



Staats- und Gemeindesteuern  
Direkte Bundessteuer

# A+ und B+ mit Kirchensteuer

Monatstarif für Alleinstehende (Tarif A+)  
und Verheiratete (Tarif B+)

| Tarif                  | A+  | B0+ | B1+  | B2+ | B3+    | B4+      | B5+      | B6+      |          |          |      |
|------------------------|---|-----|--|-----|--------|----------|----------|----------|----------|----------|------|
| Bruttolohn<br>im Monat | <b>Alleinstehende</b><br>– Ledige, Getrennte<br>– Geschiedene<br>– Verwitwete |     | – Verheiratete oder in eingetragener Partnerschaft lebende Steuerpflichtige, mit Unterhaltsleistungen gegenüber ... (Anzahl) Kindern<br>– Verheiratete oder in eingetragener Partnerschaft lebende Steuerpflichtige, deren Ehepartner nicht oder im Ausland erwerbstätig ist<br>– Alleinstehende, Geschiedene und Verwitwete, die mit Kindern <b>zusammenleben</b> unter Berücksichtigung der Anzahl abzugsberechtigter Kinder |     |        |          |          |          |          |          |      |
|                        | Stufe von   | bis | ohne Kinder  |     | 1 Kind | 2 Kinder | 3 Kinder | 4 Kinder | 5 Kinder | 6 Kinder |      |
| Fr.                    | Fr.   | %   | Fr.  | %   | Fr.    | %        | Fr.      | %        | Fr.      | %        |      |
| 1                      | 1200  | 1   | 0.09   |     |        |          |          |          |          |          |      |
| 1201                   | 1250  | 1   | 0.08   |     |        |          |          |          |          |          |      |
| 1251                   | 1300  | 1   | 0.08   |     |        |          |          |          |          |          |      |
| 1301                   | 1350  | 1   | 0.08   |     |        |          |          |          |          |          |      |
| 1351                   | 1400  | 1   | 0.07   |     |        |          |          |          |          |          |      |
| 1401                   | 1450  | 1   | 0.07   | 1   | 0.07   |          |          |          |          |          |      |
| 1451                   | 1500  | 1   | 0.07   | 1   | 0.07   | 1        | 0.07     |          |          |          |      |
| 1501                   | 1550  | 1   | 0.07   | 1   | 0.07   | 1        | 0.07     |          |          |          |      |
| 1551                   | 1600  | 2   | 0.13   | 1   | 0.06   | 1        | 0.06     | 1        | 0.06     |          |      |
| 1601                   | 1650  | 2   | 0.12   | 1   | 0.06   | 1        | 0.06     | 1        | 0.06     | 1        | 0.06 |
| 1651                   | 1700  | 2   | 0.12   | 1   | 0.06   | 1        | 0.06     | 1        | 0.06     | 1        | 0.06 |
| 1701                   | 1750  | 2   | 0.12   | 1   | 0.06   | 1        | 0.06     | 1        | 0.06     | 1        | 0.06 |
| 1751                   | 1800  | 2   | 0.11   | 1   | 0.06   | 1        | 0.06     | 1        | 0.06     | 1        | 0.06 |
| 1801                   | 1850  | 2   | 0.11   | 2   | 0.11   | 2        | 0.11     | 1        | 0.05     | 1        | 0.05 |
| 1851                   | 1900  | 2   | 0.11   | 2   | 0.11   | 2        | 0.11     | 1        | 0.05     | 1        | 0.05 |
| 1901                   | 1950  | 3   | 0.16   | 2   | 0.10   | 2        | 0.10     | 2        | 0.10     | 1        | 0.05 |
| 1951                   | 2000  | 3   | 0.15   | 2   | 0.10   | 2        | 0.10     | 2        | 0.10     | 1        | 0.05 |
| 2001                   | 2050  | 3   | 0.15   | 2   | 0.10   | 2        | 0.10     | 2        | 0.10     | 2        | 0.10 |
| 2051                   | 2100  | 3   | 0.14   | 2   | 0.10   | 2        | 0.10     | 2        | 0.10     | 2        | 0.10 |
| 2101                   | 2150  | 5   | 0.24   | 2   | 0.09   | 2        | 0.09     | 2        | 0.09     | 2        | 0.09 |
| 2151                   | 2200  | 6   | 0.28   | 3   | 0.14   | 2        | 0.09     | 2        | 0.09     | 2        | 0.09 |
| 2201                   | 2250  | 6   | 0.27   | 3   | 0.13   | 3        | 0.13     | 2        | 0.09     | 2        | 0.09 |
| 2251                   | 2300  | 7   | 0.31   | 3   | 0.13   | 3        | 0.13     | 2        | 0.09     | 2        | 0.09 |
| 2301                   | 2350  | 20  | 0.86   | 3   | 0.13   | 3        | 0.13     | 3        | 0.13     | 2        | 0.09 |
| 2351                   | 2400  | 24  | 1.01   | 3   | 0.13   | 3        | 0.13     | 3        | 0.13     | 2        | 0.08 |
| 2401                   | 2450  | 29  | 1.20   | 3   | 0.12   | 3        | 0.12     | 3        | 0.12     | 3        | 0.12 |
| 2451                   | 2500  | 33  | 1.33   | 3   | 0.12   | 3        | 0.12     | 3        | 0.12     | 3        | 0.12 |
| 2501                   | 2550  | 37  | 1.47   | 3   | 0.12   | 3        | 0.12     | 3        | 0.12     | 3        | 0.12 |
| 2551                   | 2600  | 42  | 1.63   | 15  | 0.58   | 3        | 0.12     | 3        | 0.12     | 3        | 0.12 |
| 2601                   | 2650  | 47  | 1.79   | 15  | 0.57   | 4        | 0.15     | 3        | 0.11     | 3        | 0.11 |
| 2651                   | 2700  | 52  | 1.94   | 16  | 0.60   | 4        | 0.15     | 3        | 0.11     | 3        | 0.11 |
| 2701                   | 2750  | 57  | 2.09   | 16  | 0.59   | 4        | 0.15     | 4        | 0.15     | 3        | 0.11 |
| 2751                   | 2800  | 63  | 2.27   | 17  | 0.61   | 4        | 0.14     | 4        | 0.14     | 4        | 0.14 |
| 2801                   | 2850  | 68  | 2.41   | 17  | 0.60   | 4        | 0.14     | 4        | 0.14     | 4        | 0.14 |
| 2851                   | 2900  | 74  | 2.57   | 17  | 0.59   | 4        | 0.14     | 4        | 0.14     | 4        | 0.14 |
| 2901                   | 2950  | 80  | 2.74   | 18  | 0.62   | 4        | 0.14     | 4        | 0.14     | 4        | 0.14 |
| 2951                   | 3000  | 86  | 2.89   | 18  | 0.61   | 5        | 0.17     | 4        | 0.13     | 4        | 0.13 |
| 3001                   | 3050  | 92  | 3.04   | 19  | 0.63   | 5        | 0.17     | 4        | 0.13     | 4        | 0.13 |
| 3051                   | 3100  | 99  | 3.22   | 19  | 0.62   | 5        | 0.16     | 4        | 0.13     | 4        | 0.13 |
| 3101                   | 3150  | 105 | 3.36   | 20  | 0.64   | 5        | 0.16     | 5        | 0.16     | 4        | 0.13 |
| 3151                   | 3200  | 112 | 3.53   | 20  | 0.63   | 5        | 0.16     | 5        | 0.16     | 5        | 0.16 |
| 3201                   | 3250  | 118 | 3.66   | 21  | 0.65   | 5        | 0.16     | 5        | 0.16     | 5        | 0.16 |
| 3251                   | 3300  | 125 | 3.82   | 21  | 0.64   | 5        | 0.15     | 5        | 0.15     | 5        | 0.15 |
| 3301                   | 3350  | 132 | 3.97   | 22  | 0.66   | 5        | 0.15     | 5        | 0.15     | 5        | 0.15 |
| 3351                   | 3400  | 139 | 4.12   | 22  | 0.65   | 6        | 0.18     | 5        | 0.15     | 5        | 0.15 |
| 3401                   | 3450  | 147 | 4.29   | 23  | 0.67   | 6        | 0.18     | 5        | 0.15     | 5        | 0.15 |
| 3451                   | 3500  | 154 | 4.43   | 23  | 0.66   | 6        | 0.17     | 5        | 0.14     | 5        | 0.14 |
| 3501                   | 3550  | 161 | 4.57   | 24  | 0.68   | 6        | 0.17     | 6        | 0.17     | 5        | 0.14 |
| 3551                   | 3600  | 169 | 4.73   | 24  | 0.67   | 6        | 0.17     | 6        | 0.17     | 6        | 0.17 |

| Tarif                  | A+   |     | B0+  |     | B1+         |     | B2+    |     | B3+      |    | B4+      |    | B5+      |    | B6+      |    |          |    |      |
|------------------------|--|-----|--|-----|-------------|-----|--------|-----|----------|----|----------|----|----------|----|----------|----|----------|----|------|
| Bruttolohn<br>im Monat | Alleinstehende<br>- Ledige, Getrennte<br>- Geschiedene<br>- Verwitwete |     | - Verheiratete oder in eingetragener Partnerschaft lebende Steuerpflichtige, mit Unterhaltsleistungen gegenüber ... (Anzahl) Kindern<br>- Verheiratete oder in eingetragener Partnerschaft lebende Steuerpflichtige, deren Ehepartner nicht oder im Ausland erwerbstätig ist<br>- Alleinstehende, Geschiedene und Verwitwete, die mit Kindern <b>zusammenleben</b> unter Berücksichtigung der Anzahl abzugsberechtigter Kinder |     |             |     |        |     |          |    |          |    |          |    |          |    |          |    |      |
|                        | Stufe von  | bis | ohne Kinder  |     | ohne Kinder |     | 1 Kind |     | 2 Kinder |    | 3 Kinder |    | 4 Kinder |    | 5 Kinder |    | 6 Kinder |    |      |
| Fr.                    | Fr.  | %   | Fr.  | %   | Fr.         | %   | Fr.    | %   | Fr.      | %  | Fr.      | %  | Fr.      | %  | Fr.      | %  | Fr.      | %  |      |
| 3601                   | 3650   | 177 | 4.88   | 25  | 0.69        | 6   | 0.17   | 6   | 0.17     | 6  | 0.17     | 6  | 0.17     | 6  | 0.17     | 6  | 0.17     | 6  | 0.17 |
| 3651                   | 3700   | 185 | 5.03   | 27  | 0.73        | 6   | 0.16   | 6   | 0.16     | 6  | 0.16     | 6  | 0.16     | 6  | 0.16     | 6  | 0.16     | 6  | 0.16 |
| 3701                   | 3750   | 193 | 5.18   | 28  | 0.75        | 6   | 0.16   | 6   | 0.16     | 6  | 0.16     | 6  | 0.16     | 6  | 0.16     | 6  | 0.16     | 6  | 0.16 |
| 3751                   | 3800   | 201 | 5.32   | 29  | 0.77        | 7   | 0.19   | 6   | 0.16     | 6  | 0.16     | 6  | 0.16     | 6  | 0.16     | 6  | 0.16     | 6  | 0.16 |
