

BY mit Kirchensteuer

Monatstarif für Alleinverdiener (Tarif BY)

Kantons- und Gemeindesteuern  
Direkte Bundessteuer

Tarif		B0Y		B1Y		B2Y		B3Y		B4Y		B5Y	
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	12.95	0.61	10.40		10.40		10.40		10.40		10.40	
2'151	2'200	15.55	0.74	10.40		10.40		10.40		10.40		10.40	
2'201	2'250	18.10	0.81	10.40		10.40		10.40		10.40		10.40	
2'251	2'300	20.65	0.92	10.40		10.40		10.40		10.40		10.40	
2'301	2'350	23.20	0.99	10.40		10.40		10.40		10.40		10.40	
2'351	2'400	25.75	1.09	10.40		10.40		10.40		10.40		10.40	
2'401	2'450	28.30	1.15	10.40		10.40		10.40		10.40		10.40	
2'451	2'500	31.75	1.29	10.40		10.40		10.40		10.40		10.40	
2'501	2'550	34.30	1.35	10.40		10.40		10.40		10.40		10.40	
2'551	2'600	36.85	1.44	10.40		10.40		10.40		10.40		10.40	
2'601	2'650	39.40	1.49	10.40		10.40		10.40		10.40		10.40	
2'651	2'700	41.95	1.57	10.40		10.40		10.40		10.40		10.40	
2'701	2'750	44.50	1.65	10.40		10.40		10.40		10.40		10.40	
2'751	2'800	47.05	1.69	10.40		10.40		10.40		10.40		10.40	
2'801	2'850	49.60	1.77	10.40		10.40		10.40		10.40		10.40	
2'851	2'900	52.20	1.81	10.40		10.40		10.40		10.40		10.40	
2'901	2'950	54.75	1.88	12.95	0.44	10.40		10.40		10.40		10.40	
2'951	3'000	57.30	1.92	15.55	0.54	10.40		10.40		10.40		10.40	
3'001	3'050	59.85	1.98	18.95	0.63	10.40		10.40		10.40		10.40	
3'051	3'100	62.40	2.02	21.50	0.72	10.40		10.40		10.40		10.40	
3'101	3'150	64.95	2.08	24.05	0.77	10.40		10.40		10.40		10.40	
3'151	3'200	67.55	2.14	26.60	0.85	10.40		10.40		10.40		10.40	
3'201	3'250	70.95	2.20	29.15	0.90	10.40		10.40		10.40		10.40	
3'251	3'300	73.50	2.26	31.75	0.98	10.40		10.40		10.40		10.40	
3'301	3'350	76.05	2.29	34.30	1.02	10.40		10.40		10.40		10.40	
3'351	3'400	78.60	2.34	36.85	1.10	10.40		10.40		10.40		10.40	
3'401	3'450	81.15	2.36	39.40	1.14	10.40		10.40		10.40		10.40	
3'451	3'500	83.70	2.42	41.95	1.21	10.40		10.40		10.40		10.40	
3'501	3'550	86.30	2.44	44.50	1.28	10.40		10.40		10.40		10.40	
3'551	3'600	88.85	2.49	47.05	1.31	10.40		10.40		10.40		10.40	
3'601	3'650	91.40	2.51	49.60	1.38	10.40		10.40		10.40		10.40	
3'651	3'700	93.95	2.56	52.20	1.41	11.25	0.30	10.40		10.40		10.40	

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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	96.80	2.60	54.75	1.48	13.85	0.38	10.40		10.40		10.40	
3'751	3'800	100.35	2.65	58.15	1.54	16.40	0.42	10.40		10.40		10.40	
3'801	3'850	103.85	2.72	60.70	1.59	18.95	0.50	10.40		10.40		10.40	
3'851	3'900	108.35	2.79	63.25	1.63	21.50	0.57	10.40		10.40		10.40	
3'901	3'950	113.45	2.88	65.80	1.68	24.05	0.61	10.40		10.40		10.40	
3'951	4'000	117.40	2.94	68.35	1.71	26.60	0.68	10.40		10.40		10.40	
4'001	4'050	121.35	3.01	70.95	1.76	29.15	0.72	10.40		10.40		10.40	
4'051	4'100	125.25	3.07	73.50	1.82	31.75	0.79	10.40		10.40		10.40	
4'101	4'150	129.20	3.13	76.05	1.84	34.30	0.82	10.40		10.40		10.40	
4'151	4'200	133.05	3.19	78.60	1.89	36.85	0.89	10.40		10.40		10.40	
4'201	4'250	137.00	3.24	81.15	1.92	39.40	0.92	10.40		10.40		10.40	
4'251	4'300	140.90	3.30	83.70	1.96	41.95	0.98	10.40		10.40		10.40	
4'301	4'350	144.85	3.35	86.30	1.99	45.35	1.04	10.40		10.40		10.40	
4'351	4'400	148.80	3.41	88.85	2.03	47.90	1.10	10.40		10.40		10.40	
4'401	4'450	152.70	3.46	91.40	2.06	50.50	1.15	10.40		10.40		10.40	
4'451	4'500	156.65	3.51	94.80	2.12	53.05	1.18	11.25	0.25	10.40		10.40	
