

**PY mit Kirchensteuer, Grenzgänger**  
Monatstarif für Alleinerziehende (Tarif PY)

Kantons- und Gemeindesteuern  
Direkte Bundessteuer

Tarif		P0Y		P1Y		P2Y		P3Y		P4Y		P5Y	
Bruttolohn im Monat		Alleinerziehende unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	Fr.	%	1Kind Fr.	%	2 Kinder Fr.	%	3 Kinder Fr.	%	4 Kinder Fr.	%	5 Kinder 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	12.95	0.63	10.40		10.40		10.40		10.40		10.40	
2'101	2'150	15.55	0.75	10.40		10.40		10.40		10.40		10.40	
2'151	2'200	18.10	0.83	10.40		10.40		10.40		10.40		10.40	
2'201	2'250	21.50	0.99	10.40		10.40		10.40		10.40		10.40	
2'251	2'300	24.05	1.05	10.40		10.40		10.40		10.40		10.40	
2'301	2'350	26.60	1.16	10.40		10.40		10.40		10.40		10.40	
2'351	2'400	29.15	1.22	10.40		10.40		10.40		10.40		10.40	
2'401	2'450	31.75	1.32	10.40		10.40		10.40		10.40		10.40	
2'451	2'500	34.30	1.37	10.40		10.40		10.40		10.40		10.40	
2'501	2'550	36.85	1.47	10.40		10.40		10.40		10.40		10.40	
2'551	2'600	40.25	1.55	10.40		10.40		10.40		10.40		10.40	
2'601	2'650	42.80	1.64	10.40		10.40		10.40		10.40		10.40	
2'651	2'700	45.35	1.68	10.40		10.40		10.40		10.40		10.40	
2'701	2'750	47.90	1.76	10.40		10.40		10.40		10.40		10.40	
2'751	2'800	50.50	1.84	10.40		10.40		10.40		10.40		10.40	
2'801	2'850	53.05	1.88	11.25	0.39	10.40		10.40		10.40		10.40	
2'851	2'900	55.60	1.95	14.70	0.52	10.40		10.40		10.40		10.40	
2'901	2'950	59.00	2.02	17.25	0.58	10.40		10.40		10.40		10.40	
2'951	3'000	61.55	2.08	19.80	0.67	10.40		10.40		10.40		10.40	
3'001	3'050	64.10	2.12	22.35	0.73	10.40		10.40		10.40		10.40	
3'051	3'100	66.65	2.18	24.90	0.81	10.40		10.40		10.40		10.40	
3'101	3'150	69.25	2.21	27.45	0.86	10.40		10.40		10.40		10.40	
3'151	3'200	71.80	2.27	30.00	0.94	10.40		10.40		10.40		10.40	
3'201	3'250	74.35	2.29	33.45	1.02	10.40		10.40		10.40		10.40	
3'251	3'300	77.75	2.38	36.00	1.10	10.40		10.40		10.40		10.40	
3'301	3'350	80.30	2.41	38.55	1.17	10.40		10.40		10.40		10.40	
3'351	3'400	82.85	2.46	41.10	1.21	10.40		10.40		10.40		10.40	
3'401	3'450	85.60	2.51	43.65	1.28	10.40		10.40		10.40		10.40	
3'451	3'500	88.55	2.56	46.20	1.32	10.40		10.40		10.40		10.40	
3'501	3'550	91.55	2.61	48.75	1.39	10.40		10.40		10.40		10.40	
3'551	3'600	94.50	2.66	52.20	1.45	10.40		10.40		10.40		10.40	
3'601	3'650	98.65	2.73	54.75	1.52	12.95	0.36	10.40		10.40		10.40	
3'651	3'700	102.60	2.80	57.30	1.55	15.55	0.44	10.40		10.40		10.40	

Tarif		P0Y		P1Y		P2Y		P3Y		P4Y		P5Y	
Bruttolohn im Monat		Alleinerziehende unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.			1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
3'701	3'750	106.50	2.87	59.85	1.61	18.10	0.48	10.40		10.40		10.40	
