

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

Kantons- und Gemeindesteuern  
Direkte Bundessteuer

| Tarif               |               | B0N   |      | B1N    |      | B2N      |   | B3N      |   | B4N      |   | B5N      |   |
|---------------------|---------------|---|------|--------|------|----------|---|----------|---|----------|---|----------|---|
| Bruttolohn im Monat |               | Verheiratete Alleinverdienende unter Berücksichtigung der zulageberechtigten Kinder |      |        |      |          |   |          |   |          |   |          |   |
| Stufe von Fr.       | Stufe bis Fr. | ohne Kind   |      | 1 Kind |      | 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         | 15.95   | 0.74 | 10.40  |      | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 2'201               | 2'250         | 18.30   | 0.81 | 10.40  |      | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 2'251               | 2'300         | 20.70   | 0.92 | 10.40  |      | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 2'301               | 2'350         | 23.05   | 0.99 | 10.40  |      | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 2'351               | 2'400         | 25.45   | 1.05 | 10.40  |      | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 2'401               | 2'450         | 27.80   | 1.15 | 10.40  |      | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 2'451               | 2'500         | 30.15   | 1.21 | 10.40  |      | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 2'501               | 2'550         | 32.55   | 1.31 | 10.40  |      | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 2'551               | 2'600         | 34.90   | 1.36 | 10.40  |      | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 2'601               | 2'650         | 37.25   | 1.41 | 10.40  |      | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 2'651               | 2'700         | 39.65   | 1.50 | 10.40  |      | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 2'701               | 2'750         | 42.00   | 1.54 | 10.40  |      | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 2'751               | 2'800         | 44.40   | 1.59 | 10.40  |      | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 2'801               | 2'850         | 47.55   | 1.70 | 10.40  |      | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 2'851               | 2'900         | 49.90   | 1.74 | 10.40  |      | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 2'901               | 2'950         | 52.25   | 1.78 | 12.80  | 0.44 | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 2'951               | 3'000         | 54.65   | 1.85 | 15.15  | 0.50 | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 3'001               | 3'050         | 57.00   | 1.88 | 17.55  | 0.60 | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 3'051               | 3'100         | 59.40   | 1.92 | 19.90  | 0.65 | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 3'101               | 3'150         | 61.75   | 1.98 | 22.25  | 0.70 | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 3'151               | 3'200         | 64.10   | 2.02 | 24.65  | 0.79 | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 3'201               | 3'250         | 66.50   | 2.08 | 27.00  | 0.84 | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 3'251               | 3'300         | 68.85   | 2.11 | 29.35  | 0.89 | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 3'301               | 3'350         | 71.25   | 2.14 | 31.75  | 0.96 | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 3'351               | 3'400         | 73.60   | 2.19 | 34.10  | 1.01 | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 3'401               | 3'450         | 76.75   | 2.25 | 37.25  | 1.08 | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 3'451               | 3'500         | 79.15   | 2.27 | 39.65  | 1.15 | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 3'501               | 3'550         | 81.50   | 2.33 | 42.00  | 1.19 | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 3'551               | 3'600         | 83.85   | 2.35 | 44.40  | 1.23 | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 3'601               | 3'650         | 86.25   | 2.37 | 46.75  | 1.30 | 10.40    |   | 10.40    |   | 10.40    |   | 10.40    |   |
| 3'651               | 3'700         | 88.60   | 2.42 | 49.10  | 1.33 | 10.40    |   | 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<br>Fr.    | Stufe bis<br>Fr. | ohne Kind   |      | 1Kind  |      | 2 Kinder |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      |
|                     |                  | Fr.   | %    | Fr.    | %    | Fr.      | %    | Fr.      | %    | Fr.      | %    | Fr.      | %    |
| 3'701               | 3'750            | 91.55   | 2.47 | 51.50  | 1.40 | 12.00    | 0.32 | 10.40    |      | 10.40    |      | 10.40    |      |
| 3'751               | 3'800            | 94.85   | 2.52 | 53.85  | 1.43 | 14.35    | 0.37 | 10.40    |      | 10.40    |      | 10.40    |      |
| 3'801               | 3'850            | 98.10   | 2.56 | 56.20  | 1.46 | 16.75    | 0.44 | 10.40    |      | 10.40    |      | 10.40    |      |
| 3'851               | 3'900            | 102.45  | 2.63 | 58.60  | 1.52 | 19.10    | 0.49 | 10.40    |      | 10.40    |      | 10.40    |      |
| 3'901               | 3'950            | 106.10  | 2.70 | 60.95  | 1.55 | 21.50    | 0.56 | 10.40    |      | 10.40    |      | 10.40    |      |
| 3'951               | 4'000            | 109.75  | 2.77 | 63.35  | 1.58 | 23.85    | 0.60 | 10.40    |      | 10.40    |      | 10.40    |      |
| 4'001               | 4'050            | 113.45  | 2.81 | 65.70  | 1.64 | 26.20    | 0.65 | 10.40    |      | 10.40    |      | 10.40    |      |
| 4'051               | 4'100            | 118.20  | 2.90 | 68.85  | 1.69 | 29.35    | 0.71 | 10.40    |      | 10.40    |      | 10.40    |      |
| 4'101               | 4'150            | 121.90  | 2.96 | 71.25  | 1.72 | 31.75    | 0.78 | 10.40    |      | 10.40    |      | 10.40    |      |
| 4'151               | 4'200            | 125.55  | 3.02 | 73.60  | 1.77 | 34.10    | 0.81 | 10.40    |      | 10.40    |      | 10.40    |      |
| 4'201               | 4'250            | 129.25  | 3.05 | 75.95  | 1.80 | 36.50    | 0.88 | 10.40    |      | 10.40    |      | 10.40    |      |
| 4'251               | 4'300            | 132.90  | 3.11 | 78.35  | 1.82 | 38.85    | 0.91 | 10.40    |      | 10.40    |      | 10.40    |      |
| 4'301               | 4'350            | 136.60  | 3.17 | 80.70  | 1.87 | 41.20    | 0.95 | 10.40    |      | 10.40    |      | 10.40    |      |
| 4'351               | 4'400            | 140.25  | 3.20 | 83.10  | 1.90 | 43.60    | 1.01 | 10.40    |      | 10.40    |      | 10.40    |      |
| 4'401               | 4'450            | 143.85  | 3.25 | 85.45  | 1.92 | 45.95    | 1.04 | 10.40    |      | 10.40    |      | 10.40    |      |
| 4'451               | 4'500            | 147.50  | 3.31 | 87.80  | 1.97 | 48.35    | 1.07 | 10.40    |      | 10.40    |      | 10.40    |      |
| 4'501               | 4'550            | 151.20  | 3.34 | 90.50  | 2.01 | 50.70    | 1.13 | 11.20    | 0.24 | 10.40    |      | 10.40    |      |
| 4'551               | 4'600            | 154.85  | 3.39 | 93.75  | 2.05 | 53.05    | 1.16 | 13.60    | 0.31 | 10.40    |      | 10.40    |      |
| 4'601               | 4'650            | 158.55  | 3.44 | 97.00  | 2.10 | 55.45    | 1.19 | 15.95    | 0.35 | 10.40    |      | 10.40    |      |
| 4'651               | 4'700            | 162.20  | 3.47 | 100.25 | 2.14 | 57.80    | 1.24 | 18.30    | 0.39 | 10.40    |      | 10.40    |      |
| 4'701               | 4'750            | 167.00  | 3.53 | 104.60 | 2.22 | 60.95    | 1.29 | 21.50    | 0.47 | 10.40    |      | 10.40    |      |
| 4'751               | 4'800            | 170.65  | 3.58 | 107.85 | 2.26 | 63.35    | 1.32 | 23.85    | 0.50 | 10.40    |      | 10.40    |      |
| 4'801               | 4'850            | 174.35  | 3.61 | 111.10 | 2.30 | 65.70    | 1.37 | 26.20    | 0.54 | 10.40    |      | 10.40    |      |
| 4'851               | 4'900            | 178.00  | 3.65 | 114.35 | 2.34 | 68.05    | 1.39 | 28.60    | 0.59 | 10.40    |      | 10.40    |      |
| 4'901               | 4'950            | 181.70  | 3.70 | 117.65 | 2.40 | 70.45    | 1.42 | 30.95    | 0.63 | 10.40    |      | 10.40    |      |
| 4'951               | 5'000            | 185.35  | 3.72 | 120.90 | 2.43 | 72.80    | 1.47 | 33.30    | 0.66 | 10.40    |      | 10.40    |      |
| 5'001               | 5'050            | 189.05  | 3.76 | 124.15 | 2.47 | 75.20    | 1.49 | 35.70    | 0.72 | 10.40    |      | 10.40    |      |
| 5'051               | 5'100            | 192.60  | 3.80 | 127.40 | 2.50 | 77.55    | 1.54 | 38.05    | 0.75 | 10.40    |      | 10.40    |      |
| 5'101               | 5'150            | 196.30  | 3.82 | 130.65 | 2.56 | 79.90    | 1.56 | 40.45    | 0.78 | 10.40    |      | 10.40    |      |
| 5'151               | 5'200            | 199.95  | 3.86 | 133.90 | 2.59 | 82.30    | 1.58 | 42.80    | 0.83 | 10.40    |      | 10.40    |      |
| 5'201               | 5'250            | 203.65  | 3.90 | 137.15 | 2.62 | 84.65    | 1.63 | 45.15    | 0.86 | 10.40    |      | 10.40    |      |
| 5'251               | 5'300            | 207.30  | 3.92 | 140.45 | 2.65 | 87.05    | 1.65 | 47.55    | 0.91 | 10.40    |      | 10.40    |      |
| 5'301               | 5'350            | 212.25  | 3.98 | 144.80 | 2.72 | 90.50    | 1.71 | 50.70    | 0.96 | 11.20    | 0.21 | 10.40    |      |
| 5'351               | 5'400            | 216.55  | 4.04 | 148.05 | 2.75 | 93.75    | 1.75 | 53.05    | 0.99 | 13.60    | 0.26 | 10.40    |      |
| 5'401               | 5'450            | 220.80  | 4.07 | 151.30 | 2.78 | 97.00    | 1.79 | 55.45    | 1.01 | 15.95    | 0.29 | 10.40    |      |
| 5'451               | 5'500            | 225.05  | 4.11 | 154.55 | 2.83 | 100.25   | 1.83 | 57.80    | 1.06 | 18.30    | 0.33 | 10.40    |      |
| 5'501               | 5'550            | 229.35  | 4.14 | 157.80 | 2.86 | 103.50   | 1.88 | 60.15    | 1.09 | 20.70    | 0.38 | 10.40    |      |
| 5'551               | 5'600            | 233.60  | 4.20 | 161.05 | 2.89 | 106.75   | 1.92 | 62.55    | 1.13 | 23.05    | 0.41 | 10.40    |      |
| 5'601               | 5'650            | 237.80  | 4.23 | 164.35 | 2.92 | 110.05   | 1.96 | 64.90    | 1.16 | 25.45    | 0.44 | 10.40    |      |
| 5'651               | 5'700            | 242.05  | 4.26 | 167.60 | 2.96 | 113.30   | 1.99 | 67.30    | 1.18 | 27.80    | 0.49 | 10.40    |      |
| 5'701               | 5'750            | 246.35  | 4.30 | 170.85 | 2.99 | 116.55   | 2.04 | 69.65    | 1.22 | 30.15    | 0.52 | 10.40    |      |
| 5'751               | 5'800            | 250.60  | 4.35 | 174.10 | 3.01 | 119.80   | 2.08 | 72.00    | 1.25 | 32.55    | 0.57 | 10.40    |      |
| 5'801               | 5'850            | 254.80  | 4.38 | 177.35 | 3.04 | 123.05   | 2.11 | 74.40    | 1.27 | 34.90    | 0.60 | 10.40    |      |