4'501	4'550	160.60	3.56	98.00	2.17	55.60	1.24	13.85	0.31	10.40		10.40	
4'551	4'600	164.50	3.61	101.50	2.23	58.15	1.27	16.40	0.35	10.40		10.40	
4'601	4'650	168.45	3.63	105.00	2.27	60.70	1.32	18.95	0.41	10.40		10.40	
4'651	4'700	173.55	3.72	108.55	2.33	63.25	1.35	21.50	0.47	10.40		10.40	
4'701	4'750	177.40	3.75	112.05	2.37	65.80	1.40	24.05	0.51	10.40		10.40	
4'751	4'800	181.35	3.79	115.55	2.43	68.35	1.42	26.60	0.57	10.40		10.40	
4'801	4'850	185.25	3.83	119.10	2.47	70.95	1.47	29.15	0.60	10.40		10.40	
4'851	4'900	189.20	3.88	122.60	2.52	73.50	1.52	32.60	0.68	10.40		10.40	
4'901	4'950	193.15	3.92	126.10	2.56	76.05	1.54	35.15	0.71	10.40		10.40	
4'951	5'000	197.05	3.96	129.65	2.61	78.60	1.59	37.70	0.76	10.40		10.40	
5'001	5'050	201.00	4.00	133.15	2.65	82.00	1.63	40.25	0.80	10.40		10.40	
5'051	5'100	204.90	4.04	136.65	2.70	84.55	1.67	42.80	0.85	10.40		10.40	
5'101	5'150	208.85	4.08	140.20	2.73	87.10	1.70	45.35	0.88	10.40		10.40	
5'151	5'200	212.80	4.12	143.70	2.78	89.70	1.74	47.90	0.93	10.40		10.40	
5'201	5'250	216.70	4.15	148.40	2.83	92.25	1.76	50.50	0.98	10.40		10.40	
5'251	5'300	220.55	4.19	151.90	2.88	94.80	1.80	53.05	1.00	11.25	0.21	10.40	
5'301	5'350	224.50	4.23	155.40	2.91	98.00	1.84	55.60	1.05	13.85	0.26	10.40	
5'351	5'400	228.85	4.26	158.95	2.96	101.50	1.90	58.15	1.08	16.40	0.30	10.40	
5'401	5'450	234.80	4.33	162.45	2.99	105.00	1.94	60.70	1.12	19.80	0.37	10.40	
5'451	5'500	239.40	4.37	165.95	3.03	108.55	1.99	63.25	1.15	22.35	0.40	10.40	
5'501	5'550	243.95	4.42	169.50	3.08	112.05	2.03	65.80	1.19	24.90	0.45	10.40	
5'551	5'600	248.55	4.47	173.00	3.10	115.55	2.08	68.35	1.22	27.45	0.48	10.40	
5'601	5'650	253.10	4.50	176.50	3.15	119.10	2.12	70.95	1.26	30.00	0.53	10.40	
5'651	5'700	257.60	4.55	180.05	3.17	122.60	2.17	73.50	1.30	32.60	0.58	10.40	
5'701	5'750	262.15	4.58	183.55	3.21	126.10	2.20	76.05	1.33	35.15	0.61	10.40	
5'751	5'800	266.75	4.62	187.05	3.24	129.65	2.25	78.60	1.37	37.70	0.66	10.40	
5'801	5'850	269.85	4.64	190.55	3.28	133.15	2.28	81.15	1.39	39.40	0.67	10.40	
5'851	5'900	274.40	4.66	194.10	3.30	136.65	2.33	83.70	1.43	41.95	0.71	10.40	
5'901	5'950	279.05	4.71	197.60	3.34	140.20	2.36	86.30	1.45	44.50	0.76	10.40	
5'951	6'000	283.65	4.75	201.10	3.36	143.70	2.41	88.85	1.49	47.05	0.79	10.40	
6'001	6'050	288.20	4.78	204.65	3.40	147.20	2.44	91.40	1.51	49.60	0.83	10.40	
6'051	6'100	292.95	4.82	208.15	3.42	150.75	2.49	93.95	1.55	52.20	0.86	11.25	0.18
6'101	6'150	297.95	4.87	210.50	3.44	154.25	2.51	96.80	1.58	54.75	0.90	12.95	0.21
6'151	6'200	302.90	4.91	214.25	3.47	157.75	2.56	100.35	1.62	57.30	0.92	15.55	0.26
6'201	6'250	307.90	4.95	218.40	3.50	161.30	2.59	103.85	1.67	59.85	0.96	18.10	0.29
6'251	6'300	312.90	4.99	222.55	3.55	164.80	2.63	107.35	1.71	62.40	0.99	20.65	0.33
6'301	6'350	317.90	5.03	226.70	3.59	168.30	2.66	110.90	1.75	64.95	1.03	23.20	0.36
6'351	6'400	322.90	5.07	230.85	3.62	171.80	2.70	114.40	1.79	67.55	1.07	25.75	0.41
6'401	6'450	327.85	5.11	235.00	3.66	174.15	2.71	117.90	1.84	70.10	1.09	28.30	0.44
6'451	6'500	332.85	5.14	239.15	3.69	177.70	2.75	121.45	1.87	72.65	1.13	30.85	0.48
6'501	6'550	337.85	5.18	243.30	3.72	181.20	2.77	124.95	1.92	75.20	1.15	33.45	0.51
6'551	6'600	342.85	5.22	247.45	3.76	184.70	2.81	128.45	1.95	77.75	1.19	36.00	0.55