| 3801                   | 3850   | 209 | 5.46   | 30  | 0.78        | 7   | 0.18   | 7   | 0.18     | 6  | 0.16     | 6  | 0.16     | 6  | 0.16     | 6  | 0.16     | 6  | 0.16 |
| 3851                   | 3900   | 217 | 5.60   | 31  | 0.80        | 7   | 0.18   | 7   | 0.18     | 7  | 0.18     | 7  | 0.18     | 7  | 0.18     | 6  | 0.15     | 6  | 0.15 |
| 3901                   | 3950   | 226 | 5.76   | 32  | 0.82        | 7   | 0.18   | 7   | 0.18     | 7  | 0.18     | 7  | 0.18     | 7  | 0.18     | 7  | 0.18     | 6  | 0.15 |
| 3951                   | 4000   | 234 | 5.89   | 33  | 0.83        | 7   | 0.18   | 7   | 0.18     | 7  | 0.18     | 7  | 0.18     | 7  | 0.18     | 7  | 0.18     | 7  | 0.18 |
| 4001                   | 4050   | 243 | 6.04   | 34  | 0.84        | 7   | 0.17   | 7   | 0.17     | 7  | 0.17     | 7  | 0.17     | 7  | 0.17     | 7  | 0.17     | 7  | 0.17 |
| 4051                   | 4100   | 252 | 6.18   | 36  | 0.88        | 7   | 0.17   | 7   | 0.17     | 7  | 0.17     | 7  | 0.17     | 7  | 0.17     | 7  | 0.17     | 7  | 0.17 |
| 4101                   | 4150   | 260 | 6.30   | 40  | 0.97        | 8   | 0.19   | 7   | 0.17     | 7  | 0.17     | 7  | 0.17     | 7  | 0.17     | 7  | 0.17     | 7  | 0.17 |
| 4151                   | 4200   | 269 | 6.44   | 44  | 1.05        | 8   | 0.19   | 8   | 0.19     | 7  | 0.17     | 7  | 0.17     | 7  | 0.17     | 7  | 0.17     | 7  | 0.17 |
| 4201                   | 4250   | 278 | 6.58   | 48  | 1.14        | 8   | 0.19   | 8   | 0.19     | 8  | 0.19     | 7  | 0.17     | 7  | 0.17     | 7  | 0.17     | 7  | 0.17 |
| 4251                   | 4300   | 287 | 6.71   | 52  | 1.22        | 8   | 0.19   | 8   | 0.19     | 8  | 0.19     | 8  | 0.19     | 7  | 0.16     | 7  | 0.16     | 7  | 0.16 |
| 4301                   | 4350   | 297 | 6.87   | 56  | 1.29        | 8   | 0.18   | 8   | 0.18     | 8  | 0.18     | 8  | 0.18     | 8  | 0.18     | 8  | 0.18     | 7  | 0.16 |
| 4351                   | 4400   | 307 | 7.02   | 60  | 1.37        | 10  | 0.23   | 8   | 0.18     | 8  | 0.18     | 8  | 0.18     | 8  | 0.18     | 8  | 0.18     | 8  | 0.18 |
| 4401                   | 4450   | 317 | 7.16   | 65  | 1.47        | 11  | 0.25   | 8   | 0.18     | 8  | 0.18     | 8  | 0.18     | 8  | 0.18     | 8  | 0.18     | 8  | 0.18 |
| 4451                   | 4500   | 328 | 7.33   | 70  | 1.56        | 12  | 0.27   | 8   | 0.18     | 8  | 0.18     | 8  | 0.18     | 8  | 0.18     | 8  | 0.18     | 8  | 0.18 |
| 4501                   | 4550   | 338 | 7.47   | 74  | 1.64        | 12  | 0.27   | 8   | 0.18     | 8  | 0.18     | 8  | 0.18     | 8  | 0.18     | 8  | 0.18     | 8  | 0.18 |
| 4551                   | 4600   | 348 | 7.61   | 79  | 1.73        | 13  | 0.28   | 9   | 0.20     | 8  | 0.17     | 8  | 0.17     | 8  | 0.17     | 8  | 0.17     | 8  | 0.17 |
| 4601                   | 4650   | 359 | 7.76   | 84  | 1.82        | 13  | 0.28   | 9   | 0.19     | 9  | 0.19     | 8  | 0.17     | 8  | 0.17     | 8  | 0.17     | 8  | 0.17 |
| 4651                   | 4700   | 369 | 7.89   | 89  | 1.90        | 14  | 0.30   | 9   | 0.19     | 9  | 0.19     | 9  | 0.19     | 8  | 0.17     | 8  | 0.17     | 8  | 0.17 |
| 4701                   | 4750   | 380 | 8.04   | 94  | 1.99        | 14  | 0.30   | 9   | 0.19     | 9  | 0.19     | 9  | 0.19     | 9  | 0.19     | 9  | 0.19     | 9  | 0.19 |
| 4751                   | 4800   | 390 | 8.17   | 99  | 2.07        | 15  | 0.31   | 9   | 0.19     | 9  | 0.19     | 9  | 0.19     | 9  | 0.19     | 9  | 0.19     | 9  | 0.19 |
| 4801                   | 4850   | 401 | 8.31   | 104 | 2.16        | 15  | 0.31   | 9   | 0.19     | 9  | 0.19     | 9  | 0.19     | 9  | 0.19     | 9  | 0.19     | 9  | 0.19 |
| 4851                   | 4900   | 412 | 8.45   | 109 | 2.24        | 16  | 0.33   | 9   | 0.18     | 9  | 0.18     | 9  | 0.18     | 9  | 0.18     | 9  | 0.18     | 9  | 0.18 |
| 4901                   | 4950   | 423 | 8.59   | 115 | 2.34        | 16  | 0.32   | 9   | 0.18     | 9  | 0.18     | 9  | 0.18     | 9  | 0.18     | 9  | 0.18     | 9  | 0.18 |
| 4951                   | 5000   | 434 | 8.72   | 120 | 2.41        | 17  | 0.34   | 10  | 0.20     | 10 | 0.20     | 9  | 0.18     | 9  | 0.18     | 9  | 0.18     | 9  | 0.18 |
| 5001                   | 5050   | 445 | 8.86   | 126 | 2.51        | 18  | 0.36   | 10  | 0.20     | 10 | 0.20     | 10 | 0.20     | 9  | 0.18     | 9  | 0.18     | 9  | 0.18 |
| 5051                   | 5100   | 456 | 8.99   | 131 | 2.58        | 18  | 0.35   | 12  | 0.24     | 10 | 0.20     | 10 | 0.20     | 10 | 0.20     | 10 | 0.20     | 9  | 0.18 |
| 5101                   | 5150   | 467 | 9.11   | 137 | 2.67        | 23  | 0.45   | 13  | 0.25     | 10 | 0.20     | 10 | 0.20     | 10 | 0.20     | 10 | 0.20     | 10 | 0.20 |
| 5151                   | 5200   | 478 | 9.24   | 143 | 2.76        | 29  | 0.56   | 13  | 0.25     | 10 | 0.19     | 10 | 0.19     | 10 | 0.19     | 10 | 0.19     | 10 | 0.19 |
| 5201                   | 5250   | 489 | 9.36   | 149 | 2.85        | 35  | 0.67   | 14  | 0.27     | 10 | 0.19     | 10 | 0.19     | 10 | 0.19     | 10 | 0.19     | 10 | 0.19 |
| 5251                   | 5300   | 501 | 9.50   | 154 | 2.92        | 41  | 0.78   | 14  | 0.27     | 10 | 0.19     | 10 | 0.19     | 10 | 0.19     | 10 | 0.19     | 10 | 0.19 |
| 5301                   | 5350   | 512 | 9.62   | 160 | 3.00        | 47  | 0.88   | 15  | 0.28     | 10 | 0.19     | 10 | 0.19     | 10 | 0.19     | 10 | 0.19     | 10 | 0.19 |
| 5351                   | 5400   | 523 | 9.73   | 167 | 3.11        | 53  | 0.99   | 15  | 0.28     | 11 | 0.20     | 10 | 0.19     | 10 | 0.19     | 10 | 0.19     | 10 | 0.19 |
| 5401                   | 5450   | 534 | 9.84   | 173 | 3.19        | 59  | 1.09   | 16  | 0.29     | 11 | 0.20     | 11 | 0.20     | 10 | 0.18     | 10 | 0.18     | 10 | 0.18 |
| 5451                   | 5500   | 545 | 9.95   | 179 | 3.27        | 65  | 1.19   | 17  | 0.31     | 11 | 0.20     | 11 | 0.20     | 11 | 0.20     | 11 | 0.20     | 10 | 0.18 |
| 5501                   | 5550   | 557 | 10.08  | 185 | 3.35        | 71  | 1.29   | 17  | 0.31     | 11 | 0.20     | 11 | 0.20     | 11 | 0.20     | 11 | 0.20     | 11 | 0.20 |
| 5551                   | 5600   | 568 | 10.19  | 192 | 3.44        | 77  | 1.38   | 18  | 0.32     | 11 | 0.20     | 11 | 0.20     | 11 | 0.20     | 11 | 0.20     | 11 | 0.20 |
| 5601                   | 5650   | 580 | 10.31  | 199 | 3.54        | 84  | 1.49   | 18  | 0.32     | 11 | 0.20     | 11 | 0.20     | 11 | 0.20     | 11 | 0.20     | 11 | 0.20 |
| 5651                   | 5700   | 591 | 10.41  | 205 | 3.61        | 90  | 1.59   | 19  | 0.33     | 11 | 0.19     | 11 | 0.19     | 11 | 0.19     | 11 | 0.19     | 11 | 0.19 |
| 5701                   | 5750   | 603 | 10.53  | 212 | 3.70        | 97  | 1.69   | 19  | 0.33     | 14 | 0.24     | 11 | 0.19     | 11 | 0.19     | 11 | 0.19     | 11 | 0.19 |
| 5751                   | 5800   | 614 | 10.63  | 220 | 3.81        | 103 | 1.78   | 20  | 0.35     | 14 | 0.24     | 11 | 0.19     | 11 | 0.19     | 11 | 0.19     | 11 | 0.19 |
| 5801                   | 5850   | 626 | 10.75  | 227 | 3.90        | 110 | 1.89   | 20  | 0.34     | 15 | 0.26     | 12 | 0.21     | 11 | 0.19     | 11 | 0.19     | 11 | 0.19 |
| 5851                   | 5900   | 638 | 10.86  | 234 | 3.98        | 117 | 1.99   | 21  | 0.36     | 15 | 0.26     | 12 | 0.20     | 12 | 0.20     | 12 | 0.20     | 12 | 0.20 |
| 5901                   | 5950   | 649 | 10.95  | 241 | 4.07        | 123 | 2.08   | 22  | 0.37     | 16 | 0.27     | 12 | 0.20     | 12 | 0.20     | 12 | 0.20     | 12 | 0.20 |
| 5951                   | 6000   | 661 | 11.06  | 248 | 4.15        | 130 | 2.18   | 22  | 0.37     | 16 | 0.27     | 12 | 0.20     | 12 | 0.20     | 12 | 0.20     | 12 | 0.20 |
| 6001                   | 6050   | 673 | 11.17  | 256 | 4.25        | 137 | 2.27   | 23  | 0.38     | 17 | 0.28     | 12 | 0.20     | 12 | 0.20     | 12 | 0.20     | 12 | 0.20 |
| 6051                   | 6100   | 684 | 11.26  | 263 | 4.33        | 144 | 2.37   | 30  | 0.49     | 17 | 0.28     | 12 | 0.20     | 12 | 0.20     | 12 | 0.20     | 12 | 0.20 |
| 6101                   | 6150   | 696 | 11.36  | 271 | 4.42        | 151 | 2.47   | 37  | 0.60     | 18 | 0.29     | 12 | 0.20     | 12 | 0.20     | 12 | 0.20     | 12 | 0.20 |
| 6151                   | 6200   | 708 | 11.47  | 278 | 4.50        | 158 | 2.56   | 44  | 0.71     | 18 | 0.29     | 13 | 0.21     | 12 | 0.19     | 12 | 0.19     | 12 | 0.19 |
| 6201                   | 6250   | 720 | 11.57  | 286 | 4.59        | 166 | 2.67   | 51  | 0.82     | 19 | 0.31     | 13 | 0.21     | 13 | 0.21     | 13 | 0.21     | 12 | 0.19 |
| 6251                   | 6300   | 732 | 11.67  | 294 | 4.69        | 173 | 2.76   | 58  | 0.92     | 20 | 0.32     | 13 | 0.21     | 13 | 0.21     | 13 | 0.21     | 13 | 0.21 |
| 6301                   | 6350   | 744 | 11.76  | 302 | 4.77        | 181 | 2.86   | 65  | 1.03     | 20 | 0.32     | 13 | 0.21     | 13 | 0.21     | 13 | 0.21     | 13 | 0.21 |
| 6351                   | 6400   | 756 | 11.86  | 310 | 4.86        | 189 | 2.96   | 72  | 1.13     | 21 | 0.33     | 13 | 0.20     | 13 | 0.20     | 13 | 0.20     | 13 | 0.20 |
| 6401                   | 6450   | 768 | 11.95  | 319 | 4.96        | 197 | 3.07   | 80  | 1.25     | 21 | 0.33     | 16 | 0.25     | 13 | 0.20     | 13 | 0.20     | 13 | 0.20 |
