

BN ohne Kirchensteuer

Monatstarif für Alleinverdienende (Tarif BN)

Kantons- und Gemeindesteuern
Direkte Bundessteuer

Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von	Stufe bis	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
Fr.	Fr.	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	12.00	0.64	10.40		10.40		10.40		10.40		10.40	
1'901	1'950	15.15	0.78	10.40		10.40		10.40		10.40		10.40	
1'951	2'000	17.50	0.91	10.40		10.40		10.40		10.40		10.40	
2'001	2'050	19.85	0.99	10.40		10.40		10.40		10.40		10.40	
2'051	2'100	22.20	1.06	10.40		10.40		10.40		10.40		10.40	
2'101	2'150	24.55	1.18	10.40		10.40		10.40		10.40		10.40	
2'151	2'200	26.90	1.24	10.40		10.40		10.40		10.40		10.40	
2'201	2'250	29.30	1.30	10.40		10.40		10.40		10.40		10.40	
2'251	2'300	31.65	1.41	10.40		10.40		10.40		10.40		10.40	
2'301	2'350	34.00	1.46	10.40		10.40		10.40		10.40		10.40	
2'351	2'400	36.35	1.52	10.40		10.40		10.40		10.40		10.40	
2'401	2'450	38.70	1.61	10.40		10.40		10.40		10.40		10.40	
2'451	2'500	41.05	1.66	10.40		10.40		10.40		10.40		10.40	
2'501	2'550	43.45	1.70	10.40		10.40		10.40		10.40		10.40	
2'551	2'600	46.55	1.83	10.40		10.40		10.40		10.40		10.40	
2'601	2'650	48.95	1.87	10.40		10.40		10.40		10.40		10.40	
2'651	2'700	51.30	1.91	12.00	0.45	10.40		10.40		10.40		10.40	
2'701	2'750	53.65	1.98	14.35	0.51	10.40		10.40		10.40		10.40	
2'751	2'800	56.00	2.02	16.70	0.61	10.40		10.40		10.40		10.40	
2'801	2'850	58.35	2.05	19.05	0.67	10.40		10.40		10.40		10.40	
2'851	2'900	60.70	2.12	21.40	0.73	10.40		10.40		10.40		10.40	
2'901	2'950	63.10	2.15	23.80	0.82	10.40		10.40		10.40		10.40	
2'951	3'000	65.45	2.18	26.15	0.87	10.40		10.40		10.40		10.40	
3'001	3'050	67.80	2.25	28.50	0.96	10.40		10.40		10.40		10.40	
3'051	3'100	70.15	2.28	30.85	1.01	10.40		10.40		10.40		10.40	
3'101	3'150	72.50	2.34	33.20	1.06	10.40		10.40		10.40		10.40	
3'151	3'200	75.65	2.39	36.35	1.13	10.40		10.40		10.40		10.40	
3'201	3'250	78.00	2.42	38.70	1.21	10.40		10.40		10.40		10.40	
3'251	3'300	80.35	2.44	41.05	1.25	10.40		10.40		10.40		10.40	
3'301	3'350	82.75	2.50	43.45	1.29	10.40		10.40		10.40		10.40	
3'351	3'400	85.10	2.52	45.80	1.36	10.40		10.40		10.40		10.40	
3'401	3'450	87.45	2.54	48.15	1.40	10.40		10.40		10.40		10.40	
3'451	3'500	90.10	2.59	50.50	1.47	11.20	0.32	10.40		10.40		10.40	
3'501	3'550	93.35	2.64	52.85	1.50	13.55	0.40	10.40		10.40		10.40	
3'551	3'600	96.55	2.71	55.20	1.54	15.90	0.45	10.40		10.40		10.40	
3'601	3'650	99.80	2.76	57.55	1.60	18.30	0.50	10.40		10.40		10.40	
3'651	3'700	103.05	2.80	59.95	1.63	20.65	0.57	10.40		10.40		10.40	

Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
3'701	3'750	106.30	2.85	62.30	1.66	23.00	0.62	10.40		10.40		10.40	
3'751	3'800	109.55	2.91	64.65	1.72	25.35	0.66	10.40		10.40		10.40	
3'801	3'850	113.85	2.98	67.80	1.78	28.50	0.76	10.40		10.40		10.40	
3'851	3'900	118.20	3.05	70.15	1.81	30.85	0.80	10.40		10.40		10.40	
3'901	3'950	121.85	3.11	72.50	1.86	33.20	0.84	10.40		10.40		10.40	
3'951	4'000	125.50	3.17	74.85	1.89	35.55	0.91	10.40		10.40		10.40	
4'001	4'050	129.15	3.20	77.20	1.91	37.90	0.94	10.40		10.40		10.40	
4'051	4'100	132.85	3.26	79.60	1.96	40.30	0.98	10.40		10.40		10.40	
4'101	4'150	136.50	3.32	81.95	1.99	42.65	1.04	10.40		10.40		10.40	
4'151	4'200	140.15	3.35	84.30	2.01	45.00	1.08	10.40		10.40		10.40	
4'201	4'250	143.80	3.41	86.65	2.06	47.35	1.11	10.40		10.40		10.40	
4'251	4'300	147.45	3.44	89.00	2.08	49.70	1.17	10.40		10.40		10.40	
4'301	4'350	151.10	3.49	92.25	2.13	52.05	1.20	12.80	0.30	10.40		10.40	
4'351	4'400	154.80	3.54	95.50	2.19	54.45	1.23	15.15	0.34	10.40		10.40	
4'401	4'450	158.35	3.57	98.75	2.24	56.80	1.29	17.50	0.41	10.40		10.40	
4'451	4'500	163.10	3.64	103.05	2.30	59.95	1.34	20.65	0.47	10.40		10.40	
4'501	4'550	166.75	3.69	106.30	2.34	62.30	1.37	23.00	0.51	10.40		10.40	
4'551	4'600	170.40	3.72	109.55	2.40	64.65	1.42	25.35	0.55	10.40		10.40	
4'601	4'650	174.05	3.76	112.80	2.44	67.00	1.45	27.70	0.61	10.40		10.40	
4'651	4'700	177.75	3.81	116.05	2.48	69.35	1.48	30.05	0.64	10.40		10.40	
4'701	4'750	181.40	3.83	119.25	2.52	71.70	1.52	32.45	0.68	10.40		10.40	
4'751	4'800	185.05	3.87	122.50	2.58	74.10	1.55	34.80	0.73	10.40		10.40	
4'801	4'850	188.70	3.92	125.75	2.61	76.45	1.58	37.15	0.77	10.40		10.40	
4'851	4'900	192.35	3.94	129.00	2.65	78.80	1.62	39.50	0.82	10.40		10.40	
4'901	4'950	196.00	3.98	132.25	2.68	81.15	1.64	41.85	0.85	10.40		10.40	
4'951	5'000	199.70	4.02	135.50	2.73	83.50	1.69	44.20	0.88	10.40		10.40	
5'001	5'050	203.35	4.04	138.70	2.77	85.85	1.71	46.55	0.94	10.40		10.40	
5'051	5'100	206.90	4.08	141.95	2.80	88.25	1.73	48.95	0.97	10.40		10.40	
5'101	5'150	212.25	4.14	146.30	2.85	92.25	1.80	52.05	1.01	12.80	0.25	10.40	
5'151	5'200	216.50	4.19	149.55	2.90	95.50	1.86	54.45	1.04	15.15	0.29	10.40	
5'201	5'250	220.75	4.23	152.75	2.93	98.75	1.89	56.80	1.09	17.50	0.34	10.40	
5'251	5'300	225.00	4.27	156.00	2.96	102.00	1.93	59.15	1.12	19.85	0.38	10.40	
5'301	5'350	229.25	4.30	159.25	2.99	105.20	1.97	61.50	1.16	22.20	0.41	10.40	
5'351	5'400	233.50	4.35	162.50	3.03	108.45	2.01	63.85	1.19	24.55	0.47	10.40	
5'401	5'450	237.75	4.39	165.75	3.06	111.70	2.06	66.20	1.22	26.90	0.50	10.40	
5'451	5'500	242.00	4.42	169.00	3.09	114.95	2.10	68.60	1.26	29.30	0.53	10.40	
5'501	5'550	246.20	4.45	172.20	3.11	118.20	2.14	70.95	1.29	31.65	0.58	10.40	
5'551	5'600	250.50	4.50	175.45	3.14	121.45	2.17	73.30	1.31	34.00	0.61	10.40	
5'601	5'650	254.65	4.53	178.70	3.18	124.65	2.22	75.65	1.35	36.35	0.64	10.40	
5'651	5'700	258.90	4.56	181.95	3.21	127.90	2.26	78.00	1.37	38.70	0.69	10.40	
5'701	5'750	263.15	4.59	185.20	3.23	131.15	2.29	80.35	1.40	41.05	0.72	10.40	
5'751	5'800	267.40	4.62	188.45	3.26	134.40	2.32	82.75	1.44	43.45	0.74	10.40	
5'801	5'850	271.55	4.67	191.65	3.30	137.65	2.37	85.10	1.46	45.80	0.79	10.40	
5'851	5'900	275.80	4.70	194.90	3.32	140.90	2.40	87.45	1.48	48.15	0.82	10.40	
5'901	5'950	280.05	4.73	198.35	3.34	144.15	2.43	90.10	1.52	50.50	0.86	11.20	0.19
5'951	6'000	284.35	4.75	202.20	3.38	147.35	2.46	93.35	1.56	52.85	0.89	13.55	0.23
6'001	6'050	288.65	4.80	206.00	3.42	150.60	2.51	96.55	1.61	55.20	0.91	15.90	0.27
6'051	6'100	293.20	4.82	209.85	3.46	153.85	2.53	99.80	1.65	57.55	0.95	18.30	0.30
6'101	6'150	297.85	4.87	213.70	3.49	157.10	2.56	103.05	1.68	59.95	0.98	20.65	0.34
6'151	6'200	302.55	4.91	217.50	3.53	160.35	2.59	106.30	1.72	62.30	1.00	23.00	0.37
6'201	6'250	307.20	4.93	221.35	3.55	163.55	2.63	109.55	1.77	64.65	1.04	25.35	0.40
6'251	6'300	311.85	4.97	225.20	3.59	166.80	2.66	112.80	1.80	67.00	1.07	27.70	0.45
6'301	6'350	316.55	5.01	229.00	3.62	170.05	2.69	116.05	1.83	69.35	1.09	30.05	0.47
6'351	6'400	321.20	5.04	232.85	3.65	173.30	2.71	119.25	1.87	71.70	1.13	32.45	0.50
6'401	6'450	325.85	5.07	236.65	3.69	176.55	2.75	122.50	1.91	74.10	1.15	34.80	0.54
