



Staats- und Gemeindesteuern  
Direkte Bundessteuer

## C+ mit Kirchensteuer

Monatstarif für Doppelverdiener (Tarif C+)

| Tarif               | C+                    | C0+  | C1+    | C2+      | C3+      | C4+      | C5+      | C6+      |      |
|---------------------|-----------------------|--|--------|----------|----------|----------|----------|----------|------|
| Bruttolohn im Monat | Erwerbstätige Ehefrau | Erwerbstätiger Ehemann mit Unterhaltsleistungen gegenüber ... (Anzahl) Kindern<br>(Dieser Tarif gilt auch für in eingetragener Partnerschaft lebende Steuerpflichtige, welche beide erwerbstätig sind) |        |          |          |          |          |          |      |
| Stufe von bis       | ohne Kinder           | ohne Kinder  | 1 Kind | 2 Kinder | 3 Kinder | 4 Kinder | 5 Kinder | 6 Kinder |      |
| CHF                 | CHF %                 | CHF %  | CHF %  | CHF %    | CHF %    | CHF %    | CHF %    | CHF %    |      |
| 1                   | 1200                  | 3  | 0.26   |          |          |          |          |          |      |
| 1201                | 1250                  | 3  | 0.24   | 1        | 0.08     |          |          |          |      |
| 1251                | 1300                  | 8  | 0.63   | 1        | 0.08     |          |          |          |      |
| 1301                | 1350                  | 9  | 0.68   | 1        | 0.08     | 1        | 0.08     |          |      |
| 1351                | 1400                  | 10   | 0.73   | 1        | 0.07     | 1        | 0.07     | 1        | 0.07 |
| 1401                | 1450                  | 10   | 0.70   | 1        | 0.07     | 1        | 0.07     | 1        | 0.07 |
| 1451                | 1500                  | 11   | 0.75   | 2        | 0.14     | 2        | 0.14     | 1        | 0.07 |
| 1501                | 1550                  | 12   | 0.79   | 2        | 0.13     | 2        | 0.13     | 1        | 0.07 |
| 1551                | 1600                  | 12   | 0.76   | 2        | 0.13     | 2        | 0.13     | 2        | 0.13 |
| 1601                | 1650                  | 13   | 0.80   | 2        | 0.12     | 2        | 0.12     | 2        | 0.12 |
| 1651                | 1700                  | 14   | 0.84   | 3        | 0.18     | 2        | 0.12     | 2        | 0.12 |
| 1701                | 1750                  | 14   | 0.81   | 3        | 0.17     | 3        | 0.17     | 2        | 0.12 |
| 1751                | 1800                  | 15   | 0.85   | 3        | 0.17     | 3        | 0.17     | 3        | 0.17 |
| 1801                | 1850                  | 16   | 0.88   | 3        | 0.16     | 3        | 0.16     | 3        | 0.16 |
| 1851                | 1900                  | 18   | 0.96   | 3        | 0.16     | 3        | 0.16     | 3        | 0.16 |
| 1901                | 1950                  | 22   | 1.14   | 11       | 0.57     | 4        | 0.21     | 3        | 0.16 |
| 1951                | 2000                  | 26   | 1.32   | 11       | 0.56     | 4        | 0.20     | 4        | 0.20 |
| 2001                | 2050                  | 30   | 1.48   | 12       | 0.59     | 4        | 0.20     | 4        | 0.20 |
| 2051                | 2100                  | 35   | 1.69   | 12       | 0.58     | 4        | 0.19     | 4        | 0.19 |
| 2101                | 2150                  | 39   | 1.84   | 13       | 0.61     | 5        | 0.24     | 4        | 0.19 |
| 2151                | 2200                  | 44   | 2.02   | 13       | 0.60     | 5        | 0.23     | 4        | 0.18 |
| 2201                | 2250                  | 50   | 2.25   | 14       | 0.63     | 5        | 0.22     | 5        | 0.22 |
| 2251                | 2300                  | 55   | 2.42   | 15       | 0.66     | 5        | 0.22     | 5        | 0.22 |
| 2301                | 2350                  | 61   | 2.62   | 15       | 0.65     | 5        | 0.22     | 5        | 0.22 |
| 2351                | 2400                  | 67   | 2.82   | 16       | 0.67     | 6        | 0.25     | 5        | 0.21 |
| 2401                | 2450                  | 73   | 3.01   | 16       | 0.66     | 6        | 0.25     | 5        | 0.21 |
| 2451                | 2500                  | 80   | 3.23   | 17       | 0.69     | 6        | 0.24     | 6        | 0.24 |
| 2501                | 2550                  | 87   | 3.45   | 17       | 0.67     | 6        | 0.24     | 6        | 0.24 |
| 2551                | 2600                  | 94   | 3.65   | 18       | 0.70     | 6        | 0.23     | 6        | 0.23 |
| 2601                | 2650                  | 101  | 3.85   | 18       | 0.69     | 7        | 0.27     | 6        | 0.23 |
| 2651                | 2700                  | 108  | 4.04   | 19       | 0.71     | 7        | 0.26     | 7        | 0.26 |
| 2701                | 2750                  | 115  | 4.22   | 20       | 0.73     | 7        | 0.26     | 7        | 0.26 |
| 2751                | 2800                  | 123  | 4.43   | 20       | 0.72     | 7        | 0.25     | 7        | 0.25 |
| 2801                | 2850                  | 130  | 4.60   | 23       | 0.81     | 8        | 0.28     | 7        | 0.25 |
| 2851                | 2900                  | 138  | 4.80   | 27       | 0.94     | 8        | 0.28     | 7        | 0.24 |
| 2901                | 2950                  | 146  | 4.99   | 30       | 1.03     | 8        | 0.27     | 8        | 0.27 |
| 2951                | 3000                  | 154  | 5.18   | 35       | 1.18     | 8        | 0.27     | 8        | 0.27 |
| 3001                | 3050                  | 163  | 5.39   | 40       | 1.32     | 8        | 0.26     | 8        | 0.26 |
| 3051                | 3100                  | 171  | 5.56   | 42       | 1.37     | 9        | 0.29     | 8        | 0.26 |
| 3101                | 3150                  | 180  | 5.76   | 47       | 1.50     | 9        | 0.29     | 8        | 0.26 |
| 3151                | 3200                  | 188  | 5.92   | 53       | 1.67     | 9        | 0.28     | 9        | 0.28 |
| 3201                | 3250                  | 198  | 6.14   | 56       | 1.74     | 9        | 0.28     | 9        | 0.28 |
| 3251                | 3300                  | 207  | 6.32   | 62       | 1.89     | 9        | 0.27     | 9        | 0.27 |
| 3301                | 3350                  | 216  | 6.50   | 68       | 2.05     | 10       | 0.30     | 9        | 0.27 |
| 3351                | 3400                  | 226  | 6.70   | 71       | 2.10     | 10       | 0.30     | 10       | 0.30 |
| 3401                | 3450                  | 236  | 6.89   | 77       | 2.25     | 10       | 0.29     | 10       | 0.29 |
| 3451                | 3500                  | 246  | 7.08   | 84       | 2.42     | 10       | 0.29     | 10       | 0.29 |
| 3501                | 3550                  | 256  | 7.26   | 88       | 2.50     | 11       | 0.31     | 10       | 0.28 |
| 3551                | 3600                  | 267  | 7.47   | 95       | 2.66     | 11       | 0.31     | 11       | 0.31 |

| Tarif               | C+                    |     | C0+  |     | C1+    |     | C2+      |     | C3+      |     | C4+      |     | C5+      |    | C6+      |    |      |
|---------------------|-----------------------|-----|--|-----|--------|-----|----------|-----|----------|-----|----------|-----|----------|----|----------|----|------|
| Bruttolohn im Monat | Erwerbstätige Ehefrau |     | Erwerbstätiger Ehemann mit Unterhaltsleistungen gegenüber ... (Anzahl) Kindern<br>(Dieser Tarif gilt auch für in eingetragener Partnerschaft lebende Steuerpflichtige, welche beide erwerbstätig sind) |     |        |     |          |     |          |     |          |     |          |    |          |    |      |
| Stufe von bis       | ohne Kinder           |     | ohne Kinder  |     | 1 Kind |     | 2 Kinder |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |    | 6 Kinder |    |      |
| CHF                 | CHF                   | %   | CHF  | %   | CHF    | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %  | CHF      | %  |      |
| 3601                | 3650                  | 277 | 7.64   | 103 | 2.84   | 11  | 0.30     | 11  | 0.30     | 11  | 0.30     | 11  | 0.30     | 11 | 0.30     | 10 | 0.28 |
| 3651                | 3700                  | 287 | 7.81   | 106 | 2.88   | 11  | 0.30     | 11  | 0.30     | 11  | 0.30     | 11  | 0.30     | 11 | 0.30     | 11 | 0.30 |
| 3701                | 3750                  | 294 | 7.89   | 114 | 3.06   | 11  | 0.30     | 11  | 0.30     | 11  | 0.30     | 11  | 0.30     | 11 | 0.30     | 11 | 0.30 |
| 3751                | 3800                  | 300 | 7.95   | 122 | 3.23   | 12  | 0.32     | 12  | 0.32     | 11  | 0.29     | 11  | 0.29     | 11 | 0.29     | 11 | 0.29 |
| 3801                | 3850                  | 307 | 8.03   | 126 | 3.29   | 16  | 0.42     | 12  | 0.31     | 12  | 0.31     | 11  | 0.29     | 11 | 0.29     | 11 | 0.29 |