6'601	6'650	347.80	5.25	251.60	3.80	188.25	2.84	132.00	1.99	80.30	1.21	38.55	0.59
6'651	6'700	352.80	5.29	255.80	3.84	191.75	2.88	134.30	2.01	82.85	1.24	41.10	0.61
6'701	6'750	357.80	5.32	259.95	3.87	195.25	2.90	137.85	2.05	85.40	1.26	43.65	0.65
6'751	6'800	362.80	5.36	264.10	3.90	198.80	2.94	141.35	2.08	88.00	1.30	46.20	0.68
6'801	6'850	367.95	5.39	268.25	3.93	202.30	2.96	144.85	2.12	90.55	1.33	48.75	0.72
6'851	6'900	373.35	5.43	272.40	3.96	205.80	3.00	148.40	2.15	93.10	1.35	51.35	0.74
6'901	6'950	378.75	5.47	276.95	4.00	209.30	3.02	151.90	2.19	95.65	1.39	53.90	0.78

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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	382.75	5.49	281.95	4.04	212.85	3.05	155.40	2.22	98.00	1.41	56.45	0.80
7'001	7'050	388.15	5.52	286.95	4.09	217.00	3.09	158.95	2.26	101.50	1.45	59.00	0.84
7'051	7'100	393.60	5.57	291.95	4.13	221.15	3.12	162.45	2.29	105.00	1.48	61.55	0.88
7'101	7'150	399.00	5.60	296.90	4.17	225.30	3.16	165.95	2.33	108.55	1.53	64.10	0.90
7'151	7'200	404.40	5.63	301.90	4.21	229.45	3.19	169.50	2.37	112.05	1.56	66.65	0.93
7'201	7'250	409.80	5.67	306.90	4.25	233.60	3.24	173.00	2.39	115.55	1.61	69.25	0.96
7'251	7'300	415.20	5.70	310.50	4.27	237.75	3.27	176.50	2.43	119.10	1.64	70.95	0.98
7'301	7'350	420.60	5.75	315.50	4.31	241.95	3.30	180.05	2.46	122.60	1.68	73.50	1.01
7'351	7'400	426.00	5.78	320.50	4.35	246.10	3.34	183.55	2.49	126.10	1.71	76.05	1.03
7'401	7'450	431.40	5.80	325.45	4.38	250.25	3.37	187.05	2.52	129.65	1.75	78.60	1.06
7'451	7'500	436.80	5.85	330.45	4.41	254.40	3.40	190.55	2.56	133.15	1.78	81.15	1.08
7'501	7'550	442.20	5.87	335.45	4.45	257.15	3.42	194.10	2.58	136.65	1.82	83.70	1.12
7'551	7'600	447.65	5.91	340.85	4.50	261.30	3.45	197.60	2.61	140.20	1.85	86.30	1.14
7'601	7'650	453.30	5.94	346.50	4.55	265.45	3.48	201.10	2.64	143.70	1.89	88.85	1.17
7'651	7'700	458.70	5.98	351.90	4.59	269.60	3.52	204.65	2.67	147.20	1.92	91.40	1.19
7'701	7'750	464.10	6.01	357.30	4.62	273.80	3.55	208.15	2.69	150.75	1.95	93.95	1.22
7'751	7'800	469.50	6.05	362.70	4.67	277.95	3.58	211.65	2.73	154.25	1.98	96.80	1.25
7'801	7'850	474.90	6.07	368.10	4.70	282.10	3.60	214.25	2.73	157.75	2.02	100.35	1.28
7'851	7'900	480.30	6.10	373.55	4.75	286.25	3.63	218.40	2.77	161.30	2.04	103.85	1.32
7'901	7'950	485.70	6.13	378.95	4.78	290.40	3.66	222.55	2.81	164.80	2.08	107.35	1.35
7'951	8'000	491.10	6.16	384.35	4.82	294.55	3.70	226.70	2.85	168.30	2.11	110.90	1.39
8'001	8'050	496.50	6.19	389.75	4.86	298.70	3.73	230.85	2.88	171.80	2.14	114.40	1.42
8'051	8'100	501.95	6.22	395.15	4.89	302.85	3.75	236.40	2.92	175.35	2.17	117.90	1.46
8'101	8'150	507.35	6.24	400.55	4.94	307.00	3.78	240.55	2.97	178.85	2.20	121.45	1.49
8'151	8'200	512.75	6.28	405.95	4.97	312.55	3.83	244.70	3.00	182.35	2.23	124.95	1.53
8'201	8'250	518.15	6.30	411.35	5.00	316.70	3.85	248.85	3.03	185.90	2.26	128.45	1.56
8'251	8'300	523.55	6.33	418.15	5.05	320.85	3.88	253.00	3.06	189.40	2.28	133.15	1.61
8'301	8'350	530.35	6.37	423.55	5.09	325.05	3.90	257.15	3.09	194.10	2.33	136.65	1.65
8'351	8'400	535.75	6.40	428.95	5.12	329.20	3.93	261.30	3.12	197.60	2.36	140.20	1.67
8'401	8'450	541.15	6.42	434.35	5.15	333.35	3.95	266.85	3.17	201.10	2.39	143.70	1.71
8'451	8'500	546.55	6.45	439.75	5.19	337.50	3.99	271.00	3.20	204.65	2.42	147.20	1.73