6'451	6'500	330.50	5.11	240.50	3.72	179.80	2.78	125.75	1.95	76.45	1.17	37.15	0.57
6'501	6'550	335.20	5.13	244.35	3.74	183.05	2.80	129.00	1.98	78.80	1.21	39.50	0.61
6'551	6'600	339.85	5.17	248.15	3.77	186.25	2.83	132.25	2.01	81.15	1.23	41.85	0.64
6'601	6'650	344.50	5.21	252.00	3.80	189.50	2.87	135.50	2.05	83.50	1.27	44.20	0.66
6'651	6'700	349.90	5.21	254.55	3.82	191.65	2.88	137.65	2.07	85.10	1.27	45.80	0.69
6'701	6'750	352.55	5.25	258.40	3.84	194.90	2.90	140.90	2.10	87.45	1.29	48.15	0.71
6'751	6'800	357.25	5.27	262.20	3.87	198.35	2.92	144.15	2.13	90.10	1.33	50.50	0.75
6'801	6'850	362.25	5.30	266.05	3.90	202.20	2.96	147.35	2.15	93.35	1.36	52.85	0.78
6'851	6'900	367.30	5.34	269.90	3.93	206.00	3.00	150.60	2.20	96.55	1.41	55.20	0.80
6'901	6'950	372.40	5.37	274.45	3.96	209.85	3.03	153.85	2.22	99.80	1.44	57.55	0.84

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Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
6'951	7'000	377.50	5.42	279.10	4.00	213.70	3.07	157.10	2.25	103.05	1.48	59.95	0.86
7'001	7'050	382.55	5.45	283.80	4.04	217.50	3.10	160.35	2.28	106.30	1.51	62.30	0.88
7'051	7'100	387.90	5.48	288.60	4.08	221.35	3.12	163.55	2.32	109.55	1.55	64.65	0.92
7'101	7'150	392.95	5.52	293.30	4.11	225.20	3.16	166.80	2.34	112.80	1.59	67.00	0.94
7'151	7'200	398.05	5.55	297.95	4.15	229.00	3.19	170.05	2.37	116.05	1.62	69.35	0.96
7'201	7'250	403.15	5.58	302.60	4.19	232.85	3.22	173.30	2.39	119.25	1.65	71.70	1.00
7'251	7'300	408.20	5.61	307.30	4.22	236.65	3.26	176.55	2.43	122.50	1.69	74.10	1.02
7'301	7'350	413.30	5.64	311.95	4.26	240.50	3.29	179.80	2.46	125.75	1.72	76.45	1.04
7'351	7'400	418.40	5.67	316.60	4.30	244.35	3.31	183.05	2.48	129.00	1.75	78.80	1.07
7'401	7'450	423.45	5.70	321.25	4.32	248.15	3.34	186.25	2.51	132.25	1.78	81.15	1.09
7'451	7'500	428.55	5.74	325.95	4.36	252.00	3.37	189.50	2.54	135.50	1.82	83.50	1.12
7'501	7'550	433.60	5.77	330.85	4.40	255.85	3.40	192.75	2.56	138.70	1.85	85.85	1.14
7'551	7'600	438.70	5.80	335.95	4.44	259.65	3.43	196.00	2.59	141.95	1.87	88.25	1.16
7'601	7'650	443.80	5.82	341.00	4.47	263.50	3.46	199.65	2.62	145.20	1.90	91.15	1.19
7'651	7'700	448.85	5.85	346.10	4.51	267.30	3.48	203.45	2.64	148.45	1.93	94.40	1.22
7'701	7'750	453.95	5.88	351.15	4.54	271.15	3.51	207.30	2.68	151.70	1.97	97.65	1.27
7'751	7'800	459.05	5.90	356.25	4.58	275.00	3.54	211.10	2.71	154.95	1.99	100.90	1.30
7'801	7'850	464.10	5.93	361.35	4.61	278.80	3.57	214.95	2.75	158.15	2.02	104.15	1.33
7'851	7'900	469.20	5.96	366.40	4.65	282.65	3.59	218.80	2.78	161.40	2.04	107.40	1.36
7'901	7'950	474.25	5.98	371.50	4.69	286.50	3.62	222.60	2.81	164.65	2.08	110.60	1.40
7'951	8'000	479.35	6.01	376.60	4.73	290.30	3.64	226.45	2.83	167.90	2.11	113.85	1.43
8'001	8'050	484.45	6.03	381.65	4.76	294.15	3.66	230.30	2.87	171.15	2.13	117.10	1.46
8'051	8'100	489.50	6.07	386.75	4.79	297.95	3.69	234.10	2.90	174.40	2.15	120.35	1.49
8'101	8'150	494.60	6.09	391.80	4.82	301.80	3.72	237.95	2.93	177.60	2.19	123.60	1.53
8'151	8'200	498.65	6.10	395.90	4.84	304.35	3.72	240.50	2.95	179.80	2.20	125.75	1.54
8'201	8'250	503.75	6.13	400.95	4.88	308.20	3.74	244.35	2.97	183.05	2.22	129.00	1.57
8'251	8'300	508.80	6.15	406.05	4.91	312.00	3.77	248.15	3.00	186.25	2.25	132.25	1.60
8'301	8'350	513.90	6.17	411.10	4.94	315.85	3.80	252.00	3.03	189.50	2.28	135.50	1.63
8'351	8'400	519.00	6.20	416.20	4.97	319.70	3.82	255.85	3.06	192.75	2.30	138.70	1.66
8'401	8'450	524.05	6.22	421.30	5.00	323.50	3.85	259.65	3.09	196.00	2.33	141.95	1.69
8'451	8'500	529.70	6.25	426.35	5.03	327.35	3.86	263.50	3.12	199.65	2.36	145.20	1.71
8'501	8'550	535.80	6.29	431.45	5.06	331.20	3.88	267.30	3.13	203.45	2.38	148.45	1.74
8'551	8'600	541.90	6.32	436.55	5.10	335.00	3.91	271.15	3.16	207.30	2.41	151.70	1.77
8'601	8'650	547.95	6.35	441.60	5.12	338.85	3.93	275.00	3.19	211.10	2.45	154.95	1.80
8'651	8'700	554.05	6.39	446.70	5.15	343.90	3.97	278.80	3.22	214.95	2.48	158.15	1.82
8'701	8'750	560.15	6.42	451.80	5.18	349.00	4.00	282.65	3.24	218.80	2.51	161.40	1.85
8'751	8'800	566.20	6.45	456.85	5.21	354.10	4.03	286.50	3.27	222.60	2.54	164.65	1.88
8'801	8'850	572.30	6.48	461.95	5.24	359.15	4.07	290.30	3.29	226.45	2.56	167.90	1.90
8'851	8'900	578.40	6.51	467.00	5.26	364.25	4.10	294.15	3.31	230.30	2.59	171.15	1.93
8'901	8'950	584.50	6.55	472.10	5.29	369.30	4.13	297.95	3.34	234.10	2.62	174.40	1.95
8'951	9'000	590.55	6.58	477.20	5.31	374.40	4.17	301.80	3.36	237.95	2.65	177.60	1.98
9'001	9'050	596.65	6.61	482.25	5.34	379.50	4.21	305.65	3.39	241.80	2.68	180.85	2.01
9'051	9'100	602.75	6.64	487.35	5.37	384.55	4.24	309.45	3.40	245.60	2.71	184.10	2.03
9'101	9'150	608.85	6.67	492.45	5.39	389.65	4.27	313.30	3.43	249.45	2.73	187.35	2.05
9'151	9'200	614.90	6.70	497.50	5.43	394.75	4.31	317.15	3.46	253.25	2.76	190.60	2.08
9'201	9'250	621.00	6.73	503.00	5.45	399.80	4.34	320.95	3.48	257.10	2.79	193.85	2.10
9'251	9'300	627.45	6.76	508.85	5.49	405.15	4.37	324.80	3.50	260.95	2.81	197.10	2.12
9'301	9'350	633.50	6.80	514.90	5.52	410.20	4.40	328.60	3.53	264.75	2.84	200.90	2.16
9'351	9'400	639.60	6.83	521.00	5.56	415.30	4.43	332.45	3.54	268.60	2.87	204.75	2.19
9'401	9'450	645.70	6.85	527.10	5.59	420.40	4.46	336.30	3.56	272.45	2.89	208.55	2.22
9'451	9'500	651.80	6.88	533.20	5.63	425.45	4.49	340.10	3.59	276.25	2.91	212.40	2.24
9'501	9'550	657.85	6.91	539.25	5.66	430.55	4.52	343.95	3.61	280.10	2.94	216.25	2.27
9'551	9'600	663.95	6.93	545.35	5.69	435.65	4.55	347.75	3.63	283.90	2.97	220.05	2.30
9'601	9'650	670.05	6.96	551.45	5.72	440.70	4.58	351.60	3.66	287.75	2.99	223.90	2.33
9'651	9'700	674.65	6.98	556.05	5.75	444.50	4.60	354.15	3.66	290.30	3.00	226.45	2.34
9'701	9'750	680.75	7.00	562.15	5.78	449.60	4.63	358.00	3.68	294.15	3.02	230.30	2.37
9'751	9'800	686.85	7.03	568.25	5.81	454.70	4.65	361.80	3.70	297.95	3.05	234.10	2.39
9'801	9'850	692.90	7.05	574.30	5.84	459.75	4.68	365.65	3.73	301.80	3.07	237.95	2.42
9'851	9'900	699.00	7.08	580.40	5.87	464.85	4.71	369.50	3.75	305.65	3.10	241.80	2.45
9'901	9'950	705.10	7.10	586.50	5.91	470.25	4.74	373.30	3.76	309.45	3.11	245.60	2.48
9'951	10'000	711.45	7.13	592.60	5.94	475.75	4.77	377.15	3.78	313.30	3.14	249.45	2.50
10'001	10'050	717.95	7.16	598.65	5.98	481.25	4.80	381.00	3.80	317.15	3.16	253.25	2.52
10'051	10'100	724.45	7.19	604.75	6.00	486.75	4.83	384.80	3.82	320.95	3.19	257.10	2.55
10'101	10'150	732.40	7.23	612.35	6.04	493.75	4.88	389.90	3.85	326.05	3.22	262.20	2.59

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	738.90	7.26	618.40	6.07	499.80	4.91	393.85	3.87	329.90	3.24	266.05	2.61
10'201	10'250	745.45	7.29	624.50	6.11	505.90	4.95	398.90	3.90	333.75	3.27	269.90	2.64
10'251	10'300	751.95	7.32	630.60	6.14	512.00	4.98	404.00	3.93	337.55	3.29	273.70	2.67