| 3851                | 3900                  | 314 | 8.10   | 134 | 3.46   | 22  | 0.57     | 12  | 0.31     | 12  | 0.31     | 12  | 0.31     | 12 | 0.31     | 12 | 0.31 |
| 3901                | 3950                  | 320 | 8.15   | 143 | 3.64   | 28  | 0.71     | 12  | 0.31     | 12  | 0.31     | 12  | 0.31     | 12 | 0.31     | 12 | 0.31 |
| 3951                | 4000                  | 327 | 8.23   | 147 | 3.70   | 35  | 0.88     | 12  | 0.30     | 12  | 0.30     | 12  | 0.30     | 12 | 0.30     | 12 | 0.30 |
| 4001                | 4050                  | 334 | 8.30   | 155 | 3.85   | 41  | 1.02     | 13  | 0.32     | 12  | 0.30     | 12  | 0.30     | 12 | 0.30     | 12 | 0.30 |
| 4051                | 4100                  | 341 | 8.37   | 164 | 4.02   | 48  | 1.18     | 13  | 0.32     | 13  | 0.32     | 13  | 0.32     | 13 | 0.32     | 12 | 0.29 |
| 4101                | 4150                  | 348 | 8.44   | 168 | 4.07   | 55  | 1.33     | 13  | 0.32     | 13  | 0.32     | 13  | 0.32     | 13 | 0.32     | 13 | 0.32 |
| 4151                | 4200                  | 355 | 8.50   | 177 | 4.24   | 62  | 1.49     | 13  | 0.31     | 13  | 0.31     | 13  | 0.31     | 13 | 0.31     | 13 | 0.31 |
| 4201                | 4250                  | 362 | 8.57   | 187 | 4.43   | 69  | 1.63     | 14  | 0.33     | 13  | 0.31     | 13  | 0.31     | 13 | 0.31     | 13 | 0.31 |
| 4251                | 4300                  | 369 | 8.63   | 191 | 4.47   | 76  | 1.78     | 14  | 0.33     | 14  | 0.33     | 13  | 0.30     | 13 | 0.30     | 13 | 0.30 |
| 4301                | 4350                  | 376 | 8.69   | 200 | 4.62   | 83  | 1.92     | 14  | 0.32     | 14  | 0.32     | 14  | 0.32     | 14 | 0.32     | 13 | 0.30 |
| 4351                | 4400                  | 384 | 8.78   | 210 | 4.80   | 91  | 2.08     | 14  | 0.32     | 14  | 0.32     | 14  | 0.32     | 14 | 0.32     | 14 | 0.32 |
| 4401                | 4450                  | 391 | 8.84   | 215 | 4.86   | 98  | 2.21     | 14  | 0.32     | 14  | 0.32     | 14  | 0.32     | 14 | 0.32     | 14 | 0.32 |
| 4451                | 4500                  | 398 | 8.89   | 224 | 5.01   | 106 | 2.37     | 15  | 0.34     | 14  | 0.31     | 14  | 0.31     | 14 | 0.31     | 14 | 0.31 |
| 4501                | 4550                  | 406 | 8.97   | 234 | 5.17   | 113 | 2.50     | 15  | 0.33     | 15  | 0.33     | 15  | 0.33     | 14 | 0.31     | 14 | 0.31 |
| 4551                | 4600                  | 413 | 9.03   | 239 | 5.22   | 121 | 2.64     | 15  | 0.33     | 15  | 0.33     | 15  | 0.33     | 15 | 0.33     | 14 | 0.31 |
| 4601                | 4650                  | 421 | 9.10   | 249 | 5.38   | 129 | 2.79     | 19  | 0.41     | 15  | 0.32     | 15  | 0.32     | 15 | 0.32     | 15 | 0.32 |
| 4651                | 4700                  | 428 | 9.16   | 259 | 5.54   | 137 | 2.93     | 27  | 0.58     | 15  | 0.32     | 15  | 0.32     | 15 | 0.32     | 15 | 0.32 |
| 4701                | 4750                  | 436 | 9.23   | 264 | 5.59   | 144 | 3.05     | 34  | 0.72     | 15  | 0.32     | 15  | 0.32     | 15 | 0.32     | 15 | 0.32 |
| 4751                | 4800                  | 443 | 9.28   | 275 | 5.76   | 153 | 3.20     | 42  | 0.88     | 16  | 0.34     | 16  | 0.34     | 16 | 0.34     | 15 | 0.31 |
| 4801                | 4850                  | 451 | 9.35   | 285 | 5.91   | 161 | 3.34     | 51  | 1.06     | 16  | 0.33     | 16  | 0.33     | 16 | 0.33     | 16 | 0.33 |
| 4851                | 4900                  | 459 | 9.42   | 291 | 5.97   | 169 | 3.47     | 59  | 1.21     | 16  | 0.33     | 16  | 0.33     | 16 | 0.33     | 16 | 0.33 |
| 4901                | 4950                  | 467 | 9.48   | 302 | 6.13   | 177 | 3.59     | 67  | 1.36     | 16  | 0.32     | 16  | 0.32     | 16 | 0.32     | 16 | 0.32 |
| 4951                | 5000                  | 475 | 9.55   | 313 | 6.29   | 186 | 3.74     | 75  | 1.51     | 17  | 0.34     | 17  | 0.34     | 16 | 0.32     | 16 | 0.32 |
| 5001                | 5050                  | 483 | 9.61   | 319 | 6.35   | 194 | 3.86     | 84  | 1.67     | 17  | 0.34     | 17  | 0.34     | 17 | 0.34     | 16 | 0.32 |
| 5051                | 5100                  | 491 | 9.67   | 330 | 6.50   | 203 | 4.00     | 92  | 1.81     | 17  | 0.33     | 17  | 0.33     | 17 | 0.33     | 17 | 0.33 |
| 5101                | 5150                  | 499 | 9.74   | 342 | 6.67   | 211 | 4.12     | 101 | 1.97     | 17  | 0.33     | 17  | 0.33     | 17 | 0.33     | 17 | 0.33 |
| 5151                | 5200                  | 507 | 9.80   | 347 | 6.71   | 220 | 4.25     | 109 | 2.11     | 17  | 0.33     | 17  | 0.33     | 17 | 0.33     | 17 | 0.33 |
| 5201                | 5250                  | 516 | 9.88   | 360 | 6.89   | 229 | 4.38     | 118 | 2.26     | 18  | 0.34     | 18  | 0.34     | 17 | 0.33     | 17 | 0.33 |
| 5251                | 5300                  | 524 | 9.93   | 372 | 7.05   | 238 | 4.51     | 127 | 2.41     | 18  | 0.34     | 18  | 0.34     | 18 | 0.34     | 18 | 0.34 |
| 5301                | 5350                  | 532 | 9.99   | 378 | 7.10   | 246 | 4.62     | 136 | 2.55     | 25  | 0.47     | 18  | 0.34     | 18 | 0.34     | 18 | 0.34 |
| 5351                | 5400                  | 540 | 10.05  | 390 | 7.26   | 255 | 4.74     | 145 | 2.70     | 34  | 0.63     | 18  | 0.33     | 18 | 0.33     | 18 | 0.33 |
| 5401                | 5450                  | 549 | 10.12  | 403 | 7.43   | 265 | 4.88     | 154 | 2.84     | 43  | 0.79     | 18  | 0.33     | 18 | 0.33     | 18 | 0.33 |
| 5451                | 5500                  | 557 | 10.17  | 409 | 7.47   | 274 | 5.00     | 163 | 2.98     | 52  | 0.95     | 19  | 0.35     | 19 | 0.35     | 18 | 0.33 |
| 5501                | 5550                  | 566 | 10.24  | 422 | 7.64   | 283 | 5.12     | 172 | 3.11     | 61  | 1.10     | 19  | 0.34     | 19 | 0.34     | 19 | 0.34 |
| 5551                | 5600                  | 574 | 10.30  | 435 | 7.80   | 292 | 5.24     | 181 | 3.25     | 70  | 1.26     | 19  | 0.34     | 19 | 0.34     | 19 | 0.34 |
| 5601                | 5650                  | 582 | 10.35  | 441 | 7.84   | 302 | 5.37     | 190 | 3.38     | 79  | 1.40     | 19  | 0.34     | 19 | 0.34     | 19 | 0.34 |
| 5651                | 5700                  | 591 | 10.41  | 454 | 8.00   | 311 | 5.48     | 200 | 3.52     | 89  | 1.57     | 20  | 0.35     | 19 | 0.33     | 19 | 0.33 |
| 5701                | 5750                  | 600 | 10.48  | 467 | 8.16   | 321 | 5.61     | 209 | 3.65     | 98  | 1.71     | 20  | 0.35     | 20 | 0.35     | 20 | 0.35 |
| 5751                | 5800                  | 608 | 10.53  | 474 | 8.21   | 330 | 5.71     | 219 | 3.79     | 107 | 1.85     | 20  | 0.35     | 20 | 0.35     | 20 | 0.35 |
| 5801                | 5850                  | 617 | 10.59  | 487 | 8.36   | 340 | 5.84     | 228 | 3.91     | 117 | 2.01     | 20  | 0.34     | 20 | 0.34     | 20 | 0.34 |
| 5851                | 5900                  | 625 | 10.64  | 500 | 8.51   | 349 | 5.94     | 238 | 4.05     | 126 | 2.14     | 20  | 0.34     | 20 | 0.34     | 20 | 0.34 |
| 5901                | 5950                  | 634 | 10.70  | 507 | 8.56   | 359 | 6.06     | 248 | 4.19     | 136 | 2.30     | 25  | 0.42     | 20 | 0.34     | 20 | 0.34 |
| 5951                | 6000                  | 643 | 10.76  | 520 | 8.70   | 369 | 6.18     | 257 | 4.30     | 146 | 2.44     | 34  | 0.57     | 21 | 0.35     | 21 | 0.35 |
| 6001                | 6050                  | 652 | 10.82  | 533 | 8.85   | 381 | 6.32     | 267 | 4.43     | 156 | 2.59     | 44  | 0.73     | 21 | 0.35     | 21 | 0.35 |
| 6051                | 6100                  | 660 | 10.86  | 540 | 8.89   | 392 | 6.45     | 277 | 4.56     | 165 | 2.72     | 54  | 0.89     | 21 | 0.35     | 21 | 0.35 |
| 6101                | 6150                  | 669 | 10.92  | 554 | 9.04   | 403 | 6.58     | 287 | 4.69     | 176 | 2.87     | 64  | 1.04     | 21 | 0.34     | 21 | 0.34 |
| 6151                | 6200                  | 678 | 10.98  | 562 | 9.10   | 412 | 6.67     | 295 | 4.78     | 183 | 2.96     | 72  | 1.17     | 22 | 0.36     | 21 | 0.34 |
| 6201                | 6250                  | 687 | 11.04  | 571 | 9.17   | 420 | 6.75     | 302 | 4.85     | 191 | 3.07     | 79  | 1.27     | 22 | 0.35     | 22 | 0.35 |
| 6251                | 6300                  | 696 | 11.09  | 580 | 9.24   | 428 | 6.82     | 310 | 4.94     | 198 | 3.16     | 87  | 1.39     | 22 | 0.35     | 22 | 0.35 |
| 6301                | 6350                  | 706 | 11.16  | 589 | 9.31   | 437 | 6.91     | 318 | 5.03     | 206 | 3.26     | 94  | 1.49     | 22 | 0.35     | 22 | 0.35 |
| 6351                | 6400                  | 715 | 11.22  | 598 | 9.38   | 445 | 6.98     | 325 | 5.10     | 214 | 3.36     | 102 | 1.60     | 22 | 0.35     | 22 | 0.35 |
| 6401                | 6450                  | 724 | 11.27  | 606 | 9.43   | 454 | 7.07     | 333 | 5.18     | 221 | 3.44     | 110 | 1.71     | 22 | 0.34     | 22 | 0.34 |
| 6451                | 6500                  | 733 | 11.32  | 615 | 9.50   | 462 | 7.14     | 341 | 5.27     | 229 | 3.54     | 117 | 1.81     | 22 | 0.34     | 22 | 0.34 |