8'501	8'550	552.30	6.48	445.20	5.22	343.05	4.02	275.15	3.23	208.15	2.44	150.75	1.77
8'551	8'600	558.10	6.51	450.60	5.26	347.20	4.05	279.30	3.25	211.65	2.47	154.25	1.80
8'601	8'650	563.95	6.54	457.35	5.30	351.35	4.07	283.50	3.29	215.60	2.50	158.95	1.84
8'651	8'700	571.35	6.58	462.80	5.34	356.00	4.10	287.65	3.32	221.15	2.55	162.45	1.87
8'701	8'750	577.80	6.62	468.20	5.36	361.40	4.14	291.80	3.35	225.30	2.58	165.95	1.90
8'751	8'800	584.25	6.66	473.60	5.40	366.80	4.18	297.35	3.38	229.45	2.61	169.50	1.94
8'801	8'850	590.75	6.70	479.00	5.43	372.20	4.22	301.50	3.42	233.60	2.65	173.00	1.96
8'851	8'900	597.20	6.73	484.40	5.45	379.00	4.27	305.65	3.45	237.75	2.68	176.50	1.99
8'901	8'950	603.65	6.77	489.80	5.49	384.40	4.30	309.80	3.47	241.95	2.71	180.05	2.02
8'951	9'000	610.10	6.80	496.60	5.54	389.80	4.35	313.95	3.50	246.10	2.74	184.70	2.06
9'001	9'050	618.20	6.85	502.00	5.56	395.20	4.38	318.10	3.52	251.60	2.79	188.25	2.08
9'051	9'100	624.65	6.89	507.40	5.59	400.60	4.42	322.25	3.55	255.80	2.82	191.75	2.12
9'101	9'150	631.10	6.92	512.80	5.62	406.05	4.45	327.80	3.59	259.95	2.85	195.25	2.14
9'151	9'200	637.55	6.95	518.20	5.65	411.45	4.48	331.95	3.62	264.10	2.88	198.80	2.17
9'201	9'250	644.00	6.98	523.80	5.68	418.20	4.53	336.10	3.64	268.25	2.91	202.30	2.19
9'251	9'300	650.50	7.02	529.60	5.71	423.60	4.57	340.25	3.67	272.40	2.93	205.80	2.22
9'301	9'350	657.30	7.05	537.15	5.76	429.30	4.60	344.40	3.69	276.55	2.97	210.50	2.26
9'351	9'400	665.35	7.09	542.95	5.79	434.70	4.64	348.55	3.72	282.10	3.01	214.25	2.28
9'401	9'450	671.80	7.13	548.80	5.82	440.10	4.67	352.75	3.75	286.25	3.03	218.40	2.31
9'451	9'500	678.25	7.16	555.05	5.86	445.50	4.71	358.25	3.78	290.40	3.06	222.55	2.35
9'501	9'550	684.70	7.19	561.50	5.90	450.90	4.73	362.40	3.80	294.55	3.10	226.70	2.38
9'551	9'600	691.20	7.22	567.95	5.93	457.70	4.78	366.60	3.83	298.70	3.12	230.85	2.41
9'601	9'650	697.65	7.25	574.40	5.96	463.10	4.81	370.75	3.85	302.85	3.15	235.00	2.44
9'651	9'700	704.10	7.28	582.50	6.03	468.50	4.85	374.90	3.88	307.00	3.17	240.55	2.49
9'701	9'750	712.15	7.32	588.95	6.06	473.90	4.87	379.05	3.90	312.55	3.22	244.70	2.52
9'751	9'800	718.60	7.36	595.40	6.09	479.30	4.90	383.20	3.92	316.70	3.24	248.85	2.55
9'801	9'850	725.10	7.38	601.85	6.13	484.70	4.94	388.75	3.96	320.85	3.27	253.00	2.58
9'851	9'900	731.55	7.41	608.30	6.16	490.10	4.96	392.90	3.98	325.05	3.29	257.15	2.60
9'901	9'950	738.00	7.44	614.80	6.20	497.00	5.01	397.05	4.00	329.20	3.31	261.30	2.63
9'951	10'000	744.45	7.46	621.25	6.23	502.80	5.04	401.20	4.02	333.35	3.34	265.45	2.66
10'001	10'050	751.35	7.49	629.30	6.27	508.65	5.08	405.35	4.04	337.50	3.37	271.00	2.70
10'051	10'100	759.80	7.54	635.75	6.31	514.45	5.10	409.50	4.07	343.05	3.40	275.15	2.73
10'101	10'150	766.70	7.58	642.20	6.34	520.30	5.14	413.65	4.09	347.20	3.43	279.30	2.76

Tarif		B0Y		B1Y		B2Y		B3Y		B4Y		B5Y	
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	773.55	7.61	648.70	6.38	526.10	5.17	419.20	4.12	351.35	3.45	283.50	2.79
10'201	10'250	780.45	7.63	655.15	6.41	531.90	5.20	423.95	4.15	355.50	3.48	287.65	2.82
10'251	10'300	787.35	7.66	661.60	6.44	540.00	5.26	429.35	4.18	359.65	3.50	291.80	2.84
10'301	10'350	794.20	7.69	668.05	6.47	546.45	5.29	434.75	4.21	363.80	3.53	295.95	2.87
10'351	10'400	801.10	7.72	676.15	6.52	552.90	5.33	440.15	4.24	367.95	3.55	301.50	2.91