| 5'851               | 5'900            | 259.05  | 4.41 | 180.60 | 3.08 | 126.30   | 2.14 | 76.75    | 1.31 | 37.25    | 0.63 | 10.40    |      |
| 5'901               | 5'950            | 263.30  | 4.44 | 183.85 | 3.11 | 129.55   | 2.19 | 79.15    | 1.33 | 39.65    | 0.68 | 10.40    |      |
| 5'951               | 6'000            | 267.65  | 4.49 | 187.15 | 3.13 | 132.85   | 2.23 | 81.50    | 1.37 | 42.00    | 0.70 | 10.40    |      |
| 6'001               | 6'050            | 271.90  | 4.51 | 190.40 | 3.15 | 136.10   | 2.26 | 83.85    | 1.39 | 44.40    | 0.73 | 10.40    |      |
| 6'051               | 6'100            | 276.50  | 4.56 | 193.65 | 3.19 | 139.35   | 2.29 | 86.25    | 1.42 | 46.75    | 0.77 | 10.40    |      |
| 6'101               | 6'150            | 279.90  | 4.57 | 195.80 | 3.20 | 141.50   | 2.32 | 87.80    | 1.44 | 48.35    | 0.78 | 10.40    |      |
| 6'151               | 6'200            | 284.60  | 4.62 | 199.25 | 3.22 | 144.80   | 2.35 | 90.50    | 1.47 | 50.70    | 0.83 | 11.20    | 0.18 |
| 6'201               | 6'250            | 289.30  | 4.64 | 203.10 | 3.26 | 148.05   | 2.38 | 93.75    | 1.51 | 53.05    | 0.85 | 13.60    | 0.22 |
| 6'251               | 6'300            | 294.00  | 4.69 | 206.95 | 3.30 | 151.30   | 2.41 | 97.00    | 1.55 | 55.45    | 0.88 | 15.95    | 0.25 |
| 6'301               | 6'350            | 298.65  | 4.73 | 210.80 | 3.34 | 154.55   | 2.45 | 100.25   | 1.58 | 57.80    | 0.92 | 18.30    | 0.28 |
| 6'351               | 6'400            | 303.35  | 4.75 | 214.65 | 3.37 | 157.80   | 2.48 | 103.50   | 1.63 | 60.15    | 0.94 | 20.70    | 0.33 |
| 6'401               | 6'450            | 308.05  | 4.79 | 218.50 | 3.41 | 161.05   | 2.51 | 106.75   | 1.67 | 62.55    | 0.98 | 23.05    | 0.36 |
| 6'451               | 6'500            | 312.70  | 4.83 | 222.35 | 3.43 | 164.35   | 2.53 | 110.05   | 1.70 | 64.90    | 1.00 | 25.45    | 0.39 |
| 6'501               | 6'550            | 317.40  | 4.86 | 226.25 | 3.46 | 167.60   | 2.57 | 113.30   | 1.73 | 67.30    | 1.03 | 27.80    | 0.43 |
| 6'551               | 6'600            | 322.10  | 4.90 | 230.10 | 3.50 | 170.85   | 2.60 | 116.55   | 1.78 | 69.65    | 1.06 | 30.15    | 0.46 |
| 6'601               | 6'650            | 326.75  | 4.94 | 233.90 | 3.53 | 174.10   | 2.63 | 119.80   | 1.81 | 72.00    | 1.09 | 32.55    | 0.50 |
| 6'651               | 6'700            | 331.45  | 4.96 | 237.80 | 3.57 | 177.35   | 2.65 | 123.05   | 1.84 | 74.40    | 1.11 | 34.90    | 0.52 |
| 6'701               | 6'750            | 336.15  | 5.00 | 241.65 | 3.60 | 180.60   | 2.69 | 126.30   | 1.87 | 76.75    | 1.14 | 37.25    | 0.55 |
| 6'751               | 6'800            | 340.80  | 5.03 | 245.50 | 3.63 | 183.85   | 2.72 | 129.55   | 1.92 | 79.15    | 1.17 | 39.65    | 0.59 |
| 6'801               | 6'850            | 345.85  | 5.07 | 249.35 | 3.65 | 187.15   | 2.74 | 132.85   | 1.95 | 81.50    | 1.20 | 42.00    | 0.62 |
| 6'851               | 6'900            | 350.95  | 5.11 | 253.15 | 3.68 | 190.40   | 2.76 | 136.10   | 1.98 | 83.85    | 1.22 | 44.40    | 0.64 |
| 6'901               | 6'950            | 356.05  | 5.14 | 257.75 | 3.73 | 193.65   | 2.80 | 139.35   | 2.01 | 86.25    | 1.24 | 46.75    | 0.68 |

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| Bruttolohn im Monat |                  | Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder |      |        |      |          |      |          |      |          |      |          |      |
| Stufe von<br>Fr.    | Stufe bis<br>Fr. | ohne Kind   |      | 1Kind  |      | 2 Kinder |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      |
|                     |                  | Fr.   | %    | Fr.    | %    | Fr.      | %    | Fr.      | %    | Fr.      | %    | Fr.      | %    |
| 6'951               | 7'000            | 361.15  | 5.18 | 262.45 | 3.76 | 196.90   | 2.82 | 142.60   | 2.05 | 88.60    | 1.28 | 49.10    | 0.70 |
| 7'001               | 7'050            | 366.25  | 5.21 | 267.15 | 3.80 | 200.55   | 2.86 | 145.85   | 2.08 | 91.55    | 1.31 | 51.50    | 0.74 |
| 7'051               | 7'100            | 371.60  | 5.26 | 272.00 | 3.84 | 204.40   | 2.88 | 149.10   | 2.11 | 94.85    | 1.34 | 53.85    | 0.76 |
| 7'101               | 7'150            | 376.70  | 5.29 | 276.65 | 3.89 | 208.25   | 2.92 | 152.40   | 2.13 | 98.10    | 1.38 | 56.20    | 0.79 |
| 7'151               | 7'200            | 381.80  | 5.32 | 281.35 | 3.92 | 212.10   | 2.95 | 155.65   | 2.17 | 101.35   | 1.41 | 58.60    | 0.82 |
| 7'201               | 7'250            | 386.90  | 5.36 | 286.05 | 3.96 | 215.95   | 2.99 | 158.90   | 2.20 | 104.60   | 1.45 | 60.95    | 0.84 |
| 7'251               | 7'300            | 392.00  | 5.39 | 290.75 | 4.00 | 219.80   | 3.02 | 162.15   | 2.23 | 107.85   | 1.48 | 63.35    | 0.87 |
| 7'301               | 7'350            | 397.10  | 5.42 | 295.40 | 4.03 | 223.65   | 3.06 | 165.40   | 2.25 | 111.10   | 1.52 | 65.70    | 0.90 |
| 7'351               | 7'400            | 402.20  | 5.45 | 300.10 | 4.07 | 227.50   | 3.09 | 168.65   | 2.29 | 114.35   | 1.55 | 68.05    | 0.92 |
| 7'401               | 7'450            | 407.30  | 5.48 | 304.80 | 4.11 | 231.35   | 3.11 | 171.95   | 2.32 | 117.65   | 1.59 | 70.45    | 0.94 |
| 7'451               | 7'500            | 412.40  | 5.51 | 309.45 | 4.13 | 235.20   | 3.14 | 175.20   | 2.34 | 120.90   | 1.62 | 72.80    | 0.98 |
| 7'501               | 7'550            | 417.50  | 5.55 | 314.40 | 4.17 | 239.05   | 3.18 | 178.45   | 2.37 | 124.15   | 1.65 | 75.20    | 1.00 |
| 7'551               | 7'600            | 422.60  | 5.58 | 319.50 | 4.22 | 242.90   | 3.21 | 181.70   | 2.40 | 127.40   | 1.68 | 77.55    | 1.03 |
| 7'601               | 7'650            | 426.40  | 5.59 | 323.30 | 4.24 | 245.50   | 3.23 | 183.85   | 2.41 | 129.55   | 1.70 | 79.15    | 1.04 |
| 7'651               | 7'700            | 431.50  | 5.63 | 328.40 | 4.27 | 249.35   | 3.24 | 187.15   | 2.44 | 132.85   | 1.73 | 81.50    | 1.07 |
| 7'701               | 7'750            | 436.60  | 5.66 | 333.50 | 4.32 | 253.15   | 3.28 | 190.40   | 2.46 | 136.10   | 1.76 | 83.85    | 1.09 |
| 7'751               | 7'800            | 441.70  | 5.68 | 338.60 | 4.36 | 257.00   | 3.31 | 193.65   | 2.50 | 139.35   | 1.79 | 86.25    | 1.11 |
| 7'801               | 7'850            | 446.80  | 5.71 | 343.70 | 4.40 | 260.85   | 3.34 | 196.90   | 2.52 | 142.60   | 1.83 | 88.60    | 1.14 |
| 7'851               | 7'900            | 451.90  | 5.74 | 348.80 | 4.43 | 264.75   | 3.37 | 200.55   | 2.55 | 145.85   | 1.85 | 91.55    | 1.17 |
| 7'901               | 7'950            | 457.00  | 5.77 | 353.90 | 4.47 | 268.60   | 3.39 | 204.40   | 2.57 | 149.10   | 1.88 | 94.85    | 1.20 |
| 7'951               | 8'000            | 462.10  | 5.79 | 359.00 | 4.50 | 272.40   | 3.41 | 208.25   | 2.61 | 152.40   | 1.91 | 98.10    | 1.23 |
| 8'001               | 8'050            | 467.20  | 5.82 | 364.10 | 4.54 | 276.30   | 3.44 | 212.10   | 2.64 | 155.65   | 1.94 | 101.35   | 1.26 |
| 8'051               | 8'100            | 472.30  | 5.85 | 369.20 | 4.57 | 280.15   | 3.47 | 215.95   | 2.67 | 158.90   | 1.97 | 104.60   | 1.30 |
| 8'101               | 8'150            | 477.40  | 5.87 | 374.30 | 4.60 | 284.00   | 3.50 | 219.80   | 2.71 | 162.15   | 1.99 | 107.85   | 1.33 |
| 8'151               | 8'200            | 482.75  | 5.91 | 379.65 | 4.65 | 287.85   | 3.52 | 223.65   | 2.74 | 165.40   | 2.02 | 111.10   | 1.36 |
| 8'201               | 8'250            | 487.85  | 5.93 | 384.75 | 4.68 | 291.70   | 3.55 | 227.50   | 2.77 | 168.65   | 2.05 | 114.35   | 1.39 |
| 8'251               | 8'300            | 492.95  | 5.96 | 389.85 | 4.71 | 295.55   | 3.58 | 231.35   | 2.79 | 171.95   | 2.08 | 117.65   | 1.43 |
| 8'301               | 8'350            | 498.05  | 5.98 | 394.95 | 4.74 | 299.40   | 3.59 | 235.20   | 2.82 | 175.20   | 2.10 | 120.90   | 1.45 |
| 8'351               | 8'400            | 503.15  | 6.01 | 400.05 | 4.78 | 303.25   | 3.62 | 239.05   | 2.85 | 178.45   | 2.13 | 124.15   | 1.48 |
| 8'401               | 8'450            | 508.25  | 6.03 | 405.15 | 4.81 | 307.10   | 3.64 | 242.90   | 2.88 | 181.70   | 2.16 | 127.40   | 1.51 |
| 8'451               | 8'500            | 513.50  | 6.06 | 410.25 | 4.84 | 310.95   | 3.67 | 246.75   | 2.91 | 184.95   | 2.18 | 130.65   | 1.55 |
| 8'501               | 8'550            | 519.05  | 6.09 | 415.35 | 4.87 | 314.80   | 3.70 | 250.60   | 2.94 | 188.20   | 2.21 | 133.90   | 1.57 |
| 8'551               | 8'600            | 524.55  | 6.12 | 420.45 | 4.90 | 318.65   | 3.72 | 254.45   | 2.96 | 191.45   | 2.23 | 137.15   | 1.60 |
| 8'601               | 8'650            | 530.05  | 6.14 | 425.55 | 4.94 | 322.50   | 3.74 | 258.30   | 2.99 | 194.75   | 2.26 | 140.45   | 1.62 |
| 8'651               | 8'700            | 535.60  | 6.18 | 430.65 | 4.97 | 327.60   | 3.78 | 262.15   | 3.02 | 198.00   | 2.28 | 143.70   | 1.66 |
| 8'701               | 8'750            | 541.70  | 6.21 | 435.75 | 5.00 | 332.70   | 3.82 | 266.00   | 3.05 | 201.85   | 2.32 | 146.95   | 1.68 |
| 8'751               | 8'800            | 547.80  | 6.25 | 440.85 | 5.03 | 337.80   | 3.85 | 269.85   | 3.08 | 205.70   | 2.35 | 150.20   | 1.71 |
| 8'801               | 8'850            | 553.90  | 6.28 | 445.95 | 5.05 | 342.90   | 3.89 | 273.70   | 3.10 | 209.55   | 2.38 | 153.45   | 1.73 |
| 8'851               | 8'900            | 560.00  | 6.31 | 451.05 | 5.08 | 348.00   | 3.92 | 277.55   | 3.13 | 213.40   | 2.40 | 156.75   | 1.77 |
| 8'901               | 8'950            | 566.15  | 6.34 | 456.15 | 5.11 | 353.10   | 3.96 | 281.40   | 3.15 | 217.25   | 2.43 | 160.00   | 1.79 |
| 8'951               | 9'000            | 572.25  | 6.37 | 461.25 | 5.14 | 358.20   | 3.99 | 285.25   | 3.18 | 221.10   | 2.46 | 163.25   | 1.82 |
| 9'001               | 9'050            | 578.35  | 6.40 | 466.35 | 5.16 | 363.30   | 4.02 | 289.10   | 3.20 | 224.95   | 2.49 | 166.50   | 1.85 |
| 9'051               | 9'100            | 584.45  | 6.44 | 471.45 | 5.19 | 368.40   | 4.06 | 292.95   | 3.23 | 228.80   | 2.52 | 169.75   | 1.87 |
| 9'101               | 9'150            | 589.10  | 6.45 | 475.30 | 5.21 | 372.20   | 4.08 | 295.55   | 3.24 | 231.35   | 2.53 | 171.95   | 1.88 |
| 9'151               | 9'200            | 595.20  | 6.49 | 480.40 | 5.23 | 377.30   | 4.11 | 299.40   | 3.26 | 235.20   | 2.56 | 175.20   | 1.91 |
| 9'201               | 9'250            | 601.30  | 6.51 | 485.90 | 5.27 | 382.40   | 4.14 | 303.25   | 3.28 | 239.05   | 2.59 | 178.45   | 1.93 |
| 9'251               | 9'300            | 607.75  | 6.56 | 491.75 | 5.30 | 387.75   | 4.18 | 307.10   | 3.31 | 242.90   | 2.62 | 181.70   | 1.96 |
| 9'301               | 9'350            | 613.85  | 6.58 | 497.25 | 5.33 | 392.85   | 4.21 | 310.95   | 3.34 | 246.75   | 2.65 | 184.95   | 1.98 |
| 9'351               | 9'400            | 619.95  | 6.61 | 502.80 | 5.37 | 397.95   | 4.25 | 314.80   | 3.36 | 250.60   | 2.68 | 188.20   | 2.01 |
| 9'401               | 9'450            | 626.05  | 6.64 | 508.30 | 5.39 | 403.05   | 4.28 | 318.65   | 3.38 | 254.45   | 2.69 | 191.45   | 2.03 |
| 9'451               | 9'500            | 632.20  | 6.67 | 513.80 | 5.42 | 408.15   | 4.31 | 322.50   | 3.41 | 258.30   | 2.72 | 194.75   | 2.06 |