| 6501                | 6550                  | 743 | 11.39  | 624 | 9.56   | 471 | 7.22     | 349 | 5.35     | 237 | 3.63     | 125 | 1.92     | 22 | 0.34     | 22 | 0.34 |
| 6551                | 6600                  | 752 | 11.44  | 633 | 9.63   | 479 | 7.29     | 356 | 5.41     | 245 | 3.73     | 133 | 2.02     | 23 | 0.35     | 22 | 0.33 |

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|---------------------|------|-----------------------|-------|--|-------|--------|-------|----------|------|----------|------|----------|------|----------|------|----------|------|
| Bruttolohn im Monat |      | Erwerbstätige Ehefrau |       | Erwerbstätiger Ehemann mit Unterhaltsleistungen gegenüber ... (Anzahl) Kindern<br>(Dieser Tarif gilt auch für in eingetragener Partnerschaft lebende Steuerpflichtige, welche beide erwerbstätig sind) |       |        |       |          |      |          |      |          |      |          |      |          |      |
| Stufe von           | bis  | ohne Kinder           |       | ohne Kinder  |       | 1 Kind |       | 2 Kinder |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      |
| CHF                 | CHF  | CHF                   | %     | CHF  | %     | CHF    | %     | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |
| 6601                | 6650 | 761                   | 11.49 | 642  | 9.69  | 488    | 7.37  | 364      | 5.49 | 252      | 3.80 | 141      | 2.13 | 29       | 0.44 | 23       | 0.35 |
| 6651                | 6700 | 771                   | 11.55 | 651  | 9.75  | 497    | 7.45  | 372      | 5.57 | 260      | 3.90 | 148      | 2.22 | 37       | 0.55 | 23       | 0.34 |
| 6701                | 6750 | 780                   | 11.60 | 661  | 9.83  | 505    | 7.51  | 380      | 5.65 | 268      | 3.99 | 156      | 2.32 | 45       | 0.67 | 23       | 0.34 |
| 6751                | 6800 | 790                   | 11.66 | 670  | 9.89  | 514    | 7.59  | 388      | 5.73 | 276      | 4.07 | 164      | 2.42 | 52       | 0.77 | 23       | 0.34 |
| 6801                | 6850 | 799                   | 11.71 | 679  | 9.95  | 523    | 7.66  | 396      | 5.80 | 284      | 4.16 | 172      | 2.52 | 60       | 0.88 | 23       | 0.34 |
| 6851                | 6900 | 809                   | 11.77 | 688  | 10.01 | 532    | 7.74  | 404      | 5.88 | 292      | 4.25 | 180      | 2.62 | 68       | 0.99 | 23       | 0.33 |
| 6901                | 6950 | 819                   | 11.83 | 697  | 10.06 | 541    | 7.81  | 412      | 5.95 | 300      | 4.33 | 188      | 2.71 | 76       | 1.10 | 23       | 0.33 |
| 6951                | 7000 | 828                   | 11.87 | 707  | 10.14 | 550    | 7.89  | 420      | 6.02 | 308      | 4.42 | 196      | 2.81 | 84       | 1.20 | 23       | 0.33 |
| 7001                | 7050 | 838                   | 11.93 | 716  | 10.19 | 559    | 7.96  | 428      | 6.09 | 316      | 4.50 | 204      | 2.90 | 92       | 1.31 | 24       | 0.34 |
| 7051                | 7100 | 848                   | 11.99 | 725  | 10.25 | 568    | 8.03  | 436      | 6.16 | 324      | 4.58 | 212      | 3.00 | 100      | 1.41 | 24       | 0.34 |
| 7101                | 7150 | 857                   | 12.03 | 735  | 10.32 | 578    | 8.11  | 444      | 6.23 | 332      | 4.66 | 220      | 3.09 | 108      | 1.52 | 24       | 0.34 |
| 7151                | 7200 | 867                   | 12.08 | 744  | 10.37 | 587    | 8.18  | 452      | 6.30 | 340      | 4.74 | 228      | 3.18 | 116      | 1.62 | 24       | 0.33 |
| 7201                | 7250 | 877                   | 12.14 | 753  | 10.42 | 597    | 8.26  | 460      | 6.37 | 348      | 4.82 | 236      | 3.27 | 125      | 1.73 | 24       | 0.33 |
| 7251                | 7300 | 887                   | 12.19 | 763  | 10.49 | 606    | 8.33  | 469      | 6.45 | 357      | 4.91 | 245      | 3.37 | 133      | 1.83 | 24       | 0.33 |
| 7301                | 7350 | 897                   | 12.25 | 773  | 10.55 | 616    | 8.41  | 477      | 6.51 | 365      | 4.98 | 253      | 3.45 | 141      | 1.92 | 29       | 0.40 |
| 7351                | 7400 | 907                   | 12.30 | 782  | 10.60 | 625    | 8.47  | 485      | 6.58 | 373      | 5.06 | 261      | 3.54 | 149      | 2.02 | 37       | 0.50 |
| 7401                | 7450 | 917                   | 12.35 | 792  | 10.67 | 635    | 8.55  | 493      | 6.64 | 381      | 5.13 | 269      | 3.62 | 157      | 2.11 | 45       | 0.61 |
| 7451                | 7500 | 927                   | 12.40 | 801  | 10.72 | 644    | 8.62  | 502      | 6.72 | 390      | 5.22 | 278      | 3.72 | 166      | 2.22 | 54       | 0.72 |
| 7501                | 7550 | 937                   | 12.45 | 811  | 10.78 | 654    | 8.69  | 510      | 6.78 | 398      | 5.29 | 286      | 3.80 | 174      | 2.31 | 62       | 0.82 |
| 7551                | 7600 | 947                   | 12.50 | 821  | 10.84 | 664    | 8.77  | 518      | 6.84 | 406      | 5.36 | 294      | 3.88 | 182      | 2.40 | 70       | 0.92 |
| 7601                | 7650 | 957                   | 12.55 | 830  | 10.89 | 673    | 8.83  | 527      | 6.91 | 415      | 5.44 | 303      | 3.97 | 191      | 2.50 | 79       | 1.04 |
| 7651                | 7700 | 968                   | 12.61 | 840  | 10.94 | 683    | 8.90  | 535      | 6.97 | 423      | 5.51 | 311      | 4.05 | 199      | 2.59 | 87       | 1.13 |
| 7701                | 7750 | 978                   | 12.66 | 850  | 11.00 | 693    | 8.97  | 544      | 7.04 | 432      | 5.59 | 319      | 4.13 | 207      | 2.68 | 95       | 1.23 |
| 7751                | 7800 | 988                   | 12.71 | 860  | 11.06 | 702    | 9.03  | 552      | 7.10 | 440      | 5.66 | 328      | 4.22 | 216      | 2.78 | 104      | 1.34 |
| 7801                | 7850 | 999                   | 12.77 | 870  | 11.12 | 712    | 9.10  | 561      | 7.17 | 448      | 5.73 | 336      | 4.29 | 224      | 2.86 | 112      | 1.43 |
| 7851                | 7900 | 1009                  | 12.81 | 880  | 11.17 | 722    | 9.17  | 569      | 7.23 | 457      | 5.80 | 345      | 4.38 | 233      | 2.96 | 121      | 1.54 |
| 7901                | 7950 | 1020                  | 12.87 | 890  | 11.23 | 731    | 9.22  | 578      | 7.29 | 466      | 5.88 | 353      | 4.45 | 241      | 3.04 | 129      | 1.63 |
| 7951                | 8000 | 1030                  | 12.92 | 901  | 11.30 | 741    | 9.29  | 586      | 7.35 | 474      | 5.94 | 362      | 4.54 | 250      | 3.13 | 138      | 1.73 |
| 8001                | 8050 | 1041                  | 12.97 | 911  | 11.35 | 751    | 9.36  | 595      | 7.41 | 483      | 6.02 | 371      | 4.62 | 258      | 3.21 | 146      | 1.82 |
| 8051                | 8100 | 1051                  | 13.02 | 921  | 11.41 | 761    | 9.42  | 604      | 7.48 | 491      | 6.08 | 379      | 4.69 | 267      | 3.31 | 155      | 1.92 |
| 8101                | 8150 | 1062                  | 13.07 | 931  | 11.46 | 770    | 9.48  | 613      | 7.54 | 500      | 6.15 | 388      | 4.78 | 276      | 3.40 | 163      | 2.01 |
| 8151                | 8200 | 1072                  | 13.11 | 942  | 11.52 | 780    | 9.54  | 623      | 7.62 | 509      | 6.23 | 396      | 4.84 | 284      | 3.47 | 172      | 2.10 |
| 8201                | 8250 | 1083                  | 13.17 | 952  | 11.57 | 790    | 9.60  | 633      | 7.70 | 517      | 6.29 | 405      | 4.92 | 293      | 3.56 | 181      | 2.20 |
| 8251                | 8300 | 1094                  | 13.22 | 962  | 11.63 | 800    | 9.67  | 643      | 7.77 | 526      | 6.36 | 414      | 5.00 | 302      | 3.65 | 189      | 2.28 |
| 8301                | 8350 | 1104                  | 13.26 | 973  | 11.69 | 810    | 9.73  | 653      | 7.84 | 535      | 6.43 | 422      | 5.07 | 310      | 3.72 | 198      | 2.38 |
| 8351                | 8400 | 1115                  | 13.31 | 983  | 11.74 | 820    | 9.79  | 663      | 7.92 | 543      | 6.48 | 431      | 5.15 | 319      | 3.81 | 207      | 2.47 |
| 8401                | 8450 | 1126                  | 13.36 | 993  | 11.79 | 830    | 9.85  | 673      | 7.99 | 552      | 6.55 | 440      | 5.22 | 328      | 3.89 | 215      | 2.55 |
| 8451                | 8500 | 1136                  | 13.40 | 1004   | 11.85 | 841    | 9.92  | 683      | 8.06 | 561      | 6.62 | 449      | 5.30 | 336      | 3.96 | 224      | 2.64 |
| 8501                | 8550 | 1147                  | 13.45 | 1014   | 11.89 | 851    | 9.98  | 693      | 8.13 | 570      | 6.69 | 458      | 5.37 | 345      | 4.05 | 233      | 2.73 |
| 8551                | 8600 | 1158                  | 13.50 | 1025   | 11.95 | 862    | 10.05 | 703      | 8.20 | 579      | 6.75 | 466      | 5.43 | 354      | 4.13 | 242      | 2.82 |
| 8601                | 8650 | 1169                  | 13.55 | 1035   | 12.00 | 872    | 10.11 | 713      | 8.27 | 588      | 6.82 | 475      | 5.51 | 363      | 4.21 | 251      | 2.91 |
| 8651                | 8700 | 1180                  | 13.60 | 1046   | 12.06 | 883    | 10.18 | 723      | 8.33 | 596      | 6.87 | 484      | 5.58 | 372      | 4.29 | 260      | 3.00 |