10'301	10'350	758.85	7.35	637.00	6.17	518.40	5.02	409.35	3.96	341.40	3.30	277.55	2.69
10'351	10'400	765.35	7.37	643.10	6.20	524.50	5.06	414.40	3.99	345.20	3.33	281.35	2.71
10'401	10'450	773.35	7.41	650.65	6.24	532.05	5.10	420.75	4.04	350.35	3.36	286.50	2.75
10'451	10'500	779.85	7.45	656.75	6.27	538.15	5.14	425.85	4.07	354.15	3.38	290.30	2.77
10'501	10'550	786.35	7.47	662.85	6.30	544.25	5.17	430.95	4.10	358.00	3.40	294.15	2.79
10'551	10'600	792.85	7.50	668.90	6.33	550.30	5.20	436.00	4.12	361.80	3.42	297.95	2.82
10'601	10'650	799.35	7.52	675.00	6.35	556.40	5.23	441.35	4.15	365.65	3.44	301.80	2.84
10'651	10'700	805.85	7.55	681.25	6.38	562.50	5.27	446.85	4.19	369.50	3.47	305.65	2.87
10'701	10'750	812.35	7.57	687.75	6.41	568.60	5.31	452.35	4.21	373.30	3.48	309.45	2.88
10'751	10'800	820.35	7.61	695.75	6.46	576.15	5.35	459.10	4.26	378.45	3.51	314.55	2.92
10'801	10'850	826.85	7.64	702.25	6.48	582.25	5.38	464.60	4.30	382.25	3.53	318.40	2.94
10'851	10'900	833.35	7.66	708.75	6.52	588.30	5.41	470.10	4.32	386.10	3.55	322.25	2.96
10'901	10'950	839.85	7.69	715.25	6.54	594.40	5.44	475.80	4.36	389.90	3.57	326.05	2.98
10'951	11'000	846.35	7.71	721.75	6.58	600.50	5.48	481.90	4.39	393.75	3.59	329.90	3.01
11'001	11'050	852.85	7.74	728.25	6.60	606.60	5.51	488.00	4.43	397.60	3.61	333.75	3.03
11'051	11'100	860.85	7.77	736.25	6.65	614.15	5.54	495.55	4.48	402.70	3.64	338.85	3.06
11'101	11'150	867.35	7.79	742.75	6.68	620.25	5.57	501.65	4.51	406.55	3.66	342.65	3.08
11'151	11'200	874.25	7.82	749.65	6.71	626.65	5.61	508.05	4.55	410.35	3.67	346.50	3.11
11'201	11'250	880.75	7.85	756.15	6.73	632.75	5.64	514.15	4.58	414.20	3.69	350.35	3.12
11'251	11'300	889.10	7.88	764.15	6.78	640.30	5.68	521.70	4.63	419.30	3.72	355.45	3.15
11'301	11'350	896.00	7.91	770.65	6.81	646.40	5.70	527.80	4.66	423.15	3.74	359.25	3.17
11'351	11'400	902.90	7.94	777.15	6.83	652.55	5.74	533.90	4.69	426.95	3.75	363.10	3.19
11'401	11'450	910.35	7.96	784.10	6.86	659.50	5.78	540.30	4.73	430.80	3.77	366.95	3.21
11'451	11'500	918.75	8.01	792.05	6.90	667.45	5.81	547.85	4.78	435.90	3.80	372.05	3.24
11'501	11'550	925.65	8.03	798.55	6.93	673.95	5.85	553.95	4.81	439.75	3.82	375.90	3.26
11'551	11'600	932.60	8.06	805.05	6.95	680.45	5.87	560.05	4.84	443.55	3.84	379.70	3.28
11'601	11'650	940.00	8.09	812.00	6.98	687.40	5.91	566.45	4.87	448.65	3.86	383.55	3.30
11'651	11'700	948.40	8.12	819.95	7.02	695.35	5.95	574.00	4.92	455.40	3.90	388.65	3.33
11'701	11'750	955.30	8.14	826.45	7.04	701.85	5.99	580.10	4.95	461.50	3.94	392.45	3.34
11'751	11'800	962.25	8.17	832.95	7.07	708.35	6.01	586.20	4.98	467.60	3.97	396.30	3.36
11'801	11'850	969.15	8.19	839.45	7.10	714.85	6.05	592.30	5.01	473.70	4.01	400.15	3.38
11'851	11'900	978.05	8.24	847.85	7.14	723.25	6.09	600.15	5.05	481.60	4.06	405.25	3.41
11'901	11'950	984.95	8.26	854.35	7.16	729.80	6.12	606.25	5.08	487.65	4.09	409.10	3.43
11'951	12'000	991.90	8.28	861.30	7.19	736.30	6.15	612.35	5.11	493.75	4.13	412.90	3.45
12'001	12'050	1'000.30	8.32	869.70	7.23	744.25	6.19	619.90	5.16	501.30	4.17	418.00	3.48
12'051	12'100	1'007.70	8.35	877.10	7.26	751.20	6.22	626.60	5.19	507.75	4.21	421.85	3.49
12'101	12'150	1'014.60	8.37	884.05	7.29	757.70	6.25	633.10	5.22	513.80	4.24	425.70	3.51
12'151	12'200	1'021.55	8.39	890.95	7.32	764.20	6.28	639.60	5.26	519.90	4.27	429.50	3.53
12'201	12'250	1'029.95	8.43	899.35	7.35	772.15	6.31	647.55	5.30	527.45	4.31	434.60	3.56
12'251	12'300	1'036.85	8.45	906.25	7.38	778.65	6.35	654.05	5.33	533.55	4.35	438.45	3.57
12'301	12'350	1'044.35	8.47	913.70	7.42	785.60	6.38	661.00	5.36	540.00	4.38	442.30	3.59
12'351	12'400	1'051.70	8.50	920.60	7.44	792.10	6.40	667.50	5.40	546.05	4.41	446.10	3.60
12'401	12'450	1'060.50	8.54	929.00	7.48	800.05	6.44	675.45	5.43	553.60	4.46	451.25	3.63
12'451	12'500	1'068.45	8.56	936.40	7.50	807.00	6.47	682.40	5.47	560.05	4.49	455.45	3.65
12'501	12'550	1'075.75	8.59	943.35	7.53	813.50	6.50	688.90	5.50	566.15	4.52	459.85	3.67
12'551	12'600	1'084.60	8.63	951.75	7.57	821.45	6.53	696.85	5.54	573.70	4.56	465.75	3.71
12'601	12'650	1'092.50	8.66	959.15	7.60	828.55	6.57	703.80	5.58	580.10	4.59	470.20	3.72
12'651	12'700	1'099.85	8.68	966.10	7.62	835.50	6.60	710.30	5.60	586.20	4.62	474.60	3.75
12'701	12'750	1'108.65	8.72	974.45	7.65	843.85	6.63	718.30	5.64	593.75	4.67	480.50	3.78
12'751	12'800	1'116.55	8.74	981.90	7.69	851.30	6.66	725.20	5.68	600.60	4.70	484.90	3.80
12'801	12'850	1'123.90	8.76	988.80	7.71	858.20	6.69	731.70	5.71	607.10	4.73	489.35	3.81
12'851	12'900	1'132.70	8.80	997.20	7.74	866.60	6.73	739.70	5.75	615.10	4.78	495.25	3.84
12'901	12'950	1'140.65	8.83	1'004.65	7.78	874.05	6.76	746.60	5.78	622.00	4.81	501.65	3.88
12'951	13'000	1'148.00	8.85	1'011.55	7.80	880.95	6.79	753.10	5.80	628.50	4.85	507.75	3.92
13'001	13'050	1'156.80	8.88	1'020.20	7.83	889.35	6.83	761.10	5.84	636.50	4.89	515.30	3.95
13'051	13'100	1'164.15	8.90	1'027.55	7.86	896.25	6.85	767.60	5.87	643.00	4.92	521.40	3.98
13'101	13'150	1'172.05	8.93	1'035.45	7.89	903.70	6.89	774.50	5.90	649.90	4.95	527.80	4.02
13'151	13'200	1'180.85	8.96	1'044.25	7.92	912.10	6.92	782.50	5.94	657.90	4.99	535.35	4.06
13'201	13'250	1'188.30	8.98	1'051.60	7.95	919.00	6.95	789.00	5.97	664.40	5.02	541.45	4.09
13'251	13'300	1'196.70	9.02	1'059.50	7.98	926.45	6.98	795.90	6.00	671.30	5.05	547.90	4.13
13'301	13'350	1'205.95	9.05	1'068.35	8.02	934.80	7.02	804.20	6.03	679.30	5.10	555.45	4.17
13'351	13'400	1'213.70	9.08	1'075.65	8.04	941.75	7.04	811.15	6.06	685.80	5.13	561.55	4.20

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	1'222.10	9.10	1'083.60	8.07	949.15	7.07	818.55	6.10	692.70	5.16	568.10	4.23
13'451	13'500	1'231.35	9.14	1'092.40	8.10	957.55	7.11	826.95	6.14	700.70	5.20	576.10	4.27
13'501	13'550	1'239.10	9.16	1'099.75	8.13	964.50	7.13	833.90	6.17	707.20	5.23	582.60	4.31
13'551	13'600	1'247.50	9.19	1'107.65	8.16	971.90	7.16	841.30	6.20	714.10	5.26	589.50	4.35
13'601	13'650	1'256.75	9.23	1'116.45	8.19	980.30	7.19	849.70	6.24	722.10	5.30	597.50	4.39
13'651	13'700	1'264.50	9.25	1'123.80	8.22	987.20	7.22	856.60	6.27	728.60	5.33	604.00	4.42
13'701	13'750	1'272.90	9.28	1'131.75	8.25	995.15	7.25	864.05	6.30	735.50	5.36	610.95	4.45
13'751	13'800	1'282.15	9.31	1'140.55	8.28	1'003.95	7.29	872.45	6.33	743.50	5.40	618.90	4.49
13'801	13'850	1'289.90	9.33	1'147.90	8.30	1'011.30	7.31	879.35	6.36	750.00	5.42	625.40	4.52
13'851	13'900	1'298.30	9.35	1'155.80	8.33	1'019.20	7.34	886.75	6.39	756.95	5.46	632.35	4.55
13'901	13'950	1'307.60	9.39	1'164.95	8.37	1'028.00	7.38	895.15	6.43	764.90	5.49	640.30	4.60
13'951	14'000	1'315.80	9.42	1'172.70	8.39	1'035.35	7.41	902.10	6.45	771.50	5.52	646.80	4.63
14'001	14'050	1'324.70	9.45	1'181.10	8.42	1'043.25	7.44	909.50	6.49	778.90	5.55	653.75	4.66
