

**BN ohne Kirchensteuer**  
Monatstarif für Alleinverdienende (Tarif BN)

Kantons- und Gemeindesteuern  
Direkte Bundessteuer

Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
1	1'200	10.40		10.40		10.40		10.40		10.40		10.40	
1'201	1'250	10.40		10.40		10.40		10.40		10.40		10.40	
1'251	1'300	10.40		10.40		10.40		10.40		10.40		10.40	
1'301	1'350	10.40		10.40		10.40		10.40		10.40		10.40	
1'351	1'400	10.40		10.40		10.40		10.40		10.40		10.40	
1'401	1'450	10.40		10.40		10.40		10.40		10.40		10.40	
1'451	1'500	10.40		10.40		10.40		10.40		10.40		10.40	
1'501	1'550	10.40		10.40		10.40		10.40		10.40		10.40	
1'551	1'600	10.40		10.40		10.40		10.40		10.40		10.40	
1'601	1'650	10.40		10.40		10.40		10.40		10.40		10.40	
1'651	1'700	10.40		10.40		10.40		10.40		10.40		10.40	
1'701	1'750	10.40		10.40		10.40		10.40		10.40		10.40	
1'751	1'800	10.40		10.40		10.40		10.40		10.40		10.40	
1'801	1'850	10.40		10.40		10.40		10.40		10.40		10.40	
1'851	1'900	10.40		10.40		10.40		10.40		10.40		10.40	
1'901	1'950	10.40		10.40		10.40		10.40		10.40		10.40	
1'951	2'000	10.40		10.40		10.40		10.40		10.40		10.40	
2'001	2'050	10.40		10.40		10.40		10.40		10.40		10.40	
2'051	2'100	10.40		10.40		10.40		10.40		10.40		10.40	
2'101	2'150	12.80	0.61	10.40		10.40		10.40		10.40		10.40	
2'151	2'200	15.15	0.69	10.40		10.40		10.40		10.40		10.40	
2'201	2'250	17.50	0.81	10.40		10.40		10.40		10.40		10.40	
2'251	2'300	19.85	0.88	10.40		10.40		10.40		10.40		10.40	
2'301	2'350	22.20	0.95	10.40		10.40		10.40		10.40		10.40	
2'351	2'400	24.60	1.05	10.40		10.40		10.40		10.40		10.40	
2'401	2'450	26.95	1.11	10.40		10.40		10.40		10.40		10.40	
2'451	2'500	30.10	1.21	10.40		10.40		10.40		10.40		10.40	
2'501	2'550	32.45	1.27	10.40		10.40		10.40		10.40		10.40	
2'551	2'600	34.80	1.36	10.40		10.40		10.40		10.40		10.40	
2'601	2'650	37.20	1.41	10.40		10.40		10.40		10.40		10.40	
2'651	2'700	39.55	1.50	10.40		10.40		10.40		10.40		10.40	
2'701	2'750	41.90	1.54	10.40		10.40		10.40		10.40		10.40	
2'751	2'800	44.25	1.59	10.40		10.40		10.40		10.40		10.40	
2'801	2'850	46.60	1.66	10.40		10.40		10.40		10.40		10.40	
2'851	2'900	49.00	1.70	10.40		10.40		10.40		10.40		10.40	
2'901	2'950	51.35	1.74	12.80	0.44	10.40		10.40		10.40		10.40	
2'951	3'000	53.70	1.82	15.15	0.50	10.40		10.40		10.40		10.40	
3'001	3'050	56.05	1.85	18.30	0.60	10.40		10.40		10.40		10.40	
3'051	3'100	58.45	1.89	20.65	0.68	10.40		10.40		10.40		10.40	
3'101	3'150	60.80	1.95	23.00	0.74	10.40		10.40		10.40		10.40	
3'151	3'200	63.15	1.98	25.35	0.79	10.40		10.40		10.40		10.40	
3'201	3'250	66.30	2.05	27.75	0.87	10.40		10.40		10.40		10.40	
3'251	3'300	68.65	2.11	30.10	0.92	10.40		10.40		10.40		10.40	
3'301	3'350	71.00	2.14	32.45	0.96	10.40		10.40		10.40		10.40	
3'351	3'400	73.40	2.16	34.80	1.04	10.40		10.40		10.40		10.40	
3'401	3'450	75.75	2.22	37.20	1.08	10.40		10.40		10.40		10.40	
3'451	3'500	78.10	2.24	39.55	1.15	10.40		10.40		10.40		10.40	
3'501	3'550	80.45	2.27	41.90	1.19	10.40		10.40		10.40		10.40	
3'551	3'600	82.85	2.32	44.25	1.23	10.40		10.40		10.40		10.40	
3'601	3'650	85.20	2.34	46.60	1.30	10.40		10.40		10.40		10.40	
3'651	3'700	87.55	2.39	49.00	1.33	11.20	0.30	10.40		10.40		10.40	

Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
3'701	3'750	90.20	2.42	51.35	1.37	13.55	0.38	10.40		10.40		10.40	
3'751	3'800	93.45	2.46	54.50	1.46	15.95	0.42	10.40		10.40		10.40	
3'801	3'850	96.70	2.54	56.85	1.49	18.30	0.47	10.40		10.40		10.40	
3'851	3'900	100.95	2.61	59.20	1.52	20.65	0.54	10.40		10.40		10.40	
3'901	3'950	105.70	2.70	61.55	1.58	23.00	0.59	10.40		10.40		10.40	
3'951	4'000	109.35	2.74	63.95	1.61	25.35	0.63	10.40		10.40		10.40	
4'001	4'050	113.00	2.81	66.30	1.64	27.75	0.70	10.40		10.40		10.40	
4'051	4'100	116.70	2.87	68.65	1.69	30.10	0.74	10.40		10.40		10.40	
4'101	4'150	120.35	2.91	71.00	1.72	32.45	0.78	10.40		10.40		10.40	
4'151	4'200	123.90	2.97	73.40	1.75	34.80	0.84	10.40		10.40		10.40	
4'201	4'250	127.60	3.03	75.75	1.80	37.20	0.88	10.40		10.40		10.40	
4'251	4'300	131.25	3.06	78.10	1.82	39.55	0.94	10.40		10.40		10.40	
4'301	4'350	134.90	3.12	80.45	1.85	42.70	0.99	10.40		10.40		10.40	
4'351	4'400	138.55	3.18	82.85	1.90	45.05	1.03	10.40		10.40		10.40	
4'401	4'450	142.25	3.21	85.20	1.92	47.40	1.06	10.40		10.40		10.40	
4'451	4'500	145.90	3.26	88.35	1.97	49.75	1.12	11.20	0.25	10.40		10.40	
4'501	4'550	149.55	3.31	91.30	2.01	52.15	1.15	13.55	0.31	10.40		10.40	
4'551	4'600	153.20	3.34	94.55	2.08	54.50	1.20	15.95	0.35	10.40		10.40	
4'601	4'650	156.90	3.39	97.80	2.12	56.85	1.23	18.30	0.39	10.40		10.40	
4'651	4'700	161.65	3.47	101.00	2.16	59.20	1.26	20.65	0.45	10.40		10.40	
4'701	4'750	165.20	3.49	104.25	2.20	61.55	1.31	23.00	0.49	10.40		10.40	
4'751	4'800	168.90	3.54	107.50	2.26	63.95	1.34	25.35	0.52	10.40		10.40	
4'801	4'850	172.55	3.59	110.75	2.30	66.30	1.37	27.75	0.58	10.40		10.40	
4'851	4'900	176.20	3.61	114.00	2.34	68.65	1.42	30.90	0.64	10.40		10.40	
4'901	4'950	179.85	3.65	117.25	2.38	71.00	1.44	33.25	0.67	10.40		10.40	
4'951	5'000	183.55	3.70	120.50	2.43	73.40	1.47	35.60	0.72	10.40		10.40	
5'001	5'050	187.20	3.72	123.75	2.47	76.55	1.53	37.95	0.76	10.40		10.40	
5'051	5'100	190.85	3.76	127.00	2.50	78.90	1.56	40.30	0.79	10.40		10.40	
5'101	5'150	194.50	3.80	130.25	2.54	81.25	1.58	42.70	0.84	10.40		10.40	
5'151	5'200	198.20	3.83	133.50	2.59	83.60	1.62	45.05	0.87	10.40		10.40	
5'201	5'250	201.85	3.87	137.80	2.64	85.95	1.65	47.40	0.90	10.40		10.40	
5'251	5'300	205.45	3.89	141.05	2.67	88.35	1.67	49.75	0.95	11.20	0.21	10.40	
5'301	5'350	209.10	3.92	144.30	2.70	91.30	1.71	52.15	0.98	13.55	0.26	10.40	
5'351	5'400	213.15	3.96	147.55	2.75	94.55	1.77	54.50	1.02	15.95	0.30	10.40	
5'401	5'450	218.65	4.04	150.80	2.78	97.80	1.81	56.85	1.05	19.10	0.35	10.40	
5'451	5'500	222.95	4.07	154.05	2.81	101.00	1.84	59.20	1.08	21.45	0.38	10.40	
5'501	5'550	227.20	4.11	157.30	2.84	104.25	1.88	61.55	1.12	23.80	0.43	10.40	
5'551	5'600	231.45	4.14	160.55	2.89	107.50	1.94	63.95	1.15	26.15	0.47	10.40	
5'601	5'650	235.70	4.20	163.80	2.92	110.75	1.97	66.30	1.17	28.50	0.52	10.40	
5'651	5'700	239.85	4.23	167.05	2.94	114.00	2.01	68.65	1.22	30.90	0.55	10.40	
5'701	5'750	244.10	4.26	170.30	2.97	117.25	2.04	71.00	1.24	33.25	0.58	10.40	
5'751	5'800	248.35	4.29	173.55	3.01	120.50	2.10	73.40	1.26	35.60	0.62	10.40	
5'801	5'850	251.25	4.31	176.75	3.04	123.75	2.13	75.75	1.30	37.20	0.64	10.40	
5'851	5'900	255.50	4.36	180.00	3.06	127.00	2.16	78.10	1.33	39.55	0.68	10.40	
5'901	5'950	259.85	4.39	183.25	3.09	130.25	2.19	80.45	1.35	41.90	0.71	10.40	
5'951	6'000	264.10	4.42	186.50	3.13	133.50	2.24	82.85	1.39	44.25	0.74	10.40	
6'001	6'050	268.35	4.45	189.75	3.15	136.75	2.27	85.20	1.41	46.60	0.78	10.40	
6'051	6'100	272.75	4.49	193.00	3.18	140.00	2.30	87.55	1.45	49.00	0.81	11.20	0.18
6'101	6'150	277.45	4.52	195.15	3.18	143.25	2.33	90.20	1.47	51.35	0.83	12.80	0.21