3'751	3'800	110.45	2.91	62.40	1.64	20.65	0.56	10.40		10.40		10.40	
3'801	3'850	114.40	2.98	64.95	1.70	24.05	0.63	10.40		10.40		10.40	
3'851	3'900	118.30	3.05	67.55	1.75	26.60	0.70	10.40		10.40		10.40	
3'901	3'950	122.25	3.11	70.95	1.81	29.15	0.74	10.40		10.40		10.40	
3'951	4'000	127.35	3.19	73.50	1.86	31.75	0.81	10.40		10.40		10.40	
4'001	4'050	131.30	3.25	76.05	1.89	34.30	0.84	10.40		10.40		10.40	
4'051	4'100	135.20	3.31	78.60	1.94	36.85	0.91	10.40		10.40		10.40	
4'101	4'150	139.15	3.37	81.15	1.96	39.40	0.95	10.40		10.40		10.40	
4'151	4'200	143.10	3.43	83.70	2.01	42.80	1.03	10.40		10.40		10.40	
4'201	4'250	147.00	3.48	86.30	2.04	45.35	1.07	10.40		10.40		10.40	
4'251	4'300	151.05	3.53	89.70	2.11	47.90	1.12	10.40		10.40		10.40	
4'301	4'350	156.15	3.61	92.25	2.13	50.50	1.18	10.40		10.40		10.40	
4'351	4'400	160.05	3.66	94.80	2.17	53.05	1.21	11.25	0.25	10.40		10.40	
4'401	4'450	164.00	3.71	98.00	2.21	55.60	1.27	14.70	0.34	10.40		10.40	
4'451	4'500	167.95	3.75	101.50	2.28	58.15	1.30	17.25	0.38	10.40		10.40	
4'501	4'550	171.85	3.80	105.00	2.32	61.55	1.37	19.80	0.44	10.40		10.40	
4'551	4'600	175.80	3.85	108.55	2.38	64.10	1.40	22.35	0.48	10.40		10.40	
4'601	4'650	179.75	3.89	113.25	2.44	66.65	1.45	24.90	0.54	10.40		10.40	
4'651	4'700	184.85	3.96	116.75	2.50	69.25	1.48	27.45	0.58	10.40		10.40	
4'701	4'750	188.75	4.00	120.25	2.54	71.80	1.52	30.00	0.63	10.40		10.40	
4'751	4'800	192.70	4.04	123.75	2.60	74.35	1.55	33.45	0.69	10.40		10.40	
4'801	4'850	196.65	4.08	127.30	2.63	77.75	1.62	36.00	0.75	10.40		10.40	
4'851	4'900	200.55	4.12	132.00	2.71	80.30	1.64	38.55	0.80	10.40		10.40	
4'901	4'950	205.75	4.18	135.50	2.76	82.85	1.69	41.10	0.83	10.40		10.40	
4'951	5'000	209.70	4.22	139.00	2.79	85.40	1.71	44.50	0.90	10.40		10.40	
5'001	5'050	213.60	4.26	142.55	2.85	88.85	1.77	47.05	0.94	10.40		10.40	
5'051	5'100	217.55	4.30	147.20	2.90	91.40	1.79	49.60	0.99	10.40		10.40	
5'101	5'150	222.65	4.35	150.75	2.95	93.95	1.83	52.20	1.01	11.25	0.21	10.40	
5'151	5'200	226.65	4.39	154.25	2.98	96.80	1.87	55.60	1.08	13.85	0.27	10.40	
5'201	5'250	231.05	4.42	157.75	3.02	101.50	1.95	58.15	1.11	16.40	0.31	10.40	
5'251	5'300	237.00	4.49	162.45	3.07	105.00	1.99	60.70	1.16	19.80	0.38	10.40	
5'301	5'350	239.65	4.50	165.95	3.12	108.55	2.05	64.10	1.20	22.35	0.41	10.40	
5'351	5'400	241.90	4.50	169.50	3.16	113.25	2.10	66.65	1.25	24.90	0.47	10.40	
5'401	5'450	244.15	4.50	174.15	3.21	116.75	2.16	69.25	1.27	27.45	0.50	10.40	
5'451	5'500	246.40	4.50	177.70	3.25	120.25	2.19	71.80	1.32	30.85	0.57	10.40	
5'501	5'550	248.65	4.50	181.20	3.28	123.75	2.24	75.20	1.36	33.45	0.60	10.40	