| 8701                | 8750 | 1191                  | 13.65 | 1057   | 12.11 | 893    | 10.23 | 733      | 8.40 | 605      | 6.93 | 493      | 5.65 | 381      | 4.37 | 269      | 3.08 |
| 8751                | 8800 | 1202                  | 13.70 | 1067   | 12.16 | 904    | 10.30 | 743      | 8.47 | 614      | 7.00 | 502      | 5.72 | 390      | 4.44 | 277      | 3.16 |
| 8801                | 8850 | 1213                  | 13.75 | 1078   | 12.22 | 915    | 10.37 | 754      | 8.54 | 623      | 7.06 | 511      | 5.79 | 399      | 4.52 | 286      | 3.24 |
| 8851                | 8900 | 1225                  | 13.80 | 1088   | 12.26 | 925    | 10.42 | 764      | 8.61 | 632      | 7.12 | 520      | 5.86 | 408      | 4.60 | 295      | 3.32 |
| 8901                | 8950 | 1236                  | 13.85 | 1099   | 12.31 | 936    | 10.49 | 774      | 8.67 | 641      | 7.18 | 529      | 5.93 | 417      | 4.67 | 304      | 3.41 |
| 8951                | 9000 | 1248                  | 13.91 | 1110   | 12.37 | 946    | 10.54 | 784      | 8.74 | 650      | 7.24 | 538      | 5.99 | 426      | 4.75 | 313      | 3.49 |
| 9001                | 9050 | 1259                  | 13.95 | 1121   | 12.42 | 957    | 10.60 | 795      | 8.81 | 659      | 7.30 | 547      | 6.06 | 435      | 4.82 | 322      | 3.57 |
| 9051                | 9100 | 1270                  | 13.99 | 1132   | 12.47 | 968    | 10.67 | 805      | 8.87 | 669      | 7.37 | 556      | 6.13 | 444      | 4.89 | 331      | 3.65 |
| 9101                | 9150 | 1282                  | 14.05 | 1143   | 12.53 | 979    | 10.73 | 815      | 8.93 | 678      | 7.43 | 565      | 6.19 | 453      | 4.96 | 340      | 3.73 |
| 9151                | 9200 | 1293                  | 14.09 | 1154   | 12.58 | 989    | 10.78 | 826      | 9.00 | 687      | 7.49 | 574      | 6.26 | 462      | 5.04 | 349      | 3.80 |
| 9201                | 9250 | 1305                  | 14.15 | 1166   | 12.64 | 1000   | 10.84 | 837      | 9.07 | 696      | 7.54 | 583      | 6.32 | 471      | 5.11 | 359      | 3.89 |
| 9251                | 9300 | 1316                  | 14.19 | 1177   | 12.69 | 1011   | 10.90 | 847      | 9.13 | 705      | 7.60 | 593      | 6.39 | 480      | 5.18 | 368      | 3.97 |
| 9301                | 9350 | 1327                  | 14.23 | 1188   | 12.74 | 1021   | 10.95 | 858      | 9.20 | 714      | 7.66 | 602      | 6.46 | 489      | 5.24 | 377      | 4.04 |
| 9351                | 9400 | 1339                  | 14.28 | 1199   | 12.79 | 1032   | 11.01 | 869      | 9.27 | 723      | 7.71 | 611      | 6.52 | 498      | 5.31 | 386      | 4.12 |
| 9401                | 9450 | 1350                  | 14.32 | 1210   | 12.84 | 1043   | 11.07 | 880      | 9.34 | 733      | 7.78 | 620      | 6.58 | 508      | 5.39 | 395      | 4.19 |
| 9451                | 9500 | 1362                  | 14.37 | 1221   | 12.89 | 1054   | 11.12 | 890      | 9.39 | 742      | 7.83 | 629      | 6.64 | 517      | 5.46 | 404      | 4.26 |
| 9501                | 9550 | 1373                  | 14.41 | 1233   | 12.94 | 1065   | 11.18 | 901      | 9.46 | 751      | 7.88 | 639      | 6.71 | 526      | 5.52 | 414      | 4.35 |
| 9551                | 9600 | 1385                  | 14.46 | 1244   | 12.99 | 1076   | 11.24 | 912      | 9.52 | 760      | 7.94 | 648      | 6.77 | 535      | 5.59 | 423      | 4.42 |

| Tarif               | C+                    |      | C0+  |      | C1+    |      | C2+      |      | C3+      |      | C4+      |      | C5+      |      | C6+      |      |      |
|---------------------|-----------------------|------|--|------|--------|------|----------|------|----------|------|----------|------|----------|------|----------|------|------|
| Bruttolohn im Monat | Erwerbstätige Ehefrau |      | Erwerbstätiger Ehemann mit Unterhaltsleistungen gegenüber ... (Anzahl) Kindern<br>(Dieser Tarif gilt auch für in eingetragener Partnerschaft lebende Steuerpflichtige, welche beide erwerbstätig sind) |      |        |      |          |      |          |      |          |      |          |      |          |      |      |
| Stufe von bis       | ohne Kinder           |      | ohne Kinder  |      | 1 Kind |      | 2 Kinder |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      |      |
| CHF                 | CHF                   | %    | CHF  | %    | CHF    | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |      |
| 9601                | 9650                  | 1397 | 14.51  | 1255 | 13.04  | 1086 | 11.28    | 923  | 9.59     | 770  | 8.00     | 657  | 6.83     | 545  | 5.66     | 432  | 4.49 |
| 9651                | 9700                  | 1409 | 14.56  | 1267 | 13.10  | 1097 | 11.34    | 934  | 9.65     | 779  | 8.05     | 667  | 6.89     | 554  | 5.73     | 441  | 4.56 |
| 9701                | 9750                  | 1421 | 14.61  | 1278 | 13.14  | 1109 | 11.40    | 945  | 9.72     | 788  | 8.10     | 676  | 6.95     | 563  | 5.79     | 451  | 4.64 |
| 9751                | 9800                  | 1433 | 14.66  | 1289 | 13.19  | 1120 | 11.46    | 956  | 9.78     | 798  | 8.16     | 685  | 7.01     | 573  | 5.86     | 460  | 4.71 |
| 9801                | 9850                  | 1445 | 14.71  | 1301 | 13.24  | 1131 | 11.51    | 967  | 9.84     | 807  | 8.21     | 695  | 7.07     | 582  | 5.92     | 470  | 4.78 |
| 9851                | 9900                  | 1457 | 14.75  | 1312 | 13.29  | 1143 | 11.57    | 978  | 9.90     | 816  | 8.26     | 704  | 7.13     | 591  | 5.98     | 479  | 4.85 |
| 9901                | 9950                  | 1469 | 14.80  | 1324 | 13.34  | 1154 | 11.63    | 989  | 9.96     | 826  | 8.32     | 713  | 7.18     | 601  | 6.06     | 488  | 4.92 |
| 9951                | 10000                 | 1481 | 14.85  | 1335 | 13.38  | 1166 | 11.69    | 1000 | 10.03    | 836  | 8.38     | 723  | 7.25     | 610  | 6.12     | 498  | 4.99 |
| 10001               | 10050                 | 1493 | 14.89  | 1347 | 13.44  | 1177 | 11.74    | 1011 | 10.08    | 847  | 8.45     | 732  | 7.30     | 620  | 6.18     | 507  | 5.06 |
| 10051               | 10100                 | 1505 | 14.94  | 1358 | 13.48  | 1189 | 11.80    | 1022 | 10.14    | 859  | 8.53     | 742  | 7.36     | 629  | 6.24     | 517  | 5.13 |
| 10101               | 10150                 | 1517 | 14.98  | 1370 | 13.53  | 1200 | 11.85    | 1033 | 10.20    | 870  | 8.59     | 751  | 7.42     | 639  | 6.31     | 526  | 5.20 |
| 10151               | 10200                 | 1529 | 15.03  | 1382 | 13.58  | 1212 | 11.91    | 1044 | 10.26    | 881  | 8.66     | 761  | 7.48     | 648  | 6.37     | 536  | 5.27 |
| 10201               | 10250                 | 1541 | 15.07  | 1394 | 13.63  | 1223 | 11.96    | 1055 | 10.32    | 892  | 8.72     | 770  | 7.53     | 658  | 6.44     | 545  | 5.33 |
| 10251               | 10300                 | 1554 | 15.12  | 1406 | 13.68  | 1235 | 12.02    | 1066 | 10.37    | 903  | 8.79     | 780  | 7.59     | 667  | 6.49     | 555  | 5.40 |
| 10301               | 10350                 | 1566 | 15.17  | 1418 | 13.73  | 1246 | 12.07    | 1077 | 10.43    | 914  | 8.85     | 789  | 7.64     | 677  | 6.56     | 564  | 5.46 |
| 10351               | 10400                 | 1579 | 15.22  | 1430 | 13.78  | 1258 | 12.13    | 1088 | 10.49    | 925  | 8.92     | 799  | 7.70     | 686  | 6.61     | 574  | 5.53 |
| 10401               | 10450                 | 1591 | 15.26  | 1442 | 13.83  | 1269 | 12.17    | 1100 | 10.55    | 936  | 8.98     | 809  | 7.76     | 696  | 6.68     | 583  | 5.59 |
| 10451               | 10500                 | 1603 | 15.30  | 1454 | 13.88  | 1281 | 12.23    | 1111 | 10.61    | 947  | 9.04     | 818  | 7.81     | 706  | 6.74     | 593  | 5.66 |
| 10501               | 10550                 | 1616 | 15.35  | 1466 | 13.93  | 1292 | 12.28    | 1123 | 10.67    | 958  | 9.10     | 828  | 7.87     | 715  | 6.79     | 602  | 5.72 |
| 10551               | 10600                 | 1629 | 15.40  | 1478 | 13.98  | 1305 | 12.34    | 1135 | 10.73    | 970  | 9.17     | 838  | 7.92     | 725  | 6.86     | 612  | 5.79 |
| 10601               | 10650                 | 1642 | 15.45  | 1491 | 14.03  | 1316 | 12.39    | 1147 | 10.80    | 981  | 9.23     | 848  | 7.98     | 735  | 6.92     | 622  | 5.85 |
| 10651               | 10700                 | 1655 | 15.50  | 1503 | 14.08  | 1328 | 12.44    | 1159 | 10.86    | 993  | 9.30     | 858  | 8.04     | 745  | 6.98     | 632  | 5.92 |
| 10701               | 10750                 | 1668 | 15.55  | 1515 | 14.13  | 1340 | 12.49    | 1171 | 10.92    | 1004 | 9.36     | 867  | 8.08     | 755  | 7.04     | 642  | 5.99 |
| 10751               | 10800                 | 1681 | 15.60  | 1528 | 14.18  | 1352 | 12.55    | 1182 | 10.97    | 1016 | 9.43     | 877  | 8.14     | 765  | 7.10     | 652  | 6.05 |
| 10801               | 10850                 | 1694 | 15.65  | 1540 | 14.23  | 1364 | 12.60    | 1195 | 11.04    | 1027 | 9.49     | 887  | 8.19     | 775  | 7.16     | 662  | 6.12 |
