'117	14.28	2'914	13.35	2'712	12.43	2'509	11.50	2'307	10.57
21'851 - 21'900	3'533	16.15	3'330	15.22	3'128	14.30	2'926	13.38	2'723	12.45	2'521	11.52	2'318	10.60
21'901 - 21'950	3'544	16.16	3'342	15.24	3'139	14.32	2'937	13.40	2'735	12.47	2'532	11.55	2'330	10.63
21'951 - 22'000	3'558	16.19	3'355	15.27	3'153	14.35	2'951	13.43	2'748	12.51	2'546	11.59	2'343	10.66
22'001 - 22'050	3'569	16.20	3'367	15.29	3'164	14.37	2'962	13.45	2'760	12.53	2'557	11.61	2'355	10.69
22'051 - 22'100	3'580	16.22	3'378	15.30	3'176	14.39	2'973	13.47	2'771	12.55	2'568	11.63	2'366	10.72
22'101 - 22'150	3'594	16.24	3'392	15.33	3'189	14.41	2'987	13.50	2'785	12.59	2'582	11.67	2'380	10.76
22'151 - 22'200	3'605	16.26	3'403	15.35	3'201	14.44	2'998	13.52	2'796	12.61	2'594	11.70	2'391	10.78
22'201 - 22'250	3'617	16.27	3'414	15.36	3'212	14.45	3'010	13.54	2'807	12.63	2'605	11.72	2'403	10.81
22'251 - 22'300	3'630	16.30	3'428	15.39	3'226	14.48	3'023	13.57	2'821	12.66	2'619	11.76	2'416	10.85
22'301 - 22'350	3'642	16.31	3'439	15.40	3'237	14.50	3'035	13.59	2'832	12.69	2'630	11.78	2'428	10.88
22'351 - 22'400	3'653	16.33	3'451	15.42	3'248	14.52	3'046	13.61	2'844	12.71	2'641	11.80	2'439	10.90
22'401 - 22'450	3'667	16.35	3'464	15.45	3'262	14.55	3'060	13.65	2'857	12.74	2'655	11.84	2'452	10.93
22'451 - 22'500	3'678	16.36	3'476	15.47	3'273	14.56	3'071	13.66	2'869	12.77	2'666	11.86	2'464	10.96
22'501 - 22'550	3'690	16.38	3'487	15.48	3'285	14.58	3'082	13.68	2'880	12.79	2'678	11.89	2'475	10.99
22'551 - 22'600	3'703	16.40	3'501	15.51	3'298	14.61	3'096	13.71	2'894	12.82	2'691	11.92	2'489	11.03
22'601 - 22'650	3'714	16.42	3'512	15.52	3'310	14.63	3'107	13.73	2'905	12.84	2'703	11.95	2'500	11.05
22'651 - 22'700	3'726	16.43	3'524	15.54	3'321	14.65	3'119	13.76	2'916	12.86	2'714	11.97	2'512	11.08
22'701 - 22'750	3'740	16.46	3'537	15.56	3'335	14.68	3'132	13.78	2'930	12.89	2'728	12.00	2'525	11.11
22'751 - 22'800	3'751	16.47	3'548	15.58	3'346	14.69	3'144	13.80	2'941	12.91	2'739	12.03	2'537	11.14
22'801 - 22'850	3'762	16.48	3'560	15.60	3'358	14.71	3'155	13.82	2'953	12.94	2'750	12.05	2'548	11.16
22'851 - 22'900	3'776	16.51	3'574	15.62	3'371	14.74	3'169	13.85	2'966	12.97	2'764	12.08	2'562	11.20
22'901 - 22'950	3'787	16.52	3'585	15.64	3'382	14.75	3'180	13.87	2'978	12.99	2'775	12.10	2'573	11.22
22'951 - 23'000	3'799	16.54	3'596	15.65	3'394	14.77	3'191	13.89	2'989	13.01	2'787	12.13	2'584	11.25
23'001 - 23'050	3'812	16.56	3'610	15.68	3'407	14.80	3'205	13.92	3'003	13.04	2'800	12.16	2'598	11.28
23'051 - 23'100	3'824	16.57	3'621	15.69	3'419	14.82	3'216	13.94	3'014	13.06	2'812	12.19	2'609	11.31
23'101 - 23'150	3'835	16.58	3'633	15.71	3'430	14.83	3'228	13.96	3'025	13.08	2'823	12.21	2'621	11.33
23'151 - 23'200	3'849	16.61	3'646	15.73	3'444	14.86	3'242	13.99	3'039	13.11	2'837	12.24	2'634	11.37
23'201 - 23'250	3'860	16.62	3'658	15.75	3'455	14.88	3'253	14.01	3'050	13.13	2'848	12.26	2'646	11.39
23'251 - 23'300	3'871	16.63	3'669	15.76	3'467	14.90	3'264	14.02	3'062	13.16	2'859	12.28	2'657	11.42
23'301 - 23'350	3'885	16.66	3'683	15.79	3'480	14.92	3'278	14.05	3'075	13.18	2'873	12.32	2'671	11.45
23'351 - 23'400	3'896	16.67	3'694	15.80	3'492	14.94	3'289	14.07	3'087	13.21	2'884	12.34	2'682	11.47
23'401 - 23'450	3'908	16.68	3'705	15.82	3'503	14.95	3'301	14.09	3'098	13.23	2'896	12.36	2'693	11.50
23'451 - 23'500	3'919	16.69	3'717	15.83	3'514	14.97	3'312	14.11	3'110	13.25	2'907	12.38	2'705	11.52
23'501 - 23'550	3'933	16.72	3'730	15.86	3'528	15.00	3'326	14.14	3'123	13.28	2'921	12.42	2'718	11.55
23'551 - 23'600	3'944	16.73	3'742	15.87	3'539	15.01	3'337	14.15	3'134	13.29	2'932	12.44	2'730	11.58
23'601 - 23'650	3'955	16.74	3'753	15.89	3'551	15.03	3'348	14.17	3'146	13.32	2'944	12.46	2'741	11.60
23'651 - 23'700	3'969	16.76	3'767	15.91	3'564	15.05	3'362	14.20	3'160	13.35	2'957	12.49	2'755	11.64
23'701 - 23'750	3'980	16.78	3'778	15.92	3'576	15.07	3'373	14.22	3'171	13.37	2'969	12.51	2'766	11.66
23'751 - 23'800	3'992	16.79	3'789	15.94	3'587	15.09	3'385	14.24	3'182	13.38	2'980	12.53	2'778	11.68
23'801 - 23'850	4'005	16.81	3'803	15.96	3'601	15.11	3'398	14.26	3'196	13.41	2'994	12.57	2'791	11.71
23'851 - 23'900	4'017	16.83	3'814	15.97	3'612	15.13	3'410	14.28	3'207	13.43	3'005	12.59	2'802	11.74
23'901 - 23'950	4'028	16.84	3'826	15.99	3'623	15.14	3'421	14.30	3'219	13.45	3'016	12.61	2'814	11.76
23'951 - 24'000	4'042	16.86	3'839	16.01	3'637	15.17	3'435	14.33	3'232	13.48	3'030	12.64	2'827	11.79
24'001 - 24'050	4'053	16.87	3'851	16.03	3'648	15.18	3'446	14.34	3'244	13.50	3'041	12.66	2'839	11.82
24'051 - 24'100	4'064	16.88	3'862	16.04	3'660	15.20	3'457	14.36	3'255	13.52	3'053	12.68	2'850	11.84
24'101 - 24'150	4'078	16.90	3'876	16.07	3'673	15.22	3'471	14.39	3'269	13.55	3'066	12.71	2'864	11.87
24'151 - 24'200	4'090	16.92	3'887	16.08	3'685	15.24	3'482	14.40	3'280	13.57	3'078	12.73	2'875	11.89
24'201 - 24'250	4'101	16.93	3'898	16.09	3'696	15.26	3'494	14.42	3'291	13.59	3'089	12.75	2'887	11.92
24'251 - 24'300	4'114	16.95	3'912	16.12	3'710	15.28	3'507	14.45	3'305	13.61	3'103	12.78	2'900	11.95
24'301 - 24'350	4'126	16.96	3'924	16.13	3'721	15.30	3'519	14.47	3'316	13.63	3'114	12.80	2'912	11.97
24'351 - 24'400	4'137	16.97	3'935	16.14	3'732	15.31	3'530	14.48	3'328	13.65	3'125	12.82	2'923	11.99
24'401 - 24'450	4'151	16.99	3'948	16.16	3'746	15.34	3'544	14.51	3'341	13.68	3'139	12.85	2'937	12.02
24'451 - 24'500	4'162	17.01	3'960	16.18	3'757	15.35	3'555	14.53	3'353	13.70	3'150	12.87	2'948	12.04

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6		
	Bruttolohn im Monat		Verheiratete, deren Ehegatte nicht Erwerbstätig ist												
	von	bis	0		1		2		3		4		5		6
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
24'501 - 24'550	4'174	17.02	3'971	16.19	3'769	15.37	3'566	14.54	3'364	13.72	3'162	12.89	2'959	12.07	
24'551 - 24'600	4'187	17.04	3'985	16.22	3'782	15.39	3'580	14.57	3'378	13.75	3'175	12.92	2'973	12.10	
24'601 - 24'650	4'199	17.05	3'996	16.23	3'794	15.41	3'591	14.58	3'389	13.76	3'187	12.94	2'984	12.12	
24'651 - 24'700	4'210	17.06	4'008	16.24	3'805	15.42	3'603	14.60	3'400	13.78	3'198	12.96	2'996	12.14	
24'701 - 24'750	4'224	17.08	4'021	16.26	3'819	15.45	3'616	14.62	3'414	13.81	3'212	12.99	3'009	12.17	
24'751 - 24'800	4'235	17.09	4'033	16.28	3'830	15.46	3'628	14.64	3'425	13.82	3'223	13.01	3'021	12.19	
24'801 - 24'850	4'246	17.10	4'044	16.29	3'842	15.48	3'639	14.66	3'437	13.84	3'234	13.03	3'032	12.21	
24'851 - 24'900	4'258	17.12	4'055	16.30	3'853	15.49	3'651	14.68	3'448	13.86	3'246	13.05	3'043	12.23	
24'901 - 24'950	4'271	17.14	4'069	16.32	3'867	15.51	3'664	14.70	3'462	13.89	3'259	13.08	3'057	12.26	
24'951 - 25'000	4'283	17.15	4'080	16.34	3'878	15.53	3'676	14.72	3'473	13.91	3'271	13.10	3'068	12.28	
25'001 - 25'050	4'294	17.16	4'092	16.35	3'889	15.54	3'687	14.73	3'484	13.92	3'282	13.11	3'080	12.31	
25'051 - 25'100	4'308	17.18	4'105	16.37	3'903	15.57	3'700	14.76	3'498	13.95	3'296	13.14	3'093	12.33	
25'101 - 25'150	4'319	17.19	4'117	16.39	3'914	15.58	3'712	14.77	3'510	13.97	3'307	13.16	3'105	12.36	
25'151 - 25'200	4'330	17.20	4'128	16.40	3'926	15.59	3'723	14.79	3'521	13.99	3'318	13.18	3'116	12.38	
25'201 - 25'250	4'344	17.22	4'142	16.42	3'939	15.62	3'737	14.81	3'534	14.01	3'332	13.21	3'130	12.41	
25'251 - 25'300	4'355	17.23	4'153	16.43	3'951	15.63	3'748	14.83	3'546	14.03	3'344	13.23	3'141	12.43	
25'301 - 25'350	4'367	17.24	4'164	16.44	3'962	15.64	3'760	14.85	3'557	14.05	3'355	13.25	3'152	12.45	