6'151	6'200	282.10	4.57	198.60	3.22	146.45	2.36	93.45	1.51	53.70	0.87	15.15	0.24
6'201	6'250	286.80	4.61	202.45	3.24	149.70	2.41	96.70	1.56	56.05	0.90	17.50	0.29
6'251	6'300	291.45	4.64	206.30	3.28	152.95	2.44	99.95	1.59	58.45	0.92	19.85	0.32
6'301	6'350	296.10	4.68	210.10	3.32	156.20	2.47	103.20	1.63	60.80	0.96	22.20	0.35
6'351	6'400	300.80	4.72	213.95	3.36	159.45	2.49	106.45	1.66	63.15	0.99	24.60	0.39
6'401	6'450	305.45	4.75	217.80	3.39	161.60	2.52	109.70	1.71	65.50	1.03	26.95	0.42
6'451	6'500	310.15	4.79	221.65	3.43	164.85	2.55	112.95	1.75	67.85	1.05	29.30	0.45
6'501	6'550	314.80	4.83	225.45	3.45	168.10	2.57	116.20	1.78	70.25	1.07	31.65	0.49
6'551	6'600	319.45	4.85	229.30	3.48	171.35	2.60	119.40	1.81	72.60	1.11	34.05	0.52
6'601	6'650	324.15	4.89	233.15	3.52	174.60	2.64	122.65	1.86	74.95	1.13	36.40	0.54
6'651	6'700	328.80	4.93	237.00	3.55	177.85	2.67	124.85	1.87	77.30	1.15	38.75	0.58
6'701	6'750	333.50	4.97	240.80	3.58	181.10	2.69	128.10	1.90	79.65	1.19	41.10	0.61
6'751	6'800	338.15	4.99	244.65	3.62	184.35	2.72	131.30	1.93	82.05	1.21	43.50	0.65
6'801	6'850	343.00	5.03	248.50	3.65	187.60	2.75	134.55	1.98	84.40	1.23	45.85	0.67
6'851	6'900	348.10	5.06	252.35	3.67	190.85	2.78	137.80	2.01	86.75	1.27	48.20	0.70
6'901	6'950	353.15	5.10	256.60	3.71	194.10	2.80	141.05	2.04	89.10	1.29	50.55	0.74

Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
6'951	7'000	356.95	5.12	261.25	3.74	197.35	2.82	144.30	2.06	91.30	1.30	52.90	0.76
7'001	7'050	362.05	5.15	265.90	3.79	201.15	2.86	147.55	2.11	94.55	1.35	55.30	0.78
7'051	7'100	367.15	5.19	270.60	3.83	205.00	2.90	150.80	2.13	97.80	1.39	57.65	0.82
7'101	7'150	372.25	5.22	275.25	3.86	208.85	2.93	154.05	2.16	101.00	1.42	60.00	0.84
7'151	7'200	377.30	5.25	279.95	3.90	212.70	2.97	157.30	2.19	104.25	1.45	62.35	0.86
7'201	7'250	382.40	5.29	284.60	3.94	216.50	3.00	160.55	2.23	107.50	1.49	64.70	0.90
7'251	7'300	387.50	5.33	288.00	3.96	220.35	3.02	163.80	2.25	110.75	1.53	66.30	0.91
7'301	7'350	392.60	5.37	292.65	4.00	224.20	3.06	167.05	2.28	114.00	1.56	68.65	0.94
7'351	7'400	397.65	5.40	297.35	4.03	228.05	3.09	170.30	2.31	117.25	1.59	71.00	0.96
7'401	7'450	402.75	5.43	302.00	4.07	231.85	3.12	173.55	2.34	120.50	1.63	73.40	0.98
7'451	7'500	407.85	5.46	306.65	4.11	235.70	3.16	176.75	2.37	123.75	1.66	75.75	1.02
7'501	7'550	412.90	5.49	311.35	4.13	238.25	3.16	180.00	2.39	127.00	1.69	78.10	1.04
7'551	7'600	418.00	5.52	316.45	4.17	242.10	3.19	183.25	2.42	130.25	1.72	80.45	1.06
7'601	7'650	423.35	5.55	321.75	4.22	245.95	3.23	186.50	2.45	133.50	1.76	82.85	1.09
7'651	7'700	428.45	5.58	326.85	4.26	249.75	3.26	189.75	2.48	136.75	1.79	85.20	1.11
7'701	7'750	433.50	5.62	331.95	4.30	253.60	3.29	193.00	2.50	140.00	1.81	87.55	1.14
7'751	7'800	438.60	5.65	337.00	4.33	257.45	3.31	196.25	2.52	143.25	1.84	90.20	1.16
7'801	7'850	443.70	5.67	342.10	4.37	261.30	3.34	198.60	2.54	146.45	1.87	93.45	1.19
7'851	7'900	448.80	5.70	347.20	4.41	265.10	3.37	202.45	2.57	149.70	1.90	96.70	1.23
7'901	7'950	453.85	5.73	352.30	4.44	268.95	3.39	206.30	2.60	152.95	1.93	99.95	1.26
7'951	8'000	458.95	5.76	357.35	4.48	272.80	3.42	210.10	2.63	156.20	1.96	103.20	1.29
8'001	8'050	464.05	5.78	362.45	4.51	276.65	3.45	213.95	2.67	159.45	1.98	106.45	1.32
8'051	8'100	469.15	5.81	367.55	4.56	280.45	3.47	219.10	2.71	162.70	2.02	109.70	1.36
8'101	8'150	474.20	5.83	372.65	4.59	284.30	3.50	222.90	2.74	165.95	2.04	112.95	1.39
8'151	8'200	479.30	5.86	377.70	4.62	289.40	3.54	226.75	2.78	169.20	2.07	116.20	1.42
8'201	8'250	484.40	5.88	382.80	4.66	293.25	3.56	230.60	2.81	172.45	2.09	119.40	1.45
8'251	8'300	489.50	5.92	389.15	4.70	297.10	3.59	234.40	2.83	175.70	2.13	123.75	1.50
8'301	8'350	495.85	5.96	394.25	4.73	300.95	3.62	238.25	2.86	180.00	2.16	127.00	1.53
8'351	8'400	500.95	5.98	399.35	4.76	304.75	3.64	242.10	2.89	183.25	2.19	130.25	1.55
8'401	8'450	506.00	6.01	404.45	4.80	308.60	3.67	247.20	2.93	186.50	2.22	133.50	1.59
8'451	8'500	511.10	6.03	409.50	4.84	312.45	3.68	251.05	2.96	189.75	2.24	136.75	1.62
8'501	8'550	516.50	6.06	414.60	4.87	317.55	3.73	254.90	2.99	193.00	2.26	140.00	1.64
8'551	8'600	522.00	6.09	419.70	4.90	321.40	3.74	258.70	3.02	196.25	2.29	143.25	1.67
8'601	8'650	527.55	6.12	426.05	4.94	325.20	3.77	262.55	3.05	199.90	2.32	147.55	1.72
8'651	8'700	534.50	6.17	431.15	4.97	329.55	3.80	266.40	3.07	205.00	2.36	150.80	1.74
8'701	8'750	540.60	6.20	436.25	5.00	334.65	3.84	270.25	3.09	208.85	2.40	154.05	1.77
8'751	8'800	546.70	6.23	441.30	5.03	339.75	3.87	275.35	3.13	212.70	2.43	157.30	1.79
8'801	8'850	552.80	6.27	446.40	5.05	344.80	3.91	279.20	3.16	216.50	2.46	160.55	1.82
8'851	8'900	558.90	6.30	451.50	5.09	351.20	3.95	283.00	3.19	220.35	2.48	163.80	1.85
8'901	8'950	564.95	6.33	456.60	5.12	356.25	3.99	286.85	3.22	224.20	2.51	167.05	1.87
8'951	9'000	571.05	6.36	462.95	5.16	361.35	4.02	290.70	3.24	228.05	2.54	171.35	1.91
9'001	9'050	578.65	6.42	468.05	5.19	366.45	4.06	294.55	3.27	233.15	2.58	174.60	1.94
9'051	9'100	584.75	6.45	473.10	5.21	371.55	4.10	298.35	3.28	237.00	2.61	177.85	1.96
9'101	9'150	590.85	6.48	478.20	5.24	376.60	4.13	303.50	3.33	240.80	2.64	181.10	1.98
9'151	9'200	596.90	6.51	483.30	5.26	381.70	4.16	307.30	3.35	244.65	2.67	184.35	2.01
9'201	9'250	603.00	6.54	488.55	5.30	388.05	4.21	311.15	3.37	248.50	2.70	187.60	2.04
9'251	9'300	609.10	6.57	494.05	5.33	393.15	4.24	315.00	3.40	252.35	2.72	190.85	2.06
9'301	9'350	615.55	6.61	501.15	5.37	398.50	4.28	318.85	3.42	256.15	2.75	195.15	2.09
9'351	9'400	623.10	6.65	506.65	5.41	403.60	4.31	322.65	3.45	261.30	2.78	198.60	2.12
9'401	9'450	629.20	6.67	512.15	5.43	408.65	4.34	326.50	3.47	265.10	2.81	202.45	2.14
9'451	9'500	635.30	6.70	518.05	5.47	413.75	4.37	331.60	3.50	268.95	2.84	206.30	2.17
9'501	9'550	641.40	6.73	524.15	5.50	418.85	4.40	335.45	3.52	272.80	2.87	210.10	2.20
9'551	9'600	647.50	6.77	530.25	5.54	425.20	4.44	339.30	3.54	276.65	2.89	213.95	2.23
9'601	9'650	653.55	6.79	536.35	5.57	430.30	4.47	343.15	3.56	280.45	2.91	217.80	2.26
9'651	9'700	659.65	6.82	543.90	5.62	435.40	4.50	346.95	3.59	284.30	2.94	222.90	2.30
9'701	9'750	667.25	6.86	550.00	5.66	440.45	4.52	350.80	3.61	289.40	2.97	226.75	2.33
9'751	9'800	673.35	6.88	556.10	5.69	445.55	4.56	354.65	3.63	293.25	3.00	230.60	2.36
9'801	9'850	679.40	6.91	562.20	5.72	450.65	4.59	359.75	3.66	297.10	3.02	234.40	2.38
9'851	9'900	685.50	6.95	568.30	5.75	455.75	4.62	363.60	3.69	300.95	3.05	238.25	2.41
9'901	9'950	691.60	6.97	574.40	5.78	462.20	4.65	367.45	3.70	304.75	3.07	242.10	2.44
9'951	10'000	697.70	7.00	580.50	5.82	467.70	4.69	371.25	3.72	308.60	3.10	245.95	2.47
10'001	10'050	704.20	7.02	588.05	5.87	473.20	4.72	375.10	3.74	312.45	3.11	251.05	2.50
10'051	10'100	712.20	7.07	594.15	5.90	478.70	4.75	378.95	3.76	317.55	3.16	254.90	2.53
10'101	10'150	718.70	7.10	600.25	5.93	484.20	4.78	382.80	3.78	321.40	3.17	258.70	2.56

Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
10'151	10'200	725.20	7.13	606.35	5.96	489.70	4.82	387.90	3.81	325.20	3.19	262.55	2.58
10'201	10'250	731.75	7.16	612.40	5.99	495.20	4.84	392.30	3.83	329.05	3.22	266.40	2.60
10'251	10'300	738.25	7.18	618.50	6.02	502.75	4.90	397.40	3.86	332.90	3.24	270.25	2.63
10'301	10'350	744.75	7.22	624.60	6.05	508.85	4.93	402.50	3.90	336.75	3.26	274.05	2.65
10'351	10'400	751.25	7.24	632.20	6.09	514.95	4.96	407.55	3.93	340.55	3.29	279.20	2.69
10'401	10'450	759.25	7.28	638.25	6.12	521.05	5.00	412.65	3.96	345.70	3.32	283.00	2.71
10'451	10'500	765.75	7.31	644.35	6.15	527.15	5.03	417.75	3.99	349.50	3.34	286.85	2.74
10'501	10'550	772.25	7.33	650.45	6.18	533.25	5.06	424.10	4.03	353.35	3.35	290.70	2.76
10'551	10'600	778.80	7.37	656.55	6.21	539.35	5.10	429.20	4.06	357.20	3.38	294.55	2.79
10'601	10'650	785.30	7.39	662.65	6.24	546.90	5.15	434.30	4.08	361.05	3.40	298.35	2.80
10'651	10'700	791.80	7.42	670.20	6.28	553.00	5.18	439.70	4.12	364.85	3.42	303.50	2.85
10'701	10'750	798.30	7.44	676.55	6.31	559.10	5.21	445.20	4.15	368.70	3.44	307.30	2.86
10'751	10'800	806.30	7.48	683.05	6.34	565.20	5.24	450.70	4.19	373.80	3.47	311.15	2.89
10'801	10'850	812.80	7.51	689.60	6.37	571.25	5.27	456.20	4.21	377.65	3.49	315.00	2.91
10'851	10'900	819.30	7.53	696.10	6.40	577.35	5.31	463.00	4.26	381.50	3.51	318.85	2.93
10'901	10'950	825.80	7.56	702.60	6.43	583.45	5.34	468.50	4.29	385.35	3.52	322.65	2.96
10'951	11'000	832.35	7.58	709.10	6.46	591.05	5.38	474.00	4.32	389.15	3.54	326.50	2.98
11'001	11'050	839.25	7.61	717.50	6.51	597.45	5.41	480.25	4.35	393.00	3.56	331.60	3.01
11'051	11'100	845.75	7.64	724.00	6.54	603.55	5.45	486.35	4.39	396.85	3.58	335.45	3.02
11'101	11'150	853.75	7.68	730.55	6.57	609.65	5.48	492.40	4.42	401.95	3.61	339.30	3.05
11'151	11'200	860.25	7.70	737.05	6.60	615.75	5.51	500.00	4.47	405.80	3.63	343.15	3.07
11'201	11'250	866.80	7.72	743.55	6.63	623.30	5.55	506.10	4.51	409.65	3.65	346.95	3.09
11'251	11'300	873.30	7.74	751.55	6.67	629.40	5.58	512.20	4.54	413.45	3.66	352.10	3.12
11'301	11'350	881.70	7.79	758.05	6.69	635.50	5.62	518.25	4.57	418.60	3.70	355.90	3.14
11'351	11'400	889.10	7.82	765.00	6.73	641.90	5.64	526.15	4.62	422.40	3.71	359.75	3.16
11'401	11'450	896.05	7.84	771.50	6.76	649.75	5.69	532.25	4.66	426.25	3.73	363.60	3.19
11'451	11'500	902.95	7.87	779.45	6.79	656.25	5.72	538.35	4.69	430.10	3.75	368.70	3.22
11'501	11'550	911.40	7.90	786.00	6.82	662.75	5.75	544.45	4.72	435.20	3.77	372.55	3.24
11'551	11'600	918.80	7.94	792.90	6.85	669.70	5.79	552.35	4.77	439.05	3.79	376.40	3.25
11'601	11'650	925.75	7.97	799.40	6.87	677.65	5.83	558.45	4.80	442.90	3.81	380.20	3.27
11'651	11'700	932.65	7.99	807.40	6.91	684.20	5.86	564.55	4.84	448.30	3.84	385.35	3.30
11'701	11'750	941.05	8.03	813.90	6.94	690.70	5.89	570.65	4.87	455.10	3.88	389.15	3.32
11'751	11'800	948.00	8.05	820.45	6.96	697.20	5.92	578.20	4.91	461.00	3.92	393.00	3.34
11'801	11'850	955.40	8.08	827.35	6.99	705.60	5.97	584.65	4.95	467.40	3.95	396.85	3.36
11'851	11'900	962.35	8.10	835.35	7.03	712.10	6.00	590.75	4.98	473.50	3.99	401.95	3.39
11'901	11'950	970.75	8.14	841.85	7.06	718.65	6.03	596.80	5.01	481.05	4.03	405.80	3.40
11'951	12'000	977.65	8.17	848.45	7.08	725.15	6.05	604.40	5.04	487.15	4.07	409.65	3.42
12'001	12'050	984.60	8.19	855.35	7.11	733.10	6.10	610.50	5.08	493.25	4.10	413.45	3.43
12'051	12'100	992.00	8.22	864.25	7.16	740.05	6.13	616.90	5.11	499.70	4.14	418.60	3.47
12'101	12'150	1'000.40	8.25	871.20	7.18	746.55	6.16	623.35	5.14	507.25	4.18	422.40	3.48
12'151	12'200	1'007.35	8.27	878.15	7.21	753.05	6.18	631.30	5.18	513.35	4.21	426.25	3.50
12'201	12'250	1'014.30	8.29	885.05	7.24	761.05	6.22	637.85	5.22	519.45	4.25	430.10	3.52
12'251	12'300	1'021.20	8.32	893.45	7.27	767.55	6.26	644.35	5.25	525.55	4.29	435.20	3.54
12'301	12'350	1'030.10	8.36	900.90	7.31	774.50	6.29	651.25	5.28	533.45	4.32	439.05	3.56
12'351	12'400	1'037.20	8.38	907.80	7.34	782.50	6.33	659.25	5.33	539.55	4.36	442.90	3.58
12'401	12'450	1'044.55	8.41	916.20	7.37	789.00	6.35	665.75	5.36	545.65	4.39	448.00	3.61
12'451	12'500	1'053.95	8.45	923.65	7.41	795.90	6.38	672.70	5.39	553.55	4.44	451.85	3.62
12'501	12'550	1'061.30	8.47	930.55	7.43	802.45	6.40	680.70	5.44	559.60	4.47	456.05	3.64
12'551	12'600	1'068.65	8.50	938.95	7.47	810.40	6.44	687.20	5.46	565.70	4.50	461.95	3.67
12'601	12'650	1'078.05	8.54	946.40	7.49	817.35	6.47	694.10	5.50	573.60	4.55	466.40	3.69
12'651	12'700	1'085.40	8.56	953.35	7.52	824.10	6.50	702.10	5.54	579.70	4.58	470.80	3.72
12'701	12'750	1'092.75	8.59	961.75	7.56	832.50	6.55	708.60	5.57	585.80	4.61	476.70	3.75
12'751	12'800	1'102.15	8.63	969.15	7.59	839.95	6.58	715.55	5.60	593.80	4.65	481.15	3.77
12'801	12'850	1'109.45	8.65	976.10	7.61	846.85	6.60	723.55	5.65	600.30	4.68	485.60	3.79
12'851	12'900	1'116.80	8.68	984.50	7.65	855.25	6.64	730.05	5.67	606.80	4.71	491.50	3.82
12'901	12'950	1'125.65	8.71	991.40	7.67	862.20	6.67	736.55	5.70	614.80	4.76	496.25	3.84
12'951	13'000	1'133.55	8.74	998.85	7.70	869.60	6.71	744.95	5.74	621.75	4.79	502.65	3.88
13'001	13'050	1'140.90	8.76	1'007.25	7.73	878.00	6.74	751.45	5.77	628.25	4.82	510.25	3.92
13'051	13'100	1'149.70	8.80	1'014.50	7.76	884.95	6.77	757.95	5.80	636.20	4.86	516.35	3.95
13'101	13'150	1'157.65	8.82	1'022.45	7.79	892.35	6.80	766.35	5.84	643.15	4.90	522.75	3.98
13'151	13'200	1'165.00	8.84	1'029.75	7.82	900.75	6.84	772.90	5.87	649.65	4.93	528.85	4.02
13'201	13'250	1'173.80	8.88	1'038.60	7.86	907.70	6.87	779.40	5.89	657.65	4.98	536.40	4.05
13'251	13'300	1'182.00	8.90	1'046.50	7.89	915.15	6.89	787.80	5.94	664.55	5.01	542.85	4.09
13'301	13'350	1'189.75	8.93	1'053.85	7.91	923.55	6.93	794.30	5.96	671.10	5.04	548.95	4.12
13'351	13'400	1'199.00	8.96	1'062.70	7.95	930.45	6.95	801.25	5.99	679.05	5.08	556.50	4.16

Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
13'401	13'450	1'207.40	8.99	1'070.60	7.98	937.90	6.99	810.15	6.03	686.00	5.11	562.95	4.19
13'451	13'500	1'215.20	9.02	1'077.95	8.00	946.30	7.02	817.05	6.06	692.50	5.14	569.30	4.22
13'501	13'550	1'224.40	9.05	1'086.75	8.04	953.20	7.05	824.00	6.09	700.50	5.18	577.25	4.27
13'551	13'600	1'232.85	9.08	1'094.70	8.07	960.65	7.08	832.90	6.14	707.40	5.21	584.20	4.30
13'601	13'650	1'240.60	9.11	1'102.05	8.09	969.05	7.11	839.80	6.17	713.95	5.24	590.70	4.34
13'651	13'700	1'249.85	9.14	1'110.85	8.12	975.95	7.14	846.75	6.19	721.90	5.28	598.70	4.38
13'701	13'750	1'258.25	9.17	1'118.80	8.15	983.55	7.17	855.65	6.24	728.85	5.31	605.60	4.42
13'751	13'800	1'266.00	9.19	1'126.15	8.17	992.40	7.20	862.60	6.26	735.35	5.34	612.15	4.44
13'801	13'850	1'273.80	9.22	1'134.95	8.21	999.75	7.23	869.50	6.29	741.85	5.37	620.10	4.48
13'851	13'900	1'283.70	9.25	1'142.90	8.24	1'007.65	7.26	878.40	6.33	750.25	5.41	627.05	4.52