| 10851               | 10900                 | 1707 | 15.70  | 1552 | 14.27  | 1377 | 12.66    | 1206 | 11.09    | 1039 | 9.55     | 897  | 8.25     | 785  | 7.22     | 672  | 6.18 |
| 10901               | 10950                 | 1721 | 15.75  | 1565 | 14.32  | 1389 | 12.71    | 1219 | 11.16    | 1051 | 9.62     | 907  | 8.30     | 795  | 7.28     | 682  | 6.24 |
| 10951               | 11000                 | 1734 | 15.80  | 1578 | 14.38  | 1402 | 12.77    | 1231 | 11.22    | 1062 | 9.68     | 917  | 8.36     | 805  | 7.33     | 692  | 6.31 |
| 11001               | 11050                 | 1747 | 15.85  | 1590 | 14.42  | 1414 | 12.83    | 1243 | 11.27    | 1074 | 9.74     | 927  | 8.41     | 815  | 7.39     | 702  | 6.37 |
| 11051               | 11100                 | 1760 | 15.89  | 1603 | 14.47  | 1427 | 12.88    | 1255 | 11.33    | 1085 | 9.80     | 937  | 8.46     | 825  | 7.45     | 712  | 6.43 |
| 11101               | 11150                 | 1774 | 15.95  | 1616 | 14.53  | 1439 | 12.93    | 1267 | 11.39    | 1097 | 9.86     | 948  | 8.52     | 835  | 7.51     | 722  | 6.49 |
| 11151               | 11200                 | 1787 | 15.99  | 1629 | 14.58  | 1452 | 12.99    | 1279 | 11.45    | 1109 | 9.92     | 957  | 8.56     | 845  | 7.56     | 732  | 6.55 |
| 11201               | 11250                 | 1801 | 16.04  | 1642 | 14.63  | 1464 | 13.04    | 1291 | 11.50    | 1121 | 9.99     | 968  | 8.62     | 855  | 7.62     | 742  | 6.61 |
| 11251               | 11300                 | 1815 | 16.10  | 1655 | 14.68  | 1477 | 13.10    | 1303 | 11.56    | 1133 | 10.05    | 978  | 8.67     | 865  | 7.67     | 752  | 6.67 |
| 11301               | 11350                 | 1829 | 16.15  | 1668 | 14.73  | 1489 | 13.15    | 1315 | 11.61    | 1145 | 10.11    | 988  | 8.72     | 875  | 7.73     | 762  | 6.73 |
| 11351               | 11400                 | 1843 | 16.20  | 1681 | 14.78  | 1502 | 13.20    | 1327 | 11.67    | 1157 | 10.17    | 998  | 8.77     | 885  | 7.78     | 772  | 6.79 |
| 11401               | 11450                 | 1857 | 16.25  | 1694 | 14.83  | 1514 | 13.25    | 1339 | 11.72    | 1169 | 10.23    | 1008 | 8.82     | 895  | 7.83     | 782  | 6.84 |
| 11451               | 11500                 | 1871 | 16.31  | 1707 | 14.88  | 1527 | 13.31    | 1352 | 11.78    | 1182 | 10.30    | 1018 | 8.87     | 905  | 7.89     | 793  | 6.91 |
| 11501               | 11550                 | 1885 | 16.36  | 1720 | 14.92  | 1540 | 13.36    | 1364 | 11.84    | 1194 | 10.36    | 1028 | 8.92     | 916  | 7.95     | 803  | 6.97 |
| 11551               | 11600                 | 1899 | 16.41  | 1733 | 14.97  | 1553 | 13.42    | 1377 | 11.90    | 1206 | 10.42    | 1039 | 8.98     | 926  | 8.00     | 813  | 7.02 |
| 11601               | 11650                 | 1914 | 16.46  | 1747 | 15.03  | 1566 | 13.47    | 1390 | 11.96    | 1219 | 10.49    | 1050 | 9.03     | 936  | 8.05     | 823  | 7.08 |
| 11651               | 11700                 | 1929 | 16.52  | 1760 | 15.07  | 1578 | 13.52    | 1402 | 12.01    | 1231 | 10.54    | 1062 | 9.10     | 946  | 8.10     | 833  | 7.13 |
| 11701               | 11750                 | 1943 | 16.57  | 1773 | 15.12  | 1591 | 13.57    | 1415 | 12.07    | 1243 | 10.60    | 1074 | 9.16     | 956  | 8.15     | 844  | 7.20 |
| 11751               | 11800                 | 1959 | 16.64  | 1787 | 15.18  | 1605 | 13.63    | 1428 | 12.13    | 1256 | 10.67    | 1086 | 9.22     | 967  | 8.21     | 854  | 7.25 |
| 11801               | 11850                 | 1973 | 16.68  | 1800 | 15.22  | 1617 | 13.67    | 1441 | 12.19    | 1268 | 10.72    | 1098 | 9.29     | 977  | 8.26     | 864  | 7.31 |
| 11851               | 11900                 | 1987 | 16.73  | 1814 | 15.28  | 1630 | 13.73    | 1453 | 12.24    | 1280 | 10.78    | 1110 | 9.35     | 988  | 8.32     | 875  | 7.37 |
| 11901               | 11950                 | 2003 | 16.80  | 1828 | 15.33  | 1644 | 13.79    | 1466 | 12.29    | 1292 | 10.83    | 1122 | 9.41     | 998  | 8.37     | 885  | 7.42 |
| 11951               | 12000                 | 2017 | 16.84  | 1841 | 15.37  | 1657 | 13.84    | 1479 | 12.35    | 1305 | 10.90    | 1135 | 9.48     | 1008 | 8.42     | 895  | 7.47 |
| 12001               | 12050                 | 2032 | 16.90  | 1854 | 15.42  | 1670 | 13.89    | 1491 | 12.40    | 1317 | 10.95    | 1147 | 9.54     | 1018 | 8.47     | 905  | 7.53 |
| 12051               | 12100                 | 2047 | 16.95  | 1868 | 15.47  | 1683 | 13.94    | 1504 | 12.46    | 1329 | 11.01    | 1159 | 9.60     | 1029 | 8.52     | 916  | 7.59 |
| 12101               | 12150                 | 2062 | 17.01  | 1882 | 15.52  | 1697 | 14.00    | 1517 | 12.51    | 1341 | 11.06    | 1172 | 9.67     | 1039 | 8.57     | 926  | 7.64 |
| 12151               | 12200                 | 2077 | 17.06  | 1896 | 15.57  | 1710 | 14.05    | 1530 | 12.57    | 1354 | 11.12    | 1184 | 9.72     | 1050 | 8.62     | 937  | 7.70 |
| 12201               | 12250                 | 2092 | 17.11  | 1910 | 15.62  | 1723 | 14.09    | 1543 | 12.62    | 1367 | 11.18    | 1196 | 9.78     | 1060 | 8.67     | 947  | 7.75 |
| 12251               | 12300                 | 2107 | 17.16  | 1923 | 15.67  | 1737 | 14.15    | 1556 | 12.68    | 1380 | 11.24    | 1209 | 9.85     | 1071 | 8.73     | 957  | 7.80 |
| 12301               | 12350                 | 2121 | 17.21  | 1937 | 15.72  | 1750 | 14.20    | 1568 | 12.72    | 1392 | 11.29    | 1221 | 9.91     | 1081 | 8.77     | 968  | 7.85 |
| 12351               | 12400                 | 2137 | 17.27  | 1952 | 15.77  | 1763 | 14.25    | 1581 | 12.78    | 1405 | 11.35    | 1233 | 9.96     | 1091 | 8.82     | 978  | 7.90 |
| 12401               | 12450                 | 2152 | 17.32  | 1966 | 15.82  | 1776 | 14.29    | 1594 | 12.83    | 1418 | 11.41    | 1246 | 10.03    | 1102 | 8.87     | 989  | 7.96 |
| 12451               | 12500                 | 2166 | 17.36  | 1980 | 15.87  | 1790 | 14.35    | 1607 | 12.88    | 1431 | 11.47    | 1258 | 10.08    | 1112 | 8.91     | 999  | 8.01 |
| 12501               | 12550                 | 2182 | 17.42  | 1995 | 15.93  | 1804 | 14.40    | 1621 | 12.94    | 1444 | 11.53    | 1271 | 10.15    | 1123 | 8.97     | 1010 | 8.06 |
| 12551               | 12600                 | 2197 | 17.47  | 2009 | 15.98  | 1818 | 14.46    | 1634 | 12.99    | 1457 | 11.59    | 1283 | 10.20    | 1134 | 9.02     | 1020 | 8.11 |

| Tarif               |       | C+                    |       | C0+  |       | C1+    |       | C2+      |       | C3+      |       | C4+      |       | C5+      |       | C6+      |       |
|---------------------|-------|-----------------------|-------|--|-------|--------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|
| Bruttolohn im Monat |       | Erwerbstätige Ehefrau |       | Erwerbstätiger Ehemann mit Unterhaltsleistungen gegenüber ... (Anzahl) Kindern<br>(Dieser Tarif gilt auch für in eingetragener Partnerschaft lebende Steuerpflichtige, welche beide erwerbstätig sind) |       |        |       |          |       |          |       |          |       |          |       |          |       |
| Stufe von           | bis   | ohne Kinder           |       | ohne Kinder  |       | 1 Kind |       | 2 Kinder |       | 3 Kinder |       | 4 Kinder |       | 5 Kinder |       | 6 Kinder |       |
| CHF                 | CHF   | CHF                   | %     | CHF  | %     | CHF    | %     | CHF      | %     | CHF      | %     | CHF      | %     | CHF      | %     | CHF      | %     |
| 12601               | 12650 | 2212                  | 17.52 | 2022   | 16.02 | 1831   | 14.50 | 1647     | 13.05 | 1469     | 11.64 | 1295     | 10.26 | 1144     | 9.06  | 1031     | 8.17  |
| 12651               | 12700 | 2227                  | 17.57 | 2038   | 16.08 | 1846   | 14.56 | 1661     | 13.10 | 1482     | 11.69 | 1308     | 10.32 | 1155     | 9.11  | 1042     | 8.22  |
| 12701               | 12750 | 2242                  | 17.62 | 2052   | 16.13 | 1859   | 14.61 | 1674     | 13.16 | 1495     | 11.75 | 1320     | 10.37 | 1165     | 9.16  | 1052     | 8.27  |
| 12751               | 12800 | 2257                  | 17.67 | 2066   | 16.17 | 1873   | 14.66 | 1687     | 13.21 | 1508     | 11.80 | 1332     | 10.43 | 1176     | 9.21  | 1063     | 8.32  |
| 12801               | 12850 | 2273                  | 17.72 | 2082   | 16.23 | 1887   | 14.71 | 1701     | 13.26 | 1521     | 11.86 | 1345     | 10.49 | 1186     | 9.25  | 1073     | 8.37  |
| 12851               | 12900 | 2288                  | 17.77 | 2096   | 16.28 | 1900   | 14.76 | 1714     | 13.31 | 1533     | 11.91 | 1357     | 10.54 | 1197     | 9.30  | 1084     | 8.42  |
| 12901               | 12950 | 2303                  | 17.82 | 2111   | 16.33 | 1914   | 14.81 | 1727     | 13.36 | 1546     | 11.96 | 1370     | 10.60 | 1208     | 9.35  | 1094     | 8.46  |
| 12951               | 13000 | 2319                  | 17.87 | 2127   | 16.39 | 1928   | 14.86 | 1741     | 13.42 | 1559     | 12.02 | 1383     | 10.66 | 1218     | 9.39  | 1105     | 8.52  |
| 13001               | 13050 | 2334                  | 17.92 | 2142   | 16.45 | 1942   | 14.91 | 1754     | 13.47 | 1572     | 12.07 | 1396     | 10.72 | 1229     | 9.44  | 1116     | 8.57  |