25'351 - 25'400	4'380	17.26	4'178	16.47	3'976	15.67	3'773	14.87	3'571	14.07	3'368	13.27	3'166	12.48	
25'401 - 25'450	4'392	17.27	4'189	16.48	3'987	15.68	3'785	14.89	3'582	14.09	3'380	13.29	3'177	12.50	
25'451 - 25'500	4'403	17.28	4'201	16.49	3'998	15.69	3'796	14.90	3'594	14.11	3'391	13.31	3'189	12.52	
25'501 - 25'550	4'417	17.30	4'214	16.51	4'012	15.72	3'810	14.93	3'607	14.13	3'405	13.34	3'202	12.54	
25'551 - 25'600	4'428	17.31	4'226	16.52	4'023	15.73	3'821	14.94	3'619	14.15	3'416	13.36	3'214	12.57	
25'601 - 25'650	4'440	17.33	4'237	16.53	4'035	15.75	3'832	14.95	3'630	14.17	3'428	13.38	3'225	12.59	
25'651 - 25'700	4'453	17.34	4'251	16.56	4'048	15.77	3'846	14.98	3'644	14.19	3'441	13.40	3'239	12.62	
25'701 - 25'750	4'464	17.35	4'262	16.57	4'060	15.78	3'857	14.99	3'655	14.21	3'453	13.42	3'250	12.63	
25'751 - 25'800	4'476	17.37	4'273	16.58	4'071	15.79	3'869	15.01	3'666	14.22	3'464	13.44	3'262	12.66	
25'801 - 25'850	4'490	17.39	4'287	16.60	4'085	15.82	3'882	15.03	3'680	14.25	3'478	13.47	3'275	12.68	
25'851 - 25'900	4'501	17.40	4'298	16.61	4'096	15.83	3'894	15.05	3'691	14.26	3'489	13.48	3'287	12.70	
25'901 - 25'950	4'512	17.40	4'310	16.62	4'107	15.84	3'905	15.06	3'703	14.28	3'500	13.50	3'298	12.72	
25'951 - 26'000	4'526	17.42	4'323	16.64	4'121	15.87	3'919	15.09	3'716	14.31	3'514	13.53	3'312	12.75	
26'001 - 26'050	4'537	17.43	4'335	16.66	4'132	15.88	3'930	15.10	3'728	14.32	3'525	13.54	3'323	12.77	
26'051 - 26'100	4'549	17.45	4'346	16.67	4'144	15.89	3'941	15.11	3'739	14.34	3'537	13.56	3'334	12.79	
26'101 - 26'150	4'562	17.46	4'360	16.69	4'157	15.91	3'955	15.14	3'753	14.37	3'550	13.59	3'348	12.82	
26'151 - 26'200	4'574	17.47	4'371	16.70	4'169	15.93	3'966	15.15	3'764	14.38	3'562	13.61	3'359	12.83	
26'201 - 26'250	4'585	17.48	4'383	16.71	4'180	15.94	3'978	15.17	3'775	14.39	3'573	13.62	3'371	12.85	
26'251 - 26'300	4'596	17.49	4'394	16.72	4'192	15.95	3'989	15.18	3'787	14.41	3'584	13.64	3'382	12.87	
26'301 - 26'350	4'610	17.51	4'408	16.74	4'205	15.97	4'003	15.21	3'800	14.43	3'598	13.67	3'396	12.90	
26'351 - 26'400	4'621	17.52	4'419	16.75	4'217	15.99	4'014	15.22	3'812	14.45	3'609	13.68	3'407	12.92	
26'401 - 26'450	4'633	17.53	4'430	16.76	4'228	16.00	4'026	15.24	3'823	14.47	3'621	13.70	3'418	12.93	
26'451 - 26'500	4'646	17.55	4'444	16.79	4'242	16.02	4'039	15.26	3'837	14.49	3'634	13.73	3'432	12.96	
26'501 - 26'550	4'658	17.56	4'455	16.80	4'253	16.03	4'050	15.27	3'848	14.51	3'646	13.75	3'443	12.98	
26'551 - 26'600	4'669	17.57	4'467	16.81	4'264	16.05	4'062	15.29	3'860	14.52	3'657	13.76	3'455	13.00	
26'601 - 26'650	4'683	17.59	4'480	16.83	4'278	16.07	4'076	15.31	3'873	14.55	3'671	13.79	3'468	13.03	
26'651 - 26'700	4'694	17.60	4'492	16.84	4'289	16.08	4'087	15.32	3'884	14.56	3'682	13.80	3'480	13.05	
26'701 - 26'750	4'705	17.61	4'503	16.85	4'301	16.09	4'098	15.33	3'896	14.58	3'693	13.82	3'491	13.06	
26'751 - 26'800	4'719	17.62	4'517	16.87	4'314	16.11	4'112	15.36	3'910	14.60	3'707	13.85	3'505	13.09	
26'801 - 26'850	4'730	17.63	4'528	16.88	4'326	16.13	4'123	15.37	3'921	14.62	3'718	13.86	3'516	13.11	
26'851 - 26'900	4'742	17.64	4'539	16.89	4'337	16.14	4'135	15.39	3'932	14.63	3'730	13.88	3'527	13.12	
26'901 - 26'950	4'755	17.66	4'553	16.91	4'351	16.16	4'148	15.41	3'946	14.66	3'743	13.90	3'541	13.15	
26'951 - 27'000	4'767	17.67	4'564	16.92	4'362	16.17	4'160	15.42	3'957	14.67	3'755	13.92	3'552	13.17	
27'001 - 27'050	4'778	17.68	4'576	16.93	4'373	16.18	4'171	15.43	3'969	14.69	3'766	13.94	3'564	13.19	
27'051 - 27'100	4'792	17.70	4'589	16.95	4'387	16.20	4'185	15.46	3'982	14.71	3'780	13.96	3'577	13.21	
27'101 - 27'150	4'803	17.71	4'601	16.96	4'398	16.21	4'196	15.47	3'994	14.72	3'791	13.98	3'589	13.23	
27'151 - 27'200	4'814	17.71	4'612	16.97	4'410	16.23	4'207	15.48	4'005	14.74	3'803	13.99	3'600	13.25	
27'201 - 27'250	4'828	17.73	4'626	16.99	4'423	16.25	4'221	15.50	4'019	14.76	3'816	14.02	3'614	13.27	
27'251 - 27'300	4'839	17.74	4'637	17.00	4'435	16.26	4'232	15.52	4'030	14.78	3'828	14.03	3'625	13.29	
27'301 - 27'350	4'851	17.75	4'648	17.01	4'446	16.27	4'244	15.53	4'041	14.79	3'839	14.05	3'637	13.31	
27'351 - 27'400	4'864	17.77	4'662	17.03	4'460	16.29	4'257	15.55	4'055	14.81	3'853	14.07	3'650	13.33	
27'401 - 27'450	4'876	17.78	4'673	17.04	4'471	16.30	4'269	15.57	4'066	14.83	3'864	14.09	3'662	13.35	

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6	
Bruttolohn im Monat von bis	Verheiratete, deren Ehegatte nicht Erwerbstätig ist													
	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
27'451 - 27'500	4'887	17.79	4'685	17.05	4'482	16.31	4'280	15.58	4'078	14.84	3'875	14.10	3'673	13.37
27'501 - 27'550	4'901	17.81	4'698	17.07	4'496	16.33	4'294	15.60	4'091	14.86	3'889	14.13	3'686	13.39
27'551 - 27'600	4'912	17.81	4'710	17.08	4'507	16.34	4'305	15.61	4'103	14.88	3'900	14.14	3'698	13.41
27'601 - 27'650	4'924	17.82	4'721	17.09	4'519	16.36	4'316	15.62	4'114	14.89	3'912	14.16	3'709	13.43
27'651 - 27'700	4'937	17.84	4'735	17.11	4'532	16.38	4'330	15.65	4'128	14.92	3'925	14.18	3'723	13.45
27'701 - 27'750	4'948	17.85	4'746	17.12	4'544	16.39	4'341	15.66	4'139	14.93	3'937	14.20	3'734	13.47
27'751 - 27'800	4'960	17.86	4'758	17.13	4'555	16.40	4'353	15.67	4'150	14.94	3'948	14.21	3'746	13.49
27'801 - 27'850	4'971	17.87	4'769	17.14	4'566	16.41	4'364	15.68	4'162	14.96	3'959	14.23	3'757	13.50
27'851 - 27'900	4'985	17.88	4'783	17.16	4'580	16.43	4'378	15.71	4'175	14.98	3'973	14.25	3'771	13.53
27'901 - 27'950	4'996	17.89	4'794	17.17	4'592	16.44	4'389	15.72	4'187	14.99	3'984	14.27	3'782	13.54
27'951 - 28'000	5'008	17.90	4'805	17.18	4'603	16.45	4'400	15.73	4'198	15.01	3'996	14.28	3'793	13.56
28'001 - 28'050	5'021	17.92	4'819	17.20	4'616	16.47	4'414	15.75	4'212	15.03	4'009	14.31	3'807	13.58
28'051 - 28'100	5'033	17.93	4'830	17.20	4'628	16.48	4'426	15.76	4'223	15.04	4'021	14.32	3'818	13.60
28'101 - 28'150	5'044	17.93	4'842	17.22	4'639	16.49	4'437	15.78	4'234	15.05	4'032	14.34	3'830	13.62
28'151 - 28'200	5'058	17.95	4'855	17.23	4'653	16.51	4'450	15.79	4'248	15.08	4'046	14.36	3'843	13.64
28'201 - 28'250	5'069	17.96	4'867	17.24	4'664	16.52	4'462	15.81	4'259	15.09	4'057	14.37	3'855	13.66
28'251 - 28'300	5'080	17.97	4'878	17.25	4'676	16.54	4'473	15.82	4'271	15.11	4'068	14.39	3'866	13.67
28'301 - 28'350	5'094	17.98	4'892	17.27	4'689	16.55	4'487	15.84	4'284	15.12	4'082	14.41	3'880	13.70
28'351 - 28'400	5'105	17.99	4'903	17.28	4'701	16.57	4'498	15.85	4'296	15.14	4'093	14.42	3'891	13.71
28'401 - 28'450	5'117	18.00	4'914	17.29	4'712	16.58	4'510	15.87	4'307	15.15	4'105	14.44	3'902	13.73
28'451 - 28'500	5'130	18.02	4'928	17.31	4'726	16.60	4'523	15.88	4'321	15.17	4'118	14.46	3'916	13.75
28'501 - 28'550	5'142	18.03	4'939	17.31	4'737	16.61	4'535	15.90	4'332	15.19	4'130	14.48	3'927	13.77
28'551 - 28'600	5'153	18.03	4'951	17.33	4'748	16.62	4'546	15.91	4'344	15.20	4'141	14.49	3'939	13.78
28'601 - 28'650	5'167	18.05	4'964	17.34	4'762	16.64	4'560	15.93	4'357	15.22	4'155	14.52	3'952	13.81
28'651 - 28'700	5'178	18.06	4'976	17.35	4'773	16.65	4'571	15.94	4'369	15.24	4'166	14.53	3'964	13.82
28'701 - 28'750	5'189	18.06	4'987	17.36	4'785	16.66	4'582	15.95	4'380	15.25	4'178	14.54	3'975	13.84
28'751 - 28'800	5'203	18.08	5'001	17.38	4'798	16.67	4'596	15.97	4'394	15.27	4'191	14.56	3'989	13.86
28'801 - 28'850	5'214	18.09	5'012	17.39	4'810	16.69	4'607	15.98	4'405	15.28	4'203	14.58	4'000	13.88
28'851 - 28'900	5'226	18.10	5'023	17.40	4'821	16.70	4'619	16.00	4'416	15.29	4'214	14.59	4'012	13.89