| 6451                   | 6500   | 780 | 12.05  | 327 | 5.05        | 205 | 3.17   | 87  | 1.34     | 22 | 0.34     | 16 | 0.25     | 13 | 0.20     | 13 | 0.20     | 13 | 0.20 |
| 6501                   | 6550   | 792 | 12.14  | 336 | 5.15        | 213 | 3.26   | 95  | 1.46     | 22 | 0.34     | 17 | 0.26     | 13 | 0.20     | 13 | 0.20     | 13 | 0.20 |
| 6551                   | 6600   | 804 | 12.23  | 344 | 5.23        | 221 | 3.36   | 102 | 1.55     | 23 | 0.35     | 17 | 0.26     | 13 | 0.20     | 13 | 0.20     | 13 | 0.20 |

| Tarif               | A+   |             | B0+  |             | B1+   |        | B2+  |          | B3+  |          | B4+  |          | B5+  |          | B6+  |          |      |
|---------------------|--|-------------|--|-------------|-------|--------|------|----------|------|----------|------|----------|------|----------|------|----------|------|
| Bruttolohn im Monat | Alleinstehende<br>– Ledige, Getrennte<br>– Geschiedene<br>– Verwitwete |             | – Verheiratete oder in eingetragener Partnerschaft lebende Steuerpflichtige, mit Unterhaltsleistungen gegenüber ... (Anzahl) Kindern<br>– Verheiratete oder in eingetragener Partnerschaft lebende Steuerpflichtige, deren Ehepartner nicht oder im Ausland erwerbstätig ist<br>– Alleinstehende, Geschiedene und Verwitwete, die mit Kindern <b>zusammenleben</b> unter Berücksichtigung der Anzahl abzugsberechtigter Kinder |             |       |        |      |          |      |          |      |          |      |          |      |          |      |
| Stufe von           | bis  | ohne Kinder |  | ohne Kinder |       | 1 Kind |      | 2 Kinder |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      |
| Fr.                 | Fr.  | Fr.         | %  | Fr.         | %     | Fr.    | %    | Fr.      | %    | Fr.      | %    | Fr.      | %    | Fr.      | %    | Fr.      | %    |
| 6601                | 6650   | 816         | 12.32  | 353         | 5.33  | 229    | 3.46 | 110      | 1.66 | 23       | 0.35 | 18       | 0.27 | 14       | 0.21 | 13       | 0.20 |
| 6651                | 6700   | 828         | 12.40  | 361         | 5.41  | 237    | 3.55 | 118      | 1.77 | 24       | 0.36 | 18       | 0.27 | 14       | 0.21 | 14       | 0.21 |
| 6701                | 6750   | 840         | 12.49  | 370         | 5.50  | 245    | 3.64 | 125      | 1.86 | 25       | 0.37 | 19       | 0.28 | 14       | 0.21 | 14       | 0.21 |
| 6751                | 6800   | 852         | 12.58  | 379         | 5.59  | 253    | 3.73 | 133      | 1.96 | 25       | 0.37 | 19       | 0.28 | 14       | 0.21 | 14       | 0.21 |
| 6801                | 6850   | 865         | 12.67  | 388         | 5.68  | 262    | 3.84 | 141      | 2.07 | 26       | 0.38 | 20       | 0.29 | 14       | 0.21 | 14       | 0.21 |
| 6851                | 6900   | 877         | 12.76  | 396         | 5.76  | 270    | 3.93 | 149      | 2.17 | 33       | 0.48 | 20       | 0.29 | 14       | 0.20 | 14       | 0.20 |
| 6901                | 6950   | 889         | 12.84  | 405         | 5.85  | 278    | 4.01 | 157      | 2.27 | 41       | 0.59 | 21       | 0.30 | 14       | 0.20 | 14       | 0.20 |
| 6951                | 7000   | 901         | 12.92  | 414         | 5.94  | 287    | 4.11 | 166      | 2.38 | 49       | 0.70 | 22       | 0.32 | 15       | 0.22 | 14       | 0.20 |
| 7001                | 7050   | 914         | 13.01  | 423         | 6.02  | 296    | 4.21 | 174      | 2.48 | 57       | 0.81 | 22       | 0.31 | 15       | 0.21 | 15       | 0.21 |
| 7051                | 7100   | 926         | 13.09  | 432         | 6.11  | 305    | 4.31 | 183      | 2.59 | 65       | 0.92 | 23       | 0.33 | 17       | 0.24 | 15       | 0.21 |
| 7101                | 7150   | 938         | 13.16  | 441         | 6.19  | 314    | 4.41 | 191      | 2.68 | 74       | 1.04 | 23       | 0.32 | 17       | 0.24 | 15       | 0.21 |
| 7151                | 7200   | 950         | 13.24  | 451         | 6.29  | 323    | 4.50 | 200      | 2.79 | 82       | 1.14 | 24       | 0.33 | 18       | 0.25 | 15       | 0.21 |
| 7201                | 7250   | 964         | 13.34  | 460         | 6.37  | 333    | 4.61 | 208      | 2.88 | 90       | 1.25 | 24       | 0.33 | 18       | 0.25 | 15       | 0.21 |
| 7251                | 7300   | 978         | 13.44  | 469         | 6.45  | 342    | 4.70 | 217      | 2.98 | 98       | 1.35 | 25       | 0.34 | 19       | 0.26 | 15       | 0.21 |
| 7301                | 7350   | 991         | 13.53  | 478         | 6.53  | 351    | 4.79 | 226      | 3.09 | 107      | 1.46 | 25       | 0.34 | 20       | 0.27 | 15       | 0.20 |
| 7351                | 7400   | 1005        | 13.63  | 488         | 6.62  | 360    | 4.88 | 235      | 3.19 | 115      | 1.56 | 26       | 0.35 | 20       | 0.27 | 15       | 0.20 |
| 7401                | 7450   | 1019        | 13.72  | 497         | 6.69  | 370    | 4.98 | 244      | 3.29 | 123      | 1.66 | 26       | 0.35 | 21       | 0.28 | 16       | 0.22 |
| 7451                | 7500   | 1033        | 13.82  | 507         | 6.78  | 379    | 5.07 | 253      | 3.38 | 132      | 1.77 | 27       | 0.36 | 21       | 0.28 | 16       | 0.21 |
| 7501                | 7550   | 1046        | 13.90  | 516         | 6.86  | 389    | 5.17 | 262      | 3.48 | 140      | 1.86 | 28       | 0.37 | 22       | 0.29 | 16       | 0.21 |
| 7551                | 7600   | 1061        | 14.01  | 526         | 6.94  | 398    | 5.25 | 271      | 3.58 | 149      | 1.97 | 33       | 0.44 | 22       | 0.29 | 16       | 0.21 |
| 7601                | 7650   | 1074        | 14.09  | 535         | 7.02  | 408    | 5.35 | 280      | 3.67 | 158      | 2.07 | 42       | 0.55 | 23       | 0.30 | 16       | 0.21 |
| 7651                | 7700   | 1088        | 14.18  | 545         | 7.10  | 418    | 5.45 | 290      | 3.78 | 167      | 2.18 | 50       | 0.65 | 23       | 0.30 | 16       | 0.21 |
| 7701                | 7750   | 1102        | 14.27  | 555         | 7.18  | 427    | 5.53 | 300      | 3.88 | 177      | 2.29 | 59       | 0.76 | 24       | 0.31 | 16       | 0.21 |
| 7751                | 7800   | 1116        | 14.35  | 565         | 7.27  | 437    | 5.62 | 309      | 3.97 | 186      | 2.39 | 68       | 0.87 | 25       | 0.32 | 19       | 0.24 |
| 7801                | 7850   | 1130        | 14.44  | 574         | 7.34  | 447    | 5.71 | 319      | 4.08 | 195      | 2.49 | 77       | 0.98 | 25       | 0.32 | 19       | 0.24 |
| 7851                | 7900   | 1145        | 14.54  | 585         | 7.43  | 456    | 5.79 | 329      | 4.18 | 204      | 2.59 | 85       | 1.08 | 26       | 0.33 | 20       | 0.25 |
| 7901                | 7950   | 1159        | 14.62  | 595         | 7.51  | 466    | 5.88 | 339      | 4.28 | 214      | 2.70 | 94       | 1.19 | 26       | 0.33 | 20       | 0.25 |
| 7951                | 8000   | 1173        | 14.71  | 605         | 7.59  | 476    | 5.97 | 348      | 4.36 | 223      | 2.80 | 103      | 1.29 | 27       | 0.34 | 21       | 0.26 |
| 8001                | 8050   | 1187        | 14.79  | 616         | 7.68  | 486    | 6.06 | 358      | 4.46 | 233      | 2.90 | 112      | 1.40 | 27       | 0.34 | 22       | 0.27 |
| 8051                | 8100   | 1202        | 14.89  | 626         | 7.75  | 496    | 6.14 | 368      | 4.56 | 242      | 3.00 | 121      | 1.50 | 28       | 0.35 | 22       | 0.27 |
| 8101                | 8150   | 1216        | 14.97  | 637         | 7.84  | 506    | 6.23 | 378      | 4.65 | 252      | 3.10 | 130      | 1.60 | 28       | 0.34 | 23       | 0.28 |
| 8151                | 8200   | 1230        | 15.05  | 647         | 7.91  | 516    | 6.31 | 388      | 4.75 | 261      | 3.19 | 140      | 1.71 | 29       | 0.35 | 23       | 0.28 |
| 8201                | 8250   | 1245        | 15.14  | 658         | 8.00  | 526    | 6.40 | 398      | 4.84 | 271      | 3.29 | 149      | 1.81 | 32       | 0.39 | 24       | 0.29 |
| 8251                | 8300   | 1259        | 15.21  | 668         | 8.07  | 537    | 6.49 | 409      | 4.94 | 281      | 3.40 | 158      | 1.91 | 41       | 0.50 | 24       | 0.29 |
| 8301                | 8350   | 1273        | 15.29  | 679         | 8.16  | 547    | 6.57 | 419      | 5.03 | 291      | 3.50 | 168      | 2.02 | 51       | 0.61 | 25       | 0.30 |
| 8351                | 8400   | 1288        | 15.38  | 690         | 8.24  | 557    | 6.65 | 429      | 5.12 | 301      | 3.59 | 178      | 2.13 | 60       | 0.72 | 25       | 0.30 |
| 8401                | 8450   | 1302        | 15.45  | 701         | 8.32  | 567    | 6.73 | 439      | 5.21 | 311      | 3.69 | 187      | 2.22 | 69       | 0.82 | 26       | 0.31 |
| 8451                | 8500   | 1317        | 15.54  | 711         | 8.39  | 578    | 6.82 | 450      | 5.31 | 321      | 3.79 | 197      | 2.32 | 79       | 0.93 | 26       | 0.31 |
| 8501                | 8550   | 1331        | 15.61  | 722         | 8.47  | 588    | 6.90 | 460      | 5.40 | 332      | 3.89 | 207      | 2.43 | 88       | 1.03 | 27       | 0.32 |
| 8551                | 8600   | 1346        | 15.70  | 733         | 8.55  | 599    | 6.99 | 470      | 5.48 | 342      | 3.99 | 217      | 2.53 | 97       | 1.13 | 28       | 0.33 |
| 8601                | 8650   | 1360        | 15.77  | 744         | 8.63  | 610    | 7.07 | 481      | 5.58 | 353      | 4.09 | 227      | 2.63 | 107      | 1.24 | 28       | 0.32 |