| 13051               | 13100 | 2349                  | 17.97 | 2157   | 16.50 | 1956   | 14.96 | 1767     | 13.51 | 1585     | 12.12 | 1408     | 10.77 | 1240     | 9.48  | 1126     | 8.61  |
| 13101               | 13150 | 2365                  | 18.02 | 2173   | 16.56 | 1970   | 15.01 | 1781     | 13.57 | 1598     | 12.18 | 1421     | 10.83 | 1250     | 9.52  | 1137     | 8.66  |
| 13151               | 13200 | 2380                  | 18.06 | 2188   | 16.61 | 1984   | 15.06 | 1794     | 13.62 | 1611     | 12.23 | 1434     | 10.88 | 1261     | 9.57  | 1148     | 8.71  |
| 13201               | 13250 | 2395                  | 18.11 | 2204   | 16.67 | 1998   | 15.11 | 1808     | 13.67 | 1624     | 12.28 | 1447     | 10.94 | 1273     | 9.63  | 1159     | 8.76  |
| 13251               | 13300 | 2411                  | 18.16 | 2220   | 16.72 | 2013   | 15.16 | 1822     | 13.73 | 1638     | 12.34 | 1460     | 11.00 | 1286     | 9.69  | 1170     | 8.81  |
| 13301               | 13350 | 2426                  | 18.21 | 2235   | 16.77 | 2027   | 15.21 | 1836     | 13.78 | 1651     | 12.39 | 1473     | 11.05 | 1298     | 9.74  | 1180     | 8.86  |
| 13351               | 13400 | 2441                  | 18.25 | 2250   | 16.82 | 2042   | 15.27 | 1849     | 13.82 | 1664     | 12.44 | 1485     | 11.10 | 1311     | 9.80  | 1191     | 8.90  |
| 13401               | 13450 | 2457                  | 18.30 | 2266   | 16.88 | 2056   | 15.31 | 1863     | 13.88 | 1678     | 12.50 | 1498     | 11.16 | 1323     | 9.85  | 1202     | 8.95  |
| 13451               | 13500 | 2472                  | 18.35 | 2282   | 16.94 | 2072   | 15.38 | 1877     | 13.93 | 1691     | 12.55 | 1512     | 11.22 | 1336     | 9.91  | 1213     | 9.00  |
| 13501               | 13550 | 2487                  | 18.39 | 2297   | 16.98 | 2086   | 15.42 | 1891     | 13.98 | 1705     | 12.61 | 1524     | 11.27 | 1348     | 9.97  | 1223     | 9.04  |
| 13551               | 13600 | 2503                  | 18.44 | 2313   | 17.04 | 2101   | 15.48 | 1904     | 14.03 | 1718     | 12.66 | 1537     | 11.32 | 1361     | 10.03 | 1234     | 9.09  |
| 13601               | 13650 | 2519                  | 18.49 | 2329   | 17.09 | 2117   | 15.54 | 1919     | 14.08 | 1731     | 12.70 | 1550     | 11.38 | 1374     | 10.08 | 1245     | 9.14  |
| 13651               | 13700 | 2534                  | 18.53 | 2344   | 17.14 | 2132   | 15.59 | 1933     | 14.14 | 1745     | 12.76 | 1563     | 11.43 | 1387     | 10.14 | 1256     | 9.18  |
| 13701               | 13750 | 2550                  | 18.58 | 2360   | 17.19 | 2147   | 15.64 | 1947     | 14.19 | 1758     | 12.81 | 1576     | 11.48 | 1400     | 10.20 | 1267     | 9.23  |
| 13751               | 13800 | 2565                  | 18.62 | 2376   | 17.25 | 2164   | 15.71 | 1962     | 14.24 | 1772     | 12.86 | 1590     | 11.54 | 1413     | 10.26 | 1278     | 9.28  |
| 13801               | 13850 | 2581                  | 18.67 | 2392   | 17.30 | 2179   | 15.76 | 1976     | 14.29 | 1786     | 12.92 | 1603     | 11.59 | 1426     | 10.31 | 1289     | 9.32  |
| 13851               | 13900 | 2597                  | 18.72 | 2407   | 17.35 | 2195   | 15.82 | 1990     | 14.34 | 1800     | 12.97 | 1616     | 11.65 | 1439     | 10.37 | 1299     | 9.36  |
| 13901               | 13950 | 2612                  | 18.76 | 2423   | 17.40 | 2211   | 15.88 | 2005     | 14.40 | 1814     | 13.03 | 1630     | 11.71 | 1453     | 10.43 | 1311     | 9.41  |
| 13951               | 14000 | 2628                  | 18.81 | 2439   | 17.45 | 2227   | 15.94 | 2019     | 14.45 | 1828     | 13.08 | 1644     | 11.76 | 1465     | 10.48 | 1321     | 9.45  |
| 14001               | 14050 | 2643                  | 18.84 | 2454   | 17.50 | 2242   | 15.99 | 2034     | 14.50 | 1842     | 13.13 | 1657     | 11.81 | 1478     | 10.54 | 1332     | 9.50  |
| 14051               | 14100 | 2659                  | 18.89 | 2471   | 17.56 | 2258   | 16.04 | 2049     | 14.56 | 1856     | 13.19 | 1671     | 11.87 | 1492     | 10.60 | 1343     | 9.54  |
| 14101               | 14150 | 2675                  | 18.94 | 2486   | 17.60 | 2274   | 16.10 | 2064     | 14.61 | 1870     | 13.24 | 1684     | 11.92 | 1505     | 10.65 | 1354     | 9.59  |
| 14151               | 14200 | 2690                  | 18.98 | 2502   | 17.65 | 2290   | 16.16 | 2079     | 14.67 | 1884     | 13.29 | 1698     | 11.98 | 1518     | 10.71 | 1365     | 9.63  |
| 14201               | 14250 | 2707                  | 19.03 | 2519   | 17.71 | 2306   | 16.21 | 2095     | 14.73 | 1898     | 13.34 | 1712     | 12.04 | 1531     | 10.76 | 1376     | 9.67  |
| 14251               | 14300 | 2722                  | 19.07 | 2534   | 17.75 | 2322   | 16.27 | 2110     | 14.78 | 1912     | 13.39 | 1726     | 12.09 | 1545     | 10.82 | 1387     | 9.72  |
| 14301               | 14350 | 2738                  | 19.11 | 2550   | 17.80 | 2338   | 16.32 | 2125     | 14.83 | 1927     | 13.45 | 1739     | 12.14 | 1558     | 10.88 | 1398     | 9.76  |
| 14351               | 14400 | 2754                  | 19.16 | 2566   | 17.85 | 2354   | 16.38 | 2142     | 14.90 | 1942     | 13.51 | 1753     | 12.19 | 1571     | 10.93 | 1410     | 9.81  |
| 14401               | 14450 | 2769                  | 19.20 | 2582   | 17.90 | 2370   | 16.43 | 2157     | 14.95 | 1956     | 13.56 | 1767     | 12.25 | 1584     | 10.98 | 1421     | 9.85  |
| 14451               | 14500 | 2785                  | 19.24 | 2598   | 17.95 | 2386   | 16.48 | 2173     | 15.01 | 1971     | 13.62 | 1781     | 12.30 | 1598     | 11.04 | 1432     | 9.89  |
| 14501               | 14550 | 2802                  | 19.29 | 2615   | 18.00 | 2402   | 16.54 | 2190     | 15.08 | 1986     | 13.67 | 1795     | 12.36 | 1612     | 11.10 | 1443     | 9.93  |
| 14551               | 14600 | 2817                  | 19.33 | 2630   | 18.04 | 2418   | 16.59 | 2206     | 15.14 | 2000     | 13.72 | 1809     | 12.41 | 1626     | 11.16 | 1454     | 9.98  |
| 14601               | 14650 | 2833                  | 19.37 | 2646   | 18.09 | 2433   | 16.64 | 2221     | 15.19 | 2014     | 13.77 | 1823     | 12.46 | 1639     | 11.21 | 1465     | 10.02 |
| 14651               | 14700 | 2849                  | 19.41 | 2663   | 18.15 | 2450   | 16.70 | 2238     | 15.25 | 2030     | 13.83 | 1838     | 12.52 | 1653     | 11.26 | 1476     | 10.06 |
| 14701               | 14750 | 2865                  | 19.46 | 2678   | 18.19 | 2466   | 16.75 | 2254     | 15.31 | 2045     | 13.89 | 1852     | 12.58 | 1667     | 11.32 | 1488     | 10.11 |
| 14751               | 14800 | 2881                  | 19.50 | 2694   | 18.23 | 2482   | 16.80 | 2270     | 15.36 | 2060     | 13.94 | 1866     | 12.63 | 1681     | 11.38 | 1501     | 10.16 |
| 14801               | 14850 | 2897                  | 19.54 | 2711   | 18.29 | 2498   | 16.85 | 2286     | 15.42 | 2075     | 14.00 | 1881     | 12.69 | 1695     | 11.43 | 1515     | 10.22 |
| 14851               | 14900 | 2913                  | 19.58 | 2727   | 18.33 | 2514   | 16.90 | 2302     | 15.48 | 2091     | 14.06 | 1895     | 12.74 | 1709     | 11.49 | 1528     | 10.27 |
| 14901               | 14950 | 2929                  | 19.62 | 2743   | 18.38 | 2530   | 16.95 | 2318     | 15.53 | 2106     | 14.11 | 1909     | 12.79 | 1723     | 11.54 | 1542     | 10.33 |
| 14951               | 15000 | 2945                  | 19.67 | 2759   | 18.42 | 2547   | 17.01 | 2334     | 15.59 | 2122     | 14.17 | 1924     | 12.85 | 1737     | 11.60 | 1555     | 10.38 |
| 15001               | 15050 | 2961                  | 19.71 | 2775   | 18.47 | 2563   | 17.06 | 2350     | 15.64 | 2138     | 14.23 | 1939     | 12.91 | 1750     | 11.65 | 1569     | 10.44 |
| 15051               | 15100 | 2977                  | 19.75 | 2791   | 18.51 | 2579   | 17.11 | 2367     | 15.70 | 2154     | 14.29 | 1953     | 12.96 | 1764     | 11.70 | 1582     | 10.49 |
| 15101               | 15150 | 2993                  | 19.79 | 2808   | 18.57 | 2596   | 17.16 | 2383     | 15.76 | 2171     | 14.35 | 1968     | 13.01 | 1779     | 11.76 | 1596     | 10.55 |
| 15151               | 15200 | 3009                  | 19.83 | 2824   | 18.61 | 2612   | 17.21 | 2399     | 15.81 | 2187     | 14.41 | 1983     | 13.07 | 1793     | 11.82 | 1610     | 10.61 |
| 15201               | 15250 | 3025                  | 19.87 | 2840   | 18.65 | 2628   | 17.26 | 2415     | 15.86 | 2203     | 14.47 | 1998     | 13.12 | 1807     | 11.87 | 1624     | 10.67 |
| 15251               | 15300 | 3042                  | 19.91 | 2857   | 18.70 | 2645   | 17.32 | 2432     | 15.92 | 2220     | 14.53 | 2013     | 13.18 | 1822     | 11.93 | 1638     | 10.72 |
| 15301               | 15350 | 3058                  | 19.95 | 2873   | 18.75 | 2660   | 17.36 | 2448     | 15.97 | 2235     | 14.58 | 2028     | 13.23 | 1836     | 11.98 | 1652     | 10.78 |
| 15351               | 15400 | 3074                  | 19.99 | 2889   | 18.79 | 2676   | 17.40 | 2464     | 16.03 | 2251     | 14.64 | 2043     | 13.29 | 1850     | 12.03 | 1666     | 10.84 |