13'901	13'950	1'291.45	9.27	1'150.20	8.26	1'016.45	7.30	885.35	6.36	756.75	5.44	633.55	4.55
13'951	14'000	1'299.35	9.30	1'159.45	8.29	1'023.80	7.33	892.25	6.38	763.30	5.46	641.55	4.59
14'001	14'050	1'309.75	9.34	1'167.90	8.33	1'031.75	7.36	901.15	6.42	771.95	5.50	648.45	4.62
14'051	14'100	1'317.95	9.36	1'175.65	8.36	1'040.55	7.40	908.10	6.45	778.85	5.53	655.00	4.65
14'101	14'150	1'326.15	9.39	1'184.90	8.39	1'047.90	7.42	915.00	6.48	785.80	5.56	662.95	4.69
14'151	14'200	1'336.55	9.43	1'193.30	8.42	1'055.85	7.45	923.90	6.52	794.70	5.61	669.90	4.73
14'201	14'250	1'344.70	9.46	1'201.05	8.44	1'064.65	7.49	930.85	6.54	801.60	5.64	676.40	4.75
14'251	14'300	1'352.90	9.48	1'210.30	8.48	1'072.00	7.51	937.75	6.57	808.55	5.67	684.40	4.79
14'301	14'350	1'363.30	9.51	1'218.75	8.51	1'079.90	7.54	946.65	6.61	817.45	5.70	691.30	4.82
14'351	14'400	1'371.45	9.54	1'226.50	8.54	1'088.75	7.58	953.60	6.64	824.40	5.73	697.80	4.86
14'401	14'450	1'379.65	9.57	1'235.70	8.57	1'096.10	7.60	960.85	6.66	831.30	5.76	705.80	4.89
14'451	14'500	1'390.05	9.60	1'244.15	8.59	1'104.00	7.63	970.25	6.70	840.20	5.80	712.75	4.93
14'501	14'550	1'398.65	9.63	1'251.90	8.62	1'112.85	7.66	977.60	6.73	847.15	5.83	719.25	4.95
14'551	14'600	1'407.25	9.65	1'261.15	8.65	1'120.20	7.68	984.95	6.76	854.05	5.86	727.25	4.99
14'601	14'650	1'417.30	9.69	1'268.90	8.68	1'127.70	7.71	992.30	6.78	862.45	5.89	733.75	5.02
14'651	14'700	1'426.75	9.72	1'277.75	8.71	1'137.60	7.75	1'001.70	6.83	869.90	5.93	740.65	5.05
14'701	14'750	1'435.30	9.75	1'287.40	8.74	1'145.35	7.78	1'009.05	6.85	876.80	5.96	749.05	5.09
14'751	14'800	1'445.40	9.78	1'295.60	8.77	1'153.10	7.80	1'016.40	6.88	885.20	5.99	756.00	5.12
14'801	14'850	1'454.80	9.81	1'304.50	8.80	1'163.00	7.84	1'025.80	6.92	892.65	6.02	763.40	5.15
14'851	14'900	1'463.65	9.84	1'314.15	8.83	1'170.75	7.87	1'033.15	6.94	899.60	6.05	771.85	5.19
14'901	14'950	1'474.15	9.88	1'322.35	8.86	1'178.55	7.90	1'040.50	6.97	908.00	6.08	778.75	5.22
14'951	15'000	1'484.05	9.91	1'331.25	8.89	1'188.45	7.93	1'049.90	7.01	915.40	6.11	786.20	5.25
15'001	15'050	1'493.10	9.94	1'340.90	8.93	1'196.20	7.96	1'057.20	7.03	922.35	6.14	794.60	5.29
15'051	15'100	1'504.00	9.98	1'349.10	8.95	1'203.95	7.99	1'064.55	7.06	930.80	6.18	801.50	5.32
15'101	15'150	1'514.40	10.01	1'358.00	8.98	1'213.85	8.03	1'073.95	7.10	938.75	6.21	808.95	5.35
15'151	15'200	1'523.85	10.04	1'367.85	9.01	1'221.60	8.05	1'081.30	7.12	946.10	6.23	817.35	5.38
15'201	15'250	1'534.90	10.08	1'376.45	9.04	1'229.40	8.07	1'088.65	7.15	954.90	6.27	824.25	5.41
15'251	15'300	1'545.85	10.12	1'385.85	9.07	1'237.80	8.10	1'098.05	7.19	962.85	6.30	831.70	5.45
15'301	15'350	1'555.70	10.15	1'395.95	9.11	1'247.20	8.14	1'105.80	7.22	970.20	6.33	840.10	5.48
15'351	15'400	1'567.00	10.19	1'404.55	9.14	1'255.40	8.16	1'113.60	7.25	979.00	6.37	847.00	5.51
15'401	15'450	1'577.95	10.23	1'413.95	9.17	1'264.30	8.19	1'123.50	7.29	986.90	6.40	854.45	5.54
15'451	15'500	1'587.75	10.26	1'424.00	9.20	1'273.95	8.23	1'131.25	7.31	994.25	6.42	862.85	5.58
15'501	15'550	1'599.10	10.30	1'432.60	9.23	1'282.15	8.26	1'139.00	7.34	1'003.10	6.46	869.80	5.60
15'551	15'600	1'610.00	10.34	1'442.55	9.26	1'291.05	8.29	1'148.90	7.38	1'011.00	6.49	877.20	5.63
15'601	15'650	1'619.85	10.37	1'453.05	9.30	1'300.70	8.33	1'156.65	7.40	1'018.35	6.52	885.60	5.67
15'651	15'700	1'631.20	10.41	1'462.05	9.33	1'308.90	8.35	1'164.45	7.43	1'027.20	6.55	892.55	5.70
15'701	15'750	1'642.10	10.44	1'472.20	9.36	1'317.85	8.38	1'174.35	7.47	1'035.10	6.58	899.95	5.72
15'751	15'800	1'651.95	10.47	1'483.10	9.40	1'327.50	8.42	1'182.10	7.49	1'042.45	6.61	908.70	5.76
15'801	15'850	1'663.25	10.51	1'492.55	9.43	1'335.65	8.44	1'189.85	7.52	1'051.25	6.64	916.05	5.79
15'851	15'900	1'674.20	10.54	1'502.95	9.47	1'345.00	8.47	1'199.75	7.56	1'059.20	6.67	923.95	5.82
15'901	15'950	1'684.05	10.57	1'512.80	9.50	1'355.05	8.51	1'207.50	7.59	1'066.55	6.70	931.30	5.85
15'951	16'000	1'695.35	10.61	1'524.15	9.54	1'363.65	8.54	1'215.25	7.61	1'075.50	6.74	940.15	5.88
16'001	16'050	1'706.30	10.65	1'535.05	9.58	1'373.10	8.57	1'225.60	7.65	1'083.95	6.76	948.05	5.92
16'051	16'100	1'716.15	10.67	1'544.90	9.61	1'383.15	8.60	1'233.75	7.68	1'091.70	6.79	955.40	5.94
16'101	16'150	1'727.45	10.71	1'556.20	9.65	1'391.75	8.63	1'241.95	7.70	1'100.95	6.83	964.20	5.98
16'151	16'200	1'737.30	10.74	1'566.05	9.68	1'400.35	8.66	1'251.60	7.74	1'108.70	6.86	971.55	6.01
16'201	16'250	1'748.20	10.77	1'577.00	9.72	1'411.50	8.70	1'260.50	7.77	1'117.15	6.88	979.50	6.04
16'251	16'300	1'759.55	10.81	1'588.30	9.76	1'420.50	8.73	1'268.70	7.80	1'126.35	6.92	988.30	6.07
16'301	16'350	1'769.40	10.84	1'598.15	9.79	1'429.50	8.76	1'278.35	7.83	1'134.15	6.95	995.65	6.10
16'351	16'400	1'780.50	10.88	1'609.10	9.83	1'440.90	8.80	1'287.30	7.86	1'142.55	6.98	1'003.60	6.13
16'401	16'450	1'792.20	10.91	1'620.40	9.86	1'450.35	8.83	1'295.45	7.88	1'151.80	7.01	1'012.40	6.16
16'451	16'500	1'802.35	10.94	1'630.25	9.89	1'459.75	8.86	1'305.10	7.92	1'159.55	7.04	1'019.75	6.19
16'501	16'550	1'813.60	10.98	1'641.20	9.93	1'471.70	8.91	1'314.20	7.95	1'168.00	7.07	1'027.65	6.22
16'551	16'600	1'823.70	11.00	1'652.50	9.97	1'481.25	8.94	1'322.80	7.98	1'175.75	7.10	1'036.50	6.26
16'601	16'650	1'835.45	11.04	1'662.35	10.00	1'491.10	8.97	1'332.85	8.02	1'184.95	7.13	1'043.85	6.28

Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
16'651	16'700	1'846.65	11.08	1'673.25	10.03	1'503.50	9.02	1'342.30	8.05	1'193.55	7.16	1'052.20	6.31
16'701	16'750	1'856.80	11.10	1'684.60	10.07	1'513.35	9.05	1'350.90	8.08	1'201.75	7.19	1'061.40	6.34
16'751	16'800	1'868.50	11.14	1'694.45	10.10	1'523.20	9.08	1'360.95	8.11	1'211.40	7.22	1'069.20	6.37
16'801	16'850	1'879.75	11.17	1'705.35	10.13	1'535.60	9.13	1'370.40	8.14	1'220.35	7.25	1'077.60	6.41
16'851	16'900	1'889.85	11.20	1'716.65	10.17	1'545.45	9.16	1'379.00	8.17	1'228.50	7.28	1'086.85	6.44
16'901	16'950	1'901.55	11.24	1'726.50	10.20	1'555.30	9.19	1'389.45	8.21	1'238.15	7.31	1'094.60	6.47
16'951	17'000	1'912.80	11.27	1'737.45	10.23	1'567.70	9.24	1'399.40	8.24	1'247.10	7.35	1'103.00	6.50
17'001	17'050	1'922.95	11.30	1'748.75	10.27	1'577.55	9.27	1'408.40	8.27	1'255.25	7.37	1'112.25	6.53
17'051	17'100	1'934.65	11.33	1'758.60	10.30	1'587.40	9.29	1'419.05	8.31	1'264.90	7.41	1'120.00	6.56
17'101	17'150	1'945.85	11.36	1'769.85	10.34	1'599.80	9.34	1'429.50	8.35	1'273.85	7.44	1'128.45	6.59
17'151	17'200	1'956.00	11.39	1'781.55	10.38	1'609.65	9.37	1'438.90	8.38	1'282.00	7.46	1'137.70	6.63
17'201	17'250	1'967.70	11.43	1'791.70	10.40	1'619.45	9.40	1'448.35	8.41	1'292.00	7.50	1'145.45	6.65
17'251	17'300	1'978.95	11.46	1'802.90	10.44	1'631.90	9.45	1'460.65	8.46	1'301.45	7.53	1'153.85	6.68
17'301	17'350	1'989.10	11.48	1'814.60	10.48	1'641.70	9.48	1'470.50	8.49	1'310.00	7.56	1'163.10	6.71