| 8651                | 8700   | 1375        | 15.85  | 755         | 8.70  | 621    | 7.16 | 491      | 5.66 | 363      | 4.18 | 237      | 2.73 | 117      | 1.35 | 29       | 0.33 |
| 8701                | 8750   | 1390        | 15.93  | 766         | 8.78  | 632    | 7.24 | 502      | 5.75 | 374      | 4.29 | 247      | 2.83 | 126      | 1.44 | 29       | 0.33 |
| 8751                | 8800   | 1404        | 16.00  | 778         | 8.87  | 643    | 7.33 | 513      | 5.85 | 384      | 4.38 | 257      | 2.93 | 136      | 1.55 | 30       | 0.34 |
| 8801                | 8850   | 1419        | 16.08  | 789         | 8.94  | 654    | 7.41 | 523      | 5.93 | 395      | 4.48 | 267      | 3.03 | 145      | 1.64 | 30       | 0.34 |
| 8851                | 8900   | 1433        | 16.15  | 800         | 9.01  | 666    | 7.50 | 534      | 6.02 | 405      | 4.56 | 278      | 3.13 | 155      | 1.75 | 38       | 0.43 |
| 8901                | 8950   | 1448        | 16.22  | 811         | 9.09  | 677    | 7.59 | 545      | 6.11 | 416      | 4.66 | 288      | 3.23 | 165      | 1.85 | 48       | 0.54 |
| 8951                | 9000   | 1463        | 16.30  | 822         | 9.16  | 688    | 7.67 | 555      | 6.18 | 427      | 4.76 | 298      | 3.32 | 175      | 1.95 | 58       | 0.65 |
| 9001                | 9050   | 1477        | 16.37  | 834         | 9.24  | 699    | 7.75 | 566      | 6.27 | 438      | 4.85 | 309      | 3.42 | 185      | 2.05 | 67       | 0.74 |
| 9051                | 9100   | 1492        | 16.44  | 845         | 9.31  | 710    | 7.82 | 577      | 6.36 | 448      | 4.94 | 320      | 3.53 | 196      | 2.16 | 77       | 0.85 |
| 9101                | 9150   | 1507        | 16.52  | 856         | 9.38  | 722    | 7.91 | 588      | 6.44 | 459      | 5.03 | 331      | 3.63 | 206      | 2.26 | 87       | 0.95 |
| 9151                | 9200   | 1521        | 16.58  | 868         | 9.46  | 733    | 7.99 | 599      | 6.53 | 470      | 5.12 | 341      | 3.72 | 217      | 2.37 | 97       | 1.06 |
| 9201                | 9250   | 1536        | 16.65  | 879         | 9.53  | 745    | 8.08 | 610      | 6.61 | 481      | 5.21 | 352      | 3.82 | 227      | 2.46 | 107      | 1.16 |
| 9251                | 9300   | 1551        | 16.72  | 891         | 9.61  | 756    | 8.15 | 621      | 6.70 | 492      | 5.30 | 363      | 3.91 | 237      | 2.56 | 117      | 1.26 |
| 9301                | 9350   | 1566        | 16.79  | 902         | 9.67  | 767    | 8.23 | 633      | 6.79 | 503      | 5.39 | 374      | 4.01 | 248      | 2.66 | 127      | 1.36 |
| 9351                | 9400   | 1580        | 16.85  | 914         | 9.75  | 779    | 8.31 | 644      | 6.87 | 514      | 5.48 | 385      | 4.11 | 258      | 2.75 | 137      | 1.46 |
| 9401                | 9450   | 1595        | 16.92  | 926         | 9.82  | 790    | 8.38 | 656      | 6.96 | 525      | 5.57 | 396      | 4.20 | 269      | 2.85 | 147      | 1.56 |
| 9451                | 9500   | 1610        | 16.99  | 938         | 9.90  | 802    | 8.46 | 667      | 7.04 | 536      | 5.66 | 407      | 4.30 | 280      | 2.96 | 158      | 1.67 |
| 9501                | 9550   | 1625        | 17.06  | 950         | 9.97  | 813    | 8.54 | 679      | 7.13 | 547      | 5.74 | 418      | 4.39 | 290      | 3.04 | 168      | 1.76 |
| 9551                | 9600   | 1640        | 17.13  | 962         | 10.05 | 825    | 8.62 | 690      | 7.21 | 558      | 5.83 | 429      | 4.48 | 301      | 3.14 | 178      | 1.86 |

| Tarif                  | A+   |             | B0+  |             | B1+   |        | B2+   |          | B3+   |          | B4+   |          | B5+  |          | B6+  |          |      |
|------------------------|--|-------------|--|-------------|-------|--------|-------|----------|-------|----------|-------|----------|------|----------|------|----------|------|
| Bruttolohn<br>im Monat | Alleinstehende<br>- Ledige, Getrennte<br>- Geschiedene<br>- Verwitwete |             | - Verheiratete oder in eingetragener Partnerschaft lebende Steuerpflichtige, mit Unterhaltsleistungen gegenüber ... (Anzahl) Kindern |             |       |        |       |          |       |          |       |          |      |          |      |          |      |
|                        |  |             | - Verheiratete oder in eingetragener Partnerschaft lebende Steuerpflichtige, deren Ehepartner nicht oder im Ausland erwerbstätig ist |             |       |        |       |          |       |          |       |          |      |          |      |          |      |
| Stufe von bis          |  | ohne Kinder |  | ohne Kinder |       | 1 Kind |       | 2 Kinder |       | 3 Kinder |       | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      |
| Fr.                    |  | Fr.         | %  | Fr.         | %     | Fr.    | %     | Fr.      | %     | Fr.      | %     | Fr.      | %    | Fr.      | %    | Fr.      | %    |
| 9601                   | 9650   | 1655        | 17.19  | 974         | 10.12 | 836    | 8.69  | 702      | 7.29  | 569      | 5.91  | 440      | 4.57 | 311      | 3.23 | 188      | 1.95 |
| 9651                   | 9700   | 1670        | 17.26  | 986         | 10.19 | 848    | 8.76  | 713      | 7.37  | 580      | 5.99  | 451      | 4.66 | 323      | 3.34 | 199      | 2.06 |
| 9701                   | 9750   | 1684        | 17.32  | 998         | 10.26 | 859    | 8.83  | 725      | 7.46  | 591      | 6.08  | 463      | 4.76 | 334      | 3.43 | 210      | 2.16 |
| 9751                   | 9800   | 1699        | 17.38  | 1010        | 10.33 | 871    | 8.91  | 736      | 7.53  | 603      | 6.17  | 474      | 4.85 | 345      | 3.53 | 220      | 2.25 |
| 9801                   | 9850   | 1714        | 17.45  | 1022        | 10.40 | 883    | 8.99  | 748      | 7.61  | 614      | 6.25  | 485      | 4.94 | 356      | 3.62 | 231      | 2.35 |
| 9851                   | 9900   | 1729        | 17.51  | 1034        | 10.47 | 894    | 9.05  | 760      | 7.70  | 625      | 6.33  | 496      | 5.02 | 367      | 3.72 | 242      | 2.45 |
| 9901                   | 9950   | 1745        | 17.58  | 1047        | 10.55 | 906    | 9.13  | 772      | 7.78  | 637      | 6.42  | 507      | 5.11 | 378      | 3.81 | 253      | 2.55 |
| 9951                   | 10000  | 1760        | 17.64  | 1059        | 10.62 | 918    | 9.20  | 783      | 7.85  | 649      | 6.51  | 519      | 5.20 | 390      | 3.91 | 263      | 2.64 |
| 10001                  | 10050  | 1775        | 17.71  | 1071        | 10.68 | 930    | 9.28  | 795      | 7.93  | 660      | 6.58  | 530      | 5.29 | 401      | 4.00 | 274      | 2.73 |
| 10051                  | 10100  | 1790        | 17.77  | 1083        | 10.75 | 943    | 9.36  | 807      | 8.01  | 672      | 6.67  | 541      | 5.37 | 412      | 4.09 | 285      | 2.83 |
| 10101                  | 10150  | 1806        | 17.84  | 1095        | 10.81 | 955    | 9.43  | 818      | 8.08  | 684      | 6.76  | 552      | 5.45 | 423      | 4.18 | 296      | 2.92 |
| 10151                  | 10200  | 1822        | 17.91  | 1107        | 10.88 | 967    | 9.50  | 830      | 8.16  | 695      | 6.83  | 564      | 5.54 | 435      | 4.28 | 307      | 3.02 |
| 10201                  | 10250  | 1838        | 17.98  | 1119        | 10.94 | 979    | 9.57  | 842      | 8.23  | 707      | 6.91  | 575      | 5.62 | 446      | 4.36 | 317      | 3.10 |
| 10251                  | 10300  | 1854        | 18.04  | 1132        | 11.02 | 991    | 9.64  | 853      | 8.30  | 719      | 7.00  | 586      | 5.70 | 457      | 4.45 | 328      | 3.19 |
| 10301                  | 10350  | 1870        | 18.11  | 1144        | 11.08 | 1003   | 9.71  | 865      | 8.38  | 730      | 7.07  | 597      | 5.78 | 468      | 4.53 | 339      | 3.28 |
| 10351                  | 10400  | 1886        | 18.18  | 1156        | 11.14 | 1016   | 9.79  | 877      | 8.45  | 742      | 7.15  | 609      | 5.87 | 480      | 4.63 | 351      | 3.38 |
| 10401                  | 10450  | 1902        | 18.24  | 1168        | 11.20 | 1028   | 9.86  | 889      | 8.53  | 754      | 7.23  | 620      | 5.95 | 491      | 4.71 | 362      | 3.47 |
| 10451                  | 10500  | 1918        | 18.31  | 1181        | 11.27 | 1040   | 9.93  | 901      | 8.60  | 766      | 7.31  | 631      | 6.02 | 502      | 4.79 | 373      | 3.56 |
| 10501                  | 10550  | 1934        | 18.38  | 1193        | 11.33 | 1052   | 10.00 | 913      | 8.67  | 778      | 7.39  | 643      | 6.11 | 514      | 4.88 | 385      | 3.66 |
| 10551                  | 10600  | 1951        | 18.45  | 1206        | 11.40 | 1065   | 10.07 | 925      | 8.75  | 790      | 7.47  | 655      | 6.19 | 526      | 4.97 | 396      | 3.74 |
| 10601                  | 10650  | 1968        | 18.52  | 1220        | 11.48 | 1078   | 10.15 | 937      | 8.82  | 802      | 7.55  | 667      | 6.28 | 538      | 5.06 | 408      | 3.84 |
| 10651                  | 10700  | 1984        | 18.59  | 1233        | 11.55 | 1091   | 10.22 | 950      | 8.90  | 814      | 7.63  | 680      | 6.37 | 549      | 5.14 | 420      | 3.93 |
| 10701                  | 10750  | 2001        | 18.66  | 1246        | 11.62 | 1103   | 10.28 | 963      | 8.98  | 827      | 7.71  | 692      | 6.45 | 561      | 5.23 | 432      | 4.03 |
| 10751                  | 10800  | 2018        | 18.73  | 1260        | 11.69 | 1116   | 10.36 | 976      | 9.06  | 839      | 7.79  | 704      | 6.53 | 573      | 5.32 | 444      | 4.12 |
| 10801                  | 10850  | 2034        | 18.79  | 1273        | 11.76 | 1129   | 10.43 | 988      | 9.13  | 851      | 7.86  | 716      | 6.61 | 585      | 5.40 | 455      | 4.20 |