| 9'501               | 9'550            | 638.30  | 6.70 | 519.35 | 5.45 | 413.25   | 4.34 | 326.35   | 3.42 | 262.15   | 2.75 | 198.00   | 2.08 |
| 9'551               | 9'600            | 644.40  | 6.73 | 525.45 | 5.48 | 418.35   | 4.37 | 330.20   | 3.45 | 266.00   | 2.78 | 201.85   | 2.11 |
| 9'601               | 9'650            | 650.50  | 6.76 | 531.55 | 5.53 | 423.45   | 4.39 | 334.05   | 3.47 | 269.85   | 2.81 | 205.70   | 2.14 |
| 9'651               | 9'700            | 656.60  | 6.79 | 537.65 | 5.56 | 428.55   | 4.43 | 337.90   | 3.49 | 273.70   | 2.83 | 209.55   | 2.17 |
| 9'701               | 9'750            | 662.75  | 6.82 | 543.75 | 5.59 | 433.65   | 4.46 | 341.75   | 3.52 | 277.55   | 2.86 | 213.40   | 2.19 |
| 9'751               | 9'800            | 668.85  | 6.84 | 549.90 | 5.63 | 438.75   | 4.49 | 345.60   | 3.54 | 281.40   | 2.87 | 217.25   | 2.22 |
| 9'801               | 9'850            | 674.95  | 6.87 | 556.00 | 5.66 | 443.85   | 4.52 | 349.45   | 3.55 | 285.25   | 2.90 | 221.10   | 2.25 |
| 9'851               | 9'900            | 681.05  | 6.90 | 562.10 | 5.69 | 448.95   | 4.55 | 353.30   | 3.57 | 289.10   | 2.93 | 224.95   | 2.28 |
| 9'901               | 9'950            | 687.15  | 6.92 | 568.20 | 5.72 | 454.40   | 4.57 | 357.15   | 3.60 | 292.95   | 2.95 | 228.80   | 2.31 |
| 9'951               | 10'000           | 693.55  | 6.96 | 574.30 | 5.75 | 459.90   | 4.61 | 361.00   | 3.62 | 296.80   | 2.98 | 232.65   | 2.34 |
| 10'001              | 10'050           | 700.05  | 6.98 | 580.40 | 5.79 | 465.40   | 4.64 | 364.85   | 3.64 | 300.65   | 3.00 | 236.50   | 2.36 |
| 10'051              | 10'100           | 706.60  | 7.02 | 586.55 | 5.83 | 470.95   | 4.67 | 368.70   | 3.66 | 304.50   | 3.03 | 240.35   | 2.38 |
| 10'101              | 10'150           | 713.10  | 7.04 | 592.65 | 5.86 | 476.45   | 4.70 | 372.55   | 3.68 | 308.35   | 3.04 | 244.20   | 2.41 |

| 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        | 719.65  | 7.08 | 598.75   | 5.89 | 481.95   | 4.74 | 376.45   | 3.70 | 312.20   | 3.07 | 248.05   | 2.44 |
| 10'201              | 10'250        | 727.65  | 7.12 | 606.35   | 5.93 | 488.75   | 4.78 | 382.85   | 3.75 | 317.35   | 3.10 | 253.15   | 2.47 |
| 10'251              | 10'300        | 734.15  | 7.14 | 612.45   | 5.96 | 494.30   | 4.81 | 387.95   | 3.78 | 321.20   | 3.12 | 257.00   | 2.50 |
| 10'301              | 10'350        | 741.10  | 7.18 | 618.90   | 6.00 | 500.15   | 4.84 | 393.30   | 3.81 | 325.05   | 3.15 | 260.85   | 2.53 |
| 10'351              | 10'400        | 747.65  | 7.21 | 625.00   | 6.02 | 506.05   | 4.88 | 398.40   | 3.84 | 328.90   | 3.17 | 264.75   | 2.55 |
| 10'401              | 10'450        | 754.15  | 7.23 | 631.10   | 6.05 | 512.15   | 4.91 | 403.50   | 3.88 | 332.75   | 3.19 | 268.60   | 2.58 |
| 10'451              | 10'500        | 760.70  | 7.26 | 637.20   | 6.08 | 518.25   | 4.95 | 408.60   | 3.90 | 336.60   | 3.22 | 272.40   | 2.60 |
| 10'501              | 10'550        | 767.20  | 7.29 | 643.35   | 6.11 | 524.35   | 4.98 | 413.70   | 3.93 | 340.45   | 3.23 | 276.30   | 2.62 |
| 10'551              | 10'600        | 775.20  | 7.33 | 650.90   | 6.16 | 531.95   | 5.03 | 420.10   | 3.97 | 345.60   | 3.27 | 281.40   | 2.66 |
| 10'601              | 10'650        | 781.75  | 7.36 | 657.05   | 6.18 | 538.05   | 5.06 | 425.45   | 4.00 | 349.45   | 3.28 | 285.25   | 2.68 |
| 10'651              | 10'700        | 788.25  | 7.38 | 663.30   | 6.21 | 544.20   | 5.10 | 430.95   | 4.04 | 353.30   | 3.31 | 289.10   | 2.71 |
| 10'701              | 10'750        | 794.80  | 7.41 | 669.85   | 6.25 | 550.30   | 5.13 | 436.45   | 4.07 | 357.15   | 3.33 | 292.95   | 2.73 |
| 10'751              | 10'800        | 801.30  | 7.43 | 676.35   | 6.27 | 556.40   | 5.16 | 442.00   | 4.10 | 361.00   | 3.35 | 296.80   | 2.76 |
| 10'801              | 10'850        | 807.85  | 7.46 | 682.90   | 6.31 | 562.50   | 5.20 | 447.50   | 4.14 | 364.85   | 3.37 | 300.65   | 2.78 |
| 10'851              | 10'900        | 815.85  | 7.50 | 690.90   | 6.35 | 570.10   | 5.24 | 454.30   | 4.17 | 369.95   | 3.40 | 305.80   | 2.81 |
| 10'901              | 10'950        | 822.35  | 7.52 | 697.40   | 6.38 | 576.20   | 5.27 | 459.80   | 4.21 | 373.80   | 3.42 | 309.65   | 2.84 |
| 10'951              | 11'000        | 828.90  | 7.55 | 703.95   | 6.41 | 582.30   | 5.30 | 465.35   | 4.24 | 377.65   | 3.44 | 313.50   | 2.86 |
| 11'001              | 11'050        | 835.45  | 7.57 | 710.45   | 6.44 | 588.45   | 5.33 | 470.85   | 4.27 | 381.50   | 3.46 | 317.35   | 2.88 |
| 11'051              | 11'100        | 841.95  | 7.60 | 717.00   | 6.47 | 594.55   | 5.37 | 476.35   | 4.30 | 385.35   | 3.48 | 321.20   | 2.90 |
| 11'101              | 11'150        | 848.50  | 7.63 | 723.50   | 6.51 | 600.65   | 5.40 | 481.90   | 4.33 | 389.20   | 3.50 | 325.05   | 2.92 |
| 11'151              | 11'200        | 856.90  | 7.67 | 731.95   | 6.55 | 608.55   | 5.45 | 489.60   | 4.38 | 394.35   | 3.53 | 330.20   | 2.95 |
| 11'201              | 11'250        | 863.40  | 7.69 | 738.45   | 6.57 | 614.70   | 5.48 | 495.70   | 4.42 | 398.20   | 3.55 | 334.05   | 2.98 |
| 11'251              | 11'300        | 870.30  | 7.72 | 745.00   | 6.61 | 620.80   | 5.51 | 501.85   | 4.45 | 402.05   | 3.57 | 337.90   | 3.00 |
| 11'301              | 11'350        | 877.25  | 7.74 | 751.50   | 6.64 | 626.90   | 5.54 | 507.95   | 4.49 | 405.90   | 3.58 | 341.75   | 3.02 |
| 11'351              | 11'400        | 885.65  | 7.79 | 759.55   | 6.68 | 634.55   | 5.58 | 515.55   | 4.54 | 411.05   | 3.61 | 346.85   | 3.05 |
| 11'401              | 11'450        | 893.10  | 7.82 | 766.45   | 6.70 | 641.50   | 5.62 | 521.95   | 4.57 | 414.90   | 3.63 | 350.70   | 3.07 |
| 11'451              | 11'500        | 900.05  | 7.84 | 773.00   | 6.74 | 648.05   | 5.65 | 528.10   | 4.60 | 418.75   | 3.65 | 354.55   | 3.09 |
| 11'501              | 11'550        | 907.00  | 7.87 | 779.50   | 6.77 | 654.55   | 5.68 | 534.20   | 4.63 | 422.60   | 3.67 | 358.40   | 3.11 |
| 11'551              | 11'600        | 915.40  | 7.90 | 787.55   | 6.81 | 662.55   | 5.73 | 541.80   | 4.68 | 427.70   | 3.70 | 363.55   | 3.14 |
| 11'601              | 11'650        | 922.85  | 7.94 | 794.45   | 6.83 | 669.50   | 5.76 | 548.20   | 4.71 | 432.80   | 3.72 | 367.40   | 3.16 |
| 11'651              | 11'700        | 929.80  | 7.97 | 801.00   | 6.86 | 676.05   | 5.79 | 554.35   | 4.75 | 438.35   | 3.75 | 371.25   | 3.18 |
| 11'701              | 11'750        | 938.20  | 8.00 | 809.00   | 6.90 | 684.05   | 5.83 | 561.90   | 4.79 | 445.15   | 3.80 | 376.40   | 3.21 |
| 11'751              | 11'800        | 945.15  | 8.03 | 815.55   | 6.93 | 690.55   | 5.87 | 568.05   | 4.82 | 450.65   | 3.83 | 380.25   | 3.23 |
| 11'801              | 11'850        | 952.10  | 8.05 | 822.05   | 6.95 | 697.10   | 5.89 | 574.15   | 4.85 | 456.15   | 3.86 | 384.10   | 3.25 |
| 11'851              | 11'900        | 959.55  | 8.08 | 829.00   | 6.98 | 704.05   | 5.93 | 580.60   | 4.89 | 462.00   | 3.89 | 387.95   | 3.27 |
| 11'901              | 11'950        | 967.95  | 8.12 | 837.00   | 7.02 | 712.05   | 5.97 | 588.15   | 4.93 | 469.20   | 3.93 | 393.05   | 3.30 |
| 11'951              | 12'000        | 974.90  | 8.14 | 843.95   | 7.05 | 718.55   | 6.00 | 594.30   | 4.96 | 475.30   | 3.97 | 396.90   | 3.32 |
| 12'001              | 12'050        | 981.85  | 8.17 | 850.90   | 7.08 | 725.10   | 6.03 | 600.40   | 4.99 | 481.45   | 4.00 | 400.75   | 3.33 |
| 12'051              | 12'100        | 989.30  | 8.19 | 858.35   | 7.11 | 732.05   | 6.06 | 607.10   | 5.03 | 487.85   | 4.04 | 404.60   | 3.35 |
| 12'101              | 12'150        | 997.70  | 8.23 | 866.75   | 7.15 | 740.05   | 6.10 | 615.10   | 5.07 | 495.45   | 4.08 | 409.75   | 3.38 |
| 12'151              | 12'200        | 1'004.65  | 8.25 | 873.70   | 7.18 | 746.55   | 6.14 | 621.60   | 5.11 | 501.55   | 4.12 | 413.60   | 3.40 |
| 12'201              | 12'250        | 1'011.60  | 8.28 | 880.65   | 7.21 | 753.10   | 6.16 | 628.15   | 5.14 | 507.70   | 4.16 | 417.45   | 3.41 |
| 12'251              | 12'300        | 1'018.55  | 8.30 | 887.60   | 7.23 | 759.60   | 6.19 | 634.65   | 5.17 | 513.80   | 4.19 | 421.30   | 3.43 |
| 12'301              | 12'350        | 1'027.55  | 8.34 | 896.50   | 7.28 | 768.05   | 6.23 | 643.10   | 5.22 | 521.70   | 4.24 | 426.45   | 3.46 |
| 12'351              | 12'400        | 1'034.90  | 8.36 | 903.45   | 7.30 | 774.55   | 6.26 | 649.60   | 5.25 | 527.80   | 4.27 | 430.30   | 3.47 |
| 12'401              | 12'450        | 1'042.25  | 8.39 | 910.40   | 7.32 | 781.10   | 6.29 | 656.15   | 5.28 | 533.95   | 4.30 | 434.15   | 3.49 |
| 12'451              | 12'500        | 1'051.70  | 8.43 | 919.30   | 7.37 | 789.50   | 6.33 | 664.55   | 5.33 | 541.85   | 4.34 | 439.25   | 3.52 |
| 12'501              | 12'550        | 1'059.05  | 8.46 | 926.25   | 7.39 | 796.05   | 6.36 | 671.10   | 5.36 | 547.95   | 4.38 | 443.10   | 3.54 |
| 12'551              | 12'600        | 1'066.40  | 8.48 | 933.20   | 7.42 | 802.55   | 6.39 | 677.60   | 5.39 | 554.05   | 4.41 | 446.95   | 3.55 |
| 12'601              | 12'650        | 1'075.85  | 8.52 | 942.10   | 7.46 | 811.15   | 6.42 | 686.05   | 5.43 | 562.00   | 4.45 | 452.10   | 3.58 |
| 12'651              | 12'700        | 1'083.20  | 8.54 | 949.05   | 7.49 | 818.10   | 6.45 | 692.55   | 5.47 | 568.10   | 4.48 | 456.15   | 3.60 |
| 12'701              | 12'750        | 1'090.55  | 8.57 | 956.00   | 7.51 | 825.05   | 6.48 | 699.10   | 5.49 | 574.20   | 4.51 | 460.60   | 3.62 |
| 12'751              | 12'800        | 1'099.95  | 8.61 | 964.95   | 7.55 | 833.95   | 6.53 | 707.50   | 5.54 | 582.55   | 4.56 | 466.50   | 3.66 |
| 12'801              | 12'850        | 1'107.35  | 8.63 | 971.85   | 7.58 | 840.90   | 6.56 | 714.05   | 5.57 | 589.10   | 4.59 | 470.95   | 3.67 |
| 12'851              | 12'900        | 1'114.70  | 8.66 | 978.80   | 7.60 | 847.85   | 6.59 | 720.55   | 5.60 | 595.60   | 4.63 | 475.40   | 3.69 |
| 12'901              | 12'950        | 1'124.10  | 8.70 | 987.75   | 7.64 | 856.80   | 6.63 | 729.00   | 5.64 | 604.05   | 4.67 | 483.30   | 3.74 |
| 12'951              | 13'000        | 1'131.45  | 8.72 | 994.70   | 7.67 | 863.70   | 6.66 | 735.50   | 5.67 | 610.55   | 4.71 | 489.45   | 3.77 |
| 13'001              | 13'050        | 1'138.85  | 8.74 | 1'001.85 | 7.69 | 870.65   | 6.69 | 742.05   | 5.70 | 617.10   | 4.74 | 495.55   | 3.81 |
| 13'051              | 13'100        | 1'147.65  | 8.78 | 1'010.70 | 7.73 | 879.10   | 6.72 | 750.05   | 5.74 | 625.10   | 4.78 | 503.15   | 3.85 |
| 13'101              | 13'150        | 1'155.60  | 8.81 | 1'018.65 | 7.76 | 886.55   | 6.76 | 757.00   | 5.77 | 632.05   | 4.82 | 509.55   | 3.89 |
| 13'151              | 13'200        | 1'162.95  | 8.83 | 1'026.00 | 7.79 | 893.45   | 6.78 | 763.50   | 5.80 | 638.55   | 4.85 | 515.70   | 3.92 |
| 13'201              | 13'250        | 1'171.90  | 8.86 | 1'034.85 | 7.83 | 901.90   | 6.82 | 771.50   | 5.84 | 646.55   | 4.89 | 523.25   | 3.95 |