10'401	10'450	809.55	7.77	682.60	6.55	559.35	5.36	445.55	4.28	373.50	3.59	305.65	2.94
10'451	10'500	816.45	7.79	689.05	6.58	565.80	5.40	450.95	4.31	377.65	3.61	309.80	2.96
10'501	10'550	823.30	7.82	695.50	6.61	572.30	5.43	457.75	4.35	381.80	3.63	313.95	2.98
10'551	10'600	830.20	7.85	701.95	6.64	578.75	5.48	463.15	4.38	385.95	3.65	318.10	3.01
10'601	10'650	837.05	7.88	708.45	6.66	586.80	5.52	468.55	4.41	390.10	3.67	322.25	3.03
10'651	10'700	843.95	7.91	716.50	6.72	593.25	5.56	474.30	4.44	394.30	3.69	327.80	3.07
10'701	10'750	850.80	7.93	723.20	6.74	599.75	5.59	480.15	4.48	398.45	3.71	331.95	3.10
10'751	10'800	859.30	7.97	730.10	6.77	606.20	5.62	485.95	4.51	403.95	3.75	336.10	3.12
10'801	10'850	866.15	8.00	736.95	6.81	612.65	5.66	491.75	4.55	408.10	3.77	340.25	3.14
10'851	10'900	873.05	8.03	743.85	6.84	619.10	5.69	498.95	4.59	412.30	3.79	344.40	3.16
10'901	10'950	879.95	8.05	750.70	6.87	625.55	5.73	504.80	4.62	416.45	3.81	348.55	3.19
10'951	11'000	886.80	8.08	757.60	6.91	633.65	5.78	510.60	4.66	420.60	3.84	352.75	3.22
11'001	11'050	894.10	8.11	766.50	6.96	640.40	5.80	517.20	4.69	424.75	3.85	358.25	3.25
11'051	11'100	901.00	8.14	773.35	6.98	646.90	5.84	523.65	4.73	428.90	3.87	362.40	3.27
11'101	11'150	909.45	8.17	780.25	7.01	653.35	5.87	530.10	4.76	434.45	3.90	366.60	3.30
11'151	11'200	916.35	8.20	787.10	7.04	659.80	5.91	538.20	4.81	438.60	3.93	370.75	3.32
11'201	11'250	923.20	8.22	794.00	7.07	667.85	5.95	544.65	4.86	442.75	3.95	374.90	3.34
11'251	11'300	930.10	8.25	802.45	7.11	674.35	5.98	551.10	4.89	446.90	3.96	380.40	3.37
11'301	11'350	939.00	8.29	809.35	7.14	680.80	6.01	557.55	4.93	452.45	3.99	384.60	3.40
11'351	11'400	946.80	8.33	816.65	7.18	687.60	6.05	565.95	4.98	456.60	4.02	388.75	3.42
11'401	11'450	954.05	8.35	823.50	7.21	695.90	6.09	572.40	5.01	460.75	4.04	392.90	3.44
11'451	11'500	961.35	8.37	832.00	7.25	702.75	6.13	578.90	5.05	464.90	4.05	398.45	3.47
11'501	11'550	970.25	8.42	838.85	7.28	709.65	6.16	585.35	5.08	470.45	4.08	402.60	3.50
11'551	11'600	978.05	8.45	846.15	7.31	716.95	6.19	593.75	5.13	474.60	4.10	406.75	3.52
11'601	11'650	985.35	8.47	853.05	7.34	725.40	6.24	600.20	5.16	478.75	4.12	410.90	3.54
11'651	11'700	992.65	8.51	861.50	7.38	732.30	6.27	606.65	5.20	484.50	4.15	416.45	3.56
11'701	11'750	1'001.55	8.55	868.40	7.40	739.15	6.30	613.10	5.23	491.70	4.20	420.60	3.59
11'751	11'800	1'008.80	8.57	875.25	7.43	746.05	6.34	621.15	5.27	497.95	4.23	424.75	3.61
11'801	11'850	1'016.60	8.60	882.55	7.47	754.95	6.38	627.95	5.31	504.75	4.27	428.90	3.63
11'851	11'900	1'023.90	8.62	891.05	7.50	761.80	6.42	634.45	5.34	511.20	4.30	434.45	3.65
11'901	11'950	1'032.80	8.66	897.90	7.53	768.70	6.45	640.90	5.38	519.25	4.35	438.60	3.68
11'951	12'000	1'040.10	8.68	904.90	7.56	775.55	6.48	648.95	5.42	525.75	4.39	442.75	3.70
12'001	12'050	1'047.40	8.71	912.15	7.58	784.05	6.52	655.40	5.45	532.20	4.42	446.90	3.72
12'051	12'100	1'055.20	8.74	921.55	7.64	791.35	6.55	662.20	5.48	539.00	4.46	452.45	3.74
12'101	12'150	1'064.10	8.78	928.85	7.66	798.20	6.58	669.00	5.52	547.05	4.51	456.60	3.77
12'151	12'200	1'071.35	8.80	936.15	7.69	805.10	6.61	677.45	5.56	553.50	4.55	460.75	3.79
12'201	12'250	1'078.65	8.83	943.45	7.71	813.55	6.66	684.35	5.60	559.95	4.58	464.90	3.80
12'251	12'300	1'085.95	8.85	952.35	7.76	820.45	6.68	691.25	5.63	566.40	4.61	470.45	3.83