17'351	17'400	2'000.80	11.52	1'824.75	10.50	1'651.55	9.51	1'480.35	8.52	1'320.10	7.60	1'171.20	6.74
17'401	17'450	2'012.00	11.55	1'835.95	10.54	1'663.95	9.55	1'492.75	8.57	1'329.50	7.63	1'180.15	6.77
17'451	17'500	2'022.15	11.57	1'847.70	10.58	1'673.80	9.58	1'502.60	8.60	1'338.10	7.66	1'189.80	6.81
17'501	17'550	2'033.85	11.61	1'857.85	10.60	1'683.65	9.61	1'512.45	8.63	1'348.20	7.69	1'197.95	6.84
17'551	17'600	2'045.10	11.64	1'869.05	10.63	1'696.05	9.65	1'524.85	8.68	1'357.85	7.73	1'206.90	6.87
17'601	17'650	2'055.25	11.66	1'880.75	10.67	1'705.90	9.68	1'534.70	8.71	1'366.85	7.76	1'216.55	6.90
17'651	17'700	2'066.95	11.69	1'890.90	10.70	1'715.75	9.71	1'544.50	8.74	1'377.35	7.79	1'224.70	6.93
17'701	17'750	2'078.15	11.72	1'902.10	10.73	1'728.15	9.75	1'556.90	8.78	1'387.30	7.83	1'233.65	6.96
17'751	17'800	2'088.30	11.75	1'913.85	10.77	1'738.00	9.78	1'566.75	8.82	1'396.70	7.86	1'243.30	6.99
17'801	17'850	2'100.00	11.78	1'923.95	10.79	1'747.95	9.81	1'576.60	8.85	1'407.60	7.90	1'251.45	7.02
17'851	17'900	2'110.15	11.80	1'934.10	10.82	1'758.05	9.83	1'587.95	8.88	1'417.05	7.93	1'259.75	7.05
17'901	17'950	2'121.40	11.83	1'946.90	10.86	1'770.85	9.88	1'598.85	8.92	1'427.65	7.97	1'270.65	7.09
17'951	18'000	2'133.10	11.87	1'957.05	10.89	1'781.00	9.91	1'608.70	8.95	1'438.95	8.01	1'279.25	7.12
18'001	18'050	2'143.25	11.89	1'967.20	10.91	1'791.15	9.94	1'620.00	8.99	1'448.80	8.04	1'287.80	7.15
18'051	18'100	2'154.45	11.92	1'980.00	10.95	1'803.95	9.98	1'630.95	9.02	1'459.70	8.08	1'298.70	7.19
18'101	18'150	2'166.15	11.95	1'990.10	10.98	1'814.10	10.01	1'640.80	9.05	1'471.05	8.12	1'307.30	7.21
18'151	18'200	2'176.30	11.97	2'000.25	11.00	1'824.20	10.04	1'652.10	9.09	1'480.90	8.15	1'315.90	7.24
18'201	18'250	2'187.55	12.01	2'013.05	11.05	1'837.00	10.08	1'663.05	9.12	1'491.80	8.19	1'326.80	7.28
18'251	18'300	2'199.25	12.03	2'023.20	11.07	1'847.15	10.11	1'672.90	9.15	1'503.15	8.22	1'335.80	7.31
18'301	18'350	2'209.40	12.05	2'033.35	11.09	1'857.30	10.13	1'684.20	9.19	1'512.95	8.26	1'344.85	7.34
18'351	18'400	2'220.60	12.09	2'046.15	11.13	1'870.10	10.18	1'695.15	9.22	1'523.90	8.29	1'356.25	7.38
18'401	18'450	2'232.30	12.11	2'056.25	11.16	1'880.25	10.20	1'704.95	9.25	1'535.20	8.33	1'365.40	7.41
18'451	18'500	2'242.45	12.14	2'066.40	11.18	1'890.35	10.23	1'716.30	9.29	1'545.05	8.36	1'374.85	7.44
18'501	18'550	2'253.65	12.17	2'079.20	11.22	1'903.15	10.27	1'727.20	9.32	1'556.00	8.40	1'386.75	7.49
18'551	18'600	2'265.40	12.19	2'089.35	11.25	1'913.30	10.30	1'737.25	9.35	1'567.30	8.44	1'396.15	7.52
18'601	18'650	2'275.50	12.22	2'099.50	11.28	1'923.45	10.32	1'748.95	9.39	1'577.15	8.47	1'405.95	7.55
18'651	18'700	2'286.75	12.25	2'110.70	11.30	1'936.25	10.37	1'760.20	9.42	1'588.10	8.50	1'416.85	7.59
18'701	18'750	2'298.45	12.27	2'122.40	11.33	1'946.35	10.39	1'770.35	9.45	1'599.40	8.54	1'428.20	7.63
18'751	18'800	2'308.60	12.30	2'132.55	11.36	1'956.50	10.42	1'782.05	9.49	1'609.25	8.57	1'438.00	7.66
18'801	18'850	2'319.80	12.32	2'143.80	11.39	1'969.30	10.46	1'793.25	9.52	1'620.15	8.61	1'448.95	7.70
18'851	18'900	2'331.55	12.35	2'155.50	11.42	1'979.45	10.48	1'803.40	9.55	1'631.50	8.65	1'460.25	7.74
18'901	18'950	2'341.65	12.38	2'165.65	11.45	1'989.60	10.52	1'815.10	9.59	1'641.35	8.67	1'470.10	7.77
18'951	19'000	2'352.90	12.40	2'176.85	11.47	2'002.40	10.55	1'826.35	9.62	1'652.25	8.71	1'481.05	7.81
19'001	19'050	2'364.60	12.43	2'188.55	11.51	2'012.50	10.58	1'836.50	9.66	1'663.60	8.75	1'492.35	7.84
19'051	19'100	2'374.75	12.45	2'198.70	11.53	2'022.65	10.61	1'848.20	9.69	1'673.40	8.77	1'502.20	7.87
19'101	19'150	2'385.95	12.48	2'209.95	11.56	2'035.45	10.64	1'859.40	9.72	1'684.35	8.81	1'513.15	7.91
19'151	19'200	2'397.70	12.51	2'221.65	11.59	2'045.60	10.67	1'869.55	9.75	1'695.65	8.84	1'524.45	7.95
19'201	19'250	2'407.80	12.53	2'231.75	11.61	2'055.75	10.69	1'881.25	9.78	1'705.50	8.87	1'534.30	7.98
19'251	19'300	2'419.05	12.55	2'243.00	11.64	2'068.55	10.73	1'892.50	9.82	1'716.45	8.90	1'545.20	8.02
19'301	19'350	2'429.20	12.57	2'254.70	11.67	2'078.65	10.76	1'902.60	9.85	1'726.60	8.94	1'556.55	8.06
19'351	19'400	2'440.90	12.60	2'264.85	11.69	2'088.80	10.78	1'914.35	9.88	1'738.30	8.97	1'566.40	8.08
19'401	19'450	2'452.10	12.62	2'276.05	11.72	2'101.60	10.82	1'925.55	9.92	1'749.50	9.01	1'577.30	8.12
19'451	19'500	2'462.25	12.64	2'287.80	11.75	2'111.75	10.84	1'935.70	9.94	1'759.65	9.04	1'588.65	8.16
19'501	19'550	2'473.95	12.67	2'297.90	11.77	2'121.90	10.87	1'947.40	9.97	1'771.35	9.07	1'598.45	8.18
19'551	19'600	2'484.10	12.69	2'308.05	11.79	2'133.60	10.90	1'957.55	10.00	1'781.50	9.10	1'608.30	8.21
19'601	19'650	2'495.35	12.71	2'320.85	11.83	2'144.80	10.93	1'968.75	10.03	1'792.70	9.14	1'620.70	8.26
19'651	19'700	2'507.05	12.74	2'331.00	11.85	2'154.95	10.95	1'980.50	10.07	1'804.45	9.17	1'630.55	8.29
19'701	19'750	2'517.20	12.76	2'341.15	11.87	2'166.65	10.99	1'990.60	10.09	1'814.60	9.20	1'640.40	8.31
19'751	19'800	2'528.40	12.78	2'353.95	11.90	2'177.90	11.01	2'001.85	10.12	1'825.80	9.23	1'652.80	8.36
19'801	19'850	2'540.10	12.81	2'364.05	11.92	2'188.00	11.04	2'013.55	10.16	1'837.50	9.27	1'662.65	8.39
19'851	19'900	2'550.25	12.83	2'374.20	11.94	2'199.75	11.07	2'023.70	10.18	1'847.65	9.30	1'672.50	8.42

Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
19'901	19'950	2'561.45	12.85	2'387.00	11.98	2'210.95	11.10	2'034.90	10.21	1'858.85	9.33	1'684.90	8.46
19'951	20'000	2'573.20	12.88	2'397.15	12.00	2'221.10	11.12	2'045.05	10.24	1'870.60	9.37	1'694.75	8.49
20'001	20'050	2'583.35	12.90	2'407.30	12.02	2'232.80	11.15	2'056.75	10.27	1'880.70	9.39	1'704.70	8.51
20'051	20'100	2'594.55	12.93	2'420.10	12.05	2'244.05	11.18	2'068.00	10.30	1'891.95	9.42	1'717.50	8.56
20'101	20'150	2'606.25	12.95	2'430.20	12.07	2'254.15	11.20	2'078.15	10.33	1'903.65	9.46	1'727.60	8.59
20'151	20'200	2'616.40	12.97	2'440.35	12.09	2'265.90	11.23	2'089.85	10.36	1'913.80	9.49	1'737.75	8.61
20'201	20'250	2'627.60	12.99	2'453.15	12.13	2'277.10	11.26	2'101.05	10.39	1'925.00	9.52	1'750.55	8.66
20'251	20'300	2'639.35	13.02	2'463.30	12.15	2'287.25	11.28	2'111.20	10.41	1'936.75	9.55	1'760.70	8.69
20'301	20'350	2'649.45	13.03	2'473.45	12.17	2'298.95	11.31	2'122.90	10.45	1'946.85	9.58	1'770.85	8.71
20'351	20'400	2'660.70	13.06	2'486.20	12.20	2'310.20	11.34	2'134.15	10.47	1'958.10	9.61	1'783.60	8.76
20'401	20'450	2'672.40	13.08	2'496.35	12.22	2'320.30	11.36	2'144.30	10.50	1'969.80	9.65	1'793.75	8.78
20'451	20'500	2'682.55	13.10	2'506.50	12.24	2'332.05	11.39	2'156.00	10.53	1'979.95	9.67	1'803.90	8.81
20'501	20'550	2'693.75	13.13	2'519.30	12.27	2'343.25	11.42	2'167.20	10.56	1'991.15	9.70	1'816.70	8.85
20'551	20'600	2'705.50	13.15	2'529.45	12.29	2'353.40	11.44	2'177.35	10.58	2'002.90	9.74	1'826.85	8.88
20'601	20'650	2'715.60	13.17	2'539.60	12.32	2'363.55	11.46	2'189.05	10.61	2'013.00	9.76	1'837.00	8.91