| 13'251              | 13'300        | 1'180.35  | 8.89 | 1'042.80 | 7.86 | 909.35   | 6.85 | 778.45   | 5.86 | 653.50   | 4.93 | 529.70   | 3.99 |
| 13'301              | 13'350        | 1'188.10  | 8.92 | 1'050.15 | 7.88 | 916.30   | 6.87 | 785.30   | 5.89 | 660.05   | 4.95 | 535.80   | 4.02 |
| 13'351              | 13'400        | 1'197.35  | 8.95 | 1'059.00 | 7.92 | 924.70   | 6.92 | 793.75   | 5.94 | 668.05   | 4.99 | 543.40   | 4.06 |

| 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        | 1'205.80  | 8.98  | 1'066.95 | 7.95  | 932.15   | 6.94 | 801.20   | 5.97 | 675.00   | 5.03 | 550.00   | 4.10 |
| 13'451              | 13'500        | 1'213.60  | 9.01  | 1'074.30 | 7.97  | 939.10   | 6.97 | 808.15   | 6.00 | 681.50   | 5.06 | 556.55   | 4.13 |
| 13'501              | 13'550        | 1'222.85  | 9.04  | 1'083.15 | 8.01  | 947.50   | 7.01 | 816.55   | 6.04 | 689.50   | 5.10 | 564.55   | 4.18 |
| 13'551              | 13'600        | 1'231.30  | 9.07  | 1'091.10 | 8.04  | 954.95   | 7.03 | 824.00   | 6.07 | 696.45   | 5.13 | 571.50   | 4.21 |
| 13'601              | 13'650        | 1'239.05  | 9.09  | 1'098.45 | 8.06  | 961.90   | 7.06 | 830.95   | 6.10 | 703.00   | 5.16 | 578.00   | 4.24 |
| 13'651              | 13'700        | 1'248.30  | 9.13  | 1'107.30 | 8.10  | 970.30   | 7.09 | 839.35   | 6.14 | 711.00   | 5.20 | 586.05   | 4.29 |
| 13'701              | 13'750        | 1'256.75  | 9.16  | 1'115.20 | 8.12  | 978.25   | 7.13 | 846.80   | 6.17 | 717.95   | 5.23 | 592.95   | 4.32 |
| 13'751              | 13'800        | 1'264.55  | 9.18  | 1'122.60 | 8.15  | 985.60   | 7.16 | 853.75   | 6.20 | 724.45   | 5.26 | 599.50   | 4.36 |
| 13'801              | 13'850        | 1'273.80  | 9.22  | 1'131.40 | 8.18  | 994.45   | 7.19 | 862.15   | 6.24 | 732.45   | 5.29 | 607.50   | 4.40 |
| 13'851              | 13'900        | 1'282.25  | 9.24  | 1'139.35 | 8.21  | 1'002.40 | 7.22 | 869.60   | 6.27 | 739.40   | 5.33 | 614.45   | 4.43 |
| 13'901              | 13'950        | 1'290.10  | 9.26  | 1'147.05 | 8.24  | 1'009.75 | 7.25 | 876.55   | 6.30 | 745.95   | 5.36 | 620.95   | 4.46 |
| 13'951              | 14'000        | 1'298.30  | 9.29  | 1'154.85 | 8.26  | 1'017.10 | 7.28 | 883.50   | 6.33 | 752.55   | 5.39 | 627.50   | 4.49 |
| 14'001              | 14'050        | 1'308.70  | 9.33  | 1'164.75 | 8.31  | 1'026.55 | 7.32 | 892.40   | 6.36 | 761.45   | 5.43 | 635.90   | 4.53 |
| 14'051              | 14'100        | 1'316.90  | 9.36  | 1'172.55 | 8.33  | 1'033.90 | 7.35 | 899.35   | 6.39 | 768.40   | 5.46 | 642.45   | 4.56 |
| 14'101              | 14'150        | 1'325.10  | 9.38  | 1'180.30 | 8.35  | 1'041.25 | 7.37 | 906.30   | 6.41 | 775.35   | 5.49 | 649.00   | 4.59 |
| 14'151              | 14'200        | 1'335.50  | 9.43  | 1'190.25 | 8.40  | 1'050.70 | 7.41 | 915.25   | 6.46 | 784.25   | 5.53 | 657.40   | 4.63 |
| 14'201              | 14'250        | 1'343.70  | 9.45  | 1'198.00 | 8.42  | 1'058.05 | 7.44 | 922.15   | 6.48 | 791.20   | 5.56 | 663.90   | 4.67 |
| 14'251              | 14'300        | 1'351.90  | 9.47  | 1'205.80 | 8.45  | 1'065.40 | 7.46 | 929.10   | 6.51 | 798.15   | 5.59 | 670.45   | 4.69 |
| 14'301              | 14'350        | 1'362.35  | 9.51  | 1'215.70 | 8.49  | 1'074.85 | 7.50 | 938.05   | 6.55 | 807.10   | 5.63 | 678.85   | 4.74 |
| 14'351              | 14'400        | 1'370.50  | 9.54  | 1'223.50 | 8.51  | 1'082.20 | 7.53 | 945.25   | 6.57 | 814.00   | 5.66 | 685.40   | 4.77 |
| 14'401              | 14'450        | 1'378.70  | 9.56  | 1'231.25 | 8.53  | 1'089.55 | 7.56 | 952.60   | 6.61 | 820.95   | 5.69 | 691.90   | 4.80 |
| 14'451              | 14'500        | 1'389.45  | 9.60  | 1'241.20 | 8.57  | 1'098.95 | 7.59 | 962.00   | 6.65 | 829.90   | 5.73 | 700.35   | 4.84 |
| 14'501              | 14'550        | 1'398.10  | 9.62  | 1'248.95 | 8.60  | 1'106.35 | 7.61 | 969.35   | 6.67 | 836.85   | 5.76 | 706.85   | 4.87 |
| 14'551              | 14'600        | 1'406.70  | 9.65  | 1'256.75 | 8.62  | 1'113.75 | 7.64 | 976.75   | 6.70 | 843.75   | 5.79 | 713.40   | 4.89 |
| 14'601              | 14'650        | 1'416.80  | 9.69  | 1'266.25 | 8.66  | 1'123.05 | 7.68 | 985.55   | 6.74 | 852.20   | 5.83 | 721.40   | 4.93 |
| 14'651              | 14'700        | 1'426.20  | 9.72  | 1'275.20 | 8.69  | 1'131.45 | 7.71 | 993.50   | 6.77 | 859.65   | 5.86 | 728.70   | 4.97 |
| 14'701              | 14'750        | 1'434.85  | 9.75  | 1'283.35 | 8.71  | 1'139.25 | 7.74 | 1'000.85 | 6.80 | 866.60   | 5.89 | 735.60   | 5.00 |
| 14'751              | 14'800        | 1'444.90  | 9.78  | 1'293.05 | 8.75  | 1'148.50 | 7.78 | 1'009.70 | 6.84 | 875.00   | 5.92 | 744.05   | 5.04 |
| 14'801              | 14'850        | 1'454.55  | 9.81  | 1'302.00 | 8.78  | 1'156.95 | 7.80 | 1'017.65 | 6.87 | 882.45   | 5.95 | 751.50   | 5.07 |
| 14'851              | 14'900        | 1'463.55  | 9.84  | 1'310.20 | 8.81  | 1'164.70 | 7.83 | 1'025.00 | 6.89 | 889.40   | 5.98 | 758.45   | 5.10 |
| 14'901              | 14'950        | 1'474.05  | 9.88  | 1'319.85 | 8.84  | 1'174.00 | 7.87 | 1'033.85 | 6.93 | 897.80   | 6.02 | 766.85   | 5.14 |
| 14'951              | 15'000        | 1'484.00  | 9.91  | 1'328.80 | 8.87  | 1'182.40 | 7.89 | 1'041.80 | 6.96 | 905.25   | 6.04 | 774.30   | 5.17 |
| 15'001              | 15'050        | 1'493.35  | 9.94  | 1'337.00 | 8.90  | 1'190.20 | 7.92 | 1'049.15 | 6.98 | 912.20   | 6.07 | 781.25   | 5.20 |
| 15'051              | 15'100        | 1'504.30  | 9.98  | 1'346.65 | 8.94  | 1'199.45 | 7.95 | 1'058.00 | 7.02 | 921.05   | 6.11 | 789.65   | 5.24 |
| 15'101              | 15'150        | 1'514.75  | 10.02 | 1'355.70 | 8.97  | 1'207.90 | 7.99 | 1'065.95 | 7.05 | 929.00   | 6.14 | 797.10   | 5.27 |
| 15'151              | 15'200        | 1'524.25  | 10.04 | 1'364.30 | 8.99  | 1'215.65 | 8.01 | 1'073.30 | 7.07 | 936.35   | 6.17 | 804.05   | 5.30 |
| 15'201              | 15'250        | 1'535.60  | 10.09 | 1'374.40 | 9.02  | 1'224.95 | 8.05 | 1'082.15 | 7.11 | 945.20   | 6.21 | 812.45   | 5.33 |
| 15'251              | 15'300        | 1'546.55  | 10.13 | 1'383.85 | 9.06  | 1'233.45 | 8.07 | 1'090.40 | 7.14 | 953.10   | 6.24 | 819.90   | 5.37 |
| 15'301              | 15'350        | 1'556.40  | 10.15 | 1'392.45 | 9.08  | 1'241.65 | 8.10 | 1'098.20 | 7.16 | 960.50   | 6.27 | 826.85   | 5.40 |
| 15'351              | 15'400        | 1'567.75  | 10.20 | 1'402.55 | 9.13  | 1'251.30 | 8.14 | 1'107.45 | 7.20 | 969.30   | 6.30 | 835.30   | 5.43 |
| 15'401              | 15'450        | 1'578.70  | 10.24 | 1'411.95 | 9.15  | 1'260.25 | 8.17 | 1'115.90 | 7.24 | 977.25   | 6.33 | 842.70   | 5.47 |
| 15'451              | 15'500        | 1'588.55  | 10.27 | 1'420.60 | 9.18  | 1'268.45 | 8.19 | 1'123.65 | 7.26 | 984.60   | 6.37 | 849.65   | 5.49 |
| 15'501              | 15'550        | 1'599.90  | 10.31 | 1'431.00 | 9.22  | 1'278.15 | 8.23 | 1'132.90 | 7.30 | 993.45   | 6.40 | 858.10   | 5.53 |
| 15'551              | 15'600        | 1'610.80  | 10.34 | 1'440.95 | 9.25  | 1'287.05 | 8.26 | 1'141.35 | 7.33 | 1'001.40 | 6.43 | 865.55   | 5.56 |
| 15'601              | 15'650        | 1'620.70  | 10.37 | 1'449.95 | 9.28  | 1'295.25 | 8.29 | 1'149.15 | 7.35 | 1'008.75 | 6.46 | 872.45   | 5.58 |
| 15'651              | 15'700        | 1'632.00  | 10.41 | 1'460.55 | 9.32  | 1'304.95 | 8.33 | 1'158.40 | 7.39 | 1'017.60 | 6.49 | 880.90   | 5.62 |
| 15'701              | 15'750        | 1'642.95  | 10.45 | 1'471.00 | 9.35  | 1'313.90 | 8.36 | 1'166.85 | 7.42 | 1'025.55 | 6.52 | 888.60   | 5.65 |
| 15'751              | 15'800        | 1'652.80  | 10.48 | 1'480.45 | 9.38  | 1'322.05 | 8.38 | 1'174.60 | 7.45 | 1'032.90 | 6.55 | 895.95   | 5.68 |
| 15'801              | 15'850        | 1'664.15  | 10.52 | 1'491.35 | 9.42  | 1'332.00 | 8.42 | 1'183.85 | 7.48 | 1'041.75 | 6.58 | 904.80   | 5.72 |
| 15'851              | 15'900        | 1'675.10  | 10.55 | 1'502.15 | 9.46  | 1'341.45 | 8.45 | 1'192.30 | 7.51 | 1'049.70 | 6.61 | 912.75   | 5.75 |
| 15'901              | 15'950        | 1'684.95  | 10.58 | 1'512.00 | 9.49  | 1'350.05 | 8.48 | 1'200.10 | 7.54 | 1'057.15 | 6.64 | 920.10   | 5.78 |
| 15'951              | 16'000        | 1'696.30  | 10.62 | 1'523.35 | 9.53  | 1'360.15 | 8.51 | 1'209.60 | 7.57 | 1'066.40 | 6.67 | 928.95   | 5.82 |
| 16'001              | 16'050        | 1'706.15  | 10.65 | 1'533.20 | 9.57  | 1'368.75 | 8.54 | 1'217.80 | 7.60 | 1'074.15 | 6.70 | 936.30   | 5.84 |
| 16'051              | 16'100        | 1'717.10  | 10.68 | 1'544.15 | 9.60  | 1'378.20 | 8.57 | 1'226.75 | 7.63 | 1'082.60 | 6.74 | 944.25   | 5.87 |
| 16'101              | 16'150        | 1'728.45  | 10.72 | 1'555.50 | 9.65  | 1'388.30 | 8.61 | 1'236.40 | 7.67 | 1'091.85 | 6.77 | 953.05   | 5.91 |
| 16'151              | 16'200        | 1'738.30  | 10.74 | 1'565.35 | 9.68  | 1'396.95 | 8.64 | 1'244.60 | 7.70 | 1'099.65 | 6.80 | 960.45   | 5.94 |
| 16'201              | 16'250        | 1'749.25  | 10.78 | 1'576.30 | 9.71  | 1'406.90 | 8.67 | 1'253.55 | 7.73 | 1'108.10 | 6.83 | 968.35   | 5.97 |
| 16'251              | 16'300        | 1'760.60  | 10.82 | 1'587.65 | 9.76  | 1'417.40 | 8.71 | 1'263.20 | 7.76 | 1'117.35 | 6.86 | 977.20   | 6.00 |
| 16'301              | 16'350        | 1'770.45  | 10.84 | 1'597.50 | 9.79  | 1'426.45 | 8.74 | 1'271.40 | 7.79 | 1'125.10 | 6.89 | 984.55   | 6.03 |
| 16'351              | 16'400        | 1'781.40  | 10.88 | 1'608.45 | 9.82  | 1'436.70 | 8.78 | 1'280.35 | 7.82 | 1'133.55 | 6.93 | 992.50   | 6.06 |
| 16'401              | 16'450        | 1'791.25  | 10.90 | 1'618.30 | 9.85  | 1'446.15 | 8.80 | 1'288.55 | 7.85 | 1'141.35 | 6.95 | 999.85   | 6.09 |
| 16'451              | 16'500        | 1'803.00  | 10.94 | 1'629.65 | 9.89  | 1'457.10 | 8.84 | 1'298.20 | 7.88 | 1'150.60 | 6.99 | 1'008.70 | 6.12 |
| 16'501              | 16'550        | 1'814.20  | 10.98 | 1'640.55 | 9.93  | 1'467.60 | 8.88 | 1'307.65 | 7.92 | 1'159.05 | 7.01 | 1'016.65 | 6.15 |
| 16'551              | 16'600        | 1'824.35  | 11.00 | 1'650.45 | 9.95  | 1'477.45 | 8.91 | 1'316.25 | 7.94 | 1'166.80 | 7.04 | 1'024.00 | 6.18 |
| 16'601              | 16'650        | 1'836.10  | 11.04 | 1'661.75 | 10.00 | 1'488.80 | 8.96 | 1'326.35 | 7.98 | 1'176.05 | 7.07 | 1'033.10 | 6.21 |

| Tarif               |                  | B0N   |       | B1N      |       | B2N      |       | B3N      |       | B4N      |      | B5N      |      |
|---------------------|------------------|---|-------|----------|-------|----------|-------|----------|-------|----------|------|----------|------|
| Bruttolohn im Monat |                  | Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder |       |          |       |          |       |          |       |          |      |          |      |
| Stufe von<br>Fr.    | Stufe bis<br>Fr. | ohne Kind   |       | 1Kind    |       | 2 Kinder |       | 3 Kinder |       | 4 Kinder |      | 5 Kinder |      |
|                     |                  | Fr.   | %     | Fr.      | %     | Fr.      | %     | Fr.      | %     | Fr.      | %    | Fr.      | %    |
| 16'651              | 16'700           | 1'847.35  | 11.08 | 1'672.70 | 10.03 | 1'499.75 | 9.00  | 1'335.80 | 8.01  | 1'185.00 | 7.11 | 1'041.55 | 6.25 |