14'051	14'100	1'334.35	9.48	1'190.35	8.45	1'052.10	7.47	917.90	6.52	787.30	5.59	661.70	4.70
14'101	14'150	1'342.55	9.51	1'198.10	8.48	1'059.40	7.50	924.80	6.55	794.25	5.62	668.20	4.73
14'151	14'200	1'351.45	9.53	1'206.50	8.51	1'067.35	7.53	932.25	6.57	801.65	5.66	675.15	4.76
14'201	14'250	1'361.10	9.57	1'215.75	8.55	1'076.15	7.56	940.65	6.62	810.05	5.69	683.10	4.80
14'251	14'300	1'369.25	9.59	1'223.50	8.57	1'083.50	7.59	947.55	6.64	816.95	5.72	689.60	4.83
14'301	14'350	1'378.20	9.62	1'231.95	8.60	1'091.40	7.62	955.00	6.67	824.40	5.75	696.55	4.87
14'351	14'400	1'386.35	9.64	1'239.70	8.63	1'098.75	7.65	962.15	6.69	831.30	5.78	703.05	4.89
14'401	14'450	1'396.00	9.68	1'248.90	8.66	1'107.55	7.68	970.95	6.73	839.70	5.82	711.00	4.93
14'451	14'500	1'405.25	9.71	1'257.35	8.68	1'115.50	7.71	978.90	6.76	847.10	5.85	717.95	4.96
14'501	14'550	1'413.85	9.73	1'265.10	8.71	1'122.80	7.73	986.20	6.79	854.05	5.88	724.45	4.98
14'551	14'600	1'423.90	9.77	1'274.30	8.74	1'131.70	7.77	995.05	6.83	862.45	5.91	732.40	5.02
14'601	14'650	1'432.50	9.80	1'282.30	8.77	1'139.45	7.79	1'002.35	6.85	869.35	5.94	738.95	5.05
14'651	14'700	1'441.90	9.83	1'291.25	8.80	1'147.90	7.82	1'010.30	6.88	876.80	5.98	746.20	5.08
14'701	14'750	1'452.00	9.86	1'300.90	8.84	1'157.10	7.86	1'019.10	6.92	885.15	6.01	754.55	5.13
14'751	14'800	1'460.55	9.89	1'309.05	8.86	1'164.85	7.88	1'026.45	6.94	892.10	6.04	761.50	5.16
14'801	14'850	1'470.15	9.92	1'317.95	8.89	1'173.30	7.91	1'034.35	6.97	899.50	6.07	768.90	5.19
14'851	14'900	1'480.65	9.96	1'327.60	8.93	1'182.50	7.95	1'043.15	7.01	907.90	6.10	777.30	5.22
14'901	14'950	1'489.65	9.98	1'335.80	8.95	1'190.25	7.97	1'050.50	7.04	914.85	6.13	784.25	5.25
14'951	15'000	1'499.55	10.02	1'344.70	8.98	1'198.70	8.01	1'058.45	7.07	922.25	6.16	791.65	5.29
15'001	15'050	1'510.35	10.05	1'354.35	9.01	1'207.90	8.04	1'067.25	7.10	930.65	6.20	800.05	5.32
15'051	15'100	1'519.80	10.08	1'362.50	9.04	1'215.70	8.07	1'074.60	7.13	938.00	6.22	806.95	5.35
15'101	15'150	1'530.20	10.12	1'371.55	9.07	1'224.10	8.09	1'082.50	7.16	945.90	6.25	814.40	5.38
15'151	15'200	1'541.20	10.15	1'381.60	9.11	1'233.30	8.13	1'091.30	7.19	954.70	6.29	822.80	5.42
15'201	15'250	1'551.00	10.19	1'390.20	9.13	1'241.10	8.15	1'098.65	7.22	962.05	6.32	829.70	5.45
15'251	15'300	1'561.95	10.23	1'399.60	9.17	1'249.60	8.18	1'106.90	7.25	969.95	6.35	837.15	5.48
15'301	15'350	1'573.25	10.26	1'409.65	9.20	1'259.25	8.22	1'116.15	7.28	978.80	6.39	845.50	5.52
15'351	15'400	1'583.10	10.30	1'418.25	9.22	1'267.40	8.24	1'123.90	7.31	986.10	6.41	852.45	5.54
15'401	15'450	1'594.00	10.33	1'427.65	9.26	1'276.30	8.27	1'132.30	7.34	994.05	6.44	859.85	5.58
15'451	15'500	1'605.30	10.37	1'437.75	9.29	1'285.95	8.31	1'141.55	7.38	1'002.85	6.48	868.25	5.61
15'501	15'550	1'615.15	10.40	1'446.65	9.32	1'294.15	8.33	1'149.30	7.40	1'010.20	6.51	875.20	5.64
15'551	15'600	1'626.10	10.44	1'456.55	9.35	1'303.05	8.37	1'157.70	7.43	1'018.10	6.54	882.60	5.67
15'601	15'650	1'637.40	10.48	1'467.05	9.39	1'312.70	8.40	1'166.95	7.47	1'026.90	6.57	891.00	5.70
15'651	15'700	1'647.25	10.51	1'476.15	9.42	1'320.85	8.43	1'174.70	7.50	1'034.25	6.60	897.90	5.73
15'701	15'750	1'658.15	10.54	1'486.55	9.46	1'329.80	8.46	1'183.10	7.52	1'042.20	6.63	905.60	5.76
15'751	15'800	1'669.45	10.58	1'497.45	9.49	1'339.45	8.49	1'192.35	7.56	1'051.00	6.66	914.40	5.79
15'801	15'850	1'679.30	10.61	1'506.85	9.52	1'347.85	8.52	1'200.10	7.58	1'058.35	6.69	921.75	5.83
15'851	15'900	1'690.20	10.65	1'517.65	9.56	1'357.30	8.55	1'208.50	7.62	1'066.25	6.71	929.65	5.86
15'901	15'950	1'701.55	10.69	1'528.95	9.60	1'367.35	8.58	1'217.75	7.65	1'075.15	6.75	938.45	5.89
15'951	16'000	1'711.35	10.71	1'538.75	9.63	1'375.95	8.61	1'225.75	7.67	1'082.90	6.78	945.80	5.92
16'001	16'050	1'721.20	10.74	1'548.60	9.67	1'384.50	8.64	1'233.90	7.70	1'090.65	6.81	953.15	5.95
16'051	16'100	1'733.60	10.79	1'561.00	9.71	1'395.40	8.68	1'244.30	7.74	1'100.55	6.85	962.55	5.99
16'101	16'150	1'743.45	10.81	1'570.85	9.74	1'404.00	8.71	1'252.50	7.77	1'108.30	6.87	969.85	6.02
16'151	16'200	1'753.30	10.84	1'580.70	9.77	1'412.65	8.74	1'260.65	7.80	1'116.05	6.90	977.20	6.04
16'201	16'250	1'765.85	10.88	1'593.05	9.82	1'424.05	8.78	1'271.05	7.83	1'125.95	6.94	986.60	6.08
16'251	16'300	1'776.00	10.91	1'602.90	9.85	1'433.05	8.80	1'279.20	7.86	1'133.70	6.97	993.95	6.11
16'301	16'350	1'786.15	10.94	1'612.75	9.88	1'442.05	8.83	1'287.40	7.88	1'141.45	6.99	1'001.30	6.13
16'351	16'400	1'798.90	10.99	1'625.15	9.92	1'453.80	8.88	1'297.80	7.93	1'151.35	7.03	1'010.65	6.17
16'401	16'450	1'809.05	11.01	1'635.00	9.95	1'463.20	8.91	1'305.95	7.95	1'159.10	7.06	1'018.00	6.20
16'451	16'500	1'819.20	11.04	1'644.80	9.98	1'472.65	8.94	1'314.15	7.98	1'166.85	7.08	1'025.35	6.22
16'501	16'550	1'831.95	11.09	1'657.20	10.03	1'484.60	8.99	1'325.00	8.02	1'176.75	7.12	1'034.75	6.26
16'551	16'600	1'842.10	11.11	1'667.05	10.06	1'494.45	9.01	1'333.60	8.05	1'184.50	7.15	1'042.10	6.29
16'601	16'650	1'852.25	11.14	1'676.90	10.09	1'504.30	9.05	1'342.20	8.07	1'192.25	7.17	1'049.65	6.32

Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
16'651	16'700	1'863.45	11.17	1'687.80	10.12	1'515.20	9.09	1'351.60	8.11	1'201.20	7.20	1'058.10	6.34
16'701	16'750	1'875.15	11.21	1'699.10	10.16	1'526.50	9.13	1'361.70	8.14	1'210.85	7.24	1'067.30	6.38
16'751	16'800	1'885.30	11.24	1'708.95	10.19	1'536.35	9.16	1'370.25	8.17	1'219.00	7.27	1'075.05	6.41
16'801	16'850	1'896.50	11.27	1'719.90	10.22	1'547.30	9.19	1'379.70	8.20	1'227.90	7.30	1'083.50	6.44
16'851	16'900	1'908.20	11.31	1'731.20	10.26	1'558.60	9.24	1'390.10	8.24	1'237.55	7.34	1'092.70	6.48
16'901	16'950	1'918.35	11.33	1'741.05	10.29	1'568.45	9.26	1'399.10	8.27	1'245.75	7.36	1'100.45	6.50
16'951	17'000	1'929.55	11.37	1'752.05	10.32	1'579.35	9.30	1'409.00	8.30	1'254.65	7.39	1'108.90	6.53
17'001	17'050	1'941.25	11.40	1'763.75	10.36	1'590.65	9.35	1'419.55	8.34	1'264.30	7.42	1'118.10	6.57
17'051	17'100	1'951.40	11.43	1'773.90	10.39	1'600.50	9.38	1'429.00	8.37	1'272.45	7.45	1'125.90	6.59
17'101	17'150	1'962.60	11.46	1'785.10	10.42	1'611.40	9.41	1'439.40	8.40	1'281.40	7.48	1'134.30	6.62
17'151	17'200	1'974.30	11.49	1'796.80	10.46	1'622.75	9.45	1'450.30	8.44	1'291.30	7.52	1'143.50	6.66
17'201	17'250	1'984.45	11.52	1'806.95	10.49	1'632.55	9.48	1'459.95	8.48	1'299.90	7.55	1'151.30	6.68
17'251	17'300	1'995.65	11.55	1'818.15	10.52	1'643.50	9.52	1'470.90	8.52	1'309.30	7.58	1'159.70	6.71
17'301	17'350	2'007.35	11.58	1'829.85	10.56	1'654.80	9.55	1'482.20	8.55	1'319.35	7.61	1'169.20	6.75
17'351	17'400	2'017.50	11.61	1'840.00	10.59	1'664.65	9.58	1'492.05	8.59	1'327.95	7.64	1'177.35	6.77
17'401	17'450	2'028.70	11.64	1'851.20	10.62	1'675.55	9.62	1'502.95	8.63	1'337.35	7.67	1'186.25	6.81
17'451	17'500	2'040.40	11.67	1'862.90	10.66	1'686.85	9.65	1'514.25	8.66	1'347.45	7.71	1'195.90	6.84