| 10851                  | 10900  | 2052        | 18.87  | 1286        | 11.83 | 1142   | 10.50 | 1001     | 9.20  | 864      | 7.94  | 729      | 6.70 | 597      | 5.49 | 467      | 4.29 |
| 10901                  | 10950  | 2068        | 18.93  | 1299        | 11.89 | 1155   | 10.57 | 1014     | 9.28  | 876      | 8.02  | 741      | 6.78 | 608      | 5.57 | 479      | 4.38 |
| 10951                  | 11000  | 2085        | 19.00  | 1313        | 11.96 | 1167   | 10.63 | 1027     | 9.36  | 888      | 8.09  | 753      | 6.86 | 620      | 5.65 | 491      | 4.47 |
| 11001                  | 11050  | 2102        | 19.07  | 1326        | 12.03 | 1180   | 10.70 | 1040     | 9.43  | 901      | 8.17  | 766      | 6.95 | 632      | 5.73 | 503      | 4.56 |
| 11051                  | 11100  | 2119        | 19.13  | 1339        | 12.09 | 1193   | 10.77 | 1053     | 9.51  | 913      | 8.24  | 778      | 7.02 | 644      | 5.81 | 515      | 4.65 |
| 11101                  | 11150  | 2135        | 19.19  | 1352        | 12.15 | 1206   | 10.84 | 1065     | 9.57  | 926      | 8.32  | 791      | 7.11 | 656      | 5.90 | 527      | 4.74 |
| 11151                  | 11200  | 2153        | 19.27  | 1366        | 12.22 | 1220   | 10.92 | 1078     | 9.65  | 938      | 8.39  | 803      | 7.19 | 668      | 5.98 | 539      | 4.82 |
| 11201                  | 11250  | 2169        | 19.32  | 1379        | 12.29 | 1233   | 10.98 | 1091     | 9.72  | 951      | 8.47  | 816      | 7.27 | 681      | 6.07 | 551      | 4.91 |
| 11251                  | 11300  | 2187        | 19.40  | 1393        | 12.35 | 1247   | 11.06 | 1104     | 9.79  | 964      | 8.55  | 828      | 7.34 | 693      | 6.15 | 563      | 4.99 |
| 11301                  | 11350  | 2203        | 19.45  | 1406        | 12.42 | 1260   | 11.13 | 1117     | 9.86  | 977      | 8.63  | 841      | 7.43 | 706      | 6.23 | 575      | 5.08 |
| 11351                  | 11400  | 2220        | 19.52  | 1420        | 12.48 | 1273   | 11.19 | 1130     | 9.93  | 989      | 8.69  | 853      | 7.50 | 718      | 6.31 | 587      | 5.16 |
| 11401                  | 11450  | 2237        | 19.58  | 1433        | 12.54 | 1287   | 11.26 | 1143     | 10.00 | 1003     | 8.78  | 866      | 7.58 | 731      | 6.40 | 599      | 5.24 |
| 11451                  | 11500  | 2254        | 19.64  | 1447        | 12.61 | 1300   | 11.33 | 1156     | 10.07 | 1015     | 8.85  | 878      | 7.65 | 743      | 6.47 | 611      | 5.32 |
| 11501                  | 11550  | 2270        | 19.70  | 1460        | 12.67 | 1314   | 11.40 | 1169     | 10.14 | 1028     | 8.92  | 890      | 7.72 | 755      | 6.55 | 623      | 5.41 |
| 11551                  | 11600  | 2288        | 19.77  | 1475        | 12.74 | 1327   | 11.46 | 1182     | 10.21 | 1042     | 9.00  | 903      | 7.80 | 768      | 6.63 | 635      | 5.49 |
| 11601                  | 11650  | 2304        | 19.82  | 1489        | 12.81 | 1341   | 11.54 | 1195     | 10.28 | 1054     | 9.07  | 916      | 7.88 | 781      | 6.72 | 647      | 5.57 |
| 11651                  | 11700  | 2321        | 19.88  | 1502        | 12.87 | 1354   | 11.60 | 1208     | 10.35 | 1067     | 9.14  | 928      | 7.95 | 793      | 6.79 | 659      | 5.64 |
| 11701                  | 11750  | 2338        | 19.94  | 1517        | 12.94 | 1368   | 11.67 | 1221     | 10.41 | 1081     | 9.22  | 941      | 8.03 | 806      | 6.87 | 671      | 5.72 |
| 11751                  | 11800  | 2355        | 20.00  | 1530        | 12.99 | 1381   | 11.73 | 1235     | 10.49 | 1094     | 9.29  | 953      | 8.09 | 818      | 6.95 | 683      | 5.80 |
| 11801                  | 11850  | 2372        | 20.06  | 1545        | 13.07 | 1395   | 11.80 | 1249     | 10.56 | 1107     | 9.36  | 966      | 8.17 | 831      | 7.03 | 696      | 5.89 |
| 11851                  | 11900  | 2389        | 20.12  | 1559        | 13.13 | 1408   | 11.86 | 1262     | 10.63 | 1120     | 9.43  | 979      | 8.24 | 844      | 7.11 | 709      | 5.97 |
| 11901                  | 11950  | 2406        | 20.18  | 1573        | 13.19 | 1422   | 11.92 | 1275     | 10.69 | 1133     | 9.50  | 992      | 8.32 | 856      | 7.18 | 721      | 6.05 |
| 11951                  | 12000  | 2423        | 20.23  | 1587        | 13.25 | 1436   | 11.99 | 1289     | 10.76 | 1146     | 9.57  | 1005     | 8.39 | 869      | 7.26 | 734      | 6.13 |
| 12001                  | 12050  | 2440        | 20.29  | 1601        | 13.31 | 1449   | 12.05 | 1303     | 10.84 | 1159     | 9.64  | 1018     | 8.47 | 882      | 7.33 | 746      | 6.20 |
| 12051                  | 12100  | 2456        | 20.34  | 1615        | 13.37 | 1463   | 12.12 | 1316     | 10.90 | 1172     | 9.71  | 1031     | 8.54 | 894      | 7.40 | 759      | 6.29 |
| 12101                  | 12150  | 2474        | 20.40  | 1629        | 13.44 | 1477   | 12.18 | 1330     | 10.97 | 1186     | 9.78  | 1045     | 8.62 | 907      | 7.48 | 772      | 6.37 |
| 12151                  | 12200  | 2490        | 20.45  | 1643        | 13.49 | 1491   | 12.25 | 1344     | 11.04 | 1199     | 9.85  | 1058     | 8.69 | 920      | 7.56 | 785      | 6.45 |
| 12201                  | 12250  | 2507        | 20.51  | 1657        | 13.55 | 1505   | 12.31 | 1357     | 11.10 | 1212     | 9.91  | 1071     | 8.76 | 932      | 7.62 | 797      | 6.52 |
| 12251                  | 12300  | 2524        | 20.56  | 1672        | 13.62 | 1519   | 12.37 | 1371     | 11.17 | 1225     | 9.98  | 1084     | 8.83 | 945      | 7.70 | 810      | 6.60 |
| 12301                  | 12350  | 2541        | 20.62  | 1686        | 13.68 | 1533   | 12.44 | 1385     | 11.24 | 1238     | 10.04 | 1097     | 8.90 | 958      | 7.77 | 823      | 6.68 |
| 12351                  | 12400  | 2558        | 20.67  | 1701        | 13.75 | 1548   | 12.51 | 1399     | 11.31 | 1252     | 10.12 | 1111     | 8.98 | 971      | 7.85 | 836      | 6.76 |
| 12401                  | 12450  | 2575        | 20.72  | 1715        | 13.80 | 1562   | 12.57 | 1412     | 11.36 | 1265     | 10.18 | 1124     | 9.05 | 984      | 7.92 | 848      | 6.82 |
| 12451                  | 12500  | 2592        | 20.78  | 1730        | 13.87 | 1576   | 12.63 | 1426     | 11.43 | 1279     | 10.25 | 1137     | 9.11 | 996      | 7.98 | 861      | 6.90 |
| 12501                  | 12550  | 2609        | 20.83  | 1745        | 13.93 | 1590   | 12.69 | 1440     | 11.50 | 1293     | 10.32 | 1151     | 9.19 | 1010     | 8.06 | 874      | 6.98 |
| 12551                  | 12600  | 2626        | 20.88  | 1759        | 13.99 | 1604   | 12.76 | 1453     | 11.55 | 1307     | 10.39 | 1164     | 9.26 | 1023     | 8.14 | 887      | 7.05 |

| Tarif               | A+   |             | B0+   |             | B1+   |        | B2+   |          | B3+   |          | B4+   |          | B5+   |          | B6+   |          |       |
|---------------------|--|-------------|-------|-------------|-------|--------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|
| Bruttolohn im Monat | Alleinstehende<br>– Ledige, Getrennte<br>– Geschiedene<br>– Verwitwete<br>– Verheiratete oder in eingetragener Partnerschaft lebende Steuerpflichtige, mit Unterhaltsleistungen gegenüber ... (Anzahl) Kindern<br>– Verheiratete oder in eingetragener Partnerschaft lebende Steuerpflichtige, deren Ehepartner nicht oder im Ausland erwerbstätig ist<br>– Alleinstehende, Geschiedene und Verwitwete, die mit Kindern <b>zusammenleben</b> unter Berücksichtigung der Anzahl abzugsberechtigter Kinder |             |       |             |       |        |       |          |       |          |       |          |       |          |       |          |       |
| Stufe von           | bis  | ohne Kinder |       | ohne Kinder |       | 1 Kind |       | 2 Kinder |       | 3 Kinder |       | 4 Kinder |       | 5 Kinder |       | 6 Kinder |       |
| Fr.                 | Fr.  | Fr.         | %     | Fr.         | %     | Fr.    | %     | Fr.      | %     | Fr.      | %     | Fr.      | %     | Fr.      | %     | Fr.      | %     |
| 12601               | 12650  | 2642        | 20.93 | 1774        | 14.05 | 1618   | 12.82 | 1467     | 11.62 | 1320     | 10.46 | 1177     | 9.32  | 1036     | 8.21  | 899      | 7.12  |
| 12651               | 12700  | 2660        | 20.99 | 1789        | 14.11 | 1633   | 12.88 | 1481     | 11.68 | 1334     | 10.52 | 1191     | 9.40  | 1050     | 8.28  | 913      | 7.20  |
| 12701               | 12750  | 2677        | 21.04 | 1803        | 14.17 | 1647   | 12.94 | 1495     | 11.75 | 1348     | 10.59 | 1204     | 9.46  | 1063     | 8.35  | 925      | 7.27  |
| 12751               | 12800  | 2694        | 21.09 | 1818        | 14.23 | 1662   | 13.01 | 1509     | 11.81 | 1362     | 10.66 | 1217     | 9.53  | 1076     | 8.42  | 938      | 7.34  |
| 12801               | 12850  | 2711        | 21.14 | 1833        | 14.29 | 1676   | 13.07 | 1523     | 11.88 | 1376     | 10.73 | 1231     | 9.60  | 1090     | 8.50  | 951      | 7.42  |
| 12851               | 12900  | 2728        | 21.19 | 1848        | 14.35 | 1690   | 13.13 | 1537     | 11.94 | 1389     | 10.79 | 1244     | 9.66  | 1103     | 8.57  | 964      | 7.49  |
| 12901               | 12950  | 2746        | 21.25 | 1863        | 14.41 | 1705   | 13.19 | 1552     | 12.01 | 1404     | 10.86 | 1258     | 9.73  | 1116     | 8.63  | 977      | 7.56  |
| 12951               | 13000  | 2764        | 21.30 | 1878        | 14.47 | 1719   | 13.25 | 1566     | 12.07 | 1417     | 10.92 | 1271     | 9.80  | 1130     | 8.71  | 990      | 7.63  |