| 16'701              | 16'750           | 1'857.50  | 11.11 | 1'682.55 | 10.06 | 1'509.60 | 9.03  | 1'344.40 | 8.04  | 1'193.20 | 7.13 | 1'049.30 | 6.27 |
| 16'751              | 16'800           | 1'869.25  | 11.14 | 1'693.90 | 10.10 | 1'520.95 | 9.07  | 1'354.50 | 8.08  | 1'202.85 | 7.17 | 1'058.60 | 6.31 |
| 16'801              | 16'850           | 1'880.50  | 11.18 | 1'704.85 | 10.13 | 1'531.90 | 9.11  | 1'363.95 | 8.11  | 1'211.80 | 7.20 | 1'067.00 | 6.34 |
| 16'851              | 16'900           | 1'890.65  | 11.21 | 1'714.70 | 10.16 | 1'541.75 | 9.14  | 1'372.90 | 8.14  | 1'220.00 | 7.23 | 1'074.80 | 6.37 |
| 16'901              | 16'950           | 1'902.35  | 11.24 | 1'726.05 | 10.20 | 1'553.10 | 9.18  | 1'383.40 | 8.17  | 1'229.70 | 7.27 | 1'084.05 | 6.40 |
| 16'951              | 17'000           | 1'913.60  | 11.28 | 1'737.00 | 10.23 | 1'564.05 | 9.21  | 1'393.35 | 8.21  | 1'238.60 | 7.30 | 1'092.50 | 6.44 |
| 17'001              | 17'050           | 1'923.75  | 11.30 | 1'746.85 | 10.26 | 1'573.90 | 9.25  | 1'402.45 | 8.23  | 1'246.80 | 7.32 | 1'100.25 | 6.46 |
| 17'051              | 17'100           | 1'935.50  | 11.34 | 1'758.20 | 10.30 | 1'585.25 | 9.28  | 1'413.35 | 8.28  | 1'256.50 | 7.36 | 1'109.55 | 6.50 |
| 17'101              | 17'150           | 1'946.75  | 11.37 | 1'769.15 | 10.33 | 1'596.20 | 9.32  | 1'423.80 | 8.32  | 1'265.45 | 7.39 | 1'117.95 | 6.53 |
| 17'151              | 17'200           | 1'956.90  | 11.39 | 1'779.00 | 10.36 | 1'606.05 | 9.35  | 1'433.25 | 8.34  | 1'273.85 | 7.42 | 1'125.75 | 6.56 |
| 17'201              | 17'250           | 1'968.60  | 11.43 | 1'790.75 | 10.40 | 1'617.40 | 9.39  | 1'444.40 | 8.38  | 1'283.95 | 7.45 | 1'135.00 | 6.59 |
| 17'251              | 17'300           | 1'979.85  | 11.46 | 1'801.95 | 10.43 | 1'628.30 | 9.42  | 1'455.35 | 8.42  | 1'293.40 | 7.48 | 1'143.45 | 6.62 |
| 17'301              | 17'350           | 1'990.00  | 11.49 | 1'812.10 | 10.46 | 1'638.20 | 9.45  | 1'465.20 | 8.46  | 1'302.00 | 7.52 | 1'151.45 | 6.64 |
| 17'351              | 17'400           | 2'001.75  | 11.52 | 1'823.85 | 10.50 | 1'649.50 | 9.50  | 1'476.55 | 8.50  | 1'312.10 | 7.55 | 1'161.15 | 6.68 |
| 17'401              | 17'450           | 2'013.00  | 11.55 | 1'835.10 | 10.53 | 1'660.45 | 9.53  | 1'487.50 | 8.54  | 1'321.55 | 7.59 | 1'170.10 | 6.71 |
| 17'451              | 17'500           | 2'023.15  | 11.58 | 1'845.25 | 10.56 | 1'670.30 | 9.56  | 1'497.35 | 8.57  | 1'330.15 | 7.61 | 1'178.30 | 6.74 |
| 17'501              | 17'550           | 2'034.90  | 11.61 | 1'857.00 | 10.60 | 1'681.65 | 9.60  | 1'508.70 | 8.61  | 1'340.35 | 7.65 | 1'187.95 | 6.78 |
| 17'551              | 17'600           | 2'045.05  | 11.64 | 1'867.15 | 10.62 | 1'691.50 | 9.63  | 1'518.55 | 8.64  | 1'349.35 | 7.68 | 1'196.15 | 6.81 |
| 17'601              | 17'650           | 2'056.30  | 11.67 | 1'878.40 | 10.66 | 1'702.45 | 9.66  | 1'529.50 | 8.68  | 1'359.30 | 7.71 | 1'205.10 | 6.84 |
| 17'651              | 17'700           | 2'068.00  | 11.70 | 1'890.10 | 10.69 | 1'713.80 | 9.70  | 1'540.85 | 8.72  | 1'369.80 | 7.75 | 1'214.75 | 6.87 |
| 17'701              | 17'750           | 2'078.15  | 11.72 | 1'900.25 | 10.72 | 1'723.65 | 9.73  | 1'550.70 | 8.75  | 1'379.10 | 7.78 | 1'222.95 | 6.90 |
| 17'751              | 17'800           | 2'089.40  | 11.75 | 1'911.50 | 10.76 | 1'734.60 | 9.76  | 1'561.65 | 8.79  | 1'389.50 | 7.82 | 1'231.90 | 6.93 |
| 17'801              | 17'850           | 2'101.15  | 11.79 | 1'923.25 | 10.79 | 1'745.95 | 9.80  | 1'573.00 | 8.82  | 1'400.45 | 7.85 | 1'241.55 | 6.97 |
| 17'851              | 17'900           | 2'111.30  | 11.81 | 1'933.40 | 10.81 | 1'755.80 | 9.82  | 1'582.85 | 8.86  | 1'409.90 | 7.89 | 1'250.20 | 6.99 |
| 17'901              | 17'950           | 2'122.55  | 11.84 | 1'944.65 | 10.85 | 1'766.75 | 9.86  | 1'593.80 | 8.89  | 1'420.85 | 7.93 | 1'259.60 | 7.03 |
| 17'951              | 18'000           | 2'134.25  | 11.87 | 1'956.35 | 10.88 | 1'778.50 | 9.90  | 1'605.15 | 8.93  | 1'432.15 | 7.97 | 1'269.70 | 7.07 |
| 18'001              | 18'050           | 2'144.40  | 11.89 | 1'966.55 | 10.91 | 1'788.65 | 9.93  | 1'615.00 | 8.96  | 1'442.05 | 8.00 | 1'278.30 | 7.09 |
| 18'051              | 18'100           | 2'155.65  | 11.93 | 1'977.75 | 10.94 | 1'799.85 | 9.96  | 1'625.95 | 9.00  | 1'452.95 | 8.04 | 1'287.75 | 7.13 |
| 18'101              | 18'150           | 2'167.40  | 11.96 | 1'989.50 | 10.98 | 1'811.60 | 10.00 | 1'637.25 | 9.03  | 1'464.30 | 8.08 | 1'297.85 | 7.16 |
| 18'151              | 18'200           | 2'177.55  | 11.98 | 1'999.65 | 11.00 | 1'821.75 | 10.02 | 1'647.15 | 9.06  | 1'474.15 | 8.11 | 1'306.45 | 7.19 |
| 18'201              | 18'250           | 2'188.80  | 12.01 | 2'010.90 | 11.03 | 1'833.00 | 10.06 | 1'658.05 | 9.10  | 1'485.10 | 8.15 | 1'316.25 | 7.22 |
| 18'251              | 18'300           | 2'200.50  | 12.04 | 2'022.65 | 11.07 | 1'844.75 | 10.10 | 1'669.40 | 9.13  | 1'496.45 | 8.19 | 1'326.75 | 7.26 |
| 18'301              | 18'350           | 2'210.70  | 12.07 | 2'032.80 | 11.09 | 1'854.90 | 10.12 | 1'679.25 | 9.16  | 1'506.30 | 8.22 | 1'335.75 | 7.29 |
| 18'351              | 18'400           | 2'221.90  | 12.09 | 2'044.05 | 11.12 | 1'866.15 | 10.16 | 1'690.20 | 9.20  | 1'517.25 | 8.26 | 1'345.80 | 7.33 |
| 18'401              | 18'450           | 2'233.65  | 12.12 | 2'055.75 | 11.16 | 1'877.85 | 10.19 | 1'701.55 | 9.24  | 1'528.60 | 8.30 | 1'356.70 | 7.36 |
| 18'451              | 18'500           | 2'243.80  | 12.15 | 2'065.90 | 11.18 | 1'888.00 | 10.22 | 1'711.40 | 9.26  | 1'538.45 | 8.32 | 1'366.15 | 7.39 |
| 18'501              | 18'550           | 2'255.05  | 12.17 | 2'077.15 | 11.21 | 1'899.25 | 10.25 | 1'722.35 | 9.30  | 1'549.40 | 8.36 | 1'376.60 | 7.43 |
| 18'551              | 18'600           | 2'266.80  | 12.20 | 2'088.90 | 11.25 | 1'911.00 | 10.29 | 1'733.70 | 9.34  | 1'560.75 | 8.40 | 1'387.80 | 7.47 |
| 18'601              | 18'650           | 2'276.95  | 12.23 | 2'099.05 | 11.27 | 1'921.15 | 10.31 | 1'743.55 | 9.36  | 1'570.60 | 8.43 | 1'397.65 | 7.51 |
| 18'651              | 18'700           | 2'288.20  | 12.25 | 2'110.30 | 11.30 | 1'932.40 | 10.35 | 1'754.50 | 9.40  | 1'581.55 | 8.47 | 1'408.60 | 7.54 |
| 18'701              | 18'750           | 2'298.35  | 12.27 | 2'120.45 | 11.32 | 1'942.55 | 10.38 | 1'764.65 | 9.43  | 1'591.40 | 8.50 | 1'418.45 | 7.57 |
| 18'751              | 18'800           | 2'310.05  | 12.30 | 2'132.15 | 11.36 | 1'954.30 | 10.41 | 1'776.40 | 9.46  | 1'602.75 | 8.54 | 1'429.80 | 7.62 |
| 18'801              | 18'850           | 2'321.30  | 12.33 | 2'143.40 | 11.38 | 1'965.50 | 10.44 | 1'787.60 | 9.50  | 1'613.70 | 8.57 | 1'440.70 | 7.65 |
| 18'851              | 18'900           | 2'331.45  | 12.35 | 2'153.55 | 11.41 | 1'975.65 | 10.47 | 1'797.80 | 9.53  | 1'623.55 | 8.60 | 1'450.60 | 7.69 |
| 18'901              | 18'950           | 2'343.20  | 12.38 | 2'165.30 | 11.44 | 1'987.40 | 10.50 | 1'809.50 | 9.56  | 1'634.90 | 8.64 | 1'461.90 | 7.73 |
| 18'951              | 19'000           | 2'353.35  | 12.40 | 2'175.45 | 11.46 | 1'997.55 | 10.53 | 1'819.65 | 9.59  | 1'644.75 | 8.67 | 1'471.80 | 7.76 |
| 19'001              | 19'050           | 2'364.60  | 12.43 | 2'186.70 | 11.50 | 2'008.80 | 10.56 | 1'830.90 | 9.62  | 1'655.70 | 8.70 | 1'482.70 | 7.80 |
| 19'051              | 19'100           | 2'376.35  | 12.46 | 2'198.45 | 11.52 | 2'020.55 | 10.60 | 1'842.65 | 9.66  | 1'667.00 | 8.74 | 1'494.05 | 7.83 |
| 19'101              | 19'150           | 2'386.50  | 12.48 | 2'208.60 | 11.55 | 2'030.70 | 10.62 | 1'852.80 | 9.69  | 1'676.90 | 8.77 | 1'503.90 | 7.86 |
| 19'151              | 19'200           | 2'397.70  | 12.51 | 2'219.80 | 11.58 | 2'041.95 | 10.65 | 1'864.05 | 9.72  | 1'687.80 | 8.80 | 1'514.85 | 7.90 |
| 19'201              | 19'250           | 2'409.45  | 12.53 | 2'231.55 | 11.61 | 2'053.65 | 10.68 | 1'875.75 | 9.76  | 1'699.15 | 8.84 | 1'526.20 | 7.94 |
| 19'251              | 19'300           | 2'419.60  | 12.56 | 2'241.70 | 11.63 | 2'063.80 | 10.71 | 1'885.95 | 9.78  | 1'709.00 | 8.87 | 1'536.05 | 7.97 |
| 19'301              | 19'350           | 2'430.85  | 12.58 | 2'252.95 | 11.66 | 2'075.05 | 10.74 | 1'897.15 | 9.82  | 1'719.95 | 8.90 | 1'547.00 | 8.01 |
| 19'351              | 19'400           | 2'442.60  | 12.61 | 2'264.70 | 11.69 | 2'086.80 | 10.77 | 1'908.90 | 9.85  | 1'731.30 | 8.93 | 1'558.35 | 8.04 |
| 19'401              | 19'450           | 2'452.75  | 12.63 | 2'274.85 | 11.71 | 2'096.95 | 10.80 | 1'919.05 | 9.88  | 1'741.15 | 8.96 | 1'568.20 | 8.07 |
| 19'451              | 19'500           | 2'464.00  | 12.65 | 2'286.10 | 11.74 | 2'108.20 | 10.82 | 1'930.30 | 9.91  | 1'752.40 | 9.00 | 1'579.15 | 8.11 |
| 19'501              | 19'550           | 2'475.70  | 12.68 | 2'297.80 | 11.77 | 2'119.90 | 10.86 | 1'942.05 | 9.95  | 1'764.15 | 9.03 | 1'590.50 | 8.15 |
| 19'551              | 19'600           | 2'485.85  | 12.70 | 2'307.95 | 11.79 | 2'130.10 | 10.88 | 1'952.20 | 9.97  | 1'774.30 | 9.06 | 1'600.35 | 8.17 |
| 19'601              | 19'650           | 2'497.10  | 12.72 | 2'319.20 | 11.82 | 2'141.30 | 10.91 | 1'963.40 | 10.00 | 1'785.55 | 9.10 | 1'611.30 | 8.21 |
| 19'651              | 19'700           | 2'508.85  | 12.75 | 2'330.95 | 11.85 | 2'153.05 | 10.94 | 1'975.15 | 10.04 | 1'797.25 | 9.13 | 1'622.65 | 8.25 |
| 19'701              | 19'750           | 2'519.00  | 12.77 | 2'341.10 | 11.87 | 2'163.20 | 10.97 | 1'985.30 | 10.06 | 1'807.40 | 9.16 | 1'632.50 | 8.28 |
| 19'751              | 19'800           | 2'530.25  | 12.79 | 2'352.35 | 11.89 | 2'174.45 | 10.99 | 1'996.55 | 10.10 | 1'818.65 | 9.20 | 1'643.45 | 8.31 |
| 19'801              | 19'850           | 2'541.95  | 12.82 | 2'364.10 | 11.92 | 2'186.20 | 11.03 | 2'008.30 | 10.13 | 1'830.40 | 9.23 | 1'654.75 | 8.35 |
| 19'851              | 19'900           | 2'552.10  | 12.84 | 2'374.25 | 11.94 | 2'196.35 | 11.05 | 2'018.45 | 10.15 | 1'840.55 | 9.26 | 1'664.65 | 8.38 |

| Tarif               |                  | B0N   |       | B1N      |       | B2N      |       | B3N      |       | B4N      |       | B5N      |       |
|---------------------|------------------|---|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|
| Bruttolohn im Monat |                  | Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder |       |          |       |          |       |          |       |          |       |          |       |
| Stufe von<br>Fr.    | Stufe bis<br>Fr. | ohne Kind   |       | 1Kind    |       | 2 Kinder |       | 3 Kinder |       | 4 Kinder |       | 5 Kinder |       |
|                     |                  | Fr.   | %     | Fr.      | %     | Fr.      | %     | Fr.      | %     | Fr.      | %     | Fr.      | %     |
| 19'901              | 19'950           | 2'563.35  | 12.86 | 2'385.45 | 11.97 | 2'207.55 | 11.08 | 2'029.70 | 10.19 | 1'851.80 | 9.29  | 1'675.55 | 8.41  |
| 19'951              | 20'000           | 2'575.10  | 12.89 | 2'397.20 | 12.00 | 2'219.30 | 11.11 | 2'041.40 | 10.22 | 1'863.50 | 9.33  | 1'686.90 | 8.45  |
| 20'001              | 20'050           | 2'585.25  | 12.91 | 2'407.35 | 12.02 | 2'229.45 | 11.13 | 2'051.55 | 10.25 | 1'873.70 | 9.36  | 1'696.75 | 8.47  |