5'551	5'600	250.90	4.50	184.70	3.32	127.30	2.28	77.75	1.40	36.00	0.65	10.40	
5'601	5'650	253.15	4.50	188.25	3.34	132.00	2.35	80.30	1.42	38.55	0.69	10.40	
5'651	5'700	255.40	4.50	192.90	3.40	135.50	2.40	82.85	1.46	41.10	0.72	10.40	
5'701	5'750	257.65	4.50	196.45	3.42	139.00	2.43	85.40	1.48	43.65	0.77	10.40	
5'751	5'800	259.90	4.50	199.95	3.46	142.55	2.48	88.00	1.52	47.05	0.81	10.40	
5'801	5'850	262.15	4.50	203.45	3.48	146.05	2.51	90.55	1.56	49.60	0.86	10.40	
5'851	5'900	264.40	4.50	207.00	3.52	149.55	2.55	93.95	1.60	52.20	0.89	10.40	
5'901	5'950	266.65	4.50	210.50	3.56	153.05	2.58	96.80	1.64	54.75	0.93	12.95	0.22
5'951	6'000	268.90	4.50	214.25	3.58	157.75	2.64	100.35	1.67	57.30	0.95	15.55	0.27
6'001	6'050	271.15	4.50	219.75	3.65	161.30	2.67	103.85	1.73	59.85	1.00	18.95	0.32
6'051	6'100	273.40	4.50	223.90	3.69	164.80	2.72	107.35	1.76	62.40	1.02	21.50	0.36
6'101	6'150	275.65	4.50	228.05	3.72	168.30	2.74	110.90	1.81	65.80	1.08	24.05	0.39
6'151	6'200	277.90	4.50	232.25	3.76	171.80	2.79	114.40	1.85	68.35	1.10	26.60	0.44
6'201	6'250	280.15	4.50	236.40	3.79	175.35	2.81	119.10	1.91	70.95	1.14	29.15	0.47
6'251	6'300	282.40	4.50	240.55	3.84	180.05	2.87	122.60	1.96	73.50	1.18	31.75	0.51
6'301	6'350	284.65	4.50	244.70	3.87	183.55	2.91	126.10	1.99	76.05	1.20	34.30	0.54
6'351	6'400	286.90	4.50	250.25	3.92	187.05	2.93	129.65	2.04	78.60	1.24	37.70	0.60
6'401	6'450	289.15	4.50	254.40	3.95	190.55	2.97	133.15	2.07	81.15	1.26	40.25	0.62
6'451	6'500	291.40	4.50	258.80	4.00	194.10	3.00	136.65	2.12	84.55	1.31	42.80	0.66
6'501	6'550	293.65	4.50	263.80	4.05	197.60	3.03	140.20	2.15	87.10	1.33	45.35	0.69
6'551	6'600	295.90	4.50	268.75	4.09	201.10	3.06	144.85	2.21	89.70	1.37	47.90	0.73
6'601	6'650	298.15	4.50	273.75	4.14	205.80	3.11	148.40	2.23	92.25	1.39	50.50	0.77
6'651	6'700	300.40	4.50	278.75	4.18	209.30	3.13	151.90	2.28	94.80	1.42	53.05	0.79
6'701	6'750	302.65	4.50	285.10	4.24	212.85	3.17	155.40	2.30	98.00	1.46	56.45	0.83
6'751	6'800	304.90	4.50	290.10	4.28	217.00	3.20	158.95	2.35	101.50	1.51	59.00	0.87
6'801	6'850	307.15	4.50	295.10	4.32	221.15	3.24	162.45	2.37	106.20	1.55	61.55	0.91
6'851	6'900	309.40	4.50	300.10	4.36	225.30	3.27	165.95	2.41	109.70	1.60	64.10	0.93
6'901	6'950	311.65	4.50	305.10	4.40	229.45	3.31	170.65	2.47	113.25	1.63	66.65	0.97

Tarif		P0Y		P1Y		P2Y		P3Y		P4Y		P5Y	
Bruttolohn im Monat		Alleinerziehende unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.			1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
6'951	7'000	313.90	4.50	310.05	4.44	235.00	3.37	174.15	2.49	116.75	1.68	69.25	0.99
7'001	7'050	316.15	4.50	315.05	4.48	239.15	3.40	177.70	2.53	120.25	1.71	71.80	1.02