28'901 - 28'950	5'239	18.11	5'037	17.41	4'835	16.72	4'632	16.01	4'430	15.32	4'228	14.62	4'025	13.92
28'951 - 29'000	5'251	18.12	5'048	17.42	4'846	16.72	4'644	16.03	4'441	15.33	4'239	14.63	4'036	13.93
29'001 - 29'050	5'262	18.13	5'060	17.43	4'857	16.73	4'655	16.04	4'453	15.34	4'250	14.64	4'048	13.95
29'051 - 29'100	5'276	18.15	5'073	17.45	4'871	16.75	4'669	16.06	4'466	15.36	4'264	14.67	4'062	13.97
29'101 - 29'150	5'287	18.15	5'085	17.46	4'882	16.76	4'680	16.07	4'478	15.38	4'275	14.68	4'073	13.98
29'151 - 29'200	5'298	18.16	5'096	17.47	4'894	16.77	4'691	16.08	4'489	15.39	4'287	14.69	4'084	14.00
29'201 - 29'250	5'310	18.17	5'108	17.48	4'905	16.78	4'703	16.09	4'500	15.40	4'298	14.71	4'096	14.02
29'251 - 29'300	5'324	18.19	5'121	17.49	4'919	16.80	4'716	16.11	4'514	15.42	4'312	14.73	4'109	14.04
29'301 - 29'350	5'335	18.19	5'132	17.50	4'930	16.81	4'728	16.12	4'525	15.43	4'323	14.74	4'121	14.05
29'351 - 29'400	5'346	18.20	5'144	17.51	4'941	16.82	4'739	16.13	4'537	15.45	4'334	14.75	4'132	14.07
29'401 - 29'450	5'360	18.22	5'158	17.53	4'955	16.84	4'753	16.15	4'550	15.46	4'348	14.78	4'146	14.09
29'451 - 29'500	5'371	18.22	5'169	17.54	4'966	16.85	4'764	16.16	4'562	15.48	4'359	14.79	4'157	14.10
29'501 - 29'550	5'383	18.23	5'180	17.54	4'978	16.86	4'776	16.18	4'573	15.49	4'371	14.80	4'168	14.12
29'551 - 29'600	5'396	18.25	5'194	17.56	4'992	16.88	4'789	16.19	4'587	15.51	4'384	14.82	4'182	14.14
29'601 - 29'650	5'408	18.25	5'205	17.57	5'003	16.89	4'800	16.20	4'598	15.52	4'396	14.84	4'193	14.15
29'651 - 29'700	5'419	18.26	5'217	17.58	5'014	16.90	4'812	16.22	4'609	15.53	4'407	14.85	4'205	14.17
29'701 - 29'750	5'433	18.28	5'230	17.59	5'028	16.92	4'825	16.23	4'623	15.55	4'421	14.87	4'218	14.19
29'751 - 29'800	5'444	18.28	5'242	17.61	5'039	16.92	4'837	16.25	4'634	15.56	4'432	14.88	4'230	14.21
29'801 - 29'850	5'455	18.29	5'253	17.61	5'051	16.94	4'848	16.25	4'646	15.58	4'443	14.90	4'241	14.22
29'851 - 29'900	5'469	18.31	5'267	17.63	5'064	16.95	4'862	16.27	4'659	15.59	4'457	14.92	4'255	14.24
29'901 - 29'950	5'480	18.31	5'278	17.64	5'076	16.96	4'873	16.28	4'671	15.61	4'468	14.93	4'266	14.26
29'951 - 30'000	5'492	18.32	5'289	17.64	5'087	16.97	4'885	16.30	4'682	15.62	4'480	14.95	4'277	14.27
30'001 - 30'050	5'505	18.33	5'303	17.66	5'101	16.99	4'898	16.31	4'696	15.64	4'493	14.96	4'291	14.29
30'051 - 30'100	5'517	18.34	5'314	17.67	5'112	17.00	4'910	16.33	4'707	15.65	4'505	14.98	4'302	14.30
30'101 - 30'150	5'528	18.35	5'326	17.68	5'123	17.01	4'921	16.34	4'718	15.66	4'516	14.99	4'314	14.32
30'151 - 30'200	5'542	18.37	5'339	17.69	5'137	17.02	4'934	16.35	4'732	15.68	4'530	15.01	4'327	14.34
30'201 - 30'250	5'553	18.37	5'351	17.70	5'148	17.03	4'946	16.36	4'744	15.70	4'541	15.02	4'339	14.36
30'251 - 30'300	5'564	18.38	5'362	17.71	5'160	17.04	4'957	16.37	4'755	15.71	4'552	15.04	4'350	14.37
30'301 - 30'350	5'578	18.39	5'376	17.73	5'173	17.06	4'971	16.39	4'769	15.73	4'566	15.06	4'364	14.39
30'351 - 30'400	5'589	18.40	5'387	17.73	5'185	17.07	4'982	16.40	4'780	15.74	4'578	15.07	4'375	14.40

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6		
	Bruttolohn im Monat		Verheiratete, deren Ehegatte nicht Erwerbstätig ist												
	von	bis	0		1		2		3		4		5		6
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
30'401 - 30'450	5'601	18.41	5'398	17.74	5'196	17.08	4'994	16.41	4'791	15.75	4'589	15.08	4'386	14.42	
30'451 - 30'500	5'614	18.42	5'412	17.76	5'210	17.10	5'007	16.43	4'805	15.77	4'602	15.10	4'400	14.44	
30'501 - 30'550	5'626	18.43	5'423	17.77	5'221	17.10	5'019	16.44	4'816	15.78	4'614	15.12	4'412	14.45	
30'551 - 30'600	5'637	18.44	5'435	17.78	5'232	17.11	5'030	16.45	4'828	15.79	4'625	15.13	4'423	14.47	
30'601 - 30'650	5'651	18.45	5'448	17.79	5'246	17.13	5'044	16.47	4'841	15.81	4'639	15.15	4'436	14.48	
30'651 - 30'700	5'662	18.46	5'460	17.80	5'257	17.14	5'055	16.48	4'853	15.82	4'650	15.16	4'448	14.50	
30'701 - 30'750	5'674	18.47	5'471	17.81	5'269	17.15	5'066	16.49	4'864	15.83	4'662	15.17	4'459	14.51	
30'751 - 30'800	5'685	18.47	5'482	17.81	5'280	17.16	5'078	16.50	4'875	15.84	4'673	15.18	4'471	14.53	
30'801 - 30'850	5'698	18.48	5'496	17.83	5'294	17.17	5'091	16.52	4'889	15.86	4'687	15.21	4'484	14.55	
30'851 - 30'900	5'710	18.49	5'507	17.84	5'305	17.18	5'103	16.53	4'900	15.87	4'698	15.22	4'496	14.56	
30'901 - 30'950	5'721	18.50	5'519	17.85	5'316	17.19	5'114	16.54	4'912	15.88	4'709	15.23	4'507	14.57	
30'951 - 31'000	5'735	18.51	5'532	17.86	5'330	17.21	5'128	16.56	4'925	15.90	4'723	15.25	4'521	14.60	
31'001 - 31'050	5'746	18.52	5'544	17.87	5'341	17.22	5'139	16.56	4'937	15.91	4'734	15.26	4'532	14.61	
31'051 - 31'100	5'758	18.53	5'555	17.88	5'353	17.23	5'150	16.57	4'948	15.92	4'746	15.27	4'543	14.62	
31'101 - 31'150	5'771	18.54	5'569	17.89	5'366	17.24	5'164	16.59	4'962	15.94	4'759	15.29	4'557	14.64	
31'151 - 31'200	5'783	18.55	5'580	17.90	5'378	17.25	5'175	16.60	4'973	15.95	4'771	15.30	4'568	14.65	
31'201 - 31'250	5'794	18.56	5'592	17.91	5'389	17.26	5'187	16.61	4'984	15.96	4'782	15.31	4'580	14.67	
31'251 - 31'300	5'808	18.57	5'605	17.92	5'403	17.28	5'200	16.63	4'998	15.98	4'796	15.33	4'593	14.69	
31'301 - 31'350	5'819	18.58	5'617	17.93	5'414	17.28	5'212	16.64	5'009	15.99	4'807	15.35	4'605	14.70	
31'351 - 31'400	5'830	18.58	5'628	17.94	5'426	17.29	5'223	16.65	5'021	16.00	4'818	15.36	4'616	14.71	
31'401 - 31'450	5'844	18.60	5'642	17.95	5'439	17.31	5'237	16.67	5'034	16.02	4'832	15.38	4'630	14.73	
31'451 - 31'500	5'855	18.60	5'653	17.96	5'451	17.32	5'248	16.67	5'046	16.03	4'843	15.39	4'641	14.75	
31'501 - 31'550	5'867	18.61	5'664	17.97	5'462	17.33	5'260	16.69	5'057	16.04	4'855	15.40	4'652	14.76	
31'551 - 31'600	5'880	18.62	5'678	17.98	5'476	17.34	5'273	16.70	5'071	16.06	4'868	15.42	4'666	14.78	
31'601 - 31'650	5'892	18.63	5'689	17.99	5'487	17.35	5'284	16.71	5'082	16.07	4'880	15.43	4'677	14.79	
31'651 - 31'700	5'903	18.64	5'701	18.00	5'498	17.36	5'296	16.72	5'094	16.08	4'891	15.44	4'689	14.80	
31'701 - 31'750	5'917	18.65	5'714	18.01	5'512	17.37	5'310	16.74	5'107	16.10	4'905	15.46	4'702	14.82	
31'751 - 31'800	5'928	18.66	5'726	18.02	5'523	17.38	5'321	16.75	5'118	16.11	4'916	15.47	4'714	14.84	
31'801 - 31'850	5'939	18.66	5'737	18.03	5'535	17.39	5'332	16.75	5'130	16.12	4'927	15.48	4'725	14.85	
31'851 - 31'900	5'953	18.68	5'751	18.04	5'548	17.41	5'346	16.77	5'144	16.14	4'941	15.50	4'739	14.87	
31'901 - 31'950	5'964	18.68	5'762	18.05	5'560	17.42	5'357	16.78	5'155	16.15	4'952	15.51	4'750	14.88	
31'951 - 32'000	5'976	18.69	5'773	18.05	5'571	17.42	5'369	16.79	5'166	16.16	4'964	15.52	4'762	14.89	
32'001 - 32'050	5'989	18.70	5'787	18.07	5'585	17.44	5'382	16.81	5'180	16.17	4'978	15.54	4'775	14.91	
32'051 - 32'100	6'001	18.71	5'798	18.08	5'596	17.45	5'394	16.82	5'191	16.18	4'989	15.55	4'786	14.92	
32'101 - 32'150	6'012	18.71	5'810	18.09	5'607	17.45	5'405	16.82	5'203	16.20	5'000	15.56	4'798	14.94	
32'151 - 32'200	6'024	18.72	5'821	18.09	5'619	17.46	5'416	16.83	5'214	16.21	5'012	15.58	4'809	14.95	
32'201 - 32'250	6'037	18.73	5'835	18.11	5'632	17.48	5'430	16.85	5'228	16.22	5'025	15.59	4'823	14.97	
32'251 - 32'300	6'048	18.74	5'846	18.11	5'644	17.49	5'441	16.86	5'239	16.23	5'037	15.61	4'834	14.98	
32'301 - 32'350	6'060	18.75	5'857	18.12	5'655	17.49	5'453	16.87	5'250	16.24	5'048	15.62	4'846	14.99	
32'351 - 32'400	6'073	18.76	5'871	18.13	5'669	17.51	5'466	16.88	5'264	16.26	5'062	15.64	4'859	15.01	
32'401 - 32'450	6'085	18.77	5'882	18.14	5'680	17.52	5'478	16.89	5'275	16.27	5'073	15.65	4'871	15.02	