20'651	20'700	2'726.85	13.19	2'552.35	12.34	2'376.35	11.49	2'200.30	10.64	2'024.25	9.79	1'849.75	8.95
20'701	20'750	2'738.55	13.22	2'562.50	12.37	2'386.45	11.51	2'210.40	10.66	2'035.95	9.82	1'859.90	8.97
20'751	20'800	2'748.70	13.23	2'572.65	12.39	2'396.60	11.54	2'222.15	10.70	2'046.10	9.85	1'870.05	9.00
20'801	20'850	2'759.90	13.25	2'585.45	12.41	2'409.40	11.57	2'233.35	10.72	2'057.30	9.88	1'882.85	9.04
20'851	20'900	2'771.65	13.28	2'595.60	12.44	2'419.55	11.59	2'243.50	10.75	2'069.05	9.91	1'893.00	9.07
20'901	20'950	2'781.75	13.30	2'605.75	12.45	2'429.70	11.61	2'255.20	10.78	2'079.15	9.94	1'903.10	9.09
20'951	21'000	2'793.00	13.32	2'618.50	12.49	2'442.50	11.65	2'266.45	10.80	2'090.40	9.96	1'915.90	9.13
21'001	21'050	2'804.70	13.34	2'628.65	12.50	2'452.60	11.67	2'276.55	10.83	2'102.10	10.00	1'926.05	9.16
21'051	21'100	2'814.85	13.36	2'638.80	12.52	2'462.75	11.69	2'288.30	10.86	2'112.25	10.02	1'936.20	9.19
21'101	21'150	2'826.05	13.38	2'651.60	12.55	2'475.55	11.72	2'299.50	10.89	2'123.45	10.05	1'949.00	9.23
21'151	21'200	2'837.80	13.40	2'661.75	12.57	2'485.70	11.74	2'309.65	10.91	2'135.15	10.08	1'959.15	9.25
21'201	21'250	2'847.90	13.42	2'671.85	12.59	2'495.85	11.76	2'321.35	10.94	2'145.30	10.11	1'969.25	9.28
21'251	21'300	2'858.05	13.43	2'682.00	12.61	2'507.55	11.79	2'331.50	10.96	2'155.45	10.13	1'979.40	9.30
21'301	21'350	2'870.85	13.46	2'694.80	12.64	2'518.75	11.81	2'342.70	10.99	2'168.25	10.17	1'992.20	9.34
21'351	21'400	2'881.00	13.48	2'704.95	12.65	2'528.90	11.83	2'354.45	11.01	2'178.40	10.19	2'002.35	9.37
21'401	21'450	2'891.15	13.49	2'715.10	12.67	2'540.60	11.86	2'364.55	11.04	2'188.50	10.22	2'012.50	9.40
21'451	21'500	2'903.90	13.52	2'727.90	12.70	2'551.85	11.88	2'375.80	11.06	2'201.30	10.25	2'025.30	9.43
21'501	21'550	2'914.05	13.54	2'738.00	12.72	2'561.95	11.90	2'387.50	11.09	2'211.45	10.27	2'035.40	9.45
21'551	21'600	2'924.20	13.55	2'748.15	12.74	2'573.70	11.93	2'397.65	11.11	2'221.60	10.30	2'045.55	9.48
21'601	21'650	2'937.00	13.58	2'760.95	12.77	2'584.90	11.95	2'408.85	11.14	2'234.40	10.33	2'058.35	9.52
21'651	21'700	2'947.15	13.60	2'771.10	12.78	2'595.05	11.97	2'420.55	11.17	2'244.55	10.36	2'068.50	9.55
21'701	21'750	2'957.25	13.61	2'781.25	12.80	2'606.75	12.00	2'430.70	11.19	2'254.65	10.38	2'078.65	9.57
21'751	21'800	2'970.05	13.64	2'794.00	12.83	2'618.00	12.02	2'441.95	11.21	2'267.45	10.41	2'091.40	9.60
21'801	21'850	2'980.20	13.65	2'804.15	12.85	2'628.10	12.04	2'453.65	11.24	2'277.60	10.44	2'101.55	9.63
21'851	21'900	2'990.35	13.67	2'814.30	12.86	2'639.85	12.07	2'463.80	11.26	2'287.75	10.46	2'111.70	9.65
21'901	21'950	3'003.15	13.70	2'827.10	12.89	2'651.05	12.09	2'475.00	11.29	2'300.55	10.49	2'124.50	9.69
21'951	22'000	3'013.30	13.71	2'837.25	12.91	2'661.20	12.11	2'486.70	11.32	2'310.70	10.52	2'134.65	9.72
22'001	22'050	3'023.40	13.73	2'847.35	12.93	2'672.90	12.14	2'496.85	11.34	2'320.80	10.54	2'144.75	9.74
22'051	22'100	3'034.65	13.75	2'860.15	12.96	2'684.15	12.16	2'508.10	11.36	2'332.05	10.56	2'157.55	9.78
22'101	22'150	3'046.35	13.77	2'870.30	12.97	2'694.25	12.18	2'519.80	11.39	2'343.75	10.59	2'167.70	9.80
22'151	22'200	3'056.50	13.79	2'880.45	12.99	2'706.00	12.20	2'529.95	11.41	2'353.90	10.62	2'177.85	9.82
22'201	22'250	3'067.70	13.80	2'893.25	13.02	2'717.20	12.22	2'541.15	11.43	2'365.10	10.64	2'190.65	9.86
22'251	22'300	3'079.45	13.82	2'903.40	13.03	2'727.35	12.24	2'552.85	11.46	2'376.85	10.67	2'200.80	9.88
22'301	22'350	3'089.55	13.84	2'913.50	13.05	2'739.05	12.27	2'563.00	11.48	2'386.95	10.69	2'210.90	9.90
22'351	22'400	3'100.80	13.86	2'926.30	13.08	2'750.25	12.29	2'574.25	11.50	2'398.20	10.72	2'223.70	9.94
22'401	22'450	3'112.50	13.88	2'936.45	13.09	2'760.40	12.31	2'585.95	11.53	2'409.90	10.75	2'233.85	9.96
22'451	22'500	3'122.65	13.90	2'946.60	13.11	2'772.15	12.33	2'596.10	11.55	2'420.05	10.77	2'244.00	9.98
22'501	22'550	3'133.85	13.91	2'959.40	13.14	2'783.35	12.36	2'607.30	11.57	2'431.25	10.79	2'256.80	10.02
22'551	22'600	3'145.60	13.94	2'969.55	13.16	2'793.50	12.38	2'619.00	11.60	2'442.95	10.82	2'266.95	10.04
22'601	22'650	3'155.70	13.95	2'979.65	13.17	2'805.20	12.40	2'629.15	11.62	2'453.10	10.84	2'277.05	10.06
22'651	22'700	3'166.95	13.97	2'992.45	13.20	2'816.40	12.42	2'640.40	11.64	2'464.35	10.87	2'289.85	10.10
22'701	22'750	3'178.65	13.99	3'002.60	13.21	2'826.55	12.44	2'650.50	11.67	2'476.05	10.90	2'300.00	10.12
22'751	22'800	3'188.80	14.00	3'012.75	13.23	2'838.30	12.46	2'662.25	11.69	2'486.20	10.92	2'310.15	10.14
22'801	22'850	3'200.00	14.02	3'025.55	13.26	2'849.50	12.49	2'673.45	11.71	2'497.40	10.94	2'322.95	10.18
22'851	22'900	3'211.70	14.04	3'035.70	13.27	2'859.65	12.50	2'683.60	11.73	2'509.10	10.97	2'333.10	10.20
22'901	22'950	3'221.85	14.05	3'045.80	13.29	2'871.35	12.52	2'695.30	11.76	2'519.25	10.99	2'343.20	10.22
22'951	23'000	3'232.00	14.07	3'057.55	13.31	2'881.50	12.54	2'705.45	11.77	2'529.40	11.01	2'354.95	10.25
23'001	23'050	3'244.80	14.09	3'068.75	13.33	2'892.70	12.56	2'716.65	11.80	2'542.20	11.04	2'366.15	10.28
23'051	23'100	3'254.95	14.11	3'078.90	13.34	2'904.40	12.59	2'728.40	11.82	2'552.35	11.06	2'376.30	10.30
23'101	23'150	3'265.10	14.12	3'090.60	13.37	2'914.55	12.61	2'738.50	11.84	2'562.50	11.08	2'388.00	10.33

Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
23'151	23'200	3'277.85	14.14	3'101.85	13.39	2'925.80	12.63	2'749.75	11.87	2'575.25	11.11	2'399.25	10.35
23'201	23'250	3'288.00	14.16	3'111.95	13.40	2'937.50	12.65	2'761.45	11.89	2'585.40	11.13	2'409.35	10.37
23'251	23'300	3'298.15	14.17	3'123.70	13.42	2'947.65	12.67	2'771.60	11.91	2'595.55	11.15	2'421.10	10.40
23'301	23'350	3'310.95	14.20	3'134.90	13.44	2'958.85	12.69	2'782.80	11.93	2'608.35	11.18	2'432.30	10.43
23'351	23'400	3'321.10	14.21	3'145.05	13.45	2'969.00	12.70	2'794.55	11.96	2'618.50	11.20	2'442.45	10.45
23'401	23'450	3'331.20	14.22	3'156.75	13.48	2'980.70	12.73	2'804.65	11.97	2'628.60	11.22	2'454.15	10.48
23'451	23'500	3'344.00	14.24	3'168.00	13.50	2'991.95	12.75	2'815.90	12.00	2'641.40	11.25	2'465.35	10.50
23'501	23'550	3'354.15	14.26	3'178.10	13.51	3'002.05	12.76	2'827.60	12.02	2'651.55	11.27	2'475.50	10.52
23'551	23'600	3'364.30	14.27	3'189.80	13.53	3'013.80	12.78	2'837.75	12.04	2'661.70	11.29	2'487.20	10.55
23'601	23'650	3'377.10	14.29	3'201.05	13.55	3'025.00	12.80	2'848.95	12.06	2'674.50	11.32	2'498.45	10.57
23'651	23'700	3'387.25	14.31	3'211.20	13.56	3'035.15	12.82	2'860.65	12.08	2'684.65	11.34	2'508.60	10.60
23'701	23'750	3'397.35	14.32	3'222.90	13.58	3'046.85	12.84	2'870.80	12.10	2'694.75	11.36	2'520.30	10.62
23'751	23'800	3'410.15	14.34	3'234.10	13.60	3'058.10	12.86	2'882.05	12.12	2'707.55	11.39	2'531.50	10.65
23'801	23'850	3'420.30	14.35	3'244.25	13.62	3'068.20	12.88	2'893.75	12.15	2'717.70	11.41	2'541.65	10.67
23'851	23'900	3'430.60	14.37	3'255.95	13.64	3'079.95	12.90	2'903.90	12.16	2'727.85	11.43	2'553.35	10.69