7'051	7'100	318.40	4.50	318.40	4.50	243.30	3.43	181.20	2.56	123.75	1.75	75.20	1.06
7'101	7'150	320.65	4.50	320.65	4.50	247.45	3.47	184.70	2.60	127.30	1.78	77.75	1.09
7'151	7'200	322.90	4.50	322.90	4.50	251.60	3.51	188.25	2.62	132.00	1.84	80.30	1.11
7'201	7'250	325.15	4.50	325.15	4.50	255.80	3.54	191.75	2.66	135.50	1.88	82.85	1.15
7'251	7'300	327.40	4.50	327.40	4.50	259.95	3.57	196.45	2.69	139.00	1.91	85.40	1.17
7'301	7'350	329.65	4.50	329.65	4.50	265.45	3.62	199.95	2.73	142.55	1.95	88.00	1.20
7'351	7'400	331.90	4.50	331.90	4.50	269.60	3.66	203.45	2.75	146.05	1.98	90.55	1.23
7'401	7'450	334.15	4.50	334.15	4.50	273.80	3.69	207.00	2.79	149.55	2.02	93.95	1.27
7'451	7'500	336.40	4.50	336.40	4.50	277.95	3.72	210.50	2.82	153.05	2.05	96.80	1.30
7'501	7'550	338.65	4.50	338.65	4.50	282.10	3.75	214.25	2.84	157.75	2.10	100.35	1.33
7'551	7'600	340.90	4.50	340.90	4.50	286.25	3.78	218.40	2.88	161.30	2.13	103.85	1.37
7'601	7'650	343.15	4.50	343.15	4.50	290.40	3.80	223.90	2.94	164.80	2.16	107.35	1.40
7'651	7'700	345.40	4.50	345.40	4.50	295.95	3.86	228.05	2.97	168.30	2.19	110.90	1.45
7'701	7'750	347.65	4.50	347.65	4.50	300.10	3.88	232.25	3.00	171.80	2.23	114.40	1.48
7'751	7'800	349.90	4.50	349.90	4.50	304.25	3.91	236.40	3.04	175.35	2.25	119.10	1.53
7'801	7'850	352.15	4.50	352.15	4.50	308.40	3.94	240.55	3.08	178.85	2.29	122.60	1.57
7'851	7'900	354.40	4.50	354.40	4.50	312.55	3.97	244.70	3.11	183.55	2.34	126.10	1.60
7'901	7'950	356.65	4.50	356.65	4.50	316.70	4.00	248.85	3.14	187.05	2.36	129.65	1.64
7'951	8'000	358.90	4.50	358.90	4.50	320.85	4.03	254.40	3.18	190.55	2.39	133.15	1.67
8'001	8'050	361.15	4.50	361.15	4.50	326.40	4.06	258.55	3.23	194.10	2.42	136.65	1.71
8'051	8'100	363.40	4.50	363.40	4.50	330.55	4.10	262.70	3.26	197.60	2.45	140.20	1.73
8'101	8'150	365.65	4.50	365.65	4.50	334.70	4.12	266.85	3.29	201.10	2.47	144.85	1.78
8'151	8'200	367.90	4.50	367.90	4.50	338.85	4.15	271.00	3.31	204.65	2.51	148.40	1.81
8'201	8'250	370.15	4.50	370.15	4.50	343.30	4.17	275.15	3.34	209.30	2.54	151.90	1.85
8'251	8'300	372.40	4.50	372.40	4.50	348.70	4.22	279.30	3.37	212.85	2.57	155.40	1.87
8'301	8'350	374.65	4.50	374.65	4.50	354.10	4.25	284.85	3.42	217.00	2.61	158.95	1.91
8'351	8'400	376.90	4.50	376.90	4.50	360.90	4.31	289.00	3.45	221.15	2.64	162.45	1.93
8'401	8'450	379.15	4.50	379.15	4.50	366.30	4.34	293.15	3.48	225.30	2.67	165.95	1.97
8'451	8'500	381.40	4.50	381.40	4.50	371.70	4.39	297.35	3.50	229.45	2.70	170.65	2.02
8'501	8'550	383.65	4.50	383.65	4.50	377.10	4.42	301.50	3.54	233.60	2.74	174.15	2.04
8'551	8'600	385.90	4.50	385.90	4.50	382.50	4.47	305.65	3.57	239.15	2.79	177.70	2.08