32'451 - 32'500	6'096	18.77	5'894	18.15	5'691	17.52	5'489	16.90	5'287	16.28	5'084	15.66	4'882	15.03	
32'501 - 32'550	6'110	18.79	5'907	18.16	5'705	17.54	5'503	16.92	5'300	16.30	5'098	15.67	4'896	15.05	
32'551 - 32'600	6'121	18.79	5'919	18.17	5'716	17.55	5'514	16.93	5'312	16.31	5'109	15.68	4'907	15.06	
32'601 - 32'650	6'133	18.80	5'930	18.18	5'728	17.56	5'525	16.93	5'323	16.32	5'121	15.70	4'918	15.07	
32'651 - 32'700	6'146	18.81	5'944	18.19	5'741	17.57	5'539	16.95	5'337	16.33	5'134	15.71	4'932	15.09	
32'701 - 32'750	6'158	18.82	5'955	18.20	5'753	17.58	5'550	16.96	5'348	16.34	5'146	15.72	4'943	15.10	
32'751 - 32'800	6'169	18.82	5'967	18.21	5'764	17.59	5'562	16.97	5'359	16.35	5'157	15.73	4'955	15.12	
32'801 - 32'850	6'183	18.84	5'980	18.22	5'778	17.60	5'575	16.98	5'373	16.37	5'171	15.75	4'968	15.13	
32'851 - 32'900	6'194	18.84	5'992	18.23	5'789	17.61	5'587	16.99	5'384	16.38	5'182	15.76	4'980	15.15	
32'901 - 32'950	6'205	18.85	6'003	18.23	5'800	17.62	5'598	17.00	5'396	16.39	5'193	15.77	4'991	15.16	
32'951 - 33'000	6'219	18.86	6'017	18.25	5'814	17.63	5'612	17.02	5'409	16.40	5'207	15.79	5'005	15.18	
33'001 - 33'050	6'230	18.86	6'028	18.25	5'826	17.64	5'623	17.03	5'421	16.41	5'218	15.80	5'016	15.19	
33'051 - 33'100	6'242	18.87	6'039	18.26	5'837	17.65	5'634	17.03	5'432	16.42	5'230	15.81	5'027	15.20	
33'101 - 33'150	6'255	18.88	6'053	18.27	5'850	17.66	5'648	17.05	5'446	16.44	5'243	15.83	5'041	15.22	
33'151 - 33'200	6'267	18.89	6'064	18.28	5'862	17.67	5'660	17.06	5'457	16.45	5'255	15.84	5'052	15.23	
33'201 - 33'250	6'278	18.90	6'076	18.29	5'873	17.68	5'671	17.07	5'468	16.46	5'266	15.85	5'064	15.24	
33'251 - 33'300	6'292	18.91	6'089	18.30	5'887	17.69	5'684	17.08	5'482	16.47	5'280	15.87	5'077	15.26	
33'301 - 33'350	6'303	18.91	6'101	18.31	5'898	17.70	5'696	17.09	5'493	16.48	5'291	15.88	5'089	15.27	

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6		
	Bruttolohn im Monat		Verheiratete, deren Ehegatte nicht Erwerbstätig ist												
	von	bis	0		1		2		3		4		5		6
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
33'351 - 33'400	6'314	18.92	6'112	18.31	5'910	17.71	5'707	17.10	5'505	16.49	5'302	15.89	5'100	15.28	
33'401 - 33'450	6'328	18.93	6'126	18.33	5'923	17.72	5'721	17.12	5'518	16.51	5'316	15.90	5'114	15.30	
33'451 - 33'500	6'339	18.94	6'137	18.33	5'935	17.73	5'732	17.12	5'530	16.52	5'327	15.91	5'125	15.31	
33'501 - 33'550	6'351	18.94	6'148	18.34	5'946	17.74	5'744	17.13	5'541	16.53	5'339	15.93	5'136	15.32	
33'551 - 33'600	6'364	18.95	6'162	18.35	5'960	17.75	5'757	17.15	5'555	16.55	5'352	15.94	5'150	15.34	
33'601 - 33'650	6'376	18.96	6'173	18.36	5'971	17.76	5'769	17.16	5'566	16.55	5'364	15.95	5'161	15.35	
33'651 - 33'700	6'387	18.97	6'185	18.37	5'982	17.76	5'780	17.16	5'578	16.56	5'375	15.96	5'173	15.36	
33'701 - 33'750	6'398	18.97	6'196	18.37	5'994	17.77	5'791	17.17	5'589	16.57	5'387	15.97	5'184	15.37	
33'751 - 33'800	6'412	18.98	6'210	18.39	6'007	17.79	5'805	17.19	5'603	16.59	5'400	15.99	5'198	15.39	
33'801 - 33'850	6'423	18.99	6'221	18.39	6'019	17.79	5'816	17.19	5'614	16.60	5'412	16.00	5'209	15.40	
33'851 - 33'900	6'435	19.00	6'232	18.40	6'030	17.80	5'828	17.20	5'625	16.61	5'423	16.01	5'220	15.41	
33'901 - 33'950	6'448	19.01	6'246	18.41	6'044	17.82	5'841	17.22	5'639	16.62	5'437	16.03	5'234	15.43	
33'951 - 34'000	6'460	19.01	6'257	18.42	6'055	17.82	5'853	17.23	5'650	16.63	5'448	16.04	5'246	15.44	
34'001 - 34'050	6'471	19.02	6'269	18.42	6'066	17.83	5'864	17.23	5'662	16.64	5'459	16.04	5'257	15.45	
34'051 - 34'100	6'485	19.03	6'282	18.44	6'080	17.84	5'878	17.25	5'675	16.65	5'473	16.06	5'270	15.47	
34'101 - 34'150	6'496	19.04	6'294	18.44	6'091	17.85	5'889	17.26	5'687	16.67	5'484	16.07	5'282	15.48	
34'151 - 34'200	6'508	19.04	6'305	18.45	6'103	17.86	5'900	17.26	5'698	16.67	5'496	16.08	5'293	15.49	
34'201 - 34'250	6'521	19.05	6'319	18.46	6'116	17.87	5'914	17.28	5'712	16.69	5'509	16.10	5'307	15.51	
34'251 - 34'300	6'533	19.06	6'330	18.47	6'128	17.88	5'925	17.29	5'723	16.70	5'521	16.11	5'318	15.52	
34'301 - 34'350	6'544	19.06	6'342	18.48	6'139	17.88	5'937	17.30	5'734	16.71	5'532	16.12	5'330	15.53	
34'351 - 34'400	6'558	19.08	6'355	18.49	6'153	17.90	5'950	17.31	5'748	16.72	5'546	16.13	5'343	15.54	
34'401 - 34'450	6'569	19.08	6'366	18.49	6'164	17.91	5'962	17.32	5'759	16.73	5'557	16.14	5'355	15.56	
34'451 - 34'500	6'580	19.09	6'378	18.50	6'176	17.91	5'973	17.33	5'771	16.74	5'568	16.15	5'366	15.56	
34'501 - 34'550	6'594	19.10	6'392	18.51	6'189	17.93	5'987	17.34	5'784	16.75	5'582	16.17	5'380	15.58	
34'551 - 34'600	6'605	19.10	6'403	18.52	6'200	17.93	5'998	17.35	5'796	16.76	5'593	16.18	5'391	15.59	
34'601 - 34'650	6'617	19.11	6'414	18.52	6'212	17.94	6'010	17.36	5'807	16.77	5'605	16.19	5'402	15.60	
34'651 - 34'700	6'630	19.12	6'428	18.54	6'226	17.96	6'023	17.37	5'821	16.79	5'618	16.20	5'416	15.62	
34'701 - 34'750	6'642	19.13	6'439	18.54	6'237	17.96	6'034	17.38	5'832	16.79	5'630	16.21	5'427	15.63	
34'751 - 34'800	6'653	19.13	6'451	18.55	6'248	17.97	6'046	17.39	5'843	16.80	5'641	16.22	5'439	15.64	
34'801 - 34'850	6'667	19.14	6'464	18.56	6'262	17.98	6'059	17.40	5'857	16.82	5'655	16.24	5'452	15.66	
34'851 - 34'900	6'678	19.15	6'476	18.57	6'273	17.99	6'071	17.41	5'868	16.83	5'666	16.25	5'464	15.67	
34'901 - 34'950	6'689	19.15	6'487	18.57	6'285	18.00	6'082	17.41	5'880	16.84	5'677	16.25	5'475	15.68	
34'951 - 35'000	6'703	19.17	6'501	18.59	6'298	18.01	6'096	17.43	5'893	16.85	5'691	16.27	5'489	15.69	
35'001 - 35'050	6'714	19.17	6'512	18.59	6'310	18.02	6'107	17.44	5'905	16.86	5'702	16.28	5'500	15.70	
35'051 - 35'100	6'726	19.18	6'523	18.60	6'321	18.02	6'119	17.45	5'916	16.87	5'714	16.29	5'511	15.71	
35'101 - 35'150	6'737	19.18	6'535	18.60	6'332	18.03	6'130	17.45	5'928	16.88	5'725	16.30	5'523	15.72	
35'151 - 35'200	6'751	19.19	6'548	18.62	6'346	18.04	6'144	17.47	5'941	16.89	5'739	16.32	5'536	15.74	
35'201 - 35'250	6'762	19.20	6'560	18.62	6'357	18.05	6'155	17.47	5'953	16.90	5'750	16.32	5'548	15.75	
35'251 - 35'300	6'773	19.20	6'571	18.63	6'369	18.06	6'166	17.48	5'964	16.91	5'762	16.33	5'559	15.76	
35'301 - 35'350	6'787	19.21	6'585	18.64	6'382	18.07	6'180	17.49	5'978	16.92	5'775	16.35	5'573	15.78	
35'351 - 35'400	6'798	19.22	6'596	18.65	6'394	18.07	6'191	17.50	5'989	16.93	5'786	16.36	5'584	15.79	
35'401 - 35'450	6'810	19.22	6'607	18.65	6'405	18.08	6'203	17.51	6'000	16.94	5'798	16.37	5'596	15.80	
35'451 - 35'500	6'823	19.23	6'621	18.66	6'419	18.09	6'216	17.52	6'014	16.95	5'812	16.38	5'609	15.81	
35'501 - 35'550	6'835	19.24	6'632	18.67	6'430	18.10	6'228	17.53	6'025	16.96	5'823	16.39	5'620	15.82	
35'551 - 35'600	6'846	19.24	6'644	18.68	6'441	18.11	6'239	17.54	6'037	16.97	5'834	16.40	5'632	15.83	
35'601 - 35'650	6'860	19.26	6'657	18.69	6'455	18.12	6'253	17.55	6'050	16.98	5'848	16.42	5'646	15.85	
35'651 - 35'700	6'871	19.26	6'669	18.69	6'466	18.12	6'264	17.56	6'062	16.99	5'859	16.42	5'657	15.86	
35'701 - 35'750	6'883	19.27	6'680	18.70	6'478	18.13	6'275	17.56	6'073	17.00	5'871	16.43	5'668	15.87	
35'751 - 35'800	6'896	19.28	6'694	18.71	6'491	18.14	6'289	17.58	6'087	17.01	5'884	16.45	5'682	15.88	
35'801 - 35'850	6'908	19.28	6'705	18.72	6'503	18.15	6'300	17.59	6'098	17.02	5'896	16.46	5'693	15.89	
35'851 - 35'900	6'919	19.29	6'716	18.72	6'514	18.16	6'312	17.59	6'109	17.03	5'907	16.47	5'705	15.90	
35'901 - 35'950	6'932	19.30	6'730	18.73	6'528	18.17	6'325	17.61	6'123	17.04	5'921	16.48	5'718	15.92	