12'301	12'350	1'095.35	8.88	960.15	7.79	827.75	6.72	698.50	5.67	574.80	4.67	474.60	3.85
12'351	12'400	1'102.80	8.91	967.45	7.81	836.20	6.76	707.00	5.71	581.30	4.69	478.75	3.87
12'401	12'450	1'110.55	8.94	976.30	7.86	843.10	6.78	713.90	5.75	587.75	4.73	484.30	3.90
12'451	12'500	1'120.40	8.98	984.10	7.89	850.40	6.81	721.15	5.78	596.15	4.78	488.45	3.91
12'501	12'550	1'128.15	9.01	991.40	7.91	857.25	6.84	729.65	5.83	602.60	4.81	493.05	3.94
12'551	12'600	1'135.85	9.03	1'000.30	7.95	865.75	6.89	736.50	5.86	609.05	4.84	499.45	3.97
12'601	12'650	1'145.75	9.08	1'008.10	7.98	873.05	6.91	743.80	5.89	617.45	4.89	504.20	3.99
12'651	12'700	1'153.45	9.10	1'015.40	8.01	880.15	6.94	752.30	5.93	623.90	4.92	509.00	4.02
12'701	12'750	1'161.15	9.12	1'024.30	8.05	889.05	6.99	759.15	5.96	630.35	4.95	515.40	4.05
12'751	12'800	1'171.05	9.17	1'032.05	8.08	896.85	7.02	766.45	6.00	638.85	5.00	520.20	4.07
12'801	12'850	1'178.75	9.19	1'039.35	8.10	904.15	7.05	774.95	6.04	645.70	5.04	525.00	4.09
12'851	12'900	1'186.45	9.21	1'048.25	8.14	913.05	7.09	781.80	6.07	652.60	5.07	531.40	4.12
12'901	12'950	1'195.80	9.25	1'055.55	8.17	920.35	7.12	788.70	6.10	661.05	5.11	536.50	4.15
12'951	13'000	1'204.05	9.28	1'063.35	8.19	928.15	7.15	797.60	6.15	668.35	5.15	543.30	4.18
13'001	13'050	1'211.80	9.31	1'072.25	8.23	937.00	7.19	804.45	6.17	675.25	5.18	551.35	4.23
13'051	13'100	1'221.10	9.34	1'079.85	8.26	944.30	7.22	811.35	6.20	683.70	5.23	557.85	4.27
13'101	13'150	1'229.40	9.36	1'088.15	8.29	952.10	7.25	820.25	6.25	691.00	5.26	564.60	4.30
13'151	13'200	1'237.10	9.39	1'095.85	8.32	961.00	7.29	827.10	6.28	697.90	5.30	571.10	4.33
13'201	13'250	1'246.40	9.42	1'105.20	8.36	968.30	7.32	834.00	6.31	706.35	5.34	579.15	4.38
13'251	13'300	1'254.95	9.45	1'113.50	8.39	976.10	7.35	842.90	6.35	713.65	5.38	585.95	4.41
13'301	13'350	1'263.10	9.48	1'121.20	8.41	985.00	7.39	849.75	6.38	720.55	5.41	592.40	4.44
13'351	13'400	1'272.80	9.52	1'130.50	8.46	992.25	7.42	857.05	6.41	729.00	5.45	600.45	4.49

Tarif		B0Y		B1Y		B2Y		B3Y		B4Y		B5Y	
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	1'281.60	9.55	1'138.80	8.48	1'000.05	7.45	866.45	6.45	736.30	5.48	607.25	4.52
13'451	13'500	1'289.75	9.57	1'146.50	8.51	1'008.95	7.49	873.75	6.49	743.20	5.51	613.95	4.56
13'501	13'550	1'299.45	9.60	1'155.80	8.55	1'016.25	7.51	881.05	6.51	751.65	5.56	622.45	4.60
13'551	13'600	1'308.25	9.64	1'164.10	8.57	1'024.05	7.54	890.40	6.56	758.95	5.59	629.75	4.64
13'601	13'650	1'316.35	9.66	1'171.80	8.60	1'032.95	7.58	897.70	6.59	765.85	5.62	636.60	4.68
13'651	13'700	1'326.10	9.70	1'181.15	8.64	1'040.25	7.61	905.00	6.62	774.30	5.66	645.10	4.72
13'701	13'750	1'334.90	9.73	1'189.40	8.66	1'048.20	7.64	914.40	6.66	781.60	5.70	652.40	4.75
13'751	13'800	1'343.00	9.75	1'197.15	8.69	1'057.50	7.68	921.70	6.69	788.50	5.73	659.25	4.78
13'801	13'850	1'351.15	9.77	1'206.45	8.72	1'065.20	7.70	929.00	6.72	795.35	5.75	667.75	4.83
13'851	13'900	1'361.55	9.82	1'214.75	8.76	1'073.50	7.74	938.40	6.76	804.25	5.79	675.05	4.86
13'901	13'950	1'369.65	9.84	1'222.45	8.78	1'082.80	7.78	945.70	6.79	811.10	5.82	681.90	4.90
13'951	14'000	1'377.95	9.86	1'232.15	8.82	1'090.55	7.81	952.95	6.82	818.00	5.85	690.40	4.94
14'001	14'050	1'388.85	9.90	1'240.95	8.85	1'098.80	7.84	962.35	6.86	827.15	5.90	697.65	4.98