8'601	8'650	388.15	4.50	388.15	4.50	387.90	4.50	309.80	3.59	243.30	2.82	181.20	2.10
8'651	8'700	390.40	4.50	390.40	4.50	390.40	4.50	315.35	3.63	247.45	2.85	184.70	2.13
8'701	8'750	392.65	4.50	392.65	4.50	392.65	4.50	319.50	3.67	251.60	2.89	188.25	2.15
8'751	8'800	394.90	4.50	394.90	4.50	394.90	4.50	323.65	3.69	255.80	2.92	191.75	2.19
8'801	8'850	397.15	4.50	397.15	4.50	397.15	4.50	327.80	3.72	259.95	2.95	196.45	2.22
8'851	8'900	399.40	4.50	399.40	4.50	399.40	4.50	331.95	3.74	264.10	2.97	199.95	2.25
8'901	8'950	401.65	4.50	401.65	4.50	401.65	4.50	336.10	3.76	269.60	3.03	203.45	2.27
8'951	9'000	403.90	4.50	403.90	4.50	403.90	4.50	340.25	3.79	273.80	3.05	207.00	2.31
9'001	9'050	406.15	4.50	406.15	4.50	406.15	4.50	345.80	3.83	277.95	3.08	210.50	2.34
9'051	9'100	408.40	4.50	408.40	4.50	408.40	4.50	349.95	3.86	282.10	3.11	214.25	2.36
9'101	9'150	410.65	4.50	410.65	4.50	410.65	4.50	354.10	3.88	286.25	3.13	218.40	2.39
9'151	9'200	412.90	4.50	412.90	4.50	412.90	4.50	358.25	3.90	290.40	3.16	223.90	2.44
9'201	9'250	415.15	4.50	415.15	4.50	415.15	4.50	362.40	3.92	294.55	3.20	228.05	2.47
9'251	9'300	417.40	4.50	417.40	4.50	417.40	4.50	366.60	3.96	300.10	3.23	232.25	2.50
9'301	9'350	419.65	4.50	419.65	4.50	419.65	4.50	372.10	3.99	304.25	3.26	236.40	2.53
9'351	9'400	421.90	4.50	421.90	4.50	421.90	4.50	376.25	4.01	308.40	3.29	240.55	2.57
9'401	9'450	424.15	4.50	424.15	4.50	424.15	4.50	380.40	4.03	312.55	3.32	244.70	2.60
9'451	9'500	426.40	4.50	426.40	4.50	426.40	4.50	384.60	4.06	316.70	3.35	248.85	2.63
9'501	9'550	428.65	4.50	428.65	4.50	428.65	4.50	388.75	4.08	320.85	3.37	254.40	2.67
9'551	9'600	430.90	4.50	430.90	4.50	430.90	4.50	392.90	4.10	325.05	3.39	258.55	2.70
9'601	9'650	433.15	4.50	433.15	4.50	433.15	4.50	397.05	4.12	330.55	3.44	262.70	2.73
9'651	9'700	435.40	4.50	435.40	4.50	435.40	4.50	402.60	4.17	334.70	3.46	266.85	2.76
9'701	9'750	437.65	4.50	437.65	4.50	437.65	4.50	406.75	4.19	338.85	3.49	271.00	2.79
9'751	9'800	439.90	4.50	439.90	4.50	439.90	4.50	411.20	4.20	343.05	3.51	275.15	2.81
9'801	9'850	442.15	4.50	442.15	4.50	442.15	4.50	416.65	4.24	347.20	3.53	279.30	2.84
9'851	9'900	444.40	4.50	444.40	4.50	444.40	4.50	422.05	4.27	351.35	3.55	284.85	2.89
9'901	9'950	446.65	4.50	446.65	4.50	446.65	4.50	427.45	4.30	355.50	3.59	289.00	2.91
9'951	10'000	448.90	4.50	448.90	4.50	448.90	4.50	432.85	4.34	361.05	3.62	293.15	2.94
10'001	10'050	451.15	4.50	451.15	4.50	451.15	4.50	439.65	4.39	365.20	3.64	297.35	2.96
10'051	10'100	453.40	4.50	453.40	4.50	453.40	4.50	445.05	4.42	369.35	3.66	301.50	3.00
10'101	10'150	455.65	4.50	455.65	4.50	455.65	4.50	450.45	4.44	373.50	3.69	305.65	3.02