35'951 - 36'000	6'944	19.30	6'741	18.74	6'539	18.18	6'337	17.62	6'134	17.05	5'932	16.49	5'730	15.93	
36'001 - 36'050	6'955	19.31	6'753	18.75	6'550	18.18	6'348	17.62	6'146	17.06	5'943	16.50	5'741	15.94	
36'051 - 36'100	6'969	19.32	6'766	18.76	6'564	18.20	6'362	17.64	6'159	17.07	5'957	16.51	5'755	15.95	
36'101 - 36'150	6'980	19.32	6'778	18.76	6'576	18.20	6'373	17.64	6'171	17.08	5'968	16.52	5'766	15.96	
36'151 - 36'200	6'992	19.33	6'789	18.77	6'587	18.21	6'384	17.65	6'182	17.09	5'980	16.53	5'777	15.97	
36'201 - 36'250	7'005	19.34	6'803	18.78	6'600	18.22	6'398	17.66	6'196	17.10	5'993	16.54	5'791	15.99	
36'251 - 36'300	7'017	19.34	6'814	18.78	6'612	18.23	6'409	17.67	6'207	17.11	6'005	16.55	5'802	15.99	
36'301 - 36'350	7'028	19.35	6'826	18.79	6'623	18.23	6'421	17.68	6'218	17.12	6'016	16.56	5'814	16.01	

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6		
	Bruttolohn im Monat		Verheiratete, deren Ehegatte nicht Erwerbstätig ist												
	von	bis	0		1		2		3		4		5		6
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
36'351 - 36'400	7'042	19.36	6'839	18.80	6'637	18.25	6'434	17.69	6'232	17.13	6'030	16.58	5'827	16.02	
36'401 - 36'450	7'053	19.36	6'851	18.81	6'648	18.25	6'446	17.70	6'243	17.14	6'041	16.58	5'839	16.03	
36'451 - 36'500	7'064	19.37	6'862	18.81	6'660	18.26	6'457	17.70	6'255	17.15	6'052	16.59	5'850	16.04	
36'501 - 36'550	7'078	19.38	6'876	18.83	6'673	18.27	6'471	17.72	6'268	17.16	6'066	16.61	5'864	16.05	
36'551 - 36'600	7'089	19.38	6'887	18.83	6'685	18.28	6'482	17.72	6'280	17.17	6'077	16.62	5'875	16.06	
36'601 - 36'650	7'101	19.39	6'898	18.83	6'696	18.28	6'494	17.73	6'291	17.18	6'089	16.63	5'886	16.07	
36'651 - 36'700	7'112	19.39	6'910	18.84	6'707	18.29	6'505	17.74	6'303	17.19	6'100	16.63	5'898	16.08	
36'701 - 36'750	7'126	19.40	6'923	18.85	6'721	18.30	6'519	17.75	6'316	17.20	6'114	16.65	5'911	16.10	
36'751 - 36'800	7'137	19.41	6'935	18.86	6'732	18.31	6'530	17.76	6'328	17.21	6'125	16.66	5'923	16.11	
36'801 - 36'850	7'148	19.41	6'946	18.86	6'744	18.31	6'541	17.76	6'339	17.21	6'136	16.66	5'934	16.11	
36'851 - 36'900	7'162	19.42	6'960	18.87	6'757	18.32	6'555	17.78	6'352	17.23	6'150	16.68	5'948	16.13	
36'901 - 36'950	7'173	19.43	6'971	18.88	6'769	18.33	6'566	17.78	6'364	17.23	6'162	16.69	5'959	16.14	
36'951 - 37'000	7'185	19.43	6'982	18.88	6'780	18.34	6'578	17.79	6'375	17.24	6'173	16.70	5'970	16.15	
37'001 - 37'050	7'198	19.44	6'996	18.90	6'794	18.35	6'591	17.80	6'389	17.26	6'186	16.71	5'984	16.16	
37'051 - 37'100	7'210	19.45	7'007	18.90	6'805	18.35	6'603	17.81	6'400	17.26	6'198	16.72	5'996	16.17	
37'101 - 37'150	7'221	19.45	7'019	18.91	6'816	18.36	6'614	17.82	6'412	17.27	6'209	16.72	6'007	16.18	
37'151 - 37'200	7'235	19.46	7'032	18.92	6'830	18.37	6'628	17.83	6'425	17.28	6'223	16.74	6'020	16.19	
37'201 - 37'250	7'246	19.47	7'044	18.92	6'841	18.38	6'639	17.83	6'437	17.29	6'234	16.75	6'032	16.20	
37'251 - 37'300	7'258	19.47	7'055	18.93	6'853	18.38	6'650	17.84	6'448	17.30	6'246	16.76	6'043	16.21	
37'301 - 37'350	7'271	19.48	7'069	18.94	6'866	18.40	6'664	17.85	6'462	17.31	6'259	16.77	6'057	16.23	
37'351 - 37'400	7'282	19.48	7'080	18.94	6'878	18.40	6'675	17.86	6'473	17.32	6'271	16.78	6'068	16.24	
37'401 - 37'450	7'294	19.49	7'091	18.95	6'889	18.41	6'687	17.87	6'484	17.33	6'282	16.79	6'080	16.25	
37'451 - 37'500	7'307	19.50	7'105	18.96	6'903	18.42	6'700	17.88	6'498	17.34	6'296	16.80	6'093	16.26	
37'501 - 37'550	7'319	19.50	7'116	18.96	6'914	18.43	6'712	17.89	6'509	17.35	6'307	16.81	6'105	16.27	
37'551 - 37'600	7'330	19.51	7'128	18.97	6'925	18.43	6'723	17.89	6'521	17.35	6'318	16.81	6'116	16.28	
37'601 - 37'650	7'344	19.52	7'142	18.98	6'939	18.44	6'737	17.91	6'534	17.37	6'332	16.83	6'130	16.29	
37'651 - 37'700	7'355	19.52	7'153	18.99	6'950	18.45	6'748	17.91	6'546	17.37	6'343	16.84	6'141	16.30	
37'701 - 37'750	7'367	19.53	7'164	18.99	6'962	18.45	6'759	17.92	6'557	17.38	6'355	16.85	6'152	16.31	
37'751 - 37'800	7'380	19.54	7'178	19.00	6'975	18.46	6'773	17.93	6'571	17.40	6'368	16.86	6'166	16.32	
37'801 - 37'850	7'392	19.54	7'189	19.01	6'987	18.47	6'784	17.94	6'582	17.40	6'380	16.87	6'177	16.33	
37'851 - 37'900	7'403	19.55	7'201	19.01	6'998	18.48	6'796	17.94	6'593	17.41	6'391	16.87	6'189	16.34	
37'901 - 37'950	7'417	19.56	7'214	19.02	7'012	18.49	6'809	17.95	6'607	17.42	6'405	16.89	6'202	16.35	
37'951 - 38'000	7'428	19.56	7'226	19.03	7'023	18.49	6'821	17.96	6'618	17.43	6'416	16.90	6'214	16.36	
38'001 - 38'050	7'439	19.56	7'237	19.03	7'034	18.50	6'832	17.97	6'630	17.44	6'427	16.90	6'225	16.37	
38'051 - 38'100	7'451	19.57	7'248	19.04	7'046	18.51	6'844	17.98	6'641	17.44	6'439	16.91	6'236	16.38	
38'101 - 38'150	7'464	19.58	7'262	19.05	7'060	18.52	6'857	17.99	6'655	17.46	6'452	16.92	6'250	16.39	
38'151 - 38'200	7'476	19.58	7'273	19.05	7'071	18.52	6'869	17.99	6'666	17.46	6'464	16.93	6'261	16.40	
38'201 - 38'250	7'487	19.59	7'285	19.06	7'082	18.53	6'880	18.00	6'678	17.47	6'475	16.94	6'273	16.41	
38'251 - 38'300	7'501	19.60	7'298	19.07	7'096	18.54	6'894	18.01	6'691	17.48	6'489	16.95	6'286	16.42	
38'301 - 38'350	7'512	19.60	7'310	19.07	7'107	18.54	6'905	18.02	6'702	17.49	6'500	16.96	6'298	16.43	
38'351 - 38'400	7'523	19.60	7'321	19.08	7'119	18.55	6'916	18.02	6'714	17.50	6'511	16.97	6'309	16.44	
38'401 - 38'450	7'537	19.61	7'335	19.09	7'132	18.56	6'930	18.04	6'727	17.51	6'525	16.98	6'323	16.46	
38'451 - 38'500	7'548	19.62	7'346	19.09	7'144	18.57	6'941	18.04	6'739	17.52	6'536	16.99	6'334	16.46	
38'501 - 38'550	7'560	19.62	7'357	19.10	7'155	18.57	6'953	18.05	6'750	17.52	6'548	17.00	6'345	16.47	
38'551 - 38'600	7'573	19.63	7'371	19.11	7'169	18.58	6'966	18.06	6'764	17.53	6'562	17.01	6'359	16.48	
38'601 - 38'650	7'585	19.64	7'382	19.11	7'180	18.59	6'978	18.07	6'775	17.54	6'573	17.02	6'370	16.49	
38'651 - 38'700	7'596	19.64	7'394	19.12	7'191	18.59	6'989	18.07	6'787	17.55	6'584	17.02	6'382	16.50	
38'701 - 38'750	7'610	19.65	7'407	19.13	7'205	18.61	7'003	18.08	6'800	17.56	6'598	17.04	6'395	16.51	
38'751 - 38'800	7'621	19.65	7'419	19.13	7'216	18.61	7'014	18.09	6'812	17.57	6'609	17.04	6'407	16.52	
38'801 - 38'850	7'632	19.66	7'430	19.14	7'228	18.62	7'025	18.09	6'823	17.57	6'621	17.05	6'418	16.53	
38'851 - 38'900	7'646	19.67	7'444	19.15	7'241	18.63	7'039	18.11	6'837	17.59	6'634	17.06	6'432	16.55	
38'901 - 38'950	7'657	19.67	7'455	19.15	7'253	18.63	7'050	18.11	6'848	17.59	6'646	17.07	6'443	16.55	
38'951 - 39'000	7'669	19.68	7'466	19.16	7'264	18.64	7'062	18.12	6'859	17.60	6'657	17.08	6'454	16.56	
39'001 - 39'050	7'682	19.68	7'480	19.17	7'278	18.65	7'075	18.13	6'873	17.61	6'671	17.09	6'468	16.57	
39'051 - 39'100	7'694	19.69	7'491	19.17	7'289	18.65	7'087	18.14	6'884	17.62	6'682	17.10	6'480	16.58	
39'101 - 39'150	7'705	19.69	7'503	19.18	7'300	18.66	7'098	18.14	6'896	17.63	6'693	17.11	6'491	16.59	
39'151 - 39'200	7'719	19.70	7'516	19.19	7'314	18.67	7'112	18.15	6'909	17.64	6'707	17.12	6'505	16.60	
39'201 - 39'250	7'730	19.71	7'528	19.19	7'325	18.67	7'123	18.16	6'921	17.64	6'718	17.13	6'516	16.61	
39'251 - 39'300	7'742	19.71	7'539	19.20	7'337	18.68	7'134	18.16	6'932	17.65	6'730	17.14	6'527	16.62	

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6		
	Bruttolohn im Monat		Verheiratete, deren Ehegatte nicht Erwerbstätig ist												
	von	bis	0		1		2		3		4		5		6
Fr.		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
39'301 - 39'350	7'755	19.72	7'553	19.21	7'350	18.69	7'148	18.18	6'946	17.66	6'743	17.15	6'541	16.63	
39'351 - 39'400	7'767	19.73	7'564	19.21	7'362	18.70	7'159	18.18	6'957	17.67	6'755	17.16	6'552	16.64	