| 15401               | 15450 | 3090                  | 20.03 | 2906   | 18.84 | 2693   | 17.46 | 2481     | 16.08 | 2268     | 14.70 | 2059     | 13.35 | 1866     | 12.10 | 1680     | 10.89 |
| 15451               | 15500 | 3106                  | 20.07 | 2922   | 18.88 | 2709   | 17.51 | 2497     | 16.14 | 2284     | 14.76 | 2074     | 13.40 | 1880     | 12.15 | 1694     | 10.95 |
| 15501               | 15550 | 3122                  | 20.11 | 2938   | 18.92 | 2725   | 17.55 | 2513     | 16.19 | 2300     | 14.81 | 2089     | 13.46 | 1894     | 12.20 | 1708     | 11.00 |
| 15551               | 15600 | 3139                  | 20.15 | 2955   | 18.97 | 2743   | 17.61 | 2530     | 16.24 | 2317     | 14.88 | 2106     | 13.52 | 1909     | 12.26 | 1723     | 11.06 |

| Tarif               | C+                    |      | C0+  |      | C1+    |      | C2+      |      | C3+      |      | C4+      |      | C5+      |      | C6+      |      |       |
|---------------------|-----------------------|------|--|------|--------|------|----------|------|----------|------|----------|------|----------|------|----------|------|-------|
| Bruttolohn im Monat | Erwerbstätige Ehefrau |      | Erwerbstätiger Ehemann mit Unterhaltsleistungen gegenüber ... (Anzahl) Kindern<br>(Dieser Tarif gilt auch für in eingetragener Partnerschaft lebende Steuerpflichtige, welche beide erwerbstätig sind) |      |        |      |          |      |          |      |          |      |          |      |          |      |       |
| Stufe von bis       | ohne Kinder           |      | ohne Kinder  |      | 1 Kind |      | 2 Kinder |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      |       |
| CHF                 | CHF                   | %    | CHF  | %    | CHF    | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |       |
| 15601               | 15650                 | 3155 | 20.19  | 2971 | 19.01  | 2759 | 17.66    | 2546 | 16.29    | 2333 | 14.93    | 2121 | 13.57    | 1924 | 12.31    | 1737 | 11.12 |
| 15651               | 15700                 | 3171 | 20.23  | 2987 | 19.06  | 2775 | 17.70    | 2562 | 16.34    | 2349 | 14.99    | 2137 | 13.63    | 1938 | 12.36    | 1750 | 11.16 |
| 15701               | 15750                 | 3188 | 20.27  | 3004 | 19.10  | 2792 | 17.76    | 2579 | 16.40    | 2366 | 15.05    | 2154 | 13.70    | 1954 | 12.43    | 1765 | 11.22 |
| 15751               | 15800                 | 3204 | 20.31  | 3021 | 19.15  | 2808 | 17.80    | 2595 | 16.45    | 2383 | 15.11    | 2170 | 13.76    | 1969 | 12.48    | 1779 | 11.28 |
| 15801               | 15850                 | 3220 | 20.35  | 3037 | 19.19  | 2824 | 17.85    | 2612 | 16.51    | 2399 | 15.16    | 2186 | 13.81    | 1984 | 12.54    | 1793 | 11.33 |
| 15851               | 15900                 | 3237 | 20.39  | 3054 | 19.24  | 2841 | 17.90    | 2629 | 16.56    | 2416 | 15.22    | 2203 | 13.88    | 1999 | 12.59    | 1808 | 11.39 |
| 15901               | 15950                 | 3253 | 20.43  | 3070 | 19.28  | 2857 | 17.94    | 2645 | 16.61    | 2432 | 15.27    | 2219 | 13.93    | 2014 | 12.65    | 1823 | 11.45 |
| 15951               | 16000                 | 3269 | 20.46  | 3086 | 19.32  | 2873 | 17.98    | 2661 | 16.66    | 2448 | 15.32    | 2236 | 14.00    | 2029 | 12.70    | 1837 | 11.50 |
| 16001               | 16050                 | 3286 | 20.51  | 3103 | 19.36  | 2891 | 18.04    | 2678 | 16.71    | 2465 | 15.38    | 2253 | 14.06    | 2045 | 12.76    | 1852 | 11.56 |
| 16051               | 16100                 | 3302 | 20.54  | 3119 | 19.40  | 2907 | 18.08    | 2694 | 16.76    | 2482 | 15.44    | 2269 | 14.12    | 2060 | 12.81    | 1867 | 11.61 |
| 16101               | 16150                 | 3318 | 20.58  | 3136 | 19.45  | 2923 | 18.13    | 2710 | 16.81    | 2498 | 15.49    | 2285 | 14.17    | 2075 | 12.87    | 1881 | 11.67 |
| 16151               | 16200                 | 3335 | 20.62  | 3153 | 19.49  | 2940 | 18.18    | 2728 | 16.87    | 2515 | 15.55    | 2302 | 14.23    | 2091 | 12.93    | 1897 | 11.73 |
| 16201               | 16250                 | 3351 | 20.65  | 3169 | 19.53  | 2956 | 18.22    | 2744 | 16.91    | 2531 | 15.60    | 2319 | 14.29    | 2107 | 12.99    | 1911 | 11.78 |
| 16251               | 16300                 | 3367 | 20.69  | 3185 | 19.57  | 2973 | 18.27    | 2760 | 16.96    | 2548 | 15.66    | 2335 | 14.35    | 2123 | 13.04    | 1926 | 11.83 |
| 16301               | 16350                 | 3384 | 20.73  | 3203 | 19.62  | 2990 | 18.32    | 2777 | 17.01    | 2565 | 15.71    | 2352 | 14.41    | 2140 | 13.11    | 1941 | 11.89 |
| 16351               | 16400                 | 3401 | 20.77  | 3219 | 19.66  | 3006 | 18.36    | 2794 | 17.06    | 2581 | 15.76    | 2368 | 14.46    | 2156 | 13.17    | 1956 | 11.95 |
| 16401               | 16450                 | 3417 | 20.80  | 3236 | 19.70  | 3023 | 18.40    | 2810 | 17.11    | 2598 | 15.82    | 2385 | 14.52    | 2172 | 13.22    | 1971 | 12.00 |
| 16451               | 16500                 | 3434 | 20.84  | 3253 | 19.75  | 3040 | 18.45    | 2827 | 17.16    | 2615 | 15.87    | 2402 | 14.58    | 2189 | 13.29    | 1987 | 12.06 |
| 16501               | 16550                 | 3450 | 20.88  | 3269 | 19.78  | 3056 | 18.49    | 2844 | 17.21    | 2631 | 15.92    | 2418 | 14.63    | 2205 | 13.34    | 2002 | 12.11 |
| 16551               | 16600                 | 3467 | 20.92  | 3285 | 19.82  | 3073 | 18.54    | 2860 | 17.25    | 2647 | 15.97    | 2435 | 14.69    | 2222 | 13.41    | 2017 | 12.17 |
| 16601               | 16650                 | 3483 | 20.95  | 3303 | 19.87  | 3090 | 18.59    | 2877 | 17.31    | 2665 | 16.03    | 2452 | 14.75    | 2239 | 13.47    | 2033 | 12.23 |
| 16651               | 16700                 | 3500 | 20.99  | 3319 | 19.90  | 3107 | 18.63    | 2894 | 17.36    | 2681 | 16.08    | 2468 | 14.80    | 2256 | 13.53    | 2048 | 12.28 |
| 16701               | 16750                 | 3516 | 21.02  | 3335 | 19.94  | 3123 | 18.67    | 2910 | 17.40    | 2697 | 16.13    | 2485 | 14.86    | 2272 | 13.58    | 2063 | 12.33 |
| 16751               | 16800                 | 3533 | 21.06  | 3353 | 19.99  | 3140 | 18.72    | 2927 | 17.45    | 2715 | 16.18    | 2502 | 14.92    | 2289 | 13.65    | 2080 | 12.40 |
| 16801               | 16850                 | 3549 | 21.09  | 3370 | 20.03  | 3157 | 18.76    | 2944 | 17.50    | 2731 | 16.23    | 2519 | 14.97    | 2306 | 13.71    | 2095 | 12.45 |
| 16851               | 16900                 | 3566 | 21.13  | 3386 | 20.07  | 3173 | 18.80    | 2960 | 17.54    | 2748 | 16.28    | 2535 | 15.02    | 2322 | 13.76    | 2111 | 12.51 |
| 16901               | 16950                 | 3583 | 21.17  | 3403 | 20.11  | 3191 | 18.85    | 2978 | 17.60    | 2765 | 16.34    | 2552 | 15.08    | 2340 | 13.83    | 2128 | 12.57 |
| 16951               | 17000                 | 3599 | 21.20  | 3420 | 20.15  | 3207 | 18.89    | 2994 | 17.64    | 2782 | 16.39    | 2569 | 15.13    | 2356 | 13.88    | 2144 | 12.63 |
| 17001               | 17050                 | 3615 | 21.23  | 3436 | 20.18  | 3224 | 18.94    | 3011 | 17.69    | 2798 | 16.43    | 2585 | 15.18    | 2373 | 13.94    | 2160 | 12.69 |
| 17051               | 17100                 | 3633 | 21.28  | 3454 | 20.23  | 3241 | 18.98    | 3028 | 17.73    | 2816 | 16.49    | 2603 | 15.24    | 2390 | 14.00    | 2177 | 12.75 |
| 17101               | 17150                 | 3649 | 21.31  | 3470 | 20.26  | 3257 | 19.02    | 3045 | 17.78    | 2832 | 16.54    | 2619 | 15.29    | 2406 | 14.05    | 2194 | 12.81 |
| 17151               | 17200                 | 3666 | 21.34  | 3487 | 20.30  | 3274 | 19.06    | 3061 | 17.82    | 2849 | 16.59    | 2636 | 15.35    | 2423 | 14.11    | 2210 | 12.87 |
| 17201               | 17250                 | 3683 | 21.38  | 3504 | 20.34  | 3291 | 19.11    | 3079 | 17.88    | 2866 | 16.64    | 2653 | 15.40    | 2440 | 14.17    | 2228 | 12.93 |
| 17251               | 17300                 | 3699 | 21.41  | 3521 | 20.38  | 3308 | 19.15    | 3096 | 17.92    | 2883 | 16.69    | 2670 | 15.46    | 2457 | 14.22    | 2244 | 12.99 |
| 17301               | 17350                 | 3716 | 21.45  | 3538 | 20.42  | 3325 | 19.19    | 3112 | 17.96    | 2899 | 16.73    | 2686 | 15.50    | 2474 | 14.28    | 2261 | 13.05 |
| 17351               | 17400                 | 3733 | 21.48  | 3555 | 20.46  | 3342 | 19.23    | 3130 | 18.01    | 2917 | 16.79    | 2704 | 15.56    | 2491 | 14.34    | 2278 | 13.11 |
| 17401               | 17450                 | 3749 | 21.52  | 3572 | 20.50  | 3359 | 19.28    | 3146 | 18.05    | 2933 | 16.83    | 2721 | 15.62    | 2508 | 14.39    | 2295 | 13.17 |
| 17451               | 17500                 | 3766 | 21.55  | 3589 | 20.54  | 3376 | 19.32    | 3163 | 18.10    | 2950 | 16.88    | 2737 | 15.66    | 2525 | 14.45    | 2312 | 13.23 |
| 17501               | 17550                 | 3783 | 21.59  | 3606 | 20.58  | 3393 | 19.36    | 3180 | 18.15    | 2968 | 16.94    | 2755 | 15.72    | 2542 | 14.50    | 2329 | 13.29 |