17'501	17'550	2'050.55	11.70	1'873.05	10.69	1'696.70	9.68	1'524.10	8.70	1'356.10	7.74	1'204.10	6.87
17'551	17'600	2'060.70	11.73	1'883.15	10.71	1'706.55	9.71	1'533.95	8.73	1'365.10	7.77	1'212.25	6.90
17'601	17'650	2'073.45	11.76	1'895.95	10.76	1'718.95	9.75	1'546.35	8.77	1'376.50	7.81	1'222.65	6.94
17'651	17'700	2'083.60	11.79	1'906.10	10.78	1'728.80	9.78	1'556.20	8.80	1'385.50	7.84	1'230.80	6.96
17'701	17'750	2'093.75	11.81	1'916.20	10.81	1'738.70	9.81	1'566.00	8.83	1'394.75	7.87	1'239.00	6.99
17'751	17'800	2'106.50	11.85	1'929.00	10.85	1'751.50	9.86	1'578.40	8.88	1'406.65	7.92	1'249.40	7.03
17'801	17'850	2'116.65	11.88	1'939.15	10.88	1'761.65	9.88	1'588.25	8.91	1'416.05	7.94	1'257.55	7.06
17'851	17'900	2'126.80	11.90	1'949.25	10.90	1'771.75	9.91	1'598.10	8.94	1'425.50	7.98	1'266.15	7.08
17'901	17'950	2'139.55	11.94	1'962.05	10.95	1'784.55	9.96	1'610.50	8.99	1'437.90	8.02	1'277.05	7.12
17'951	18'000	2'149.70	11.96	1'972.20	10.97	1'794.70	9.99	1'620.30	9.01	1'447.70	8.06	1'285.65	7.15
18'001	18'050	2'159.85	11.98	1'982.35	11.00	1'804.80	10.01	1'630.15	9.04	1'457.55	8.09	1'294.20	7.18
18'051	18'100	2'172.60	12.02	1'995.10	11.04	1'817.60	10.06	1'642.55	9.09	1'469.95	8.13	1'305.10	7.22
18'101	18'150	2'182.75	12.04	2'005.25	11.06	1'827.75	10.09	1'652.40	9.11	1'479.80	8.17	1'313.70	7.25
18'151	18'200	2'192.90	12.07	2'015.40	11.09	1'837.85	10.11	1'662.25	9.14	1'489.65	8.20	1'322.30	7.27
18'201	18'250	2'205.65	12.10	2'028.15	11.13	1'850.65	10.16	1'674.60	9.19	1'502.00	8.24	1'333.50	7.32
18'251	18'300	2'215.80	12.13	2'038.30	11.15	1'860.80	10.18	1'684.45	9.21	1'511.85	8.27	1'342.50	7.35
18'301	18'350	2'225.95	12.15	2'048.45	11.18	1'870.90	10.21	1'694.30	9.24	1'521.70	8.31	1'351.50	7.38
18'351	18'400	2'238.75	12.19	2'061.20	11.22	1'883.70	10.25	1'706.70	9.29	1'534.10	8.35	1'363.00	7.42
18'401	18'450	2'248.85	12.21	2'071.35	11.24	1'893.85	10.28	1'716.55	9.32	1'543.95	8.38	1'372.40	7.45
18'451	18'500	2'259.00	12.23	2'081.50	11.27	1'903.95	10.31	1'726.45	9.34	1'553.75	8.41	1'381.85	7.48
18'501	18'550	2'271.80	12.26	2'094.25	11.30	1'916.75	10.35	1'739.25	9.39	1'566.15	8.45	1'393.75	7.52
18'551	18'600	2'281.90	12.29	2'104.40	11.33	1'926.90	10.37	1'749.40	9.42	1'576.00	8.48	1'403.40	7.55
18'601	18'650	2'292.05	12.31	2'114.55	11.36	1'937.00	10.40	1'759.50	9.45	1'585.85	8.52	1'413.25	7.59
18'651	18'700	2'304.85	12.34	2'127.30	11.39	1'949.80	10.44	1'772.30	9.49	1'598.25	8.56	1'425.65	7.64
18'701	18'750	2'314.95	12.36	2'137.45	11.41	1'959.95	10.47	1'782.45	9.52	1'608.05	8.59	1'435.45	7.66
18'751	18'800	2'325.10	12.38	2'147.60	11.44	1'970.10	10.49	1'792.55	9.55	1'617.90	8.62	1'445.30	7.70
18'801	18'850	2'337.90	12.42	2'160.35	11.47	1'982.85	10.53	1'805.35	9.59	1'630.30	8.66	1'457.70	7.75
18'851	18'900	2'348.00	12.44	2'170.50	11.50	1'993.00	10.56	1'815.50	9.62	1'640.15	8.69	1'467.55	7.78
18'901	18'950	2'358.15	12.46	2'180.65	11.52	2'003.15	10.58	1'825.60	9.65	1'650.00	8.72	1'477.40	7.80
18'951	19'000	2'368.30	12.48	2'190.75	11.55	2'013.25	10.61	1'835.75	9.68	1'659.80	8.75	1'487.20	7.84
19'001	19'050	2'381.05	12.52	2'203.55	11.58	2'026.05	10.65	1'848.55	9.72	1'672.20	8.79	1'499.60	7.88
19'051	19'100	2'391.20	12.53	2'213.70	11.61	2'036.20	10.67	1'858.65	9.75	1'682.05	8.82	1'509.45	7.91
19'101	19'150	2'401.35	12.55	2'223.80	11.63	2'046.30	10.70	1'868.80	9.77	1'691.90	8.85	1'519.30	7.94
19'151	19'200	2'414.10	12.59	2'236.60	11.67	2'059.10	10.74	1'881.60	9.81	1'704.30	8.89	1'531.70	7.99
19'201	19'250	2'424.25	12.61	2'246.75	11.69	2'069.25	10.76	1'891.70	9.84	1'714.20	8.92	1'541.50	8.02
19'251	19'300	2'434.40	12.63	2'256.85	11.71	2'079.35	10.79	1'901.85	9.87	1'724.35	8.94	1'551.35	8.05
19'301	19'350	2'447.15	12.66	2'269.65	11.75	2'092.15	10.83	1'914.65	9.91	1'737.15	8.99	1'563.75	8.09
19'351	19'400	2'457.30	12.68	2'279.80	11.77	2'102.30	10.85	1'924.75	9.94	1'747.25	9.02	1'573.60	8.12
19'401	19'450	2'467.45	12.70	2'289.95	11.79	2'112.40	10.87	1'934.90	9.96	1'757.40	9.05	1'583.40	8.15
19'451	19'500	2'480.20	12.73	2'302.70	11.83	2'125.20	10.91	1'947.70	10.00	1'770.20	9.09	1'595.80	8.20
19'501	19'550	2'490.35	12.75	2'312.85	11.85	2'135.35	10.93	1'957.85	10.03	1'780.30	9.12	1'605.65	8.23
19'551	19'600	2'500.50	12.78	2'323.00	11.87	2'145.45	10.96	1'967.95	10.05	1'790.45	9.14	1'615.50	8.26
19'601	19'650	2'513.30	12.81	2'335.75	11.90	2'158.25	11.00	1'980.75	10.09	1'803.25	9.19	1'627.90	8.30
19'651	19'700	2'523.40	12.82	2'345.90	11.92	2'168.40	11.02	1'990.90	10.12	1'813.35	9.21	1'637.75	8.33
19'701	19'750	2'533.55	12.85	2'356.05	11.94	2'178.50	11.05	2'001.00	10.14	1'823.50	9.25	1'647.55	8.35
19'751	19'800	2'546.35	12.87	2'368.80	11.98	2'191.30	11.08	2'013.80	10.18	1'836.30	9.28	1'659.95	8.39
19'801	19'850	2'556.45	12.89	2'378.95	12.00	2'201.45	11.10	2'023.95	10.21	1'846.40	9.31	1'669.80	8.42
19'851	19'900	2'566.60	12.92	2'389.10	12.02	2'211.55	11.13	2'034.05	10.23	1'856.55	9.34	1'679.65	8.45

Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
19'901	19'950	2'579.40	12.94	2'401.85	12.06	2'224.35	11.16	2'046.85	10.27	1'869.35	9.38	1'692.05	8.49
19'951	20'000	2'589.50	12.97	2'412.00	12.08	2'234.50	11.19	2'057.00	10.30	1'879.45	9.41	1'701.95	8.52
20'001	20'050	2'599.65	12.98	2'422.15	12.09	2'244.60	11.21	2'067.10	10.32	1'889.60	9.44	1'712.10	8.55
20'051	20'100	2'612.45	13.01	2'434.90	12.13	2'257.40	11.24	2'079.90	10.36	1'902.40	9.47	1'724.90	8.59
20'101	20'150	2'622.55	13.03	2'445.05	12.15	2'267.55	11.27	2'090.05	10.39	1'912.50	9.51	1'735.00	8.62
20'151	20'200	2'632.70	13.05	2'455.20	12.17	2'277.70	11.29	2'100.15	10.41	1'922.65	9.53	1'745.15	8.65
20'201	20'250	2'645.50	13.08	2'467.95	12.20	2'290.45	11.32	2'112.95	10.45	1'935.45	9.57	1'757.95	8.69
20'251	20'300	2'655.60	13.10	2'478.10	12.22	2'300.60	11.35	2'123.10	10.47	1'945.60	9.60	1'768.05	8.72
20'301	20'350	2'665.75	13.12	2'488.25	12.24	2'310.75	11.37	2'133.20	10.49	1'955.70	9.62	1'778.20	8.75
20'351	20'400	2'678.55	13.15	2'501.05	12.27	2'323.50	11.41	2'146.00	10.53	1'968.50	9.66	1'791.00	8.79
20'401	20'450	2'688.65	13.17	2'511.15	12.29	2'333.65	11.43	2'156.15	10.56	1'978.65	9.69	1'801.10	8.82
20'451	20'500	2'698.80	13.18	2'521.30	12.31	2'343.80	11.45	2'166.25	10.58	1'988.75	9.71	1'811.25	8.84
20'501	20'550	2'710.50	13.21	2'533.00	12.34	2'355.50	11.48	2'177.95	10.61	2'000.45	9.74	1'822.95	8.88
20'551	20'600	2'721.70	13.23	2'544.20	12.36	2'366.70	11.50	2'189.20	10.64	2'011.70	9.78	1'834.15	8.91
20'601	20'650	2'731.85	13.25	2'554.35	12.38	2'376.85	11.52	2'199.30	10.66	2'021.80	9.80	1'844.30	8.94
20'651	20'700	2'743.55	13.27	2'566.05	12.41	2'388.55	11.56	2'211.05	10.69	2'033.50	9.84	1'856.00	8.98
20'701	20'750	2'754.75	13.29	2'577.25	12.43	2'399.75	11.58	2'222.25	10.72	2'044.75	9.87	1'867.20	9.01