39'401 - 39'450	7'778	19.73	7'576	19.22	7'373	18.70	7'171	18.19	6'968	17.67	6'766	17.16	6'564	16.65	
39'451 - 39'500	7'792	19.74	7'589	19.22	7'387	18.71	7'184	18.20	6'982	17.69	6'780	17.18	6'577	16.66	
39'501 - 39'550	7'803	19.74	7'600	19.23	7'398	18.72	7'196	18.21	6'993	17.69	6'791	17.18	6'589	16.67	
39'551 - 39'600	7'814	19.74	7'612	19.23	7'410	18.72	7'207	18.21	7'005	17.70	6'802	17.19	6'600	16.68	
39'601 - 39'650	7'826	19.75	7'623	19.24	7'421	18.73	7'218	18.22	7'016	17.71	6'814	17.20	6'611	16.68	
39'651 - 39'700	7'839	19.76	7'637	19.25	7'434	18.74	7'232	18.23	7'030	17.72	6'827	17.21	6'625	16.70	
39'701 - 39'750	7'851	19.76	7'648	19.25	7'446	18.74	7'244	18.24	7'041	17.72	6'839	17.22	6'636	16.70	
39'751 - 39'800	7'862	19.77	7'660	19.26	7'457	18.75	7'255	18.24	7'052	17.73	6'850	17.22	6'648	16.71	
39'801 - 39'850	7'876	19.78	7'673	19.27	7'471	18.76	7'268	18.25	7'066	17.74	6'864	17.24	6'661	16.73	
39'851 - 39'900	7'887	19.78	7'685	19.27	7'482	18.76	7'280	18.26	7'077	17.75	6'875	17.24	6'673	16.73	
39'901 - 39'950	7'898	19.78	7'696	19.28	7'494	18.77	7'291	18.26	7'089	17.76	6'886	17.25	6'684	16.74	
39'951 - 40'000	7'912	19.79	7'710	19.29	7'507	18.78	7'305	18.27	7'102	17.77	6'900	17.26	6'698	16.76	
40'001 - 40'050	7'923	19.80	7'721	19.29	7'519	18.79	7'316	18.28	7'114	17.77	6'911	17.27	6'709	16.76	
40'051 - 40'100	7'935	19.80	7'732	19.29	7'530	18.79	7'328	18.29	7'125	17.78	6'923	17.28	6'720	16.77	
40'101 - 40'150	7'948	19.81	7'746	19.30	7'544	18.80	7'341	18.30	7'139	17.79	6'936	17.29	6'734	16.78	
40'151 - 40'200	7'960	19.81	7'757	19.31	7'555	18.81	7'353	18.30	7'150	17.80	6'948	17.29	6'745	16.79	
40'201 - 40'250	7'971	19.82	7'769	19.31	7'566	18.81	7'364	18.31	7'162	17.80	6'959	17.30	6'757	16.80	
40'251 - 40'300	7'985	19.83	7'782	19.32	7'580	18.82	7'378	18.32	7'175	17.82	6'973	17.31	6'770	16.81	
40'301 - 40'350	7'996	19.83	7'794	19.33	7'591	18.82	7'389	18.32	7'187	17.82	6'984	17.32	6'782	16.82	
40'351 - 40'400	8'007	19.83	7'805	19.33	7'603	18.83	7'400	18.33	7'198	17.83	6'996	17.33	6'793	16.82	
40'401 - 40'450	8'021	19.84	7'819	19.34	7'616	18.84	7'414	18.34	7'212	17.84	7'009	17.34	6'807	16.84	
40'451 - 40'500	8'032	19.84	7'830	19.35	7'628	18.85	7'425	18.34	7'223	17.85	7'020	17.34	6'818	16.84	
40'501 - 40'550	8'044	19.85	7'841	19.35	7'639	18.85	7'437	18.35	7'234	17.85	7'032	17.35	6'830	16.85	
40'551 - 40'600	8'057	19.86	7'855	19.36	7'653	18.86	7'450	18.36	7'248	17.86	7'046	17.37	6'843	16.87	
40'601 - 40'650	8'069	19.86	7'866	19.36	7'664	18.87	7'462	18.37	7'259	17.87	7'057	17.37	6'855	16.87	
40'651 - 40'700	8'080	19.86	7'878	19.37	7'675	18.87	7'473	18.37	7'271	17.88	7'068	17.38	6'866	16.88	
40'701 - 40'750	8'094	19.87	7'891	19.38	7'689	18.88	7'487	18.38	7'284	17.89	7'082	17.39	6'880	16.89	
40'751 - 40'800	8'105	19.88	7'903	19.38	7'700	18.88	7'498	18.39	7'296	17.89	7'093	17.40	6'891	16.90	
40'801 - 40'850	8'117	19.88	7'914	19.39	7'712	18.89	7'509	18.39	7'307	17.90	7'105	17.40	6'902	16.91	
40'851 - 40'900	8'130	19.89	7'928	19.40	7'725	18.90	7'523	18.40	7'321	17.91	7'118	17.41	6'916	16.92	
40'901 - 40'950	8'142	19.89	7'939	19.40	7'737	18.91	7'534	18.41	7'332	17.92	7'130	17.42	6'927	16.93	
40'951 - 41'000	8'153	19.90	7'950	19.40	7'748	18.91	7'546	18.42	7'343	17.92	7'141	17.43	6'939	16.93	
41'001 - 41'050	8'164	19.90	7'962	19.41	7'760	18.92	7'557	18.42	7'355	17.93	7'152	17.43	6'950	16.94	
41'051 - 41'100	8'178	19.91	7'976	19.42	7'773	18.92	7'571	18.43	7'368	17.94	7'166	17.45	6'964	16.95	
41'101 - 41'150	8'189	19.91	7'987	19.42	7'784	18.93	7'582	18.44	7'380	17.95	7'177	17.45	6'975	16.96	
41'151 - 41'200	8'201	19.92	7'998	19.42	7'796	18.93	7'593	18.44	7'391	17.95	7'189	17.46	6'986	16.97	
41'201 - 41'250	8'214	19.92	8'012	19.43	7'810	18.94	7'607	18.45	7'405	17.96	7'202	17.47	7'000	16.98	
41'251 - 41'300	8'226	19.93	8'023	19.44	7'821	18.95	7'618	18.46	7'416	17.97	7'214	17.48	7'011	16.99	
41'301 - 41'350	8'237	19.93	8'035	19.44	7'832	18.95	7'630	18.46	7'427	17.97	7'225	17.48	7'023	16.99	
41'351 - 41'400	8'251	19.94	8'048	19.45	7'846	18.96	7'643	18.47	7'441	17.98	7'239	17.50	7'036	17.01	
41'401 - 41'450	8'262	19.94	8'060	19.46	7'857	18.97	7'655	18.48	7'452	17.99	7'250	17.50	7'048	17.01	
41'451 - 41'500	8'273	19.95	8'071	19.46	7'869	18.97	7'666	18.48	7'464	18.00	7'261	17.51	7'059	17.02	
41'501 - 41'550	8'287	19.96	8'085	19.47	7'882	18.98	7'680	18.49	7'477	18.01	7'275	17.52	7'073	17.03	
41'551 - 41'600	8'298	19.96	8'096	19.47	7'894	18.99	7'691	18.50	7'489	18.01	7'286	17.52	7'084	17.04	
41'601 - 41'650	8'310	19.96	8'107	19.48	7'905	18.99	7'703	18.51	7'500	18.02	7'298	17.53	7'095	17.05	
41'651 - 41'700	8'323	19.97	8'121	19.49	7'919	19.00	7'716	18.51	7'514	18.03	7'311	17.54	7'109	17.06	
41'701 - 41'750	8'335	19.98	8'132	19.49	7'930	19.01	7'728	18.52	7'525	18.03	7'323	17.55	7'120	17.06	
41'751 - 41'800	8'346	19.98	8'144	19.49	7'941	19.01	7'739	18.53	7'537	18.04	7'334	17.56	7'132	17.07	
41'801 - 41'850	8'360	19.99	8'157	19.50	7'955	19.02	7'753	18.54	7'550	18.05	7'348	17.57	7'145	17.08	
41'851 - 41'900	8'371	19.99	8'169	19.51	7'966	19.02	7'764	18.54	7'562	18.06	7'359	17.57	7'157	17.09	
41'901 - 41'950	8'382	19.99	8'180	19.51	7'978	19.03	7'775	18.55	7'573	18.06	7'370	17.58	7'168	17.10	
41'951 - 42'000	8'396	20.00	8'194	19.52	7'991	19.04	7'789	18.56	7'586	18.07	7'384	17.59	7'182	17.11	
42'001 - 42'050	8'407	20.00	8'205	19.52	8'003	19.04	7'800	18.56	7'598	18.08	7'396	17.60	7'193	17.12	
42'051 - 42'100	8'419	20.01	8'216	19.53	8'014	19.05	7'812	18.57	7'609	18.08	7'407	17.60	7'204	17.12	
42'101 - 42'150	8'432	20.02	8'230	19.54	8'028	19.06	7'825	18.58	7'623	18.10	7'420	17.61	7'218	17.13	
42'151 - 42'200	8'444	20.02	8'241	19.54	8'039	19.06	7'837	18.58	7'634	18.10	7'432	17.62	7'230	17.14	
42'201 - 42'250	8'455	20.02	8'253	19.55	8'050	19.06	7'848	18.59	7'646	18.11	7'443	17.63	7'241	17.15	
42'251 - 42'300	8'469	20.03	8'266	19.55	8'064	19.08	7'862	18.60	7'659	18.12	7'457	17.64	7'254	17.16	

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6	
Bruttolohn im Monat von bis	Verheiratete, deren Ehegatte nicht Erwerbstätig ist													
	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
42'301 - 42'350	8'480	20.04	8'278	19.56	8'075	19.08	7'873	18.60	7'671	18.12	7'468	17.64	7'266	17.17
42'351 - 42'400	8'492	20.04	8'289	19.56	8'087	19.08	7'884	18.61	7'682	18.13	7'480	17.65	7'277	17.17
42'401 - 42'450	8'505	20.05	8'303	19.57	8'100	19.09	7'898	18.62	7'696	18.14	7'493	17.66	7'291	17.19
42'451 - 42'500	8'516	20.05	8'314	19.57	8'112	19.10	7'909	18.62	7'707	18.14	7'505	17.67	7'302	17.19
42'501 - 42'550	8'528	20.05	8'326	19.58	8'123	19.10	7'921	18.63	7'718	18.15	7'516	17.67	7'314	17.20
42'551 - 42'600	8'539	20.06	8'337	19.58	8'134	19.11	7'932	18.63	7'730	18.16	7'527	17.68	7'325	17.20
42'601 - 42'650	8'553	20.07	8'350	19.59	8'148	19.12	7'946	18.64	7'743	18.17	7'541	17.69	7'339	17.22
42'651 - 42'700	8'564	20.07	8'362	19.59	8'159	19.12	7'957	18.65	7'755	18.17	7'552	17.70	7'350	17.22
42'701 - 42'750	8'576	20.07	8'373	19.60	8'171	19.12	7'968	18.65	7'766	18.18	7'564	17.70	7'361	17.23
42'751 - 42'800	8'589	20.08	8'387	19.61	8'184	19.13	7'982	18.66	7'780	18.19	7'577	17.71	7'375	17.24
42'801 - 42'850	8'601	20.08	8'398	19.61	8'196	19.14	7'993	18.66	7'791	18.19	7'589	17.72	7'386	17.25
42'851 - 42'900	8'612	20.09	8'410	19.62	8'207	19.14	8'005	18.67	7'802	18.20	7'600	17.73	7'398	17.25