14'051	14'100	1'397.40	9.93	1'249.10	8.87	1'108.15	7.87	969.65	6.89	834.45	5.93	704.55	5.01
14'101	14'150	1'405.95	9.95	1'258.80	8.91	1'115.85	7.90	976.95	6.92	841.75	5.96	713.05	5.05
14'151	14'200	1'416.85	10.00	1'267.60	8.95	1'124.15	7.93	986.35	6.96	851.15	6.00	720.30	5.08
14'201	14'250	1'425.40	10.02	1'275.75	8.97	1'133.45	7.96	993.65	6.99	858.40	6.03	727.20	5.11
14'251	14'300	1'433.90	10.05	1'285.45	9.00	1'141.15	7.99	1'000.95	7.01	865.70	6.07	735.70	5.16
14'301	14'350	1'444.80	10.09	1'294.25	9.03	1'149.45	8.02	1'010.35	7.05	875.10	6.11	742.95	5.19
14'351	14'400	1'453.35	10.11	1'302.40	9.06	1'158.75	8.06	1'017.60	7.08	882.40	6.14	749.85	5.22
14'401	14'450	1'461.90	10.14	1'312.10	9.10	1'166.45	8.08	1'025.25	7.11	889.70	6.17	758.30	5.25
14'451	14'500	1'472.80	10.18	1'320.90	9.13	1'174.75	8.12	1'035.15	7.15	899.10	6.21	765.60	5.29
14'501	14'550	1'481.75	10.20	1'329.05	9.15	1'184.10	8.15	1'042.85	7.18	906.40	6.24	772.50	5.32
14'551	14'600	1'490.70	10.23	1'338.75	9.19	1'191.80	8.18	1'050.55	7.21	913.70	6.27	780.95	5.36
14'601	14'650	1'501.25	10.26	1'346.90	9.21	1'199.65	8.21	1'058.30	7.23	922.55	6.31	787.85	5.39
14'651	14'700	1'511.05	10.30	1'356.10	9.24	1'210.05	8.25	1'068.15	7.28	930.35	6.34	795.15	5.42
14'701	14'750	1'520.05	10.32	1'366.25	9.28	1'218.20	8.27	1'075.90	7.31	937.65	6.37	804.05	5.46
14'751	14'800	1'530.60	10.36	1'374.80	9.31	1'226.30	8.30	1'083.60	7.34	946.55	6.41	811.35	5.49
14'801	14'850	1'540.40	10.39	1'384.05	9.34	1'236.70	8.34	1'093.50	7.38	954.35	6.44	819.10	5.52
14'851	14'900	1'549.60	10.42	1'394.20	9.37	1'244.85	8.37	1'101.20	7.40	961.65	6.47	828.00	5.57
14'901	14'950	1'560.55	10.46	1'402.75	9.40	1'252.95	8.40	1'108.90	7.43	970.55	6.51	835.30	5.59
14'951	15'000	1'570.85	10.49	1'412.05	9.43	1'263.35	8.43	1'118.80	7.47	978.30	6.53	843.10	5.63
15'001	15'050	1'580.25	10.52	1'422.20	9.46	1'271.50	8.47	1'126.50	7.50	985.60	6.56	852.00	5.67
15'051	15'100	1'591.65	10.56	1'430.75	9.49	1'279.60	8.49	1'134.20	7.52	994.60	6.60	859.30	5.70
15'101	15'150	1'602.45	10.59	1'440.05	9.52	1'290.00	8.53	1'144.10	7.56	1'002.90	6.63	867.10	5.73
15'151	15'200	1'612.20	10.62	1'450.35	9.56	1'298.15	8.55	1'151.80	7.59	1'010.60	6.66	876.00	5.77
15'201	15'250	1'623.80	10.67	1'459.30	9.58	1'306.25	8.58	1'159.55	7.62	1'019.90	6.70	883.25	5.80
15'251	15'300	1'635.05	10.70	1'469.10	9.62	1'315.05	8.61	1'169.40	7.65	1'028.20	6.73	891.05	5.83
15'301	15'350	1'645.30	10.73	1'479.65	9.66	1'324.95	8.65	1'177.55	7.69	1'035.90	6.76	899.95	5.87
15'351	15'400	1'657.10	10.78	1'488.60	9.68	1'333.50	8.68	1'185.70	7.71	1'045.20	6.80	907.25	5.90
15'401	15'450	1'668.40	10.81	1'498.40	9.71	1'342.80	8.71	1'196.05	7.75	1'053.50	6.83	915.05	5.93
15'451	15'500	1'678.60	10.85	1'508.95	9.75	1'352.90	8.74	1'204.20	7.78	1'061.25	6.86	923.95	5.97
15'501	15'550	1'690.40	10.89	1'517.95	9.78	1'361.45	8.77	1'212.35	7.81	1'070.55	6.90	931.25	6.00
15'551	15'600	1'701.70	10.93	1'528.25	9.81	1'370.75	8.80	1'222.70	7.85	1'078.85	6.93	939.00	6.03
15'601	15'650	1'711.90	10.96	1'539.20	9.85	1'380.90	8.84	1'230.85	7.88	1'086.55	6.96	947.90	6.07
15'651	15'700	1'723.70	11.00	1'548.60	9.88	1'389.45	8.86	1'239.00	7.90	1'095.85	6.99	955.20	6.09
15'701	15'750	1'735.00	11.03	1'559.15	9.91	1'398.75	8.90	1'249.35	7.94	1'104.15	7.02	963.00	6.12