| 13001               | 13050  | 2782        | 21.36 | 1893        | 14.53 | 1734   | 13.31 | 1580     | 12.13 | 1431     | 10.99 | 1284     | 9.86  | 1143     | 8.78  | 1003     | 7.70  |
| 13051               | 13100  | 2800        | 21.41 | 1908        | 14.59 | 1749   | 13.38 | 1595     | 12.20 | 1445     | 11.05 | 1298     | 9.93  | 1157     | 8.85  | 1016     | 7.77  |
| 13101               | 13150  | 2818        | 21.47 | 1923        | 14.65 | 1764   | 13.44 | 1609     | 12.26 | 1459     | 11.12 | 1312     | 10.00 | 1170     | 8.91  | 1029     | 7.84  |
| 13151               | 13200  | 2835        | 21.52 | 1938        | 14.71 | 1778   | 13.50 | 1623     | 12.32 | 1473     | 11.18 | 1326     | 10.06 | 1183     | 8.98  | 1042     | 7.91  |
| 13201               | 13250  | 2854        | 21.58 | 1954        | 14.78 | 1793   | 13.56 | 1638     | 12.39 | 1487     | 11.24 | 1340     | 10.13 | 1197     | 9.05  | 1056     | 7.98  |
| 13251               | 13300  | 2872        | 21.63 | 1969        | 14.83 | 1808   | 13.62 | 1652     | 12.44 | 1501     | 11.31 | 1354     | 10.20 | 1210     | 9.11  | 1069     | 8.05  |
| 13301               | 13350  | 2890        | 21.69 | 1985        | 14.90 | 1823   | 13.68 | 1667     | 12.51 | 1515     | 11.37 | 1368     | 10.27 | 1224     | 9.19  | 1083     | 8.13  |
| 13351               | 13400  | 2908        | 21.74 | 2000        | 14.95 | 1838   | 13.74 | 1681     | 12.57 | 1529     | 11.43 | 1382     | 10.33 | 1237     | 9.25  | 1096     | 8.19  |
| 13401               | 13450  | 2925        | 21.79 | 2015        | 15.01 | 1853   | 13.80 | 1696     | 12.63 | 1543     | 11.49 | 1396     | 10.40 | 1251     | 9.32  | 1110     | 8.27  |
| 13451               | 13500  | 2944        | 21.85 | 2031        | 15.07 | 1868   | 13.86 | 1711     | 12.70 | 1558     | 11.56 | 1410     | 10.46 | 1265     | 9.39  | 1123     | 8.33  |
| 13501               | 13550  | 2962        | 21.90 | 2047        | 15.13 | 1883   | 13.92 | 1725     | 12.75 | 1572     | 11.62 | 1424     | 10.53 | 1278     | 9.45  | 1137     | 8.41  |
| 13551               | 13600  | 2979        | 21.94 | 2062        | 15.19 | 1897   | 13.97 | 1739     | 12.81 | 1587     | 11.69 | 1438     | 10.59 | 1291     | 9.51  | 1150     | 8.47  |
| 13601               | 13650  | 2998        | 22.00 | 2079        | 15.26 | 1913   | 14.04 | 1755     | 12.88 | 1601     | 11.75 | 1452     | 10.66 | 1305     | 9.58  | 1164     | 8.54  |
| 13651               | 13700  | 3016        | 22.05 | 2094        | 15.31 | 1928   | 14.10 | 1769     | 12.94 | 1616     | 11.82 | 1466     | 10.72 | 1319     | 9.65  | 1177     | 8.61  |
| 13701               | 13750  | 3034        | 22.11 | 2111        | 15.38 | 1944   | 14.16 | 1785     | 13.01 | 1631     | 11.88 | 1480     | 10.78 | 1333     | 9.71  | 1191     | 8.68  |
| 13751               | 13800  | 3052        | 22.16 | 2126        | 15.43 | 1959   | 14.22 | 1799     | 13.06 | 1645     | 11.94 | 1494     | 10.85 | 1347     | 9.78  | 1205     | 8.75  |
| 13801               | 13850  | 3070        | 22.21 | 2142        | 15.49 | 1975   | 14.29 | 1814     | 13.12 | 1659     | 12.00 | 1508     | 10.91 | 1361     | 9.84  | 1218     | 8.81  |
| 13851               | 13900  | 3088        | 22.26 | 2159        | 15.56 | 1991   | 14.35 | 1830     | 13.19 | 1674     | 12.06 | 1523     | 10.98 | 1376     | 9.92  | 1232     | 8.88  |
| 13901               | 13950  | 3106        | 22.31 | 2175        | 15.62 | 2006   | 14.41 | 1844     | 13.24 | 1688     | 12.12 | 1537     | 11.04 | 1390     | 9.98  | 1246     | 8.95  |
| 13951               | 14000  | 3124        | 22.35 | 2192        | 15.69 | 2021   | 14.46 | 1859     | 13.30 | 1703     | 12.19 | 1550     | 11.09 | 1403     | 10.04 | 1259     | 9.01  |
| 14001               | 14050  | 3142        | 22.40 | 2209        | 15.75 | 2037   | 14.52 | 1875     | 13.37 | 1718     | 12.25 | 1565     | 11.16 | 1418     | 10.11 | 1273     | 9.08  |
| 14051               | 14100  | 3160        | 22.45 | 2226        | 15.82 | 2052   | 14.58 | 1890     | 13.43 | 1732     | 12.31 | 1580     | 11.23 | 1432     | 10.17 | 1287     | 9.14  |
| 14101               | 14150  | 3178        | 22.50 | 2242        | 15.87 | 2068   | 14.64 | 1904     | 13.48 | 1747     | 12.37 | 1594     | 11.28 | 1446     | 10.24 | 1300     | 9.20  |
| 14151               | 14200  | 3196        | 22.55 | 2260        | 15.94 | 2085   | 14.71 | 1920     | 13.54 | 1762     | 12.43 | 1609     | 11.35 | 1460     | 10.30 | 1314     | 9.27  |
| 14201               | 14250  | 3214        | 22.59 | 2277        | 16.01 | 2100   | 14.76 | 1935     | 13.60 | 1776     | 12.49 | 1623     | 11.41 | 1474     | 10.36 | 1328     | 9.34  |
| 14251               | 14300  | 3232        | 22.64 | 2296        | 16.08 | 2117   | 14.83 | 1951     | 13.67 | 1792     | 12.55 | 1638     | 11.47 | 1489     | 10.43 | 1342     | 9.40  |
| 14301               | 14350  | 3250        | 22.69 | 2312        | 16.14 | 2132   | 14.88 | 1966     | 13.72 | 1807     | 12.61 | 1653     | 11.54 | 1503     | 10.49 | 1356     | 9.47  |
| 14351               | 14400  | 3268        | 22.73 | 2330        | 16.21 | 2148   | 14.94 | 1981     | 13.78 | 1822     | 12.67 | 1667     | 11.60 | 1517     | 10.55 | 1370     | 9.53  |
| 14401               | 14450  | 3287        | 22.79 | 2348        | 16.28 | 2165   | 15.01 | 1998     | 13.85 | 1837     | 12.73 | 1682     | 11.66 | 1531     | 10.61 | 1384     | 9.59  |
| 14451               | 14500  | 3304        | 22.83 | 2365        | 16.34 | 2181   | 15.07 | 2013     | 13.91 | 1852     | 12.79 | 1697     | 11.72 | 1546     | 10.68 | 1398     | 9.66  |
| 14501               | 14550  | 3322        | 22.87 | 2382        | 16.40 | 2197   | 15.13 | 2028     | 13.96 | 1867     | 12.85 | 1711     | 11.78 | 1560     | 10.74 | 1412     | 9.72  |
| 14551               | 14600  | 3341        | 22.92 | 2400        | 16.47 | 2215   | 15.20 | 2044     | 14.02 | 1883     | 12.92 | 1726     | 11.84 | 1574     | 10.80 | 1427     | 9.79  |
| 14601               | 14650  | 3358        | 22.96 | 2417        | 16.53 | 2231   | 15.25 | 2060     | 14.09 | 1898     | 12.98 | 1741     | 11.90 | 1588     | 10.86 | 1441     | 9.85  |
| 14651               | 14700  | 3376        | 23.01 | 2434        | 16.59 | 2248   | 15.32 | 2075     | 14.14 | 1913     | 13.04 | 1756     | 11.97 | 1603     | 10.92 | 1455     | 9.91  |
| 14701               | 14750  | 3395        | 23.06 | 2452        | 16.65 | 2265   | 15.38 | 2091     | 14.20 | 1928     | 13.09 | 1771     | 12.03 | 1618     | 10.99 | 1470     | 9.98  |
| 14751               | 14800  | 3412        | 23.09 | 2469        | 16.71 | 2282   | 15.45 | 2107     | 14.26 | 1943     | 13.15 | 1785     | 12.08 | 1632     | 11.05 | 1484     | 10.04 |
| 14801               | 14850  | 3431        | 23.14 | 2487        | 16.78 | 2301   | 15.52 | 2124     | 14.33 | 1959     | 13.21 | 1800     | 12.14 | 1648     | 11.12 | 1499     | 10.11 |
| 14851               | 14900  | 3449        | 23.19 | 2505        | 16.84 | 2318   | 15.58 | 2140     | 14.39 | 1974     | 13.27 | 1815     | 12.20 | 1662     | 11.17 | 1513     | 10.17 |
| 14901               | 14950  | 3467        | 23.23 | 2522        | 16.90 | 2335   | 15.64 | 2156     | 14.45 | 1990     | 13.33 | 1830     | 12.26 | 1677     | 11.24 | 1527     | 10.23 |
| 14951               | 15000  | 3485        | 23.27 | 2540        | 16.96 | 2353   | 15.71 | 2172     | 14.50 | 2006     | 13.40 | 1846     | 12.33 | 1692     | 11.30 | 1542     | 10.30 |
| 15001               | 15050  | 3503        | 23.31 | 2557        | 17.02 | 2370   | 15.77 | 2188     | 14.56 | 2021     | 13.45 | 1861     | 12.39 | 1706     | 11.35 | 1556     | 10.36 |
| 15051               | 15100  | 3521        | 23.36 | 2574        | 17.07 | 2387   | 15.83 | 2204     | 14.62 | 2037     | 13.51 | 1876     | 12.44 | 1721     | 11.42 | 1570     | 10.41 |
| 15101               | 15150  | 3539        | 23.40 | 2592        | 17.14 | 2406   | 15.91 | 2222     | 14.69 | 2053     | 13.57 | 1892     | 12.51 | 1736     | 11.48 | 1585     | 10.48 |
| 15151               | 15200  | 3557        | 23.44 | 2610        | 17.20 | 2423   | 15.97 | 2238     | 14.75 | 2068     | 13.63 | 1907     | 12.57 | 1751     | 11.54 | 1599     | 10.54 |
| 15201               | 15250  | 3576        | 23.49 | 2628        | 17.26 | 2441   | 16.03 | 2255     | 14.81 | 2085     | 13.69 | 1923     | 12.63 | 1766     | 11.60 | 1614     | 10.60 |
| 15251               | 15300  | 3594        | 23.53 | 2645        | 17.32 | 2458   | 16.09 | 2272     | 14.87 | 2100     | 13.75 | 1938     | 12.69 | 1781     | 11.66 | 1628     | 10.66 |
| 15301               | 15350  | 3611        | 23.56 | 2662        | 17.37 | 2475   | 16.15 | 2289     | 14.94 | 2116     | 13.81 | 1953     | 12.74 | 1796     | 11.72 | 1643     | 10.72 |
| 15351               | 15400  | 3630        | 23.61 | 2681        | 17.44 | 2494   | 16.22 | 2307     | 15.00 | 2132     | 13.87 | 1969     | 12.81 | 1811     | 11.78 | 1658     | 10.78 |
| 15401               | 15450  | 3648        | 23.65 | 2698        | 17.49 | 2511   | 16.28 | 2324     | 15.07 | 2148     | 13.93 | 1984     | 12.86 | 1825     | 11.83 | 1673     | 10.85 |
| 15451               | 15500  | 3666        | 23.69 | 2715        | 17.54 | 2528   | 16.34 | 2341     | 15.13 | 2164     | 13.98 | 1999     | 12.92 | 1840     | 11.89 | 1687     | 10.90 |