| 20'051              | 20'100           | 2'596.50  | 12.94 | 2'418.60 | 12.05 | 2'240.70 | 11.16 | 2'062.80 | 10.28 | 1'884.90 | 9.39  | 1'707.70 | 8.51  |
| 20'101              | 20'150           | 2'608.25  | 12.96 | 2'430.35 | 12.07 | 2'252.45 | 11.19 | 2'074.55 | 10.31 | 1'896.65 | 9.43  | 1'719.05 | 8.54  |
| 20'151              | 20'200           | 2'618.40  | 12.98 | 2'440.50 | 12.10 | 2'262.60 | 11.22 | 2'084.70 | 10.33 | 1'906.80 | 9.45  | 1'728.90 | 8.57  |
| 20'201              | 20'250           | 2'629.60  | 13.00 | 2'451.75 | 12.12 | 2'273.85 | 11.24 | 2'095.95 | 10.36 | 1'918.05 | 9.48  | 1'740.15 | 8.60  |
| 20'251              | 20'300           | 2'641.35  | 13.03 | 2'463.45 | 12.15 | 2'285.55 | 11.27 | 2'107.65 | 10.40 | 1'929.80 | 9.52  | 1'751.90 | 8.64  |
| 20'301              | 20'350           | 2'651.50  | 13.05 | 2'473.60 | 12.17 | 2'295.70 | 11.30 | 2'117.85 | 10.42 | 1'939.95 | 9.54  | 1'762.05 | 8.67  |
| 20'351              | 20'400           | 2'662.75  | 13.07 | 2'484.85 | 12.20 | 2'306.95 | 11.32 | 2'129.05 | 10.45 | 1'951.15 | 9.58  | 1'773.30 | 8.70  |
| 20'401              | 20'450           | 2'674.50  | 13.10 | 2'496.60 | 12.23 | 2'318.70 | 11.35 | 2'140.80 | 10.48 | 1'962.90 | 9.61  | 1'785.00 | 8.74  |
| 20'451              | 20'500           | 2'684.65  | 13.11 | 2'506.75 | 12.24 | 2'328.85 | 11.37 | 2'150.95 | 10.51 | 1'973.05 | 9.64  | 1'795.15 | 8.77  |
| 20'501              | 20'550           | 2'694.80  | 13.13 | 2'516.90 | 12.26 | 2'339.00 | 11.40 | 2'161.10 | 10.53 | 1'983.20 | 9.66  | 1'805.30 | 8.79  |
| 20'551              | 20'600           | 2'707.60  | 13.16 | 2'529.70 | 12.30 | 2'351.85 | 11.43 | 2'173.95 | 10.57 | 1'996.05 | 9.70  | 1'818.15 | 8.84  |
| 20'601              | 20'650           | 2'717.75  | 13.18 | 2'539.85 | 12.32 | 2'362.00 | 11.45 | 2'184.10 | 10.59 | 2'006.20 | 9.73  | 1'828.30 | 8.86  |
| 20'651              | 20'700           | 2'727.90  | 13.19 | 2'550.05 | 12.33 | 2'372.15 | 11.47 | 2'194.25 | 10.61 | 2'016.35 | 9.75  | 1'838.45 | 8.89  |
| 20'701              | 20'750           | 2'740.75  | 13.23 | 2'562.85 | 12.37 | 2'384.95 | 11.51 | 2'207.05 | 10.65 | 2'029.15 | 9.79  | 1'851.25 | 8.93  |
| 20'751              | 20'800           | 2'750.90  | 13.24 | 2'573.00 | 12.39 | 2'395.10 | 11.53 | 2'217.20 | 10.67 | 2'039.30 | 9.81  | 1'861.45 | 8.96  |
| 20'801              | 20'850           | 2'761.05  | 13.26 | 2'583.15 | 12.40 | 2'405.25 | 11.55 | 2'227.35 | 10.69 | 2'049.50 | 9.84  | 1'871.60 | 8.99  |
| 20'851              | 20'900           | 2'773.85  | 13.29 | 2'596.00 | 12.44 | 2'418.10 | 11.58 | 2'240.20 | 10.73 | 2'062.30 | 9.88  | 1'884.40 | 9.03  |
| 20'901              | 20'950           | 2'784.05  | 13.30 | 2'606.15 | 12.45 | 2'428.25 | 11.60 | 2'250.35 | 10.75 | 2'072.45 | 9.90  | 1'894.55 | 9.06  |
| 20'951              | 21'000           | 2'794.20  | 13.32 | 2'616.30 | 12.47 | 2'438.40 | 11.62 | 2'260.50 | 10.78 | 2'082.60 | 9.93  | 1'904.70 | 9.08  |
| 21'001              | 21'050           | 2'805.40  | 13.34 | 2'627.55 | 12.50 | 2'449.65 | 11.65 | 2'271.75 | 10.81 | 2'093.85 | 9.96  | 1'915.95 | 9.11  |
| 21'051              | 21'100           | 2'817.15  | 13.37 | 2'639.25 | 12.52 | 2'461.35 | 11.68 | 2'283.45 | 10.83 | 2'105.60 | 9.99  | 1'927.70 | 9.15  |
| 21'101              | 21'150           | 2'827.30  | 13.38 | 2'649.40 | 12.54 | 2'471.50 | 11.70 | 2'293.65 | 10.86 | 2'115.75 | 10.02 | 1'937.85 | 9.17  |
| 21'151              | 21'200           | 2'838.55  | 13.41 | 2'660.65 | 12.57 | 2'482.75 | 11.73 | 2'304.85 | 10.89 | 2'127.00 | 10.04 | 1'949.10 | 9.20  |
| 21'201              | 21'250           | 2'850.30  | 13.43 | 2'672.40 | 12.59 | 2'494.50 | 11.76 | 2'316.60 | 10.92 | 2'138.70 | 10.08 | 1'960.80 | 9.24  |
| 21'251              | 21'300           | 2'860.45  | 13.44 | 2'682.55 | 12.61 | 2'504.65 | 11.77 | 2'326.75 | 10.94 | 2'148.85 | 10.10 | 1'970.95 | 9.26  |
| 21'301              | 21'350           | 2'871.70  | 13.47 | 2'693.80 | 12.63 | 2'515.90 | 11.80 | 2'338.00 | 10.96 | 2'160.10 | 10.13 | 1'982.20 | 9.29  |
| 21'351              | 21'400           | 2'883.40  | 13.49 | 2'705.50 | 12.66 | 2'527.60 | 11.83 | 2'349.75 | 10.99 | 2'171.85 | 10.16 | 1'993.95 | 9.33  |
| 21'401              | 21'450           | 2'893.55  | 13.51 | 2'715.65 | 12.68 | 2'537.80 | 11.85 | 2'359.90 | 11.02 | 2'182.00 | 10.18 | 2'004.10 | 9.35  |
| 21'451              | 21'500           | 2'904.80  | 13.53 | 2'726.90 | 12.70 | 2'549.00 | 11.87 | 2'371.15 | 11.04 | 2'193.25 | 10.21 | 2'015.35 | 9.38  |
| 21'501              | 21'550           | 2'916.55  | 13.55 | 2'738.65 | 12.72 | 2'560.75 | 11.90 | 2'382.85 | 11.07 | 2'204.95 | 10.24 | 2'027.05 | 9.42  |
| 21'551              | 21'600           | 2'926.70  | 13.57 | 2'748.80 | 12.74 | 2'570.90 | 11.92 | 2'393.00 | 11.09 | 2'215.10 | 10.27 | 2'037.25 | 9.44  |
| 21'601              | 21'650           | 2'937.95  | 13.59 | 2'760.05 | 12.76 | 2'582.15 | 11.94 | 2'404.25 | 11.12 | 2'226.35 | 10.29 | 2'048.45 | 9.47  |
| 21'651              | 21'700           | 2'949.65  | 13.61 | 2'771.80 | 12.79 | 2'593.90 | 11.97 | 2'416.00 | 11.15 | 2'238.10 | 10.33 | 2'060.20 | 9.50  |
| 21'701              | 21'750           | 2'959.80  | 13.62 | 2'781.95 | 12.81 | 2'604.05 | 11.99 | 2'426.15 | 11.17 | 2'248.25 | 10.35 | 2'070.35 | 9.53  |
| 21'751              | 21'800           | 2'971.05  | 13.64 | 2'793.15 | 12.83 | 2'615.30 | 12.01 | 2'437.40 | 11.19 | 2'259.50 | 10.38 | 2'081.60 | 9.56  |
| 21'801              | 21'850           | 2'982.80  | 13.67 | 2'804.90 | 12.85 | 2'627.00 | 12.04 | 2'449.10 | 11.22 | 2'271.20 | 10.41 | 2'093.35 | 9.59  |
| 21'851              | 21'900           | 2'992.95  | 13.68 | 2'815.05 | 12.87 | 2'637.15 | 12.05 | 2'459.25 | 11.24 | 2'281.40 | 10.43 | 2'103.50 | 9.62  |
| 21'901              | 21'950           | 3'003.10  | 13.70 | 2'825.20 | 12.88 | 2'647.30 | 12.07 | 2'469.45 | 11.26 | 2'291.55 | 10.45 | 2'113.65 | 9.64  |
| 21'951              | 22'000           | 3'015.95  | 13.72 | 2'838.05 | 12.91 | 2'660.15 | 12.10 | 2'482.25 | 11.29 | 2'304.35 | 10.48 | 2'126.45 | 9.67  |
| 22'001              | 22'050           | 3'026.10  | 13.74 | 2'848.20 | 12.93 | 2'670.30 | 12.12 | 2'492.40 | 11.31 | 2'314.50 | 10.51 | 2'136.60 | 9.70  |
| 22'051              | 22'100           | 3'036.25  | 13.75 | 2'858.35 | 12.95 | 2'680.45 | 12.14 | 2'502.55 | 11.34 | 2'324.65 | 10.53 | 2'146.75 | 9.73  |
| 22'101              | 22'150           | 3'049.05  | 13.78 | 2'871.15 | 12.98 | 2'693.25 | 12.17 | 2'515.35 | 11.37 | 2'337.50 | 10.57 | 2'159.60 | 9.76  |
| 22'151              | 22'200           | 3'059.20  | 13.79 | 2'881.30 | 12.99 | 2'703.40 | 12.19 | 2'525.55 | 11.39 | 2'347.65 | 10.59 | 2'169.75 | 9.79  |
| 22'201              | 22'250           | 3'069.35  | 13.81 | 2'891.50 | 13.01 | 2'713.60 | 12.21 | 2'535.70 | 11.41 | 2'357.80 | 10.61 | 2'179.90 | 9.81  |
| 22'251              | 22'300           | 3'082.20  | 13.84 | 2'904.30 | 13.04 | 2'726.40 | 12.24 | 2'548.50 | 11.44 | 2'370.60 | 10.64 | 2'192.70 | 9.85  |
| 22'301              | 22'350           | 3'092.35  | 13.85 | 2'914.45 | 13.05 | 2'736.55 | 12.26 | 2'558.65 | 11.46 | 2'380.75 | 10.67 | 2'202.85 | 9.87  |
| 22'351              | 22'400           | 3'102.50  | 13.87 | 2'924.60 | 13.07 | 2'746.70 | 12.28 | 2'568.80 | 11.48 | 2'390.90 | 10.69 | 2'213.05 | 9.89  |
| 22'401              | 22'450           | 3'115.30  | 13.89 | 2'937.40 | 13.10 | 2'759.55 | 12.31 | 2'581.65 | 11.51 | 2'403.75 | 10.72 | 2'225.85 | 9.93  |
| 22'451              | 22'500           | 3'125.45  | 13.90 | 2'947.55 | 13.12 | 2'769.70 | 12.32 | 2'591.80 | 11.53 | 2'413.90 | 10.74 | 2'236.00 | 9.95  |
| 22'501              | 22'550           | 3'135.65  | 13.92 | 2'957.75 | 13.13 | 2'779.85 | 12.34 | 2'601.95 | 11.55 | 2'424.05 | 10.76 | 2'246.15 | 9.97  |
| 22'551              | 22'600           | 3'148.45  | 13.94 | 2'970.55 | 13.16 | 2'792.65 | 12.37 | 2'614.75 | 11.58 | 2'436.85 | 10.80 | 2'258.95 | 10.01 |
| 22'601              | 22'650           | 3'158.60  | 13.96 | 2'980.70 | 13.18 | 2'802.80 | 12.39 | 2'624.90 | 11.60 | 2'447.00 | 10.82 | 2'269.15 | 10.03 |
| 22'651              | 22'700           | 3'168.75  | 13.98 | 2'990.85 | 13.19 | 2'812.95 | 12.41 | 2'635.05 | 11.62 | 2'457.20 | 10.84 | 2'279.30 | 10.05 |
| 22'701              | 22'750           | 3'181.55  | 14.00 | 3'003.70 | 13.22 | 2'825.80 | 12.44 | 2'647.90 | 11.65 | 2'470.00 | 10.87 | 2'292.10 | 10.09 |
| 22'751              | 22'800           | 3'191.75  | 14.02 | 3'013.85 | 13.23 | 2'835.95 | 12.45 | 2'658.05 | 11.67 | 2'480.15 | 10.89 | 2'302.25 | 10.11 |
| 22'801              | 22'850           | 3'201.90  | 14.03 | 3'024.00 | 13.25 | 2'846.10 | 12.47 | 2'668.20 | 11.69 | 2'490.30 | 10.91 | 2'312.40 | 10.13 |
| 22'851              | 22'900           | 3'214.70  | 14.05 | 3'036.80 | 13.28 | 2'858.90 | 12.50 | 2'681.00 | 11.72 | 2'503.10 | 10.94 | 2'325.25 | 10.16 |
| 22'901              | 22'950           | 3'224.85  | 14.07 | 3'046.95 | 13.29 | 2'869.05 | 12.51 | 2'691.15 | 11.74 | 2'513.30 | 10.96 | 2'335.40 | 10.19 |
| 22'951              | 23'000           | 3'235.00  | 14.08 | 3'057.10 | 13.31 | 2'879.25 | 12.53 | 2'701.35 | 11.76 | 2'523.45 | 10.98 | 2'345.55 | 10.21 |
| 23'001              | 23'050           | 3'247.85  | 14.11 | 3'069.95 | 13.33 | 2'892.05 | 12.56 | 2'714.15 | 11.79 | 2'536.25 | 11.01 | 2'358.35 | 10.24 |
| 23'051              | 23'100           | 3'258.00  | 14.12 | 3'080.10 | 13.35 | 2'902.20 | 12.58 | 2'724.30 | 11.80 | 2'546.40 | 11.03 | 2'368.50 | 10.27 |
| 23'101              | 23'150           | 3'268.15  | 14.13 | 3'090.25 | 13.36 | 2'912.35 | 12.59 | 2'734.45 | 11.82 | 2'556.55 | 11.06 | 2'378.65 | 10.29 |

| Tarif               |                  | B0N   |       | B1N      |       | B2N      |       | B3N      |       | B4N      |       | B5N      |       |
|---------------------|------------------|---|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|
| Bruttolohn im Monat |                  | Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder |       |          |       |          |       |          |       |          |       |          |       |
| Stufe von<br>Fr.    | Stufe bis<br>Fr. | ohne Kind   |       | 1Kind    |       | 2 Kinder |       | 3 Kinder |       | 4 Kinder |       | 5 Kinder |       |
|                     |                  | Fr.   | %     | Fr.      | %     | Fr.      | %     | Fr.      | %     | Fr.      | %     | Fr.      | %     |
| 23'151              | 23'200           | 3'280.95  | 14.16 | 3'103.05 | 13.39 | 2'925.15 | 12.62 | 2'747.30 | 11.85 | 2'569.40 | 11.09 | 2'391.50 | 10.32 |
| 23'201              | 23'250           | 3'291.10  | 14.17 | 3'113.20 | 13.40 | 2'935.30 | 12.64 | 2'757.45 | 11.87 | 2'579.55 | 11.11 | 2'401.65 | 10.34 |
| 23'251              | 23'300           | 3'301.25  | 14.18 | 3'123.40 | 13.42 | 2'945.50 | 12.66 | 2'767.60 | 11.89 | 2'589.70 | 11.13 | 2'411.80 | 10.36 |
| 23'301              | 23'350           | 3'314.10  | 14.21 | 3'136.20 | 13.44 | 2'958.30 | 12.68 | 2'780.40 | 11.92 | 2'602.50 | 11.16 | 2'424.60 | 10.40 |
| 23'351              | 23'400           | 3'324.25  | 14.22 | 3'146.35 | 13.46 | 2'968.45 | 12.70 | 2'790.55 | 11.94 | 2'612.65 | 11.18 | 2'434.75 | 10.42 |