15'751	15'800	1'745.25	11.06	1'570.50	9.96	1'408.90	8.93	1'257.50	7.97	1'111.85	7.05	972.25	6.16
15'801	15'850	1'757.05	11.10	1'580.30	9.98	1'417.40	8.95	1'265.60	8.00	1'121.15	7.08	979.95	6.19
15'851	15'900	1'768.35	11.14	1'591.10	10.02	1'427.15	8.99	1'276.00	8.04	1'129.45	7.11	988.25	6.22
15'901	15'950	1'778.55	11.17	1'601.30	10.05	1'437.70	9.03	1'284.15	8.06	1'137.15	7.14	995.95	6.25
15'951	16'000	1'790.35	11.21	1'613.15	10.10	1'446.65	9.06	1'292.25	8.09	1'146.65	7.18	1'005.25	6.29
16'001	16'050	1'801.65	11.24	1'624.40	10.13	1'456.45	9.09	1'303.10	8.13	1'155.45	7.21	1'013.55	6.33
16'051	16'100	1'811.85	11.27	1'634.65	10.17	1'467.00	9.13	1'311.60	8.16	1'163.55	7.24	1'021.25	6.35
16'101	16'150	1'823.65	11.31	1'646.45	10.21	1'475.95	9.15	1'320.15	8.19	1'173.30	7.27	1'030.55	6.39
16'151	16'200	1'833.90	11.34	1'656.65	10.24	1'484.95	9.18	1'330.30	8.22	1'181.40	7.30	1'038.30	6.42
16'201	16'250	1'845.15	11.37	1'667.95	10.28	1'496.55	9.23	1'339.60	8.26	1'190.20	7.33	1'046.55	6.45
16'251	16'300	1'857.00	11.41	1'679.75	10.32	1'505.95	9.25	1'348.15	8.28	1'199.95	7.37	1'055.90	6.49
16'301	16'350	1'867.20	11.44	1'689.95	10.35	1'515.35	9.28	1'358.30	8.32	1'208.05	7.40	1'063.60	6.52
16'351	16'400	1'878.70	11.47	1'701.25	10.39	1'527.20	9.33	1'367.60	8.35	1'216.85	7.43	1'071.90	6.55
16'401	16'450	1'890.95	11.51	1'713.05	10.43	1'537.00	9.36	1'376.15	8.38	1'226.60	7.47	1'081.20	6.58
16'451	16'500	1'901.45	11.54	1'723.30	10.46	1'546.80	9.39	1'386.25	8.41	1'234.70	7.50	1'088.90	6.61
16'501	16'550	1'913.05	11.58	1'734.60	10.50	1'559.20	9.43	1'395.75	8.45	1'243.50	7.53	1'097.20	6.64
16'551	16'600	1'923.60	11.61	1'746.40	10.53	1'569.15	9.47	1'404.70	8.48	1'251.65	7.55	1'106.50	6.68
16'601	16'650	1'935.85	11.65	1'756.60	10.57	1'579.35	9.50	1'415.25	8.51	1'261.35	7.58	1'114.20	6.70











Tarif		B0Y		B1Y		B2Y		B3Y		B4Y		B5Y	
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	4'972.10	16.78	4'781.85	16.14	4'591.55	15.50	4'403.15	14.86	4'212.90	14.22	4'022.60	13.58
29'651	29'700	4'983.10	16.79	4'792.85	16.15	4'604.45	15.51	4'414.15	14.87	4'223.90	14.23	4'033.60	13.59
29'701	29'750	4'996.00	16.81	4'805.70	16.17	4'615.45	15.53	4'425.15	14.89	4'236.75	14.25	4'046.50	13.61
29'751	29'800	5'007.00	16.82	4'816.70	16.18	4'626.45	15.54	4'438.05	14.91	4'247.75	14.27	4'057.50	13.63
29'801	29'850	5'019.10	16.83	4'828.80	16.19	4'640.40	15.56	4'450.15	14.92	4'259.85	14.28	4'069.60	13.65
29'851	29'900	5'031.95	16.84	4'841.70	16.21	4'651.40	15.57	4'461.15	14.93	4'272.75	14.30	4'082.45	13.66
29'901	29'950	5'042.95	16.85	4'852.70	16.22	4'662.45	15.58	4'474.00	14.95	4'283.75	14.32	4'093.45	13.68
29'951	30'000	5'055.05	16.86	4'864.80	16.23	4'676.40	15.60	4'486.10	14.97	4'295.85	14.33	4'105.55	13.70
30'001	35'000	5'659.70	17.42	5'469.45	16.83	5'281.00	16.25	5'090.75	15.66	4'900.50	15.08	4'710.20	14.49
35'001	40'000	6'856.90	18.29	6'666.60	17.78	6'476.35	17.27	6'287.95	16.77	6'097.65	16.26	5'907.40	15.75
40'001	45'000	8'092.60	19.04	7'894.45	18.57	7'696.35	18.11	7'498.25	17.64	7'302.20	17.18	7'104.55	16.72
45'001	50'000	9'342.05	19.67	9'145.95	19.25	8'947.85	18.84	8'749.75	18.42	8'551.65	18.00	8'355.55	17.59
50'001	55'000	10'592.45	20.18	10'394.30	19.80	10'198.25	19.42	10'000.15	19.05	9'802.05	18.67	9'603.95	18.29
55'001			20.60		20.25		19.91		19.57		19.22		18.88