23'901	23'950	3'444.00	14.39	3'267.20	13.66	3'091.15	12.92	2'915.10	12.18	2'740.65	11.46	2'564.60	10.72
23'951	24'000	3'454.55	14.41	3'277.35	13.67	3'101.30	12.93	2'926.80	12.21	2'750.75	11.47	2'574.75	10.74
24'001	24'050	3'465.15	14.42	3'287.45	13.68	3'113.00	12.96	2'936.95	12.22	2'760.90	11.49	2'584.85	10.76
24'051	24'100	3'478.55	14.45	3'300.25	13.71	3'124.25	12.98	2'948.20	12.25	2'773.70	11.52	2'597.65	10.79
24'101	24'150	3'489.10	14.46	3'310.40	13.72	3'134.35	12.99	2'959.90	12.27	2'783.85	11.54	2'607.80	10.81
24'151	24'200	3'499.70	14.48	3'320.55	13.74	3'146.05	13.01	2'970.05	12.29	2'794.00	11.56	2'617.95	10.83
24'201	24'250	3'513.10	14.50	3'333.35	13.76	3'157.30	13.03	2'981.25	12.31	2'806.80	11.59	2'630.75	10.86
24'251	24'300	3'523.65	14.52	3'343.50	13.78	3'167.45	13.05	2'992.95	12.33	2'816.90	11.60	2'640.90	10.88
24'301	24'350	3'534.25	14.53	3'353.60	13.79	3'179.15	13.07	3'003.10	12.35	2'827.05	11.62	2'651.00	10.90
24'351	24'400	3'547.65	14.56	3'366.40	13.81	3'190.35	13.09	3'014.35	12.37	2'839.85	11.65	2'663.80	10.93
24'401	24'450	3'558.20	14.57	3'376.55	13.83	3'200.50	13.11	3'026.05	12.39	2'850.00	11.67	2'673.95	10.95
24'451	24'500	3'568.80	14.58	3'386.70	13.84	3'212.20	13.12	3'036.20	12.40	2'860.15	11.69	2'684.10	10.97
24'501	24'550	3'582.15	14.61	3'399.50	13.86	3'223.45	13.14	3'047.40	12.42	2'872.95	11.71	2'696.90	11.00
24'551	24'600	3'592.75	14.62	3'409.65	13.88	3'233.60	13.16	3'059.10	12.45	2'883.05	11.73	2'707.00	11.02
24'601	24'650	3'603.35	14.63	3'420.05	13.89	3'245.30	13.18	3'069.25	12.46	2'893.20	11.75	2'717.15	11.03
24'651	24'700	3'613.90	14.65	3'432.35	13.91	3'255.45	13.19	3'079.40	12.48	2'903.35	11.76	2'728.90	11.06
24'701	24'750	3'627.30	14.67	3'444.05	13.93	3'266.65	13.21	3'092.20	12.51	2'916.15	11.79	2'740.10	11.08
24'751	24'800	3'637.90	14.68	3'454.60	13.95	3'278.35	13.23	3'102.35	12.52	2'926.30	11.81	2'750.25	11.10
24'801	24'850	3'648.45	14.69	3'466.90	13.97	3'288.50	13.25	3'112.45	12.54	2'936.40	11.83	2'761.95	11.13
24'851	24'900	3'661.85	14.72	3'478.60	13.99	3'299.75	13.27	3'125.25	12.56	2'949.20	11.86	2'773.15	11.15
24'901	24'950	3'672.45	14.73	3'489.15	14.00	3'311.45	13.28	3'135.40	12.58	2'959.35	11.87	2'783.30	11.17
24'951	25'000	3'683.00	14.75	3'501.45	14.02	3'321.60	13.30	3'145.55	12.60	2'969.50	11.89	2'795.05	11.19
25'001	25'050	3'696.40	14.77	3'513.15	14.04	3'332.80	13.32	3'158.35	12.62	2'982.30	11.92	2'806.25	11.21
25'051	25'100	3'707.00	14.78	3'523.70	14.05	3'344.50	13.34	3'168.45	12.63	2'992.45	11.93	2'816.40	11.23
25'101	25'150	3'717.55	14.80	3'536.00	14.07	3'354.65	13.35	3'178.60	12.65	3'002.55	11.95	2'828.10	11.26
25'151	25'200	3'730.95	14.82	3'547.70	14.09	3'365.90	13.37	3'191.40	12.68	3'015.35	11.98	2'839.30	11.28
25'201	25'250	3'741.55	14.83	3'558.25	14.11	3'377.60	13.39	3'201.55	12.69	3'025.50	12.00	2'849.45	11.29
25'251	25'300	3'752.10	14.84	3'570.55	14.13	3'387.75	13.40	3'211.70	12.71	3'035.65	12.01	2'861.15	11.32
25'301	25'350	3'765.50	14.87	3'582.25	14.14	3'398.95	13.42	3'222.90	12.73	3'048.45	12.04	2'872.40	11.34
25'351	25'400	3'776.10	14.88	3'592.80	14.16	3'411.25	13.44	3'234.60	12.75	3'058.60	12.06	2'882.55	11.36
25'401	25'450	3'786.65	14.89	3'605.10	14.18	3'421.85	13.46	3'244.75	12.76	3'068.70	12.07	2'894.25	11.38
25'451	25'500	3'800.05	14.92	3'616.80	14.20	3'433.50	13.48	3'256.00	12.78	3'081.50	12.10	2'905.45	11.40
25'501	25'550	3'810.65	14.93	3'627.35	14.21	3'445.80	13.50	3'267.70	12.80	3'091.65	12.11	2'915.60	11.42
25'551	25'600	3'821.20	14.94	3'639.65	14.23	3'456.40	13.51	3'277.85	12.82	3'101.80	12.13	2'927.30	11.44
25'601	25'650	3'834.60	14.97	3'651.35	14.25	3'468.05	13.53	3'289.05	12.84	3'114.60	12.16	2'938.55	11.47
25'651	25'700	3'845.20	14.98	3'661.90	14.26	3'480.35	13.55	3'300.75	12.86	3'124.75	12.17	2'948.70	11.49
25'701	25'750	3'855.75	14.99	3'674.20	14.28	3'490.95	13.57	3'310.90	12.87	3'134.85	12.19	2'960.40	11.51
25'751	25'800	3'869.15	15.01	3'685.90	14.30	3'502.60	13.59	3'322.15	12.89	3'147.65	12.21	2'971.60	11.53
25'801	25'850	3'879.75	15.02	3'696.45	14.31	3'514.90	13.61	3'333.85	12.91	3'157.80	12.23	2'981.75	11.55
25'851	25'900	3'890.30	15.03	3'708.75	14.33	3'525.50	13.63	3'344.00	12.92	3'167.95	12.24	2'993.45	11.57
25'901	25'950	3'903.70	15.06	3'720.40	14.35	3'537.15	13.64	3'355.20	12.94	3'180.75	12.27	3'004.70	11.59
25'951	26'000	3'914.30	15.07	3'731.00	14.36	3'549.45	13.66	3'366.90	12.96	3'190.85	12.28	3'014.85	11.61
26'001	26'050	3'924.85	15.08	3'743.30	14.38	3'560.05	13.68	3'377.05	12.98	3'201.00	12.30	3'026.55	11.63
26'051	26'100	3'938.25	15.10	3'755.00	14.40	3'571.70	13.70	3'388.40	12.99	3'213.80	12.33	3'037.75	11.65
26'101	26'150	3'948.85	15.12	3'765.55	14.42	3'582.30	13.71	3'400.75	13.02	3'223.95	12.34	3'047.90	11.67
26'151	26'200	3'959.40	15.13	3'777.85	14.43	3'594.60	13.73	3'411.30	13.03	3'234.10	12.36	3'059.60	11.69
26'201	26'250	3'972.80	15.15	3'789.50	14.45	3'606.25	13.75	3'423.00	13.05	3'246.90	12.38	3'070.85	11.71
26'251	26'300	3'983.40	15.16	3'800.10	14.46	3'616.85	13.77	3'435.30	13.07	3'257.00	12.40	3'081.00	11.73
26'301	26'350	3'993.95	15.17	3'812.40	14.48	3'629.15	13.79	3'445.85	13.09	3'267.15	12.41	3'092.70	11.75



Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
26'351	26'400	4'006.25	15.19	3'823.00	14.49	3'639.70	13.80	3'456.45	13.10	3'278.85	12.43	3'102.80	11.76
26'401	26'450	4'017.95	15.21	3'834.65	14.51	3'651.40	13.82	3'469.85	13.13	3'290.10	12.45	3'114.05	11.78
26'451	26'500	4'028.50	15.22	3'846.95	14.53	3'663.70	13.84	3'480.40	13.14	3'300.25	12.46	3'125.75	11.81
26'501	26'550	4'040.80	15.23	3'857.55	14.54	3'674.25	13.85	3'491.00	13.16	3'311.95	12.49	3'135.90	11.82
26'551	26'600	4'052.50	15.25	3'869.20	14.56	3'685.95	13.87	3'504.40	13.19	3'323.15	12.50	3'147.10	11.84
26'601	26'650	4'063.05	15.26	3'881.50	14.58	3'698.25	13.89	3'514.95	13.20	3'333.30	12.52	3'158.85	11.86
26'651	26'700	4'075.35	15.28	3'892.10	14.59	3'708.80	13.90	3'525.55	13.22	3'345.00	12.54	3'168.95	11.88
26'701	26'750	4'087.05	15.29	3'903.75	14.61	3'720.50	13.92	3'538.90	13.24	3'356.25	12.56	3'180.20	11.90
26'751	26'800	4'097.60	15.31	3'914.35	14.62	3'732.80	13.94	3'549.50	13.26	3'366.40	12.57	3'190.35	11.91
26'801	26'850	4'109.90	15.32	3'926.65	14.64	3'743.35	13.95	3'560.10	13.27	3'378.55	12.60	3'202.05	11.94
26'851	26'900	4'121.60	15.34	3'938.30	14.65	3'755.05	13.97	3'573.50	13.30	3'390.20	12.61	3'213.25	11.96
26'901	26'950	4'132.15	15.35	3'948.90	14.67	3'767.35	13.99	3'584.05	13.31	3'400.80	12.63	3'223.40	11.97
26'951	27'000	4'144.45	15.36	3'961.20	14.68	3'777.90	14.01	3'594.65	13.33	3'413.10	12.65	3'235.10	11.99
27'001	27'050	4'156.15	15.38	3'972.85	14.70	3'789.60	14.02	3'608.00	13.35	3'424.75	12.67	3'246.35	12.01