| 15501               | 15550  | 3684        | 23.73 | 2734        | 17.61 | 2547   | 16.41 | 2360     | 15.20 | 2181     | 14.05 | 2015     | 12.98 | 1856     | 11.95 | 1703     | 10.97 |
| 15551               | 15600  | 3702        | 23.77 | 2751        | 17.66 | 2564   | 16.46 | 2377     | 15.26 | 2197     | 14.11 | 2031     | 13.04 | 1871     | 12.01 | 1717     | 11.02 |

| Tarif               | A+   | B0+  | B1+  | B2+    | B3+      | B4+      | B5+      | B6+      |          |       |      |       |      |       |      |       |
|---------------------|--|--|------|--------|----------|----------|----------|----------|----------|-------|------|-------|------|-------|------|-------|
| Bruttolohn im Monat | Alleinstehende<br>- Ledige, Getrennte<br>- Geschiedene<br>- Verwitwete | - Verheiratete oder in eingetragener Partnerschaft lebende Steuerpflichtige, mit Unterhaltsleistungen gegenüber ... (Anzahl) Kindern<br>- Verheiratete oder in eingetragener Partnerschaft lebende Steuerpflichtige, deren Ehepartner nicht oder im Ausland erwerbstätig ist<br>- Alleinstehende, Geschiedene und Verwitwete, die mit Kindern <b>zusammenleben</b> unter Berücksichtigung der Anzahl abzugsberechtigter Kinder |      |        |          |          |          |          |          |       |      |       |      |       |      |       |
|                     |  | ohne Kinder  |      | 1 Kind | 2 Kinder | 3 Kinder | 4 Kinder | 5 Kinder | 6 Kinder |       |      |       |      |       |      |       |
| Stufe von bis       | Fr.  | Fr.  | Fr.  | Fr.    | Fr.      | Fr.      | Fr.      | Fr.      | Fr.      |       |      |       |      |       |      |       |
|                     |  | %  | %    | %      | %        | %        | %        | %        | %        |       |      |       |      |       |      |       |
| 15601 15650         | 3720   | 23.81  | 2768 | 17.72  | 2581     | 16.52    | 2394     | 15.32    | 2213     | 14.16 | 2046 | 13.09 | 1886 | 12.07 | 1732 | 11.08 |
| 15651 15700         | 3739   | 23.85  | 2787 | 17.78  | 2600     | 16.59    | 2413     | 15.39    | 2230     | 14.23 | 2063 | 13.16 | 1902 | 12.13 | 1747 | 11.15 |
| 15701 15750         | 3756   | 23.89  | 2804 | 17.83  | 2617     | 16.64    | 2430     | 15.45    | 2246     | 14.28 | 2078 | 13.21 | 1917 | 12.19 | 1762 | 11.21 |
| 15751 15800         | 3775   | 23.93  | 2822 | 17.89  | 2635     | 16.70    | 2448     | 15.52    | 2264     | 14.35 | 2095 | 13.28 | 1933 | 12.25 | 1777 | 11.26 |
| 15801 15850         | 3793   | 23.97  | 2840 | 17.95  | 2653     | 16.76    | 2466     | 15.58    | 2280     | 14.41 | 2110 | 13.33 | 1949 | 12.32 | 1792 | 11.32 |
| 15851 15900         | 3811   | 24.01  | 2857 | 18.00  | 2670     | 16.82    | 2483     | 15.64    | 2297     | 14.47 | 2126 | 13.39 | 1964 | 12.37 | 1807 | 11.38 |
| 15901 15950         | 3829   | 24.04  | 2875 | 18.05  | 2688     | 16.88    | 2501     | 15.70    | 2315     | 14.54 | 2142 | 13.45 | 1980 | 12.43 | 1822 | 11.44 |
| 15951 16000         | 3847   | 24.08  | 2893 | 18.11  | 2706     | 16.94    | 2519     | 15.77    | 2332     | 14.60 | 2158 | 13.51 | 1995 | 12.49 | 1837 | 11.50 |
| 16001 16050         | 3865   | 24.12  | 2910 | 18.16  | 2723     | 16.99    | 2536     | 15.83    | 2349     | 14.66 | 2174 | 13.57 | 2010 | 12.54 | 1852 | 11.56 |
| 16051 16100         | 3884   | 24.16  | 2929 | 18.22  | 2742     | 17.06    | 2554     | 15.89    | 2367     | 14.72 | 2191 | 13.63 | 2026 | 12.60 | 1868 | 11.62 |
| 16101 16150         | 3902   | 24.20  | 2946 | 18.27  | 2759     | 17.11    | 2572     | 15.95    | 2385     | 14.79 | 2207 | 13.69 | 2041 | 12.66 | 1883 | 11.68 |
| 16151 16200         | 3919   | 24.23  | 2963 | 18.32  | 2776     | 17.16    | 2589     | 16.01    | 2402     | 14.85 | 2223 | 13.74 | 2057 | 12.72 | 1898 | 11.73 |
| 16201 16250         | 3938   | 24.27  | 2982 | 18.38  | 2795     | 17.23    | 2608     | 16.07    | 2421     | 14.92 | 2240 | 13.81 | 2074 | 12.78 | 1914 | 11.80 |
| 16251 16300         | 3956   | 24.31  | 2999 | 18.43  | 2812     | 17.28    | 2625     | 16.13    | 2438     | 14.98 | 2256 | 13.86 | 2089 | 12.84 | 1929 | 11.85 |
| 16301 16350         | 3975   | 24.35  | 3018 | 18.49  | 2831     | 17.34    | 2644     | 16.20    | 2457     | 15.05 | 2274 | 13.93 | 2106 | 12.90 | 1945 | 11.91 |
| 16351 16400         | 3992   | 24.38  | 3035 | 18.53  | 2848     | 17.39    | 2661     | 16.25    | 2474     | 15.11 | 2290 | 13.98 | 2122 | 12.96 | 1960 | 11.97 |
| 16401 16450         | 4010   | 24.41  | 3053 | 18.59  | 2866     | 17.45    | 2679     | 16.31    | 2491     | 15.17 | 2307 | 14.05 | 2137 | 13.01 | 1976 | 12.03 |
| 16451 16500         | 4029   | 24.46  | 3071 | 18.64  | 2884     | 17.51    | 2697     | 16.37    | 2510     | 15.24 | 2324 | 14.11 | 2154 | 13.07 | 1992 | 12.09 |
| 16501 16550         | 4047   | 24.49  | 3089 | 18.69  | 2902     | 17.56    | 2715     | 16.43    | 2527     | 15.29 | 2341 | 14.17 | 2170 | 13.13 | 2007 | 12.15 |
| 16551 16600         | 4066   | 24.53  | 3106 | 18.74  | 2919     | 17.61    | 2732     | 16.48    | 2545     | 15.35 | 2358 | 14.23 | 2185 | 13.18 | 2022 | 12.20 |
| 16601 16650         | 4086   | 24.58  | 3125 | 18.80  | 2938     | 17.67    | 2751     | 16.55    | 2563     | 15.42 | 2376 | 14.29 | 2202 | 13.25 | 2039 | 12.26 |
| 16651 16700         | 4105   | 24.62  | 3143 | 18.85  | 2955     | 17.72    | 2768     | 16.60    | 2581     | 15.48 | 2394 | 14.36 | 2218 | 13.30 | 2054 | 12.32 |
| 16701 16750         | 4125   | 24.66  | 3161 | 18.90  | 2974     | 17.78    | 2787     | 16.66    | 2600     | 15.55 | 2412 | 14.42 | 2235 | 13.36 | 2070 | 12.38 |
| 16751 16800         | 4143   | 24.70  | 3179 | 18.95  | 2991     | 17.83    | 2804     | 16.72    | 2617     | 15.60 | 2430 | 14.49 | 2252 | 13.42 | 2086 | 12.44 |
| 16801 16850         | 4162   | 24.74  | 3196 | 19.00  | 3009     | 17.88    | 2822     | 16.77    | 2635     | 15.66 | 2447 | 14.54 | 2268 | 13.48 | 2101 | 12.49 |
| 16851 16900         | 4182   | 24.78  | 3215 | 19.05  | 3028     | 17.94    | 2840     | 16.83    | 2653     | 15.72 | 2466 | 14.61 | 2285 | 13.54 | 2118 | 12.55 |
| 16901 16950         | 4201   | 24.82  | 3232 | 19.10  | 3045     | 17.99    | 2858     | 16.89    | 2671     | 15.78 | 2483 | 14.67 | 2301 | 13.60 | 2134 | 12.61 |
| 16951 17000         | 4219   | 24.85  | 3250 | 19.15  | 3063     | 18.04    | 2876     | 16.94    | 2688     | 15.84 | 2501 | 14.73 | 2318 | 13.66 | 2150 | 12.67 |
| 17001 17050         | 4239   | 24.90  | 3269 | 19.20  | 3081     | 18.10    | 2894     | 17.00    | 2707     | 15.90 | 2520 | 14.80 | 2335 | 13.72 | 2166 | 12.72 |
| 17051 17100         | 4258   | 24.94  | 3286 | 19.24  | 3099     | 18.15    | 2912     | 17.05    | 2725     | 15.96 | 2537 | 14.86 | 2352 | 13.77 | 2182 | 12.78 |
| 17101 17150         | 4277   | 24.98  | 3304 | 19.29  | 3117     | 18.20    | 2929     | 17.10    | 2742     | 16.01 | 2555 | 14.92 | 2369 | 13.83 | 2198 | 12.84 |
| 17151 17200         | 4297   | 25.02  | 3323 | 19.35  | 3135     | 18.25    | 2948     | 17.16    | 2761     | 16.08 | 2573 | 14.98 | 2387 | 13.90 | 2215 | 12.90 |
| 17201 17250         | 4316   | 25.06  | 3340 | 19.39  | 3153     | 18.30    | 2966     | 17.22    | 2778     | 16.13 | 2591 | 15.04 | 2404 | 13.96 | 2231 | 12.95 |
| 17251 17300         | 4335   | 25.09  | 3359 | 19.44  | 3172     | 18.36    | 2984     | 17.27    | 2797     | 16.19 | 2610 | 15.11 | 2422 | 14.02 | 2248 | 13.01 |
| 17301 17350         | 4354   | 25.13  | 3377 | 19.49  | 3189     | 18.41    | 3002     | 17.33    | 2815     | 16.25 | 2627 | 15.16 | 2440 | 14.08 | 2264 | 13.07 |
| 17351 17400         | 4373   | 25.17  | 3394 | 19.53  | 3207     | 18.46    | 3020     | 17.38    | 2832     | 16.30 | 2645 | 15.22 | 2458 | 14.15 | 2280 | 13.12 |
| 17401 17450         | 4393   | 25.21  | 3413 | 19.59  | 3226     | 18.51    | 3038     | 17.43    | 2851     | 16.36 | 2664 | 15.29 | 2476 | 14.21 | 2298 | 13.19 |
| 17451 17500         | 4412   | 25.25  | 3431 | 19.63  | 3243     | 18.56    | 3056     | 17.49    | 2869     | 16.42 | 2681 | 15.34 | 2494 | 14.27 | 2314 | 13.24 |
| 17501 17550         | 4430   | 25.28  | 3448 | 19.67  | 3261     | 18.61    | 3074     | 17.54    | 2886     | 16.47 | 2699 | 15.40 | 2512 | 14.33 | 2330 | 13.30 |
| 17551 17600         | 4450   | 25.32  | 3467 | 19.73  | 3280     | 18.66    | 3092     | 17.59    | 2905     | 16.53 | 2718 | 15.47 | 2530 | 14.40 | 2348 | 13.36 |
| 17601 17650         | 4469   | 25.36  | 3485 | 19.77  | 3298     | 18.71    | 3110     | 17.65    | 2923     | 16.58 | 2735 | 15.52 | 2548 | 14.46 | 2364 | 13.41 |
| 17651 17700         | 4488   | 25.39  | 3503 | 19.82  | 3315     | 18.76    | 3128     | 17.70    | 2941     | 16.64 | 2753 | 15.58 | 2566 | 14.52 | 2381 | 13.47 |
| 17701 17750         | 4508   | 25.43  | 3521 | 19.86  | 3334     | 18.81    | 3147     | 17.75    | 2959     | 16.69 | 2772 | 15.64 | 2585 | 14.58 | 2399 | 13.53 |
| 17751 17800         | 4527   | 25.47  | 3539 | 19.91  | 3352     | 18.86    | 3164     | 17.80    | 2977     | 16.75 | 2790 | 15.70 | 2602 | 14.64 | 2416 | 13.59 |
| 17801 17850         | 4547   | 25.51  | 3558 | 19.96  | 3371     | 18.91    | 3183     | 17.86    | 2996     | 16.81 | 2808 | 15.75 | 2621 | 14.70 | 2434 | 13.65 |
| 17851 17900         | 4565   | 25.54  | 3576 | 20.01  | 3388     | 18.95    | 3201     | 17.91    | 3014     | 16.86 | 2826 | 15.81 | 2639 | 14.76 | 2452 | 13.72 |