42'901 - 42'950	8'626	20.10	8'423	19.62	8'221	19.15	8'018	18.68	7'816	18.21	7'614	17.74	7'411	17.26
42'951 - 43'000	8'637	20.10	8'435	19.63	8'232	19.16	8'030	18.69	7'827	18.21	7'625	17.74	7'423	17.27
43'001 - 43'050	8'648	20.10	8'446	19.63	8'244	19.16	8'041	18.69	7'839	18.22	7'636	17.75	7'434	17.28
43'051 - 43'100	8'662	20.11	8'460	19.64	8'257	19.17	8'055	18.70	7'852	18.23	7'650	17.76	7'448	17.29
43'101 - 43'150	8'673	20.11	8'471	19.64	8'269	19.17	8'066	18.70	7'864	18.24	7'661	17.76	7'459	17.30
43'151 - 43'200	8'685	20.12	8'482	19.65	8'280	19.18	8'078	18.71	7'875	18.24	7'673	17.77	7'470	17.30
43'201 - 43'250	8'698	20.12	8'496	19.66	8'294	19.19	8'091	18.72	7'889	18.25	7'686	17.78	7'484	17.31
43'251 - 43'300	8'710	20.13	8'507	19.66	8'305	19.19	8'103	18.72	7'900	18.26	7'698	17.79	7'495	17.32
43'301 - 43'350	8'721	20.13	8'519	19.66	8'316	19.19	8'114	18.73	7'912	18.26	7'709	17.79	7'507	17.33
43'351 - 43'400	8'735	20.14	8'532	19.67	8'330	19.20	8'128	18.74	7'925	18.27	7'723	17.81	7'520	17.34
43'401 - 43'450	8'746	20.14	8'544	19.68	8'341	19.21	8'139	18.74	7'936	18.28	7'734	17.81	7'532	17.34
43'451 - 43'500	8'757	20.14	8'555	19.68	8'353	19.21	8'150	18.75	7'948	18.28	7'746	17.82	7'543	17.35
43'501 - 43'550	8'771	20.15	8'569	19.69	8'366	19.22	8'164	18.76	7'962	18.29	7'759	17.83	7'557	17.36
43'551 - 43'600	8'782	20.15	8'580	19.69	8'378	19.23	8'175	18.76	7'973	18.30	7'770	17.83	7'568	17.37
43'601 - 43'650	8'794	20.16	8'591	19.69	8'389	19.23	8'187	18.77	7'984	18.30	7'782	17.84	7'579	17.37
43'651 - 43'700	8'807	20.16	8'605	19.70	8'403	19.24	8'200	18.78	7'998	18.31	7'796	17.85	7'593	17.39
43'701 - 43'750	8'819	20.17	8'616	19.70	8'414	19.24	8'212	18.78	8'009	18.32	7'807	17.85	7'604	17.39
43'751 - 43'800	8'830	20.17	8'628	19.71	8'425	19.25	8'223	18.78	8'021	18.32	7'818	17.86	7'616	17.40
43'801 - 43'850	8'844	20.18	8'641	19.72	8'439	19.26	8'237	18.80	8'034	18.33	7'832	17.87	7'629	17.41
43'851 - 43'900	8'855	20.18	8'653	19.72	8'450	19.26	8'248	18.80	8'046	18.34	7'843	17.88	7'641	17.42
43'901 - 43'950	8'866	20.18	8'664	19.72	8'462	19.26	8'259	18.80	8'057	18.34	7'855	17.88	7'652	17.42
43'951 - 44'000	8'878	20.19	8'675	19.73	8'473	19.27	8'271	18.81	8'068	18.35	7'866	17.89	7'664	17.43
44'001 - 44'050	8'891	20.20	8'689	19.74	8'487	19.28	8'284	18.82	8'082	18.36	7'880	17.90	7'677	17.44
44'051 - 44'100	8'903	20.20	8'700	19.74	8'498	19.28	8'296	18.82	8'093	18.36	7'891	17.90	7'689	17.45
44'101 - 44'150	8'914	20.20	8'712	19.74	8'509	19.28	8'307	18.83	8'105	18.37	7'902	17.91	7'700	17.45
44'151 - 44'200	8'928	20.21	8'725	19.75	8'523	19.29	8'321	18.84	8'118	18.38	7'916	17.92	7'714	17.46
44'201 - 44'250	8'939	20.21	8'737	19.76	8'534	19.30	8'332	18.84	8'130	18.38	7'927	17.92	7'725	17.47
44'251 - 44'300	8'951	20.22	8'748	19.76	8'546	19.30	8'343	18.84	8'141	18.39	7'939	17.93	7'736	17.47
44'301 - 44'350	8'964	20.22	8'762	19.77	8'559	19.31	8'357	18.85	8'155	18.40	7'952	17.94	7'750	17.48
44'351 - 44'400	8'976	20.23	8'773	19.77	8'571	19.31	8'368	18.86	8'166	18.40	7'964	17.95	7'761	17.49
44'401 - 44'450	8'987	20.23	8'785	19.77	8'582	19.32	8'380	18.86	8'177	18.41	7'975	17.95	7'773	17.50
44'451 - 44'500	9'001	20.24	8'798	19.78	8'596	19.33	8'393	18.87	8'191	18.42	7'989	17.96	7'786	17.51
44'501 - 44'550	9'012	20.24	8'810	19.79	8'607	19.33	8'405	18.88	8'202	18.42	8'000	17.97	7'798	17.51
44'551 - 44'600	9'023	20.24	8'821	19.79	8'618	19.33	8'416	18.88	8'214	18.43	8'011	17.97	7'809	17.52
44'601 - 44'650	9'037	20.25	8'834	19.80	8'632	19.34	8'430	18.89	8'227	18.44	8'025	17.98	7'823	17.53
44'651 - 44'700	9'048	20.25	8'846	19.80	8'644	19.35	8'441	18.89	8'239	18.44	8'036	17.99	7'834	17.54
44'701 - 44'750	9'060	20.26	8'857	19.80	8'655	19.35	8'452	18.90	8'250	18.45	8'048	17.99	7'845	17.54
44'751 - 44'800	9'073	20.26	8'871	19.81	8'669	19.36	8'466	18.91	8'264	18.46	8'061	18.00	7'859	17.55
44'801 - 44'850	9'085	20.27	8'882	19.81	8'680	19.36	8'478	18.91	8'275	18.46	8'073	18.01	7'870	17.56
44'851 - 44'900	9'096	20.27	8'894	19.82	8'691	19.37	8'489	18.92	8'286	18.46	8'084	18.01	7'882	17.56
44'901 - 44'950	9'110	20.28	8'907	19.83	8'705	19.38	8'502	18.92	8'300	18.48	8'098	18.03	7'895	17.57
44'951 - 45'000	9'121	20.28	8'919	19.83	8'716	19.38	8'514	18.93	8'312	18.48	8'109	18.03	7'907	17.58
45'001 - 45'050	9'132	20.28	8'930	19.83	8'728	19.38	8'525	18.93	8'323	18.49	8'120	18.03	7'918	17.59
45'051 - 45'100	9'146	20.29	8'944	19.84	8'741	19.39	8'539	18.94	8'336	18.49	8'134	18.05	7'932	17.60
45'101 - 45'150	9'157	20.29	8'955	19.84	8'753	19.40	8'550	18.95	8'348	18.50	8'145	18.05	7'943	17.60
45'151 - 45'200	9'169	20.30	8'966	19.85	8'764	19.40	8'562	18.95	8'359	18.50	8'157	18.06	7'954	17.61
45'201 - 45'250	9'182	20.30	8'980	19.86	8'778	19.41	8'575	18.96	8'373	18.51	8'170	18.07	7'968	17.62
45'251 - 45'300	9'194	20.31	8'991	19.86	8'789	19.41	8'587	18.97	8'384	18.52	8'182	18.07	7'979	17.62

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6	
Bruttolohn im Monat von bis	Verheiratete, deren Ehegatte nicht Erwerbstätig ist													
	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
45'301 - 45'350	9'205	20.31	9'003	19.86	8'800	19.42	8'598	18.97	8'396	18.52	8'193	18.08	7'991	17.63
45'351 - 45'400	9'219	20.32	9'016	19.87	8'814	19.42	8'612	18.98	8'409	18.53	8'207	18.09	8'004	17.64
45'401 - 45'450	9'230	20.32	9'028	19.87	8'825	19.43	8'623	18.98	8'421	18.54	8'218	18.10	8'016	17.65
45'451 - 45'500	9'241	20.32	9'039	19.88	8'837	19.43	8'634	18.99	8'432	18.54	8'230	18.10	8'027	17.65
45'501 - 45'550	9'253	20.33	9'050	19.88	8'848	19.44	8'646	18.99	8'443	18.55	8'241	18.10	8'039	17.66
45'551 - 45'600	9'266	20.33	9'064	19.89	8'862	19.44	8'659	19.00	8'457	18.56	8'255	18.11	8'052	17.67
45'601 - 45'650	9'278	20.34	9'075	19.89	8'873	19.45	8'671	19.00	8'468	18.56	8'266	18.12	8'064	17.67
45'651 - 45'700	9'289	20.34	9'087	19.89	8'884	19.45	8'682	19.01	8'480	18.57	8'277	18.12	8'075	17.68
45'701 - 45'750	9'303	20.35	9'100	19.90	8'898	19.46	8'696	19.02	8'493	18.57	8'291	18.13	8'089	17.69
45'751 - 45'800	9'314	20.35	9'112	19.91	8'909	19.46	8'707	19.02	8'505	18.58	8'302	18.14	8'100	17.70
45'801 - 45'850	9'326	20.35	9'123	19.91	8'921	19.47	8'718	19.02	8'516	18.58	8'314	18.14	8'111	17.70
45'851 - 45'900	9'339	20.36	9'137	19.92	8'934	19.47	8'732	19.03	8'530	18.59	8'327	18.15	8'125	17.71
45'901 - 45'950	9'351	20.36	9'148	19.92	8'946	19.48	8'743	19.04	8'541	18.60	8'339	18.16	8'136	17.72
45'951 - 46'000	9'362	20.36	9'160	19.92	8'957	19.48	8'755	19.04	8'552	18.60	8'350	18.16	8'148	17.72
46'001 - 46'050	9'376	20.37	9'173	19.93	8'971	19.49	8'768	19.05	8'566	18.61	8'364	18.17	8'161	17.73
46'051 - 46'100	9'387	20.37	9'184	19.93	8'982	19.49	8'780	19.06	8'577	18.62	8'375	18.18	8'173	17.74
46'101 - 46'150	9'398	20.38	9'196	19.94	8'994	19.50	8'791	19.06	8'589	18.62	8'386	18.18	8'184	17.74
46'151 - 46'200	9'412	20.38	9'210	19.95	9'007	19.51	8'805	19.07	8'602	18.63	8'400	18.19	8'198	17.75
46'201 - 46'250	9'423	20.39	9'221	19.95	9'018	19.51	8'816	19.07	8'614	18.63	8'411	18.20	8'209	17.76
46'251 - 46'300	9'435	20.39	9'232	19.95	9'030	19.51	8'827	19.08	8'625	18.64	8'423	18.20	8'220	17.76
46'301 - 46'350	9'448	20.40	9'246	19.96	9'044	19.52	8'841	19.08	8'639	18.65	8'436	18.21	8'234	17.77
46'351 - 46'400	9'460	20.40	9'257	19.96	9'055	19.53	8'852	19.09	8'650	18.65	8'448	18.22	8'245	17.78
46'401 - 46'450	9'471	20.40	9'269	19.97	9'066	19.53	8'864	19.09	8'661	18.66	8'459	18.22	8'257	17.79
46'451 - 46'500	9'485	20.41	9'282	19.97	9'080	19.54	8'877	19.10	8'675	18.67	8'473	18.23	8'270	17.79