27'051	27'100	4'166.70	15.39	3'983.45	14.71	3'801.90	14.04	3'618.60	13.37	3'435.35	12.69	3'256.50	12.03
27'101	27'150	4'179.00	15.41	3'995.75	14.73	3'812.45	14.05	3'629.20	13.38	3'447.65	12.71	3'268.20	12.05
27'151	27'200	4'190.65	15.42	4'007.40	14.75	3'824.15	14.07	3'642.55	13.41	3'459.30	12.73	3'279.40	12.07
27'201	27'250	4'201.25	15.43	4'018.00	14.76	3'836.45	14.09	3'653.15	13.42	3'469.90	12.75	3'289.55	12.08
27'251	27'300	4'213.55	15.45	4'030.30	14.78	3'847.00	14.10	3'663.75	13.43	3'482.20	12.77	3'301.25	12.10
27'301	27'350	4'225.25	15.46	4'041.95	14.79	3'858.65	14.12	3'677.10	13.46	3'493.85	12.79	3'312.50	12.12
27'351	27'400	4'235.80	15.47	4'052.55	14.81	3'871.00	14.14	3'687.70	13.47	3'504.45	12.80	3'322.65	12.14
27'401	27'450	4'246.40	15.48	4'064.85	14.82	3'881.55	14.15	3'698.30	13.48	3'515.00	12.82	3'334.35	12.16
27'451	27'500	4'259.75	15.51	4'076.50	14.84	3'893.25	14.17	3'711.65	13.51	3'528.40	12.84	3'345.55	12.18
27'501	27'550	4'270.35	15.51	4'087.10	14.85	3'905.55	14.19	3'722.25	13.52	3'539.00	12.86	3'355.70	12.19
27'551	27'600	4'280.95	15.52	4'099.40	14.86	3'916.10	14.20	3'732.85	13.54	3'549.55	12.87	3'368.00	12.21
27'601	27'650	4'294.30	15.54	4'111.05	14.88	3'927.75	14.22	3'746.20	13.56	3'562.95	12.90	3'379.65	12.24
27'651	27'700	4'304.90	15.56	4'121.65	14.89	3'940.10	14.24	3'756.80	13.58	3'573.55	12.91	3'390.25	12.25
27'701	27'750	4'315.50	15.57	4'133.95	14.91	3'950.65	14.25	3'767.40	13.59	3'584.10	12.93	3'402.55	12.27
27'751	27'800	4'328.85	15.59	4'145.60	14.93	3'962.30	14.26	3'780.75	13.61	3'597.50	12.95	3'414.20	12.29
27'801	27'850	4'339.45	15.59	4'156.20	14.94	3'974.65	14.29	3'791.35	13.62	3'608.10	12.97	3'424.80	12.31
27'851	27'900	4'350.05	15.61	4'168.50	14.96	3'985.20	14.30	3'801.95	13.64	3'618.65	12.98	3'437.10	12.33
27'901	27'950	4'363.40	15.62	4'180.15	14.97	3'996.85	14.31	3'815.30	13.66	3'632.05	13.01	3'448.75	12.35
27'951	28'000	4'374.00	15.64	4'190.75	14.98	4'009.15	14.33	3'825.90	13.68	3'642.65	13.02	3'459.35	12.36
28'001	28'050	4'384.60	15.65	4'203.05	15.00	4'019.75	14.34	3'836.50	13.69	3'653.20	13.03	3'471.65	12.39
28'051	28'100	4'396.90	15.66	4'213.60	15.01	4'030.35	14.35	3'847.05	13.70	3'665.50	13.06	3'482.25	12.40
28'101	28'150	4'408.55	15.68	4'225.30	15.02	4'043.75	14.38	3'860.45	13.72	3'677.15	13.07	3'493.90	12.42
28'151	28'200	4'419.15	15.68	4'237.60	15.04	4'054.30	14.39	3'871.05	13.74	3'687.75	13.09	3'506.20	12.44
28'201	28'250	4'431.45	15.70	4'248.15	15.05	4'064.90	14.40	3'881.60	13.75	3'700.05	13.11	3'516.80	12.46
28'251	28'300	4'443.10	15.71	4'259.85	15.07	4'078.25	14.42	3'895.00	13.78	3'711.75	13.13	3'528.45	12.48
28'301	28'350	4'453.70	15.72	4'272.15	15.08	4'088.85	14.44	3'905.60	13.79	3'722.30	13.14	3'540.75	12.50
28'351	28'400	4'466.00	15.74	4'282.70	15.09	4'099.45	14.45	3'916.15	13.80	3'734.60	13.16	3'551.35	12.51
28'401	28'450	4'477.65	15.75	4'294.40	15.11	4'112.80	14.47	3'929.55	13.83	3'746.25	13.18	3'563.00	12.53
28'451	28'500	4'488.25	15.76	4'306.70	15.13	4'123.40	14.48	3'940.15	13.84	3'756.85	13.19	3'575.30	12.55
28'501	28'550	4'500.55	15.78	4'317.25	15.13	4'134.00	14.49	3'950.70	13.85	3'769.15	13.21	3'585.90	12.57
28'551	28'600	4'512.20	15.79	4'328.90	15.15	4'147.35	14.51	3'964.10	13.87	3'780.80	13.23	3'597.55	12.59
28'601	28'650	4'522.80	15.80	4'341.25	15.17	4'157.95	14.53	3'974.70	13.89	3'791.40	13.24	3'609.85	12.61
28'651	28'700	4'535.10	15.82	4'351.80	15.18	4'168.55	14.54	3'985.25	13.90	3'803.70	13.27	3'620.45	12.62
28'701	28'750	4'546.75	15.83	4'363.50	15.19	4'180.20	14.55	3'998.65	13.92	3'815.35	13.28	3'632.10	12.64
28'751	28'800	4'557.35	15.84	4'375.80	15.21	4'192.50	14.57	4'009.25	13.93	3'825.95	13.30	3'644.40	12.66
28'801	28'850	4'569.65	15.85	4'386.35	15.22	4'203.10	14.58	4'019.80	13.95	3'838.25	13.31	3'655.00	12.68
28'851	28'900	4'581.30	15.86	4'398.00	15.23	4'214.75	14.60	4'033.20	13.97	3'849.90	13.33	3'666.65	12.70
28'901	28'950	4'591.90	15.88	4'410.35	15.25	4'227.05	14.61	4'043.80	13.98	3'860.50	13.35	3'678.95	12.72
28'951	29'000	4'604.20	15.89	4'420.90	15.26	4'237.65	14.63	4'054.35	13.99	3'872.80	13.37	3'689.55	12.74
29'001	29'050	4'615.85	15.90	4'432.55	15.27	4'249.30	14.64	4'067.75	14.02	3'884.45	13.38	3'701.20	12.75
29'051	29'100	4'626.45	15.91	4'444.90	15.29	4'261.60	14.66	4'078.35	14.03	3'895.05	13.40	3'713.50	12.77
29'101	29'150	4'638.75	15.93	4'455.45	15.30	4'272.20	14.67	4'088.90	14.04	3'907.35	13.41	3'724.10	12.79
29'151	29'200	4'650.40	15.94	4'467.10	15.31	4'283.85	14.68	4'102.30	14.06	3'919.00	13.43	3'735.75	12.81
29'201	29'250	4'661.00	15.95	4'479.40	15.33	4'296.15	14.70	4'112.90	14.07	3'929.60	13.45	3'748.05	12.82
29'251	29'300	4'673.30	15.96	4'490.00	15.34	4'306.75	14.71	4'123.45	14.08	3'941.90	13.47	3'758.65	12.84
29'301	29'350	4'684.95	15.98	4'501.65	15.35	4'318.40	14.72	4'136.85	14.11	3'953.55	13.48	3'770.30	12.86
29'351	29'400	4'695.55	15.99	4'514.00	15.37	4'330.70	14.74	4'147.40	14.12	3'964.15	13.49	3'782.60	12.88
29'401	29'450	4'707.85	16.00	4'524.55	15.38	4'341.30	14.75	4'158.00	14.13	3'976.45	13.51	3'793.20	12.89
29'451	29'500	4'719.50	16.01	4'536.20	15.39	4'352.95	14.77	4'171.40	14.15	3'988.10	13.53	3'804.85	12.91
29'501	29'550	4'730.10	16.02	4'546.80	15.40	4'365.25	14.78	4'182.00	14.16	3'998.70	13.54	3'815.40	12.92
29'551	29'600	4'742.40	16.03	4'559.10	15.42	4'375.85	14.80	4'192.55	14.18	4'011.00	13.56	3'827.75	12.94

Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
29'601	29'650	4'754.05	16.05	4'570.75	15.43	4'387.50	14.81	4'205.95	14.20	4'022.65	13.58	3'839.40	12.96
29'651	29'700	4'764.65	16.06	4'581.35	15.44	4'399.80	14.83	4'216.50	14.21	4'033.25	13.59	3'850.00	12.97
29'701	29'750	4'776.95	16.07	4'593.65	15.46	4'410.40	14.84	4'227.10	14.22	4'045.55	13.61	3'862.30	12.99
29'751	29'800	4'787.50	16.08	4'604.25	15.46	4'420.95	14.85	4'239.40	14.24	4'056.15	13.62	3'872.85	13.01
29'801	29'850	4'799.20	16.09	4'615.90	15.48	4'434.35	14.87	4'251.05	14.25	4'067.80	13.64	3'884.50	13.03
29'851	29'900	4'811.50	16.11	4'628.20	15.49	4'444.95	14.88	4'261.65	14.27	4'080.10	13.66	3'896.85	13.04
29'901	29'950	4'822.05	16.11	4'638.80	15.50	4'455.50	14.89	4'273.95	14.28	4'090.70	13.67	3'907.40	13.06
29'951	30'000	4'833.75	16.13	4'650.45	15.51	4'468.90	14.91	4'285.60	14.30	4'102.35	13.68	3'919.05	13.07
30'001	35'000	5'414.35	16.66	5'231.10	16.10	5'049.55	15.54	4'866.25	14.97	4'683.00	14.41	4'499.70	13.85
35'001	40'000	6'564.00	17.50	6'380.70	17.02	6'197.45	16.53	6'015.90	16.04	5'832.60	15.55	5'649.35	15.06
40'001	45'000	7'749.20	18.23	7'558.65	17.79	7'368.15	17.34	7'177.65	16.89	6'989.00	16.44	6'798.95	16.00
45'001	50'000	8'947.15	18.84	8'758.50	18.44	8'568.00	18.04	8'377.50	17.64	8'187.00	17.24	7'998.35	16.84
50'001	55'000	10'145.90	19.33	9'955.40	18.96	9'766.80	18.60	9'576.25	18.24	9'385.75	17.88	9'195.25	17.51
55'001			19.73		19.40		19.07		18.74		18.41		18.08