| 17901 17950         | 4584   | 25.57  | 3594 | 20.05  | 3406     | 19.00    | 3219     | 17.96    | 3031     | 16.91 | 2844 | 15.87 | 2657 | 14.82 | 2469 | 13.77 |
| 17951 18000         | 4604   | 25.61  | 3612 | 20.09  | 3425     | 19.05    | 3238     | 18.01    | 3050     | 16.97 | 2863 | 15.93 | 2675 | 14.88 | 2488 | 13.84 |
| 18001 18050         | 4623   | 25.65  | 3630 | 20.14  | 3443     | 19.10    | 3255     | 18.06    | 3068     | 17.02 | 2881 | 15.98 | 2693 | 14.94 | 2506 | 13.90 |
| 18051 18100         | 4642   | 25.68  | 3648 | 20.18  | 3461     | 19.15    | 3273     | 18.11    | 3086     | 17.07 | 2898 | 16.03 | 2711 | 15.00 | 2523 | 13.96 |
| 18101 18150         | 4662   | 25.72  | 3667 | 20.23  | 3479     | 19.19    | 3292     | 18.16    | 3105     | 17.13 | 2917 | 16.09 | 2730 | 15.06 | 2542 | 14.02 |
| 18151 18200         | 4680   | 25.75  | 3685 | 20.28  | 3497     | 19.24    | 3310     | 18.21    | 3122     | 17.18 | 2935 | 16.15 | 2747 | 15.11 | 2560 | 14.09 |
| 18201 18250         | 4700   | 25.79  | 3704 | 20.32  | 3516     | 19.29    | 3329     | 18.27    | 3141     | 17.23 | 2954 | 16.21 | 2766 | 15.18 | 2579 | 14.15 |
| 18251 18300         | 4719   | 25.82  | 3721 | 20.36  | 3534     | 19.34    | 3346     | 18.31    | 3159     | 17.29 | 2972 | 16.26 | 2784 | 15.23 | 2597 | 14.21 |
| 18301 18350         | 4738   | 25.86  | 3739 | 20.40  | 3552     | 19.38    | 3364     | 18.36    | 3177     | 17.34 | 2989 | 16.31 | 2802 | 15.29 | 2615 | 14.27 |
| 18351 18400         | 4758   | 25.89  | 3758 | 20.45  | 3571     | 19.43    | 3383     | 18.41    | 3196     | 17.39 | 3008 | 16.37 | 2821 | 15.35 | 2633 | 14.33 |
| 18401 18450         | 4777   | 25.93  | 3776 | 20.49  | 3589     | 19.48    | 3401     | 18.46    | 3214     | 17.44 | 3026 | 16.42 | 2839 | 15.41 | 2651 | 14.39 |
| 18451 18500         | 4796   | 25.96  | 3794 | 20.54  | 3606     | 19.52    | 3419     | 18.51    | 3231     | 17.49 | 3044 | 16.48 | 2857 | 15.46 | 2669 | 14.45 |
| 18501 18550         | 4816   | 26.00  | 3813 | 20.58  | 3625     | 19.57    | 3438     | 18.56    | 3250     | 17.54 | 3063 | 16.53 | 2875 | 15.52 | 2688 | 14.51 |
| 18551 18600         | 4834   | 26.02  | 3831 | 20.62  | 3643     | 19.61    | 3456     | 18.61    | 3268     | 17.59 | 3081 | 16.59 | 2893 | 15.57 | 2706 | 14.57 |

| Tarif               | A+   |             | B0+  |             | B1+   |        | B2+   |          | B3+   |          | B4+   |          | B5+   |          | B6+   |          |       |
|---------------------|--|-------------|--|-------------|-------|--------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|
| Bruttolohn im Monat | Alleinstehende<br>– Ledige, Getrennte<br>– Geschiedene<br>– Verwitwete |             | – Verheiratete oder in eingetragener Partnerschaft lebende Steuerpflichtige, mit Unterhaltsleistungen gegenüber ... (Anzahl) Kindern<br>– Verheiratete oder in eingetragener Partnerschaft lebende Steuerpflichtige, deren Ehepartner nicht oder im Ausland erwerbstätig ist<br>– Alleinstehende, Geschiedene und Verwitwete, die mit Kindern <b>zusammenleben</b> unter Berücksichtigung der Anzahl abzugsberechtigter Kinder |             |       |        |       |          |       |          |       |          |       |          |       |          |       |
| Stufe von           | bis  | ohne Kinder |  | ohne Kinder |       | 1 Kind |       | 2 Kinder |       | 3 Kinder |       | 4 Kinder |       | 5 Kinder |       | 6 Kinder |       |
| Fr.                 | Fr.  | Fr.         | %  | Fr.         | %     | Fr.    | %     | Fr.      | %     | Fr.      | %     | Fr.      | %     | Fr.      | %     | Fr.      | %     |
| 18601               | 18650  | 4853        | 26.06  | 3849        | 20.67 | 3661   | 19.66 | 3474     | 18.65 | 3286     | 17.64 | 3099     | 16.64 | 2911     | 15.63 | 2724     | 14.63 |
| 18651               | 18700  | 4873        | 26.09  | 3868        | 20.71 | 3680   | 19.71 | 3493     | 18.70 | 3305     | 17.70 | 3118     | 16.70 | 2930     | 15.69 | 2743     | 14.69 |
| 18701               | 18750  | 4892        | 26.13  | 3886        | 20.75 | 3698   | 19.75 | 3511     | 18.75 | 3323     | 17.75 | 3136     | 16.75 | 2948     | 15.74 | 2760     | 14.74 |
| 18751               | 18800  | 4912        | 26.16  | 3905        | 20.80 | 3717   | 19.80 | 3530     | 18.80 | 3342     | 17.80 | 3154     | 16.80 | 2967     | 15.80 | 2779     | 14.80 |
| 18801               | 18850  | 4931        | 26.19  | 3923        | 20.84 | 3735   | 19.84 | 3547     | 18.84 | 3360     | 17.85 | 3172     | 16.85 | 2985     | 15.86 | 2797     | 14.86 |
| 18851               | 18900  | 4950        | 26.23  | 3941        | 20.88 | 3753   | 19.88 | 3565     | 18.89 | 3378     | 17.90 | 3190     | 16.90 | 3003     | 15.91 | 2815     | 14.91 |
| 18901               | 18950  | 4970        | 26.26  | 3960        | 20.92 | 3772   | 19.93 | 3584     | 18.94 | 3397     | 17.95 | 3209     | 16.96 | 3022     | 15.97 | 2834     | 14.97 |
| 18951               | 19000  | 4989        | 26.29  | 3978        | 20.96 | 3790   | 19.97 | 3602     | 18.98 | 3415     | 18.00 | 3227     | 17.01 | 3040     | 16.02 | 2852     | 15.03 |
| 19001               | 19050  | 5007        | 26.32  | 3995        | 21.00 | 3808   | 20.02 | 3620     | 19.03 | 3433     | 18.04 | 3245     | 17.06 | 3058     | 16.07 | 2870     | 15.09 |
| 19051               | 19100  | 5027        | 26.35  | 4015        | 21.05 | 3827   | 20.06 | 3639     | 19.08 | 3452     | 18.10 | 3264     | 17.11 | 3077     | 16.13 | 2889     | 15.15 |
| 19101               | 19150  | 5046        | 26.38  | 4033        | 21.09 | 3845   | 20.10 | 3657     | 19.12 | 3470     | 18.14 | 3282     | 17.16 | 3095     | 16.18 | 2907     | 15.20 |
| 19151               | 19200  | 5066        | 26.42  | 4052        | 21.13 | 3864   | 20.15 | 3676     | 19.17 | 3489     | 18.20 | 3301     | 17.22 | 3114     | 16.24 | 2926     | 15.26 |
| 19201               | 19250  | 5085        | 26.45  | 4070        | 21.17 | 3882   | 20.19 | 3694     | 19.21 | 3507     | 18.24 | 3319     | 17.26 | 3132     | 16.29 | 2944     | 15.31 |
| 19251               | 19300  | 5104        | 26.48  | 4088        | 21.21 | 3900   | 20.23 | 3712     | 19.26 | 3525     | 18.29 | 3337     | 17.31 | 3150     | 16.34 | 2962     | 15.37 |
| 19301               | 19350  | 5124        | 26.51  | 4107        | 21.25 | 3919   | 20.28 | 3732     | 19.31 | 3544     | 18.34 | 3356     | 17.37 | 3169     | 16.40 | 2981     | 15.43 |
| 19351               | 19400  | 5143        | 26.54  | 4125        | 21.29 | 3937   | 20.32 | 3750     | 19.35 | 3562     | 18.38 | 3374     | 17.41 | 3187     | 16.45 | 2999     | 15.48 |
| 19401               | 19450  | 5162        | 26.57  | 4143        | 21.33 | 3955   | 20.36 | 3768     | 19.40 | 3580     | 18.43 | 3392     | 17.46 | 3205     | 16.50 | 3017     | 15.53 |
| 19451               | 19500  | 5182        | 26.61  | 4162        | 21.37 | 3974   | 20.41 | 3787     | 19.45 | 3599     | 18.48 | 3411     | 17.51 | 3224     | 16.55 | 3036     | 15.59 |
| 19501               | 19550  | 5201        | 26.64  | 4180        | 21.41 | 3992   | 20.45 | 3805     | 19.49 | 3617     | 18.52 | 3429     | 17.56 | 3242     | 16.60 | 3054     | 15.64 |
| 19551               | 19600  | 5219        | 26.66  | 4198        | 21.45 | 4010   | 20.49 | 3823     | 19.53 | 3635     | 18.57 | 3447     | 17.61 | 3260     | 16.65 | 3072     | 15.69 |
| 19601               | 19650  | 5239        | 26.70  | 4217        | 21.49 | 4030   | 20.54 | 3842     | 19.58 | 3654     | 18.62 | 3467     | 17.67 | 3279     | 16.71 | 3091     | 15.75 |
| 19651               | 19700  | 5258        | 26.72  | 4235        | 21.52 | 4048   | 20.57 | 3860     | 19.62 | 3672     | 18.66 | 3485     | 17.71 | 3297     | 16.76 | 3109     | 15.80 |
| 19701               | 19750  | 5278        | 26.76  | 4255        | 21.57 | 4067   | 20.62 | 3879     | 19.67 | 3692     | 18.72 | 3504     | 17.76 | 3316     | 16.81 | 3129     | 15.86 |
| 19751               | 19800  | 5297        | 26.79  | 4273        | 21.61 | 4085   | 20.66 | 3897     | 19.71 | 3710     | 18.76 | 3522     | 17.81 | 3334     | 16.86 | 3147     | 15.91 |
| 19801               | 19850  | 5316        | 26.81  | 4291        | 21.64 | 4103   | 20.70 | 3915     | 19.75 | 3728     | 18.80 | 3540     | 17.86 | 3352     | 16.91 | 3165     | 15.96 |
| 19851               | 19900  | 5336        | 26.85  | 4310        | 21.69 | 4122   | 20.74 | 3935     | 19.80 | 3747     | 18.85 | 3559     | 17.91 | 3371     | 16.96 | 3184     | 16.02 |
| 19901               | 19950  | 5355        | 26.88  | 4328        | 21.72 | 4140   | 20.78 | 3953     | 19.84 | 3765     | 18.90 | 3577     | 17.95 | 3390     | 17.01 | 3202     | 16.07 |
| 19951               | 20000  | 5374        | 26.90  | 4346        | 21.76 | 4159   | 20.82 | 3971     | 19.88 | 3783     | 18.94 | 3595     | 18.00 | 3408     | 17.06 | 3220     | 16.12 |
| 20001               | 25000  | 28.22       | 23.50  | 22.67       | 21.83 | 20.99  | 20.16 | 19.32    | 18.48 |          |       |          |       |          |       |          |       |
| 25001               | 30000  | 30.17       | 26.08  | 25.40       | 24.71 | 24.03  | 23.34 | 22.66    | 21.98 |          |       |          |       |          |       |          |       |
| 30001               | 1000000  | 35.79       | 33.33  | 33.05       | 32.75 | 32.46  | 32.17 | 31.88    | 31.59 |          |       |          |       |          |       |          |       |