20'751	20'800	2'764.90	13.31	2'587.40	12.45	2'409.90	11.60	2'232.35	10.74	2'054.85	9.89	1'877.35	9.03
20'801	20'850	2'776.60	13.33	2'599.10	12.48	2'421.60	11.63	2'244.10	10.78	2'066.55	9.93	1'889.05	9.07
20'851	20'900	2'787.80	13.36	2'610.30	12.50	2'432.80	11.66	2'255.30	10.80	2'077.80	9.95	1'900.25	9.10
20'901	20'950	2'797.95	13.37	2'620.45	12.52	2'442.95	11.68	2'265.45	10.82	2'087.90	9.98	1'910.40	9.13
20'951	21'000	2'809.65	13.40	2'632.15	12.55	2'454.65	11.70	2'277.15	10.86	2'099.60	10.01	1'922.10	9.16
21'001	21'050	2'820.90	13.42	2'643.35	12.57	2'465.85	11.73	2'288.35	10.88	2'110.85	10.04	1'933.35	9.19
21'051	21'100	2'831.00	13.43	2'653.50	12.59	2'476.00	11.75	2'298.50	10.91	2'120.95	10.06	1'943.45	9.22
21'101	21'150	2'842.70	13.46	2'665.20	12.62	2'487.70	11.78	2'310.20	10.93	2'132.65	10.10	1'955.15	9.25
21'151	21'200	2'853.95	13.48	2'676.40	12.64	2'498.90	11.80	2'321.40	10.96	2'143.90	10.13	1'966.40	9.28
21'201	21'250	2'864.05	13.49	2'686.55	12.66	2'509.05	11.82	2'331.55	10.99	2'154.00	10.15	1'976.50	9.31
21'251	21'300	2'875.75	13.52	2'698.25	12.68	2'520.75	11.85	2'343.25	11.01	2'165.70	10.18	1'988.20	9.34
21'301	21'350	2'887.00	13.54	2'709.45	12.70	2'531.95	11.87	2'354.45	11.04	2'176.95	10.21	1'999.45	9.37
21'351	21'400	2'897.10	13.55	2'719.60	12.73	2'542.10	11.89	2'364.60	11.06	2'187.05	10.23	2'009.55	9.40
21'401	21'450	2'907.25	13.57	2'729.75	12.74	2'552.20	11.91	2'374.70	11.09	2'197.20	10.25	2'019.70	9.43
21'451	21'500	2'920.05	13.60	2'742.50	12.77	2'565.00	11.94	2'387.50	11.12	2'210.00	10.29	2'032.50	9.47
21'501	21'550	2'930.15	13.61	2'752.65	12.79	2'575.15	11.96	2'397.65	11.14	2'220.10	10.31	2'042.60	9.49
21'551	21'600	2'940.30	13.63	2'762.80	12.81	2'585.25	11.98	2'407.75	11.16	2'230.25	10.34	2'052.75	9.52
21'601	21'650	2'953.10	13.66	2'775.55	12.84	2'598.05	12.01	2'420.55	11.20	2'243.05	10.37	2'065.55	9.55
21'651	21'700	2'963.20	13.67	2'785.70	12.85	2'608.20	12.03	2'430.70	11.22	2'253.20	10.39	2'075.65	9.58
21'701	21'750	2'973.35	13.68	2'795.85	12.87	2'618.30	12.05	2'440.80	11.24	2'263.30	10.42	2'085.80	9.60
21'751	21'800	2'986.15	13.71	2'808.65	12.90	2'631.10	12.08	2'453.60	11.27	2'276.10	10.45	2'098.60	9.64
21'801	21'850	2'996.25	13.73	2'818.75	12.92	2'641.25	12.10	2'463.75	11.29	2'286.25	10.47	2'108.70	9.66
21'851	21'900	3'006.40	13.74	2'828.90	12.93	2'651.40	12.12	2'473.85	11.31	2'296.35	10.50	2'118.85	9.69
21'901	21'950	3'018.10	13.77	2'840.60	12.96	2'663.10	12.15	2'485.60	11.34	2'308.05	10.53	2'130.55	9.72
21'951	22'000	3'029.30	13.78	2'851.80	12.98	2'674.30	12.17	2'496.80	11.36	2'319.30	10.55	2'141.75	9.75
22'001	22'050	3'039.45	13.80	2'861.95	12.99	2'684.45	12.19	2'506.90	11.38	2'329.40	10.57	2'151.90	9.77
22'051	22'100	3'051.15	13.82	2'873.65	13.02	2'696.15	12.21	2'518.65	11.41	2'341.10	10.60	2'163.60	9.80
22'101	22'150	3'062.35	13.84	2'884.85	13.04	2'707.35	12.24	2'529.85	11.44	2'352.35	10.63	2'174.80	9.83
22'151	22'200	3'072.50	13.86	2'895.00	13.06	2'717.50	12.26	2'539.95	11.45	2'362.45	10.65	2'184.95	9.85
22'201	22'250	3'084.20	13.88	2'906.70	13.08	2'729.20	12.28	2'551.70	11.48	2'374.15	10.68	2'196.65	9.89
22'251	22'300	3'095.40	13.89	2'917.90	13.10	2'740.40	12.30	2'562.90	11.51	2'385.40	10.71	2'207.85	9.91
22'301	22'350	3'105.55	13.91	2'928.05	13.12	2'750.55	12.32	2'573.00	11.53	2'395.50	10.73	2'218.00	9.94
22'351	22'400	3'117.25	13.93	2'939.75	13.14	2'762.25	12.34	2'584.75	11.55	2'407.20	10.76	2'229.70	9.97
22'401	22'450	3'128.45	13.95	2'950.95	13.16	2'773.45	12.37	2'595.95	11.58	2'418.45	10.78	2'240.95	9.99
22'451	22'500	3'138.60	13.97	2'961.10	13.17	2'783.60	12.39	2'606.05	11.60	2'428.55	10.81	2'251.05	10.02
22'501	22'550	3'150.30	13.98	2'972.80	13.20	2'795.30	12.41	2'617.80	11.62	2'440.25	10.83	2'262.75	10.05
22'551	22'600	3'161.50	14.01	2'984.00	13.22	2'806.50	12.43	2'629.00	11.65	2'451.50	10.86	2'274.00	10.07
22'601	22'650	3'171.65	14.02	2'994.15	13.23	2'816.65	12.45	2'639.15	11.66	2'461.60	10.88	2'284.10	10.10
22'651	22'700	3'183.35	14.04	3'005.85	13.26	2'828.35	12.47	2'650.85	11.69	2'473.35	10.91	2'295.80	10.13
22'701	22'750	3'194.60	14.06	3'017.05	13.28	2'839.55	12.50	2'662.05	11.71	2'484.55	10.94	2'307.05	10.15
22'751	22'800	3'204.70	14.07	3'027.20	13.29	2'849.70	12.51	2'672.20	11.73	2'494.65	10.95	2'317.15	10.17
22'801	22'850	3'216.40	14.09	3'038.90	13.31	2'861.40	12.53	2'683.90	11.76	2'506.40	10.98	2'328.85	10.20
22'851	22'900	3'227.65	14.11	3'050.10	13.33	2'872.60	12.56	2'695.10	11.78	2'517.60	11.01	2'340.10	10.23
22'901	22'950	3'237.75	14.12	3'060.25	13.35	2'882.75	12.58	2'705.25	11.80	2'527.70	11.03	2'350.20	10.25
22'951	23'000	3'249.45	14.14	3'071.95	13.37	2'894.45	12.60	2'716.95	11.83	2'539.45	11.05	2'361.90	10.28
23'001	23'050	3'260.70	14.16	3'083.15	13.39	2'905.65	12.62	2'728.15	11.85	2'550.65	11.08	2'373.15	10.31
23'051	23'100	3'270.80	14.18	3'093.30	13.40	2'915.80	12.64	2'738.30	11.87	2'560.75	11.10	2'383.25	10.33
23'101	23'150	3'282.50	14.20	3'105.00	13.43	2'927.50	12.66	2'750.00	11.89	2'572.50	11.13	2'394.95	10.36

Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
23'151	23'200	3'293.75	14.21	3'116.20	13.45	2'938.70	12.68	2'761.20	11.91	2'583.70	11.15	2'406.20	10.38
23'201	23'250	3'303.85	14.23	3'126.35	13.46	2'948.85	12.70	2'771.35	11.93	2'593.80	11.17	2'416.30	10.40
23'251	23'300	3'315.55	14.25	3'138.05	13.48	2'960.55	12.72	2'783.05	11.96	2'605.55	11.20	2'428.00	10.43
23'301	23'350	3'326.80	14.26	3'149.25	13.50	2'971.75	12.74	2'794.25	11.98	2'616.75	11.22	2'439.25	10.46
23'351	23'400	3'336.90	14.28	3'159.40	13.51	2'981.90	12.76	2'804.40	12.00	2'626.90	11.24	2'449.35	10.48
23'401	23'450	3'348.60	14.30	3'171.10	13.54	2'993.60	12.78	2'816.10	12.02	2'638.60	11.27	2'461.10	10.51
23'451	23'500	3'358.75	14.31	3'181.25	13.55	3'003.75	12.80	2'826.20	12.04	2'648.70	11.28	2'471.20	10.53
23'501	23'550	3'369.95	14.33	3'192.45	13.57	3'014.95	12.82	2'837.45	12.06	2'659.95	11.31	2'482.40	10.55
23'551	23'600	3'381.65	14.35	3'204.15	13.59	3'026.65	12.84	2'849.15	12.08	2'671.65	11.33	2'494.15	10.58
23'601	23'650	3'391.80	14.36	3'214.30	13.60	3'036.80	12.86	2'859.25	12.10	2'681.75	11.35	2'504.25	10.60
23'651	23'700	3'403.00	14.37	3'225.50	13.63	3'048.00	12.87	2'870.50	12.13	2'693.00	11.37	2'515.45	10.62
23'701	23'750	3'413.15	14.39	3'235.65	13.64	3'058.15	12.89	2'880.60	12.14	2'703.10	11.39	2'525.60	10.65
23'751	23'800	3'425.45	14.41	3'247.35	13.66	3'069.85	12.91	2'892.35	12.16	2'714.80	11.42	2'537.30	10.67
23'801	23'850	3'437.10	14.43	3'258.55	13.68	3'081.05	12.93	2'903.55	12.19	2'726.05	11.44	2'548.50	10.70
23'851	23'900	3'447.70	14.44	3'268.70	13.69	3'091.20	12.95	2'913.70	12.21	2'736.15	11.46	2'558.65	10.72
23'901	23'950	3'459.95	14.46	3'280.40	13.71	3'102.90	12.97	2'925.40	12.23	2'747.85	11.49	2'570.35	10.74