| 23'401              | 23'450           | 3'334.40  | 14.23 | 3'156.50 | 13.48 | 2'978.60 | 12.72 | 2'800.70 | 11.96 | 2'622.80 | 11.20 | 2'444.95 | 10.44 |
| 23'451              | 23'500           | 3'344.55  | 14.25 | 3'166.65 | 13.49 | 2'988.75 | 12.73 | 2'810.85 | 11.97 | 2'632.95 | 11.22 | 2'455.10 | 10.46 |
| 23'501              | 23'550           | 3'357.35  | 14.27 | 3'179.50 | 13.52 | 3'001.60 | 12.76 | 2'823.70 | 12.00 | 2'645.80 | 11.25 | 2'467.90 | 10.49 |
| 23'551              | 23'600           | 3'367.55  | 14.29 | 3'189.65 | 13.53 | 3'011.75 | 12.78 | 2'833.85 | 12.02 | 2'655.95 | 11.27 | 2'478.05 | 10.51 |
| 23'601              | 23'650           | 3'377.70  | 14.30 | 3'199.80 | 13.54 | 3'021.90 | 12.79 | 2'844.00 | 12.04 | 2'666.10 | 11.28 | 2'488.20 | 10.53 |
| 23'651              | 23'700           | 3'390.50  | 14.32 | 3'212.60 | 13.57 | 3'034.70 | 12.82 | 2'856.80 | 12.07 | 2'678.90 | 11.32 | 2'501.05 | 10.56 |
| 23'701              | 23'750           | 3'400.65  | 14.34 | 3'222.75 | 13.58 | 3'044.85 | 12.83 | 2'867.00 | 12.08 | 2'689.10 | 11.33 | 2'511.20 | 10.58 |
| 23'751              | 23'800           | 3'410.80  | 14.35 | 3'232.90 | 13.60 | 3'055.00 | 12.85 | 2'877.15 | 12.10 | 2'699.25 | 11.35 | 2'521.35 | 10.60 |
| 23'801              | 23'850           | 3'423.65  | 14.37 | 3'245.75 | 13.62 | 3'067.85 | 12.88 | 2'889.95 | 12.13 | 2'712.05 | 11.38 | 2'534.15 | 10.64 |
| 23'851              | 23'900           | 3'433.80  | 14.38 | 3'255.90 | 13.64 | 3'078.00 | 12.89 | 2'900.10 | 12.15 | 2'722.20 | 11.40 | 2'544.30 | 10.66 |
| 23'901              | 23'950           | 3'443.95  | 14.39 | 3'266.05 | 13.65 | 3'088.15 | 12.91 | 2'910.25 | 12.16 | 2'732.35 | 11.42 | 2'554.45 | 10.68 |
| 23'951              | 24'000           | 3'457.20  | 14.42 | 3'278.85 | 13.68 | 3'100.95 | 12.93 | 2'923.05 | 12.19 | 2'745.20 | 11.45 | 2'567.30 | 10.71 |
| 24'001              | 24'050           | 3'467.80  | 14.43 | 3'289.00 | 13.69 | 3'111.15 | 12.95 | 2'933.25 | 12.21 | 2'755.35 | 11.47 | 2'577.45 | 10.73 |
| 24'051              | 24'100           | 3'478.40  | 14.45 | 3'299.15 | 13.70 | 3'121.30 | 12.96 | 2'943.40 | 12.22 | 2'765.50 | 11.49 | 2'587.60 | 10.75 |
| 24'101              | 24'150           | 3'491.80  | 14.47 | 3'312.00 | 13.73 | 3'134.10 | 12.99 | 2'956.20 | 12.25 | 2'778.30 | 11.52 | 2'600.40 | 10.78 |
| 24'151              | 24'200           | 3'502.40  | 14.49 | 3'322.15 | 13.74 | 3'144.25 | 13.01 | 2'966.35 | 12.27 | 2'788.45 | 11.53 | 2'610.55 | 10.80 |
| 24'201              | 24'250           | 3'513.00  | 14.50 | 3'332.30 | 13.75 | 3'154.40 | 13.02 | 2'976.50 | 12.29 | 2'798.60 | 11.55 | 2'620.70 | 10.82 |
| 24'251              | 24'300           | 3'526.40  | 14.53 | 3'345.10 | 13.78 | 3'167.25 | 13.05 | 2'989.35 | 12.31 | 2'811.45 | 11.58 | 2'633.55 | 10.85 |
| 24'301              | 24'350           | 3'537.00  | 14.54 | 3'355.30 | 13.79 | 3'177.40 | 13.06 | 2'999.50 | 12.33 | 2'821.60 | 11.60 | 2'643.70 | 10.87 |
| 24'351              | 24'400           | 3'547.60  | 14.56 | 3'365.45 | 13.81 | 3'187.55 | 13.08 | 3'009.65 | 12.35 | 2'831.75 | 11.62 | 2'653.85 | 10.89 |
| 24'401              | 24'450           | 3'561.05  | 14.58 | 3'378.25 | 13.83 | 3'200.35 | 13.10 | 3'022.45 | 12.37 | 2'844.55 | 11.65 | 2'666.65 | 10.92 |
| 24'451              | 24'500           | 3'571.65  | 14.59 | 3'388.40 | 13.84 | 3'210.50 | 13.12 | 3'032.60 | 12.39 | 2'854.75 | 11.66 | 2'676.85 | 10.94 |
| 24'501              | 24'550           | 3'582.25  | 14.61 | 3'398.55 | 13.86 | 3'220.65 | 13.13 | 3'042.75 | 12.41 | 2'864.90 | 11.68 | 2'687.00 | 10.96 |
| 24'551              | 24'600           | 3'595.65  | 14.63 | 3'411.40 | 13.88 | 3'233.50 | 13.16 | 3'055.60 | 12.44 | 2'877.70 | 11.71 | 2'699.80 | 10.99 |
| 24'601              | 24'650           | 3'606.25  | 14.64 | 3'421.55 | 13.90 | 3'243.65 | 13.17 | 3'065.75 | 12.45 | 2'887.85 | 11.73 | 2'709.95 | 11.01 |
| 24'651              | 24'700           | 3'616.85  | 14.66 | 3'431.70 | 13.91 | 3'253.80 | 13.19 | 3'075.90 | 12.47 | 2'898.00 | 11.74 | 2'720.10 | 11.02 |
| 24'701              | 24'750           | 3'630.25  | 14.68 | 3'444.95 | 13.93 | 3'266.60 | 13.21 | 3'088.70 | 12.49 | 2'910.80 | 11.77 | 2'732.95 | 11.05 |
| 24'751              | 24'800           | 3'640.85  | 14.70 | 3'455.55 | 13.95 | 3'276.75 | 13.23 | 3'098.90 | 12.51 | 2'921.00 | 11.79 | 2'743.10 | 11.07 |
| 24'801              | 24'850           | 3'651.45  | 14.71 | 3'466.15 | 13.96 | 3'286.90 | 13.24 | 3'109.05 | 12.52 | 2'931.15 | 11.81 | 2'753.25 | 11.09 |
| 24'851              | 24'900           | 3'663.80  | 14.73 | 3'478.50 | 13.99 | 3'298.65 | 13.26 | 3'120.75 | 12.55 | 2'942.85 | 11.83 | 2'765.00 | 11.12 |
| 24'901              | 24'950           | 3'675.45  | 14.74 | 3'490.15 | 14.00 | 3'309.90 | 13.28 | 3'132.00 | 12.57 | 2'954.10 | 11.85 | 2'776.20 | 11.14 |
| 24'951              | 25'000           | 3'686.05  | 14.76 | 3'500.75 | 14.02 | 3'320.05 | 13.29 | 3'142.15 | 12.58 | 2'964.25 | 11.87 | 2'786.35 | 11.16 |
| 25'001              | 25'050           | 3'698.40  | 14.78 | 3'513.10 | 14.04 | 3'331.80 | 13.31 | 3'153.90 | 12.60 | 2'976.00 | 11.89 | 2'798.10 | 11.18 |
| 25'051              | 25'100           | 3'710.05  | 14.80 | 3'524.75 | 14.06 | 3'343.05 | 13.33 | 3'165.15 | 12.62 | 2'987.25 | 11.91 | 2'809.35 | 11.20 |
| 25'101              | 25'150           | 3'720.65  | 14.81 | 3'535.35 | 14.07 | 3'353.20 | 13.35 | 3'175.30 | 12.64 | 2'997.40 | 11.93 | 2'819.50 | 11.22 |
| 25'151              | 25'200           | 3'733.00  | 14.83 | 3'547.70 | 14.09 | 3'364.90 | 13.37 | 3'187.00 | 12.66 | 3'009.15 | 11.95 | 2'831.25 | 11.25 |
| 25'201              | 25'250           | 3'744.70  | 14.85 | 3'559.40 | 14.11 | 3'376.15 | 13.38 | 3'198.25 | 12.68 | 3'020.35 | 11.97 | 2'842.50 | 11.27 |
| 25'251              | 25'300           | 3'755.30  | 14.86 | 3'570.00 | 14.12 | 3'386.30 | 13.40 | 3'208.40 | 12.69 | 3'030.50 | 11.99 | 2'852.65 | 11.29 |
| 25'301              | 25'350           | 3'767.60  | 14.88 | 3'582.30 | 14.14 | 3'398.05 | 13.42 | 3'220.15 | 12.71 | 3'042.25 | 12.01 | 2'864.35 | 11.31 |
| 25'351              | 25'400           | 3'779.30  | 14.89 | 3'594.00 | 14.16 | 3'409.30 | 13.43 | 3'231.40 | 12.73 | 3'053.50 | 12.04 | 2'875.60 | 11.33 |
| 25'401              | 25'450           | 3'789.90  | 14.91 | 3'604.60 | 14.18 | 3'419.45 | 13.45 | 3'241.55 | 12.75 | 3'063.65 | 12.05 | 2'885.75 | 11.35 |
| 25'451              | 25'500           | 3'802.20  | 14.92 | 3'616.90 | 14.20 | 3'431.60 | 13.47 | 3'253.30 | 12.77 | 3'075.40 | 12.07 | 2'897.50 | 11.38 |
| 25'501              | 25'550           | 3'813.90  | 14.94 | 3'628.60 | 14.22 | 3'443.30 | 13.49 | 3'264.50 | 12.79 | 3'086.65 | 12.09 | 2'908.75 | 11.40 |
| 25'551              | 25'600           | 3'824.50  | 14.96 | 3'639.20 | 14.23 | 3'453.90 | 13.51 | 3'274.65 | 12.81 | 3'096.80 | 12.11 | 2'918.90 | 11.41 |
| 25'601              | 25'650           | 3'836.85  | 14.97 | 3'651.55 | 14.25 | 3'466.25 | 13.53 | 3'286.40 | 12.82 | 3'108.50 | 12.13 | 2'930.60 | 11.44 |
| 25'651              | 25'700           | 3'848.50  | 14.99 | 3'663.20 | 14.27 | 3'477.90 | 13.55 | 3'297.65 | 12.85 | 3'119.75 | 12.15 | 2'941.85 | 11.46 |
| 25'701              | 25'750           | 3'859.10  | 15.00 | 3'673.80 | 14.28 | 3'488.50 | 13.56 | 3'307.80 | 12.86 | 3'129.90 | 12.17 | 2'952.00 | 11.48 |
| 25'751              | 25'800           | 3'869.70  | 15.01 | 3'684.40 | 14.29 | 3'499.10 | 13.58 | 3'317.95 | 12.87 | 3'140.05 | 12.18 | 2'962.15 | 11.49 |
| 25'801              | 25'850           | 3'883.10  | 15.04 | 3'697.80 | 14.32 | 3'512.50 | 13.60 | 3'330.80 | 12.90 | 3'152.90 | 12.21 | 2'975.00 | 11.52 |
| 25'851              | 25'900           | 3'893.70  | 15.05 | 3'708.40 | 14.33 | 3'523.10 | 13.62 | 3'340.95 | 12.91 | 3'163.05 | 12.22 | 2'985.15 | 11.54 |
| 25'901              | 25'950           | 3'904.30  | 15.06 | 3'719.00 | 14.35 | 3'533.70 | 13.63 | 3'351.10 | 12.93 | 3'173.20 | 12.24 | 2'995.30 | 11.55 |
| 25'951              | 26'000           | 3'917.75  | 15.08 | 3'732.45 | 14.37 | 3'547.15 | 13.66 | 3'363.90 | 12.95 | 3'186.00 | 12.27 | 3'008.10 | 11.58 |
| 26'001              | 26'050           | 3'928.35  | 15.09 | 3'743.05 | 14.38 | 3'557.75 | 13.67 | 3'374.05 | 12.96 | 3'196.15 | 12.28 | 3'018.25 | 11.60 |
| 26'051              | 26'100           | 3'938.95  | 15.11 | 3'753.65 | 14.40 | 3'568.35 | 13.68 | 3'384.20 | 12.98 | 3'206.30 | 12.30 | 3'028.45 | 11.61 |
| 26'101              | 26'150           | 3'952.35  | 15.13 | 3'767.05 | 14.42 | 3'581.75 | 13.71 | 3'397.05 | 13.00 | 3'219.15 | 12.32 | 3'041.25 | 11.64 |
| 26'151              | 26'200           | 3'962.95  | 15.14 | 3'777.65 | 14.43 | 3'592.35 | 13.72 | 3'407.20 | 13.02 | 3'229.30 | 12.34 | 3'051.40 | 11.66 |
| 26'201              | 26'250           | 3'973.55  | 15.15 | 3'788.25 | 14.44 | 3'602.95 | 13.74 | 3'417.65 | 13.03 | 3'239.45 | 12.35 | 3'061.55 | 11.68 |
| 26'251              | 26'300           | 3'986.95  | 15.17 | 3'801.65 | 14.47 | 3'616.35 | 13.76 | 3'431.05 | 13.06 | 3'252.25 | 12.38 | 3'074.40 | 11.70 |
| 26'301              | 26'350           | 3'997.55  | 15.19 | 3'812.25 | 14.48 | 3'626.95 | 13.78 | 3'441.65 | 13.08 | 3'262.40 | 12.39 | 3'084.55 | 11.72 |



| 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        | 4'008.15  | 15.20 | 3'822.85 | 14.49 | 3'637.55 | 13.79 | 3'452.25 | 13.09 | 3'272.60 | 12.41 | 3'094.70 | 11.73 |
| 26'401              | 26'450        | 4'020.45  | 15.21 | 3'835.15 | 14.51 | 3'649.90 | 13.81 | 3'464.60 | 13.11 | 3'284.30 | 12.43 | 3'106.40 | 11.75 |
| 26'451              | 26'500        | 4'032.15  | 15.23 | 3'846.85 | 14.53 | 3'661.55 | 13.83 | 3'476.25 | 13.13 | 3'295.55 | 12.45 | 3'117.65 | 11.78 |
| 26'501              | 26'550        | 4'042.75  | 15.24 | 3'857.45 | 14.54 | 3'672.15 | 13.84 | 3'486.85 | 13.15 | 3'305.70 | 12.46 | 3'127.80 | 11.79 |
| 26'551              | 26'600        | 4'055.10  | 15.26 | 3'869.80 | 14.56 | 3'684.50 | 13.87 | 3'499.20 | 13.17 | 3'317.45 | 12.48 | 3'139.55 | 11.82 |
| 26'601              | 26'650        | 4'066.75  | 15.28 | 3'881.45 | 14.58 | 3'696.15 | 13.88 | 3'510.85 | 13.19 | 3'328.70 | 12.50 | 3'150.80 | 11.83 |
| 26'651              | 26'700        | 4'077.35  | 15.28 | 3'892.05 | 14.59 | 3'706.75 | 13.90 | 3'521.45 | 13.20 | 3'338.85 | 12.52 | 3'160.95 | 11.85 |
| 26'701              | 26'750        | 4'089.70  | 15.30 | 3'904.40 | 14.61 | 3'719.10 | 13.92 | 3'533.80 | 13.22 | 3'350.55 | 12.54 | 3'172.70 | 11.87 |
| 26'751              | 26'800        | 4'101.40  | 15.32 | 3'916.10 | 14.63 | 3'730.80 | 13.93 | 3'545.50 | 13.24 | 3'361.80 | 12.56 | 3'183.90 | 11.89 |
| 26'801              | 26'850        | 4'111.95  | 15.33 | 3'926.70 | 14.64 | 3'741.40 | 13.95 | 3'556.10 | 13.26 | 3'371.95 | 12.57 | 3'194.05 | 11.91 |
| 26'851              | 26'900        | 4'124.30  | 15.35 | 3'939.00 | 14.66 | 3'753.70 | 13.97 | 3'568.40 | 13.28 | 3'383.70 | 12.59 | 3'205.80 | 11.93 |
| 26'901              | 26'950        | 4'136.00  | 15.36 | 3'950.70 | 14.67 | 3'765.40 | 13.98 | 3'580.10 | 13.30 | 3'394.95 | 12.61 | 3'217.05 | 11.95 |