46'501 - 46'550	9'496	20.41	9'294	19.98	9'091	19.54	8'889	19.11	8'686	18.67	8'484	18.24	8'282	17.80
46'551 - 46'600	9'507	20.41	9'305	19.98	9'103	19.54	8'900	19.11	8'698	18.68	8'495	18.24	8'293	17.81
46'601 - 46'650	9'521	20.42	9'319	19.99	9'116	19.55	8'914	19.12	8'711	18.68	8'509	18.25	8'307	17.82
46'651 - 46'700	9'532	20.42	9'330	19.99	9'128	19.56	8'925	19.12	8'723	18.69	8'520	18.25	8'318	17.82
46'701 - 46'750	9'544	20.43	9'341	19.99	9'139	19.56	8'937	19.13	8'734	18.69	8'532	18.26	8'329	17.83
46'751 - 46'800	9'557	20.43	9'355	20.00	9'153	19.57	8'950	19.13	8'748	18.70	8'545	18.27	8'343	17.84
46'801 - 46'850	9'569	20.44	9'366	20.00	9'164	19.57	8'962	19.14	8'759	18.71	8'557	18.27	8'354	17.84
46'851 - 46'900	9'580	20.44	9'378	20.01	9'175	19.57	8'973	19.14	8'771	18.71	8'568	18.28	8'366	17.85
46'901 - 46'950	9'591	20.44	9'389	20.01	9'187	19.58	8'984	19.15	8'782	18.71	8'580	18.28	8'377	17.85
46'951 - 47'000	9'605	20.45	9'403	20.02	9'200	19.58	8'998	19.15	8'796	18.72	8'593	18.29	8'391	17.86
47'001 - 47'050	9'616	20.45	9'414	20.02	9'212	19.59	9'009	19.16	8'807	18.73	8'604	18.30	8'402	17.87
47'051 - 47'100	9'628	20.45	9'425	20.02	9'223	19.59	9'021	19.16	8'818	18.73	8'616	18.30	8'414	17.87
47'101 - 47'150	9'641	20.46	9'439	20.03	9'237	19.60	9'034	19.17	8'832	18.74	8'630	18.31	8'427	17.88
47'151 - 47'200	9'653	20.46	9'450	20.03	9'248	19.60	9'046	19.18	8'843	18.75	8'641	18.32	8'438	17.89
47'201 - 47'250	9'664	20.46	9'462	20.04	9'259	19.61	9'057	19.18	8'855	18.75	8'652	18.32	8'450	17.89
47'251 - 47'300	9'678	20.47	9'475	20.04	9'273	19.62	9'071	19.19	8'868	18.76	8'666	18.33	8'464	17.90
47'301 - 47'350	9'689	20.47	9'487	20.05	9'284	19.62	9'082	19.19	8'880	18.76	8'677	18.33	8'475	17.91
47'351 - 47'400	9'700	20.47	9'498	20.05	9'296	19.62	9'093	19.19	8'891	18.77	8'689	18.34	8'486	17.91
47'401 - 47'450	9'714	20.48	9'512	20.06	9'309	19.63	9'107	19.20	8'905	18.78	8'702	18.35	8'500	17.92
47'451 - 47'500	9'726	20.49	9'523	20.06	9'321	19.63	9'118	19.21	8'916	18.78	8'714	18.35	8'511	17.93
47'501 - 47'550	9'737	20.49	9'534	20.06	9'332	19.64	9'130	19.21	8'927	18.78	8'725	18.36	8'523	17.93
47'551 - 47'600	9'750	20.49	9'548	20.07	9'346	19.64	9'143	19.22	8'941	18.79	8'739	18.37	8'536	17.94
47'601 - 47'650	9'762	20.50	9'560	20.07	9'357	19.65	9'155	19.22	8'952	18.80	8'750	18.37	8'548	17.95
47'651 - 47'700	9'773	20.50	9'571	20.08	9'368	19.65	9'166	19.23	8'964	18.80	8'761	18.38	8'559	17.95
47'701 - 47'750	9'787	20.51	9'584	20.08	9'382	19.66	9'180	19.24	8'977	18.81	8'775	18.39	8'573	17.96
47'751 - 47'800	9'798	20.51	9'596	20.09	9'393	19.66	9'191	19.24	8'989	18.82	8'786	18.39	8'584	17.97
47'801 - 47'850	9'810	20.51	9'607	20.09	9'405	19.67	9'202	19.24	9'000	18.82	8'798	18.40	8'595	17.97
47'851 - 47'900	9'823	20.52	9'621	20.10	9'418	19.67	9'216	19.25	9'014	18.83	8'811	18.40	8'609	17.98
47'901 - 47'950	9'835	20.52	9'632	20.10	9'430	19.68	9'227	19.25	9'025	18.83	8'823	18.41	8'620	17.99
47'951 - 48'000	9'846	20.52	9'644	20.10	9'441	19.68	9'239	19.26	9'036	18.83	8'834	18.41	8'632	17.99
48'001 - 48'050	9'860	20.53	9'657	20.11	9'455	19.69	9'252	19.26	9'050	18.84	8'848	18.42	8'645	18.00
48'051 - 48'100	9'871	20.53	9'669	20.11	9'466	19.69	9'264	19.27	9'061	18.85	8'859	18.43	8'657	18.01
48'101 - 48'150	9'882	20.53	9'680	20.11	9'478	19.69	9'275	19.27	9'073	18.85	8'870	18.43	8'668	18.01
48'151 - 48'200	9'896	20.54	9'694	20.12	9'491	19.70	9'289	19.28	9'086	18.86	8'884	18.44	8'682	18.02
48'201 - 48'250	9'907	20.54	9'705	20.12	9'503	19.71	9'300	19.28	9'098	18.87	8'895	18.44	8'693	18.03
48'251 - 48'300	9'919	20.55	9'716	20.13	9'514	19.71	9'312	19.29	9'109	18.87	8'907	18.45	8'704	18.03

Quellensteuer für ausländische Arbeitnehmer

ohne Kirchensteuer

Tarif	B 0		B 1		B 2		B 3		B 4		B 5		B 6	
Bruttolohn im Monat von bis	Verheiratete, deren Ehegatte nicht Erwerbstätig ist													
	0		1		2		3		4		5		6	
Fr.	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
48'301 - 48'350	9'932	20.55	9'730	20.13	9'528	19.72	9'325	19.30	9'123	18.88	8'920	18.46	8'718	18.04
48'351 - 48'400	9'944	20.56	9'741	20.14	9'539	19.72	9'337	19.30	9'134	18.88	8'932	18.46	8'729	18.04
48'401 - 48'450	9'955	20.56	9'753	20.14	9'550	19.72	9'348	19.30	9'146	18.89	8'943	18.47	8'741	18.05
48'451 - 48'500	9'966	20.56	9'764	20.14	9'562	19.73	9'359	19.31	9'157	18.89	8'954	18.47	8'752	18.05
48'501 - 48'550	9'980	20.57	9'778	20.15	9'575	19.73	9'373	19.32	9'170	18.90	8'968	18.48	8'766	18.06
48'551 - 48'600	9'991	20.57	9'789	20.15	9'587	19.74	9'384	19.32	9'182	18.90	8'980	18.49	8'777	18.07
48'601 - 48'650	10'003	20.57	9'800	20.15	9'598	19.74	9'396	19.32	9'193	18.91	8'991	18.49	8'788	18.07
48'651 - 48'700	10'016	20.58	9'814	20.16	9'612	19.75	9'409	19.33	9'207	18.92	9'004	18.50	8'802	18.08
48'701 - 48'750	10'028	20.58	9'825	20.16	9'623	19.75	9'421	19.34	9'218	18.92	9'016	18.50	8'813	18.09
48'751 - 48'800	10'039	20.58	9'837	20.17	9'634	19.75	9'432	19.34	9'230	18.92	9'027	18.51	8'825	18.09
48'801 - 48'850	10'053	20.59	9'850	20.17	9'648	19.76	9'446	19.35	9'243	18.93	9'041	18.52	8'838	18.10
48'851 - 48'900	10'064	20.59	9'862	20.18	9'659	19.76	9'457	19.35	9'255	18.94	9'052	18.52	8'850	18.11
48'901 - 48'950	10'075	20.59	9'873	20.18	9'671	19.77	9'468	19.35	9'266	18.94	9'064	18.53	8'861	18.11
48'951 - 49'000	10'089	20.60	9'887	20.19	9'684	19.77	9'482	19.36	9'280	18.95	9'077	18.53	8'875	18.12
49'001 - 49'050	10'100	20.60	9'898	20.19	9'696	19.78	9'493	19.36	9'291	18.95	9'089	18.54	8'886	18.13
49'051 - 49'100	10'112	20.61	9'910	20.19	9'707	19.78	9'505	19.37	9'302	18.95	9'100	18.54	8'898	18.13
49'101 - 49'150	10'126	20.61	9'923	20.20	9'721	19.79	9'518	19.38	9'316	18.96	9'114	18.55	8'911	18.14
49'151 - 49'200	10'137	20.61	9'934	20.20	9'732	19.79	9'530	19.38	9'327	18.97	9'125	18.56	8'923	18.15
49'201 - 49'250	10'148	20.62	9'946	20.21	9'743	19.79	9'541	19.38	9'339	18.97	9'136	18.56	8'934	18.15
49'251 - 49'300	10'162	20.62	9'959	20.21	9'757	19.80	9'555	19.39	9'352	18.98	9'150	18.57	8'948	18.16
49'301 - 49'350	10'173	20.62	9'971	20.21	9'768	19.80	9'566	19.39	9'364	18.98	9'161	18.57	8'959	18.16
49'351 - 49'400	10'185	20.63	9'982	20.22	9'780	19.81	9'577	19.40	9'375	18.99	9'173	18.58	8'970	18.17
49'401 - 49'450	10'198	20.63	9'996	20.22	9'793	19.81	9'591	19.41	9'389	19.00	9'186	18.59	8'984	18.18
49'451 - 49'500	10'210	20.64	10'007	20.23	9'805	19.82	9'602	19.41	9'400	19.00	9'198	18.59	8'995	18.18
49'501 - 49'550	10'221	20.64	10'019	20.23	9'816	19.82	9'614	19.41	9'411	19.00	9'209	18.59	9'007	18.19
49'551 - 49'600	10'235	20.65	10'032	20.24	9'830	19.83	9'627	19.42	9'425	19.01	9'223	18.60	9'020	18.19
49'601 - 49'650	10'246	20.65	10'044	20.24	9'841	19.83	9'639	19.42	9'436	19.01	9'234	18.61	9'032	18.20
49'651 - 49'700	10'257	20.65	10'055	20.24	9'853	19.83	9'650	19.43	9'448	19.02	9'245	18.61	9'043	18.20
49'701 - 49'750	10'271	20.66	10'069	20.25	9'866	19.84	9'664	19.43	9'461	19.03	9'259	18.62	9'057	18.21
49'751 - 49'800	10'282	20.66	10'080	20.25	9'878	19.85	9'675	19.44	9'473	19.03	9'270	18.62	9'068	18.22
49'801 - 49'850	10'294	20.66	10'091	20.25	9'889	19.85	9'686	19.44	9'484	19.03	9'282	18.63	9'079	18.22
49'851 - 49'900	10'305	20.66	10'103	20.26	9'900	19.85	9'698	19.44	9'496	19.04	9'293	18.63	9'091	18.23
49'901 - 49'950	10'319	20.67	10'116	20.26	9'914	19.86	9'712	19.45	9'509	19.05	9'307	18.64	9'104	18.24
49'951 - 50'000	10'330	20.67	10'128	20.27	9'925	19.86	9'723	19.46	9'520	19.05	9'318	18.65	9'116	18.24