23'951	24'000	3'471.65	14.48	3'291.60	13.73	3'114.10	12.99	2'936.60	12.25	2'759.10	11.51	2'581.55	10.77
24'001	24'050	3'482.20	14.49	3'301.75	13.74	3'124.25	13.00	2'946.75	12.27	2'769.20	11.53	2'591.70	10.79
24'051	24'100	3'494.50	14.52	3'313.45	13.76	3'135.95	13.03	2'958.45	12.29	2'780.90	11.55	2'603.40	10.81
24'101	24'150	3'506.15	14.53	3'324.65	13.78	3'147.15	13.04	2'969.65	12.31	2'792.15	11.57	2'614.65	10.84
24'151	24'200	3'516.75	14.55	3'334.80	13.80	3'157.30	13.06	2'979.80	12.33	2'802.25	11.59	2'624.75	10.86
24'201	24'250	3'529.00	14.57	3'346.50	13.82	3'169.00	13.08	2'991.50	12.35	2'813.95	11.62	2'636.45	10.88
24'251	24'300	3'540.70	14.59	3'357.70	13.83	3'180.20	13.10	3'002.70	12.37	2'825.20	11.64	2'647.70	10.91
24'301	24'350	3'551.25	14.60	3'367.85	13.85	3'190.35	13.11	3'012.85	12.39	2'835.30	11.65	2'657.80	10.93
24'351	24'400	3'563.55	14.62	3'379.55	13.87	3'202.05	13.14	3'024.55	12.41	2'847.00	11.68	2'669.50	10.95
24'401	24'450	3'575.20	14.64	3'390.75	13.88	3'213.25	13.15	3'035.75	12.43	2'858.25	11.70	2'680.75	10.98
24'451	24'500	3'585.80	14.65	3'400.90	13.90	3'223.40	13.17	3'045.90	12.45	2'868.35	11.72	2'690.85	10.99
24'501	24'550	3'598.05	14.67	3'413.20	13.92	3'235.10	13.19	3'057.60	12.47	2'880.10	11.74	2'702.55	11.02
24'551	24'600	3'609.75	14.69	3'424.85	13.94	3'246.30	13.21	3'068.80	12.49	2'891.30	11.76	2'713.80	11.04
24'601	24'650	3'620.30	14.70	3'435.45	13.95	3'256.45	13.22	3'078.95	12.50	2'901.45	11.78	2'723.90	11.06
24'651	24'700	3'632.60	14.72	3'447.70	13.97	3'268.15	13.24	3'090.65	12.53	2'913.15	11.81	2'735.60	11.09
24'701	24'750	3'644.25	14.74	3'459.40	13.99	3'279.35	13.26	3'101.85	12.55	2'924.35	11.83	2'746.85	11.11
24'751	24'800	3'654.85	14.75	3'469.95	14.01	3'289.50	13.28	3'112.00	12.56	2'934.50	11.85	2'756.95	11.13
24'801	24'850	3'667.10	14.77	3'482.25	14.03	3'301.20	13.30	3'123.70	12.58	2'946.20	11.87	2'768.65	11.15
24'851	24'900	3'677.70	14.79	3'492.80	14.04	3'311.35	13.31	3'133.80	12.60	2'956.30	11.88	2'778.80	11.17
24'901	24'950	3'689.35	14.80	3'504.50	14.06	3'322.55	13.33	3'145.05	12.62	2'967.55	11.91	2'790.00	11.19
24'951	25'000	3'701.65	14.82	3'516.75	14.08	3'334.25	13.35	3'156.75	12.64	2'979.25	11.93	2'801.70	11.22
25'001	25'050	3'712.20	14.83	3'527.35	14.09	3'344.40	13.36	3'166.90	12.66	2'989.35	11.94	2'811.85	11.24
25'051	25'100	3'723.90	14.85	3'539.00	14.11	3'355.60	13.38	3'178.10	12.67	3'000.60	11.97	2'823.05	11.26
25'101	25'150	3'736.15	14.87	3'551.30	14.13	3'367.30	13.40	3'189.80	12.70	3'012.30	11.99	2'834.75	11.28
25'151	25'200	3'746.75	14.88	3'561.85	14.15	3'377.45	13.41	3'199.95	12.71	3'022.40	12.00	2'844.90	11.30
25'201	25'250	3'758.40	14.90	3'573.55	14.17	3'388.65	13.44	3'211.15	12.73	3'033.65	12.03	2'856.10	11.32
25'251	25'300	3'770.70	14.92	3'585.80	14.19	3'400.95	13.46	3'222.85	12.75	3'045.35	12.05	2'867.85	11.35
25'301	25'350	3'781.25	14.93	3'596.40	14.20	3'411.50	13.47	3'233.00	12.77	3'055.45	12.06	2'877.95	11.36
25'351	25'400	3'792.95	14.95	3'608.05	14.22	3'423.20	13.49	3'244.20	12.78	3'066.70	12.09	2'889.20	11.39
25'401	25'450	3'805.25	14.97	3'620.35	14.24	3'435.45	13.51	3'255.90	12.81	3'078.40	12.11	2'900.90	11.41
25'451	25'500	3'815.80	14.98	3'630.90	14.25	3'446.05	13.53	3'266.05	12.82	3'088.50	12.13	2'911.00	11.43
25'501	25'550	3'827.45	14.99	3'642.60	14.27	3'457.70	13.55	3'277.25	12.84	3'099.75	12.14	2'922.25	11.45
25'551	25'600	3'839.75	15.01	3'654.85	14.29	3'470.00	13.57	3'288.95	12.86	3'111.45	12.16	2'933.95	11.47
25'601	25'650	3'850.35	15.02	3'665.45	14.30	3'480.55	13.58	3'299.10	12.87	3'121.55	12.18	2'944.05	11.49
25'651	25'700	3'862.00	15.04	3'677.10	14.32	3'492.25	13.60	3'310.30	12.89	3'132.80	12.20	2'955.30	11.51
25'701	25'750	3'874.30	15.06	3'689.40	14.34	3'504.50	13.62	3'322.00	12.91	3'144.50	12.23	2'967.00	11.53
25'751	25'800	3'884.85	15.07	3'699.95	14.35	3'515.10	13.64	3'332.15	12.93	3'154.65	12.24	2'977.10	11.55
25'801	25'850	3'896.50	15.09	3'711.65	14.37	3'526.75	13.66	3'343.35	12.94	3'165.85	12.26	2'988.35	11.57
25'851	25'900	3'908.80	15.11	3'723.90	14.39	3'539.05	13.68	3'355.05	12.97	3'177.55	12.28	3'000.05	11.59
25'901	25'950	3'919.40	15.12	3'734.50	14.41	3'549.60	13.69	3'365.20	12.98	3'187.70	12.30	3'010.15	11.61
25'951	26'000	3'931.05	15.13	3'746.15	14.42	3'561.30	13.71	3'376.40	13.00	3'198.90	12.32	3'021.40	11.63
26'001	26'050	3'941.60	15.15	3'756.75	14.44	3'571.85	13.73	3'387.00	13.01	3'209.05	12.33	3'031.50	11.65
26'051	26'100	3'953.90	15.16	3'769.00	14.45	3'584.15	13.74	3'399.25	13.04	3'220.75	12.35	3'043.20	11.67
26'101	26'150	3'965.55	15.18	3'780.70	14.47	3'595.80	13.76	3'410.95	13.06	3'231.95	12.37	3'054.45	11.69
26'151	26'200	3'976.15	15.19	3'791.25	14.48	3'606.40	13.78	3'421.50	13.07	3'242.10	12.39	3'064.55	11.71
26'201	26'250	3'988.45	15.21	3'803.55	14.51	3'618.65	13.80	3'433.80	13.09	3'253.80	12.41	3'076.25	11.73
26'251	26'300	4'000.10	15.22	3'815.20	14.52	3'630.35	13.82	3'445.45	13.11	3'265.00	12.43	3'087.50	11.75
26'301	26'350	4'010.65	15.24	3'825.80	14.53	3'640.90	13.83	3'456.05	13.13	3'275.15	12.44	3'097.60	11.77

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	4'022.95	15.25	3'838.10	14.55	3'653.20	13.85	3'468.30	13.15	3'286.85	12.46	3'109.30	11.79
26'401	26'450	4'033.55	15.27	3'848.65	14.57	3'663.75	13.87	3'478.90	13.17	3'296.95	12.48	3'119.45	11.80
26'451	26'500	4'045.20	15.28	3'860.30	14.58	3'675.45	13.88	3'490.55	13.19	3'308.20	12.49	3'130.65	11.83
26'501	26'550	4'057.50	15.30	3'872.60	14.60	3'687.70	13.90	3'502.85	13.21	3'319.90	12.52	3'142.40	11.85
26'551	26'600	4'068.05	15.31	3'883.20	14.61	3'698.30	13.92	3'513.40	13.22	3'330.00	12.53	3'152.50	11.86
26'601	26'650	4'079.70	15.32	3'894.85	14.63	3'709.95	13.93	3'525.10	13.24	3'341.25	12.55	3'163.70	11.88
26'651	26'700	4'092.00	15.34	3'907.15	14.65	3'722.25	13.95	3'537.35	13.26	3'352.95	12.57	3'175.45	11.90
26'701	26'750	4'102.60	15.35	3'917.70	14.66	3'732.80	13.97	3'547.95	13.28	3'363.05	12.58	3'185.55	11.92
26'751	26'800	4'114.25	15.37	3'929.35	14.67	3'744.50	13.99	3'559.60	13.30	3'374.75	12.61	3'196.80	11.94
26'801	26'850	4'126.55	15.38	3'941.65	14.70	3'756.75	14.01	3'571.90	13.32	3'387.00	12.63	3'208.50	11.96
26'851	26'900	4'137.10	15.39	3'952.25	14.71	3'767.35	14.02	3'582.45	13.33	3'397.60	12.64	3'218.60	11.98
26'901	26'950	4'148.75	15.41	3'963.90	14.72	3'779.00	14.04	3'594.15	13.35	3'409.25	12.66	3'229.85	12.00
26'951	27'000	4'161.05	15.43	3'976.20	14.74	3'791.30	14.05	3'606.40	13.37	3'421.55	12.69	3'241.55	12.02
27'001	27'050	4'171.65	15.44	3'986.75	14.75	3'801.90	14.07	3'617.00	13.38	3'432.10	12.70	3'251.65	12.03
27'051	27'100	4'183.30	15.45	3'998.40	14.77	3'813.55	14.09	3'628.65	13.40	3'443.80	12.72	3'262.90	12.05