| 26'951              | 27'000        | 4'146.60  | 15.37 | 3'961.30 | 14.68 | 3'776.00 | 14.00 | 3'590.70 | 13.31 | 3'405.40 | 12.62 | 3'227.20 | 11.96 |
| 27'001              | 27'050        | 4'158.90  | 15.39 | 3'973.60 | 14.70 | 3'788.30 | 14.02 | 3'603.00 | 13.33 | 3'417.70 | 12.65 | 3'238.95 | 11.99 |
| 27'051              | 27'100        | 4'170.60  | 15.41 | 3'985.30 | 14.72 | 3'800.00 | 14.04 | 3'614.70 | 13.35 | 3'429.40 | 12.66 | 3'250.15 | 12.00 |
| 27'101              | 27'150        | 4'181.20  | 15.41 | 3'995.90 | 14.73 | 3'810.60 | 14.05 | 3'625.30 | 13.36 | 3'440.00 | 12.68 | 3'260.35 | 12.02 |
| 27'151              | 27'200        | 4'193.50  | 15.43 | 4'008.20 | 14.75 | 3'822.90 | 14.07 | 3'637.65 | 13.39 | 3'452.35 | 12.70 | 3'272.05 | 12.04 |
| 27'201              | 27'250        | 4'205.20  | 15.45 | 4'019.90 | 14.77 | 3'834.60 | 14.09 | 3'649.30 | 13.40 | 3'464.00 | 12.72 | 3'283.30 | 12.06 |
| 27'251              | 27'300        | 4'215.80  | 15.46 | 4'030.50 | 14.78 | 3'845.20 | 14.10 | 3'659.90 | 13.42 | 3'474.60 | 12.74 | 3'293.45 | 12.07 |
| 27'301              | 27'350        | 4'228.15  | 15.47 | 4'042.85 | 14.80 | 3'857.55 | 14.12 | 3'672.25 | 13.44 | 3'486.95 | 12.76 | 3'305.20 | 12.10 |
| 27'351              | 27'400        | 4'239.80  | 15.49 | 4'054.50 | 14.81 | 3'869.20 | 14.13 | 3'683.90 | 13.46 | 3'498.60 | 12.78 | 3'316.45 | 12.11 |
| 27'401              | 27'450        | 4'250.40  | 15.50 | 4'065.10 | 14.82 | 3'879.80 | 14.15 | 3'694.50 | 13.47 | 3'509.20 | 12.79 | 3'326.60 | 12.13 |
| 27'451              | 27'500        | 4'262.75  | 15.52 | 4'077.45 | 14.84 | 3'892.15 | 14.17 | 3'706.85 | 13.49 | 3'521.55 | 12.82 | 3'338.30 | 12.15 |
| 27'501              | 27'550        | 4'274.45  | 15.53 | 4'089.15 | 14.86 | 3'903.85 | 14.18 | 3'718.55 | 13.51 | 3'533.25 | 12.84 | 3'349.55 | 12.17 |
| 27'551              | 27'600        | 4'285.00  | 15.54 | 4'099.70 | 14.87 | 3'914.45 | 14.19 | 3'729.15 | 13.52 | 3'543.85 | 12.85 | 3'359.70 | 12.18 |
| 27'601              | 27'650        | 4'297.35  | 15.55 | 4'112.05 | 14.89 | 3'926.75 | 14.22 | 3'741.45 | 13.54 | 3'556.15 | 12.87 | 3'371.45 | 12.20 |
| 27'651              | 27'700        | 4'309.05  | 15.57 | 4'123.75 | 14.90 | 3'938.45 | 14.23 | 3'753.15 | 13.56 | 3'567.85 | 12.89 | 3'382.70 | 12.22 |
| 27'701              | 27'750        | 4'319.65  | 15.58 | 4'134.35 | 14.91 | 3'949.05 | 14.24 | 3'763.75 | 13.58 | 3'578.45 | 12.91 | 3'393.15 | 12.24 |
| 27'751              | 27'800        | 4'331.95  | 15.60 | 4'146.65 | 14.93 | 3'961.35 | 14.26 | 3'776.05 | 13.59 | 3'590.75 | 12.93 | 3'405.45 | 12.26 |
| 27'801              | 27'850        | 4'342.55  | 15.61 | 4'157.25 | 14.94 | 3'971.95 | 14.27 | 3'786.65 | 13.61 | 3'601.35 | 12.94 | 3'416.05 | 12.28 |
| 27'851              | 27'900        | 4'354.25  | 15.62 | 4'168.95 | 14.96 | 3'983.65 | 14.29 | 3'798.35 | 13.63 | 3'613.05 | 12.96 | 3'427.75 | 12.30 |
| 27'901              | 27'950        | 4'366.55  | 15.64 | 4'181.25 | 14.97 | 3'995.95 | 14.31 | 3'810.65 | 13.65 | 3'625.40 | 12.98 | 3'440.10 | 12.32 |
| 27'951              | 28'000        | 4'377.15  | 15.65 | 4'191.85 | 14.98 | 4'006.55 | 14.32 | 3'821.30 | 13.66 | 3'636.00 | 13.00 | 3'450.70 | 12.34 |
| 28'001              | 28'050        | 4'388.85  | 15.66 | 4'203.55 | 15.00 | 4'018.25 | 14.34 | 3'832.95 | 13.68 | 3'647.65 | 13.02 | 3'462.35 | 12.35 |
| 28'051              | 28'100        | 4'399.45  | 15.67 | 4'214.15 | 15.01 | 4'028.85 | 14.35 | 3'843.55 | 13.69 | 3'658.25 | 13.03 | 3'472.95 | 12.37 |
| 28'101              | 28'150        | 4'411.80  | 15.69 | 4'226.50 | 15.03 | 4'041.20 | 14.37 | 3'855.90 | 13.71 | 3'670.60 | 13.05 | 3'485.30 | 12.39 |
| 28'151              | 28'200        | 4'423.45  | 15.70 | 4'238.15 | 15.04 | 4'052.85 | 14.39 | 3'867.55 | 13.73 | 3'682.25 | 13.07 | 3'496.95 | 12.41 |
| 28'201              | 28'250        | 4'434.05  | 15.71 | 4'248.75 | 15.05 | 4'063.45 | 14.40 | 3'878.15 | 13.74 | 3'692.85 | 13.08 | 3'507.55 | 12.43 |
| 28'251              | 28'300        | 4'446.40  | 15.72 | 4'261.10 | 15.07 | 4'075.80 | 14.42 | 3'890.50 | 13.76 | 3'705.20 | 13.10 | 3'519.90 | 12.45 |
| 28'301              | 28'350        | 4'458.05  | 15.74 | 4'272.75 | 15.09 | 4'087.45 | 14.43 | 3'902.20 | 13.78 | 3'716.90 | 13.12 | 3'531.60 | 12.47 |
| 28'351              | 28'400        | 4'468.65  | 15.75 | 4'283.35 | 15.09 | 4'098.10 | 14.44 | 3'912.80 | 13.79 | 3'727.50 | 13.14 | 3'542.20 | 12.48 |
| 28'401              | 28'450        | 4'481.00  | 15.76 | 4'295.70 | 15.11 | 4'110.40 | 14.46 | 3'925.10 | 13.81 | 3'739.80 | 13.16 | 3'554.50 | 12.51 |
| 28'451              | 28'500        | 4'492.70  | 15.78 | 4'307.40 | 15.13 | 4'122.10 | 14.48 | 3'936.80 | 13.83 | 3'751.50 | 13.18 | 3'566.20 | 12.52 |
| 28'501              | 28'550        | 4'503.30  | 15.79 | 4'318.00 | 15.14 | 4'132.70 | 14.49 | 3'947.40 | 13.84 | 3'762.10 | 13.19 | 3'576.80 | 12.54 |
| 28'551              | 28'600        | 4'515.60  | 15.80 | 4'330.30 | 15.15 | 4'145.00 | 14.51 | 3'959.70 | 13.86 | 3'774.40 | 13.21 | 3'589.10 | 12.56 |
| 28'601              | 28'650        | 4'527.30  | 15.81 | 4'342.00 | 15.17 | 4'156.70 | 14.52 | 3'971.40 | 13.87 | 3'786.10 | 13.23 | 3'600.80 | 12.58 |
| 28'651              | 28'700        | 4'537.90  | 15.83 | 4'352.60 | 15.18 | 4'167.30 | 14.53 | 3'982.00 | 13.89 | 3'796.70 | 13.24 | 3'611.40 | 12.59 |
| 28'701              | 28'750        | 4'550.20  | 15.84 | 4'364.90 | 15.20 | 4'179.60 | 14.55 | 3'994.30 | 13.90 | 3'809.05 | 13.26 | 3'623.75 | 12.62 |
| 28'751              | 28'800        | 4'561.90  | 15.85 | 4'376.60 | 15.21 | 4'191.30 | 14.56 | 4'006.00 | 13.92 | 3'820.70 | 13.28 | 3'635.40 | 12.63 |
| 28'801              | 28'850        | 4'572.50  | 15.86 | 4'387.20 | 15.22 | 4'201.90 | 14.58 | 4'016.60 | 13.94 | 3'831.30 | 13.29 | 3'646.00 | 12.65 |
| 28'851              | 28'900        | 4'584.85  | 15.88 | 4'399.55 | 15.24 | 4'214.25 | 14.59 | 4'028.95 | 13.95 | 3'843.65 | 13.31 | 3'658.35 | 12.67 |
| 28'901              | 28'950        | 4'596.50  | 15.89 | 4'411.20 | 15.25 | 4'225.90 | 14.61 | 4'040.60 | 13.97 | 3'855.30 | 13.33 | 3'670.00 | 12.69 |
| 28'951              | 29'000        | 4'607.10  | 15.90 | 4'421.80 | 15.26 | 4'236.50 | 14.62 | 4'051.20 | 13.98 | 3'865.90 | 13.34 | 3'680.60 | 12.70 |
| 29'001              | 29'050        | 4'619.45  | 15.91 | 4'434.15 | 15.28 | 4'248.85 | 14.64 | 4'063.55 | 14.00 | 3'878.25 | 13.36 | 3'692.95 | 12.72 |
| 29'051              | 29'100        | 4'631.10  | 15.93 | 4'445.80 | 15.29 | 4'260.50 | 14.66 | 4'075.20 | 14.02 | 3'889.95 | 13.38 | 3'704.65 | 12.74 |
| 29'101              | 29'150        | 4'641.70  | 15.94 | 4'456.40 | 15.30 | 4'271.10 | 14.66 | 4'085.85 | 14.03 | 3'900.55 | 13.39 | 3'715.25 | 12.76 |
| 29'151              | 29'200        | 4'654.05  | 15.95 | 4'468.75 | 15.32 | 4'283.45 | 14.68 | 4'098.15 | 14.05 | 3'912.85 | 13.41 | 3'727.55 | 12.78 |
| 29'201              | 29'250        | 4'665.75  | 15.97 | 4'480.45 | 15.33 | 4'295.15 | 14.70 | 4'109.85 | 14.06 | 3'924.55 | 13.43 | 3'739.25 | 12.79 |
| 29'251              | 29'300        | 4'676.35  | 15.97 | 4'491.05 | 15.34 | 4'305.75 | 14.71 | 4'120.45 | 14.07 | 3'935.15 | 13.44 | 3'749.85 | 12.81 |
| 29'301              | 29'350        | 4'688.65  | 15.99 | 4'503.35 | 15.36 | 4'318.05 | 14.72 | 4'132.75 | 14.09 | 3'947.45 | 13.46 | 3'762.15 | 12.83 |
| 29'351              | 29'400        | 4'699.25  | 16.00 | 4'513.95 | 15.37 | 4'328.65 | 14.74 | 4'143.35 | 14.10 | 3'958.05 | 13.47 | 3'772.75 | 12.84 |
| 29'401              | 29'450        | 4'710.95  | 16.01 | 4'525.65 | 15.38 | 4'340.35 | 14.75 | 4'155.05 | 14.12 | 3'969.75 | 13.49 | 3'784.45 | 12.86 |
| 29'451              | 29'500        | 4'723.25  | 16.02 | 4'537.95 | 15.40 | 4'352.65 | 14.77 | 4'167.35 | 14.14 | 3'982.05 | 13.51 | 3'796.80 | 12.88 |
| 29'501              | 29'550        | 4'733.85  | 16.03 | 4'548.55 | 15.41 | 4'363.25 | 14.78 | 4'177.95 | 14.15 | 3'992.65 | 13.52 | 3'807.35 | 12.89 |
| 29'551              | 29'600        | 4'745.55  | 16.05 | 4'560.25 | 15.42 | 4'374.95 | 14.79 | 4'189.65 | 14.17 | 4'004.35 | 13.54 | 3'819.05 | 12.91 |

| Tarif               |                  | B0N   |       | B1N      |       | B2N      |       | B3N      |       | B4N      |       | B5N      |       |
|---------------------|------------------|---|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|
| Bruttolohn im Monat |                  | Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder |       |          |       |          |       |          |       |          |       |          |       |
| Stufe von<br>Fr.    | Stufe bis<br>Fr. | ohne Kind   |       | 1Kind    |       | 2 Kinder |       | 3 Kinder |       | 4 Kinder |       | 5 Kinder |       |
|                     |                  | Fr.   | %     | Fr.      | %     | Fr.      | %     | Fr.      | %     | Fr.      | %     | Fr.      | %     |
| 29'601              | 29'650           | 4'757.90  | 16.06 | 4'572.60 | 15.44 | 4'387.30 | 14.81 | 4'202.00 | 14.18 | 4'016.70 | 13.56 | 3'831.40 | 12.93 |
| 29'651              | 29'700           | 4'768.50  | 16.07 | 4'583.15 | 15.44 | 4'397.90 | 14.82 | 4'212.60 | 14.20 | 4'027.30 | 13.57 | 3'842.00 | 12.95 |
| 29'701              | 29'750           | 4'780.15  | 16.08 | 4'594.85 | 15.46 | 4'409.55 | 14.84 | 4'224.25 | 14.21 | 4'038.95 | 13.59 | 3'853.65 | 12.97 |
| 29'751              | 29'800           | 4'792.50  | 16.10 | 4'607.20 | 15.47 | 4'421.90 | 14.85 | 4'236.60 | 14.23 | 4'051.30 | 13.61 | 3'866.00 | 12.98 |
| 29'801              | 29'850           | 4'803.10  | 16.10 | 4'617.80 | 15.48 | 4'432.50 | 14.86 | 4'247.20 | 14.24 | 4'061.90 | 13.62 | 3'876.60 | 13.00 |
| 29'851              | 29'900           | 4'814.75  | 16.12 | 4'629.45 | 15.49 | 4'444.15 | 14.88 | 4'258.85 | 14.26 | 4'073.60 | 13.64 | 3'888.30 | 13.01 |
| 29'901              | 29'950           | 4'827.10  | 16.13 | 4'641.80 | 15.51 | 4'456.50 | 14.89 | 4'271.20 | 14.27 | 4'085.90 | 13.65 | 3'900.60 | 13.04 |
| 29'951              | 30'000           | 4'837.70  | 16.14 | 4'652.40 | 15.52 | 4'467.10 | 14.90 | 4'281.80 | 14.29 | 4'096.50 | 13.67 | 3'911.20 | 13.05 |
| 30'001              | 35'000           | 5'419.35  | 16.67 | 5'234.05 | 16.10 | 5'048.75 | 15.54 | 4'863.45 | 14.96 | 4'678.15 | 14.39 | 4'492.85 | 13.82 |
| 35'001              | 40'000           | 6'569.25  | 17.52 | 6'383.95 | 17.02 | 6'198.65 | 16.53 | 6'013.35 | 16.03 | 5'828.05 | 15.54 | 5'642.75 | 15.05 |
| 40'001              | 45'000           | 7'755.70  | 18.25 | 7'563.00 | 17.80 | 7'370.30 | 17.34 | 7'177.60 | 16.89 | 6'984.90 | 16.44 | 6'794.40 | 15.99 |
| 45'001              | 50'000           | 8'957.70  | 18.86 | 8'765.00 | 18.45 | 8'572.30 | 18.05 | 8'379.60 | 17.64 | 8'186.90 | 17.24 | 7'994.20 | 16.83 |
| 50'001              | 55'000           | 10'156.80   | 19.35 | 9'964.10 | 18.98 | 9'771.40 | 18.61 | 9'578.70 | 18.25 | 9'386.00 | 17.88 | 9'193.30 | 17.51 |
| 55'001              |                  |   | 19.75 |          | 19.42 |          | 19.08 |          | 18.75 |          | 18.41 |          | 18.08 |