27'101	27'150	4'195.60	15.47	4'010.70	14.79	3'825.85	14.11	3'640.95	13.42	3'456.05	12.74	3'274.60	12.07
27'151	27'200	4'206.15	15.48	4'021.30	14.80	3'836.40	14.12	3'651.50	13.44	3'466.65	12.76	3'284.70	12.09
27'201	27'250	4'217.80	15.49	4'032.95	14.81	3'848.05	14.13	3'663.20	13.45	3'478.30	12.78	3'295.95	12.11
27'251	27'300	4'230.10	15.51	4'045.25	14.83	3'860.35	14.15	3'675.45	13.47	3'490.60	12.80	3'307.65	12.13
27'301	27'350	4'240.70	15.52	4'055.80	14.84	3'870.95	14.17	3'686.05	13.49	3'501.15	12.81	3'317.75	12.14
27'351	27'400	4'252.35	15.53	4'067.45	14.86	3'882.60	14.18	3'697.70	13.51	3'512.85	12.83	3'329.00	12.16
27'401	27'450	4'264.65	15.55	4'079.75	14.88	3'894.90	14.20	3'710.00	13.53	3'525.10	12.85	3'340.70	12.18
27'451	27'500	4'275.20	15.56	4'090.35	14.89	3'905.45	14.21	3'720.55	13.54	3'535.70	12.87	3'350.80	12.20
27'501	27'550	4'286.85	15.57	4'102.00	14.90	3'917.10	14.23	3'732.25	13.56	3'547.35	12.89	3'362.50	12.22
27'551	27'600	4'299.15	15.59	4'114.30	14.92	3'929.40	14.25	3'744.50	13.58	3'559.65	12.91	3'374.75	12.24
27'601	27'650	4'309.75	15.60	4'124.85	14.93	3'940.00	14.26	3'755.10	13.59	3'570.20	12.92	3'385.35	12.25
27'651	27'700	4'321.40	15.61	4'136.50	14.95	3'951.65	14.28	3'766.75	13.61	3'581.90	12.94	3'397.00	12.27
27'701	27'750	4'333.70	15.63	4'148.80	14.96	3'963.95	14.30	3'779.05	13.63	3'594.15	12.96	3'409.30	12.30
27'751	27'800	4'344.25	15.64	4'159.40	14.97	3'974.50	14.31	3'789.65	13.65	3'604.75	12.98	3'419.85	12.31
27'801	27'850	4'354.85	15.65	4'169.95	14.99	3'985.10	14.32	3'800.20	13.66	3'615.35	12.99	3'430.45	12.33
27'851	27'900	4'368.20	15.67	4'183.35	15.01	3'998.45	14.34	3'813.60	13.68	3'628.70	13.02	3'443.80	12.36
27'901	27'950	4'378.80	15.68	4'193.90	15.02	4'009.05	14.36	3'824.15	13.69	3'639.25	13.03	3'454.40	12.37
27'951	28'000	4'389.35	15.69	4'204.50	15.03	4'019.60	14.37	3'834.75	13.71	3'649.85	13.05	3'464.95	12.39
28'001	28'050	4'402.75	15.71	4'217.85	15.05	4'033.00	14.39	3'848.10	13.73	3'663.20	13.07	3'478.35	12.41
28'051	28'100	4'413.30	15.72	4'228.45	15.06	4'043.55	14.40	3'858.70	13.75	3'673.80	13.09	3'488.90	12.43
28'101	28'150	4'423.90	15.73	4'239.00	15.07	4'054.15	14.41	3'869.25	13.76	3'684.40	13.10	3'499.50	12.44
28'151	28'200	4'437.25	15.75	4'252.40	15.09	4'067.50	14.44	3'882.65	13.78	3'697.75	13.13	3'512.85	12.47
28'201	28'250	4'447.85	15.76	4'262.95	15.10	4'078.10	14.45	3'893.20	13.79	3'708.30	13.14	3'523.45	12.48
28'251	28'300	4'458.40	15.77	4'273.55	15.12	4'088.65	14.46	3'903.80	13.81	3'718.90	13.15	3'534.05	12.50
28'301	28'350	4'471.80	15.79	4'286.90	15.14	4'102.05	14.48	3'917.15	13.83	3'732.25	13.18	3'547.40	12.52
28'351	28'400	4'482.35	15.80	4'297.50	15.15	4'112.60	14.50	3'927.75	13.84	3'742.85	13.19	3'557.95	12.54
28'401	28'450	4'492.95	15.81	4'308.05	15.16	4'123.20	14.50	3'938.30	13.85	3'753.45	13.20	3'568.55	12.56
28'451	28'500	4'504.60	15.82	4'319.70	15.17	4'134.85	14.52	3'949.95	13.87	3'765.10	13.22	3'580.20	12.57
28'501	28'550	4'516.90	15.84	4'332.00	15.19	4'147.15	14.54	3'962.25	13.89	3'777.40	13.24	3'592.50	12.60
28'551	28'600	4'527.45	15.84	4'342.60	15.20	4'157.70	14.55	3'972.85	13.90	3'787.95	13.26	3'603.10	12.61
28'601	28'650	4'539.10	15.86	4'354.25	15.21	4'169.35	14.56	3'984.50	13.92	3'799.60	13.28	3'614.75	12.63
28'651	28'700	4'551.40	15.87	4'366.55	15.23	4'181.65	14.58	3'996.80	13.94	3'811.90	13.29	3'627.00	12.65
28'701	28'750	4'562.00	15.88	4'377.10	15.24	4'192.25	14.59	4'007.35	13.95	3'822.50	13.31	3'637.60	12.66
28'751	28'800	4'573.65	15.90	4'388.75	15.25	4'203.90	14.61	4'019.00	13.97	3'834.15	13.32	3'649.25	12.68
28'801	28'850	4'585.95	15.91	4'401.05	15.27	4'216.20	14.63	4'031.30	13.98	3'846.45	13.34	3'661.55	12.70
28'851	28'900	4'596.50	15.92	4'411.65	15.28	4'226.75	14.64	4'041.90	14.00	3'857.00	13.36	3'672.15	12.72
28'901	28'950	4'608.15	15.93	4'423.30	15.29	4'238.40	14.65	4'053.55	14.02	3'868.65	13.38	3'683.80	12.74
28'951	29'000	4'620.45	15.94	4'435.60	15.31	4'250.70	14.67	4'065.85	14.03	3'880.95	13.39	3'696.05	12.76
29'001	29'050	4'631.05	15.96	4'446.15	15.32	4'261.30	14.68	4'076.40	14.04	3'891.55	13.41	3'706.65	12.77
29'051	29'100	4'642.70	15.97	4'457.80	15.33	4'272.95	14.70	4'088.05	14.06	3'903.20	13.42	3'718.30	12.79
29'101	29'150	4'655.00	15.98	4'470.10	15.35	4'285.25	14.71	4'100.35	14.08	3'915.50	13.45	3'730.60	12.81
29'151	29'200	4'665.55	15.99	4'480.70	15.36	4'295.80	14.72	4'110.95	14.09	3'926.05	13.46	3'741.20	12.82
29'201	29'250	4'677.20	16.00	4'492.35	15.37	4'307.45	14.74	4'122.60	14.11	3'937.70	13.47	3'752.85	12.84
29'251	29'300	4'689.50	16.02	4'504.65	15.39	4'319.75	14.76	4'134.90	14.12	3'950.00	13.49	3'765.15	12.86
29'301	29'350	4'700.10	16.03	4'515.20	15.40	4'330.35	14.77	4'145.45	14.13	3'960.60	13.51	3'775.70	12.88
29'351	29'400	4'710.65	16.04	4'525.80	15.41	4'340.90	14.78	4'156.05	14.15	3'971.15	13.52	3'786.25	12.89
29'401	29'450	4'724.05	16.05	4'539.15	15.43	4'354.30	14.80	4'169.40	14.17	3'984.55	13.54	3'799.65	12.91
29'451	29'500	4'734.60	16.06	4'549.75	15.44	4'364.85	14.81	4'180.00	14.18	3'995.10	13.55	3'810.25	12.93
29'501	29'550	4'745.20	16.07	4'560.30	15.44	4'375.45	14.82	4'190.55	14.19	4'005.70	13.57	3'820.80	12.94
29'551	29'600	4'758.55	16.09	4'573.70	15.47	4'388.80	14.84	4'203.95	14.21	4'019.05	13.59	3'834.20	12.96

Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
29'601	29'650	4'769.15	16.10	4'584.25	15.47	4'399.40	14.85	4'214.50	14.23	4'029.65	13.60	3'844.75	12.98
29'651	29'700	4'779.70	16.11	4'594.85	15.48	4'409.95	14.86	4'225.10	14.24	4'040.20	13.61	3'855.35	12.99
29'701	29'750	4'793.10	16.12	4'608.20	15.50	4'423.35	14.88	4'238.45	14.26	4'053.60	13.64	3'868.70	13.02
29'751	29'800	4'803.65	16.13	4'618.80	15.51	4'433.90	14.89	4'249.05	14.27	4'064.15	13.65	3'879.30	13.03
29'801	29'850	4'814.25	16.14	4'629.35	15.52	4'444.50	14.90	4'259.60	14.28	4'074.70	13.66	3'889.85	13.04
29'851	29'900	4'827.60	16.16	4'642.75	15.54	4'457.85	14.92	4'273.00	14.30	4'088.10	13.68	3'903.25	13.06
29'901	29'950	4'838.20	16.17	4'653.30	15.55	4'468.45	14.93	4'283.55	14.32	4'098.70	13.70	3'913.80	13.08
29'951	30'000	4'848.75	16.18	4'663.90	15.56	4'479.00	14.94	4'294.15	14.33	4'109.25	13.71	3'924.40	13.09
30'001	35'000	5'429.00	16.70	5'244.15	16.14	5'059.25	15.57	4'874.40	15.00	4'689.50	14.43	4'504.60	13.86
35'001	40'000	6'577.85	17.54	6'392.95	17.05	6'208.10	16.55	6'023.20	16.06	5'838.35	15.57	5'653.45	15.07
40'001	45'000	7'761.65	18.26	7'569.40	17.81	7'377.15	17.36	7'184.90	16.91	6'992.65	16.45	6'800.55	16.00
45'001	50'000	8'960.65	18.87	8'768.40	18.46	8'576.15	18.05	8'383.90	17.65	8'191.65	17.25	7'999.40	16.84
50'001	55'000	10'158.55	19.35	9'966.30	18.98	9'774.05	18.62	9'581.80	18.25	9'389.55	17.89	9'197.30	17.52
55'001			19.75		19.41		19.08		18.74		18.41		18.07