| 17551               | 17600                 | 3800 | 21.62  | 3623 | 20.61  | 3410 | 19.40    | 3197 | 18.19    | 2984 | 16.98    | 2771 | 15.77    | 2558 | 14.55    | 2346 | 13.35 |
| 17601               | 17650                 | 3816 | 21.65  | 3640 | 20.65  | 3427 | 19.44    | 3214 | 18.24    | 3001 | 17.03    | 2788 | 15.82    | 2575 | 14.61    | 2363 | 13.41 |
| 17651               | 17700                 | 3833 | 21.69  | 3657 | 20.69  | 3444 | 19.49    | 3231 | 18.28    | 3018 | 17.07    | 2806 | 15.88    | 2593 | 14.67    | 2380 | 13.47 |
| 17701               | 17750                 | 3850 | 21.72  | 3674 | 20.73  | 3461 | 19.53    | 3248 | 18.32    | 3035 | 17.12    | 2822 | 15.92    | 2609 | 14.72    | 2397 | 13.52 |
| 17751               | 17800                 | 3866 | 21.75  | 3691 | 20.77  | 3478 | 19.57    | 3265 | 18.37    | 3052 | 17.17    | 2839 | 15.97    | 2626 | 14.77    | 2414 | 13.58 |
| 17801               | 17850                 | 3883 | 21.78  | 3708 | 20.80  | 3495 | 19.61    | 3282 | 18.41    | 3070 | 17.22    | 2857 | 16.03    | 2644 | 14.83    | 2431 | 13.64 |
| 17851               | 17900                 | 3900 | 21.82  | 3725 | 20.84  | 3512 | 19.65    | 3299 | 18.46    | 3086 | 17.26    | 2873 | 16.07    | 2661 | 14.89    | 2448 | 13.70 |
| 17901               | 17950                 | 3916 | 21.85  | 3742 | 20.88  | 3529 | 19.69    | 3316 | 18.50    | 3103 | 17.31    | 2890 | 16.12    | 2677 | 14.93    | 2464 | 13.75 |
| 17951               | 18000                 | 3934 | 21.89  | 3759 | 20.91  | 3546 | 19.73    | 3333 | 18.54    | 3120 | 17.36    | 2908 | 16.18    | 2695 | 14.99    | 2482 | 13.81 |
| 18001               | 18050                 | 3950 | 21.91  | 3776 | 20.95  | 3563 | 19.77    | 3350 | 18.59    | 3138 | 17.41    | 2925 | 16.23    | 2712 | 15.05    | 2499 | 13.86 |
| 18051               | 18100                 | 3967 | 21.95  | 3793 | 20.98  | 3580 | 19.81    | 3367 | 18.63    | 3154 | 17.45    | 2941 | 16.27    | 2729 | 15.10    | 2516 | 13.92 |
| 18101               | 18150                 | 3984 | 21.98  | 3811 | 21.03  | 3598 | 19.85    | 3385 | 18.68    | 3172 | 17.50    | 2959 | 16.33    | 2746 | 15.15    | 2533 | 13.98 |
| 18151               | 18200                 | 4001 | 22.01  | 3827 | 21.06  | 3614 | 19.88    | 3402 | 18.72    | 3189 | 17.55    | 2976 | 16.37    | 2763 | 15.20    | 2550 | 14.03 |
| 18201               | 18250                 | 4017 | 22.04  | 3844 | 21.09  | 3631 | 19.92    | 3418 | 18.75    | 3205 | 17.59    | 2993 | 16.42    | 2780 | 15.25    | 2567 | 14.09 |
| 18251               | 18300                 | 4035 | 22.08  | 3862 | 21.13  | 3649 | 19.97    | 3436 | 18.80    | 3223 | 17.64    | 3010 | 16.47    | 2797 | 15.31    | 2584 | 14.14 |
| 18301               | 18350                 | 4052 | 22.11  | 3879 | 21.17  | 3666 | 20.01    | 3453 | 18.84    | 3240 | 17.68    | 3027 | 16.52    | 2814 | 15.36    | 2601 | 14.19 |
| 18351               | 18400                 | 4068 | 22.14  | 3895 | 21.20  | 3682 | 20.04    | 3470 | 18.88    | 3257 | 17.73    | 3044 | 16.57    | 2831 | 15.41    | 2618 | 14.25 |
| 18401               | 18450                 | 4086 | 22.18  | 3913 | 21.24  | 3700 | 20.08    | 3487 | 18.93    | 3274 | 17.77    | 3062 | 16.62    | 2849 | 15.46    | 2636 | 14.31 |
| 18451               | 18500                 | 4102 | 22.20  | 3930 | 21.27  | 3717 | 20.12    | 3504 | 18.97    | 3291 | 17.81    | 3078 | 16.66    | 2865 | 15.51    | 2653 | 14.36 |
| 18501               | 18550                 | 4119 | 22.23  | 3947 | 21.31  | 3734 | 20.16    | 3521 | 19.01    | 3308 | 17.86    | 3095 | 16.71    | 2882 | 15.56    | 2669 | 14.41 |
| 18551               | 18600                 | 4136 | 22.27  | 3964 | 21.34  | 3752 | 20.20    | 3539 | 19.05    | 3326 | 17.91    | 3113 | 16.76    | 2900 | 15.61    | 2687 | 14.47 |

| Tarif               | C+                    | C0+  | C1+        | C2+        | C3+        | C4+        | C5+        | C6+        |            |
|---------------------|-----------------------|--|------------|------------|------------|------------|------------|------------|------------|
| Bruttolohn im Monat | Erwerbstätige Ehefrau | Erwerbstätiger Ehemann mit Unterhaltsleistungen gegenüber ... (Anzahl) Kindern<br>(Dieser Tarif gilt auch für in eingetragener Partnerschaft lebende Steuerpflichtige, welche beide erwerbstätig sind) |            |            |            |            |            |            |            |
| Stufe von bis       | ohne Kinder           | ohne Kinder  | 1 Kind     | 2 Kinder   | 3 Kinder   | 4 Kinder   | 5 Kinder   | 6 Kinder   |            |
| CHF                 | CHF %                 | CHF %  | CHF %      | CHF %      | CHF %      | CHF %      | CHF %      | CHF %      |            |
| 18601               | 18650                 | 4153 22.30   | 3981 21.37 | 3768 20.23 | 3556 19.09 | 3343 17.95 | 3130 16.81 | 2917 15.66 | 2704 14.52 |
| 18651               | 18700                 | 4169 22.32   | 3998 21.41 | 3785 20.27 | 3573 19.13 | 3360 17.99 | 3147 16.85 | 2934 15.71 | 2721 14.57 |
| 18701               | 18750                 | 4187 22.36   | 4016 21.45 | 3803 20.31 | 3590 19.17 | 3377 18.03 | 3165 16.90 | 2952 15.77 | 2739 14.63 |
| 18751               | 18800                 | 4204 22.39   | 4033 21.48 | 3820 20.35 | 3607 19.21 | 3394 18.08 | 3181 16.94 | 2969 15.81 | 2756 14.68 |
| 18801               | 18850                 | 4221 22.42   | 4050 21.51 | 3837 20.38 | 3624 19.25 | 3411 18.12 | 3198 16.99 | 2986 15.86 | 2773 14.73 |
| 18851               | 18900                 | 4238 22.45   | 4068 21.55 | 3855 20.42 | 3642 19.30 | 3429 18.17 | 3216 17.04 | 3003 15.91 | 2791 14.79 |
| 18901               | 18950                 | 4255 22.48   | 4085 21.59 | 3872 20.46 | 3659 19.33 | 3446 18.21 | 3233 17.08 | 3020 15.96 | 2808 14.84 |
| 18951               | 19000                 | 4271 22.51   | 4102 21.62 | 3889 20.50 | 3676 19.37 | 3463 18.25 | 3250 17.13 | 3037 16.01 | 2824 14.88 |
| 19001               | 19050                 | 4289 22.54   | 4119 21.65 | 3906 20.53 | 3693 19.41 | 3481 18.30 | 3268 17.18 | 3055 16.06 | 2842 14.94 |
| 19051               | 19100                 | 4306 22.57   | 4136 21.68 | 3923 20.57 | 3710 19.45 | 3498 18.34 | 3285 17.22 | 3072 16.10 | 2859 14.99 |
| 19101               | 19150                 | 4322 22.60   | 4153 21.72 | 3940 20.60 | 3728 19.49 | 3515 18.38 | 3302 17.27 | 3089 16.15 | 2876 15.04 |
| 19151               | 19200                 | 4340 22.63   | 4171 21.75 | 3958 20.64 | 3745 19.53 | 3533 18.43 | 3320 17.31 | 3107 16.20 | 2894 15.09 |
| 19201               | 19250                 | 4356 22.66   | 4188 21.78 | 3975 20.68 | 3763 19.57 | 3550 18.47 | 3337 17.36 | 3124 16.25 | 2911 15.14 |
| 19251               | 19300                 | 4374 22.69   | 4205 21.82 | 3992 20.71 | 3779 19.61 | 3566 18.50 | 3353 17.40 | 3140 16.29 | 2928 15.19 |
| 19301               | 19350                 | 4391 22.72   | 4223 21.85 | 4010 20.75 | 3797 19.65 | 3584 18.55 | 3371 17.44 | 3158 16.34 | 2946 15.24 |
| 19351               | 19400                 | 4408 22.75   | 4240 21.88 | 4027 20.78 | 3814 19.69 | 3601 18.59 | 3388 17.49 | 3176 16.39 | 2963 15.29 |
| 19401               | 19450                 | 4424 22.77   | 4257 21.92 | 4044 20.82 | 3831 19.72 | 3618 18.63 | 3405 17.53 | 3192 16.43 | 2979 15.34 |
| 19451               | 19500                 | 4442 22.81   | 4275 21.95 | 4062 20.86 | 3849 19.76 | 3636 18.67 | 3423 17.58 | 3210 16.48 | 2997 15.39 |
| 19501               | 19550                 | 4459 22.84   | 4292 21.98 | 4079 20.89 | 3866 19.80 | 3653 18.71 | 3440 17.62 | 3227 16.53 | 3015 15.44 |
| 19551               | 19600                 | 4475 22.86   | 4309 22.01 | 4096 20.92 | 3883 19.84 | 3670 18.75 | 3457 17.66 | 3244 16.57 | 3031 15.48 |
| 19601               | 19650                 | 4493 22.89   | 4327 22.05 | 4114 20.96 | 3901 19.88 | 3688 18.79 | 3475 17.71 | 3262 16.62 | 3049 15.54 |
| 19651               | 19700                 | 4510 22.92   | 4344 22.08 | 4131 21.00 | 3918 19.91 | 3705 18.83 | 3492 17.75 | 3279 16.67 | 3066 15.58 |
| 19701               | 19750                 | 4527 22.95   | 4361 22.11 | 4148 21.03 | 3935 19.95 | 3722 18.87 | 3509 17.79 | 3296 16.71 | 3083 15.63 |
| 19751               | 19800                 | 4545 22.98   | 4379 22.14 | 4166 21.07 | 3953 19.99 | 3740 18.91 | 3527 17.84 | 3314 16.76 | 3101 15.68 |
| 19801               | 19850                 | 4561 23.01   | 4396 22.17 | 4183 21.10 | 3970 20.03 | 3757 18.95 | 3544 17.88 | 3331 16.80 | 3118 15.73 |
| 19851               | 19900                 | 4578 23.03   | 4413 22.20 | 4200 21.13 | 3987 20.06 | 3774 18.99 | 3561 17.92 | 3348 16.85 | 3135 15.77 |
| 19901               | 19950                 | 4596 23.07   | 4431 22.24 | 4218 21.17 | 4005 20.10 | 3792 19.03 | 3579 17.96 | 3366 16.89 | 3154 15.83 |
| 19951               | 20000                 | 4613 23.09   | 4448 22.27 | 4235 21.20 | 4022 20.14 | 3809 19.07 | 3596 18.00 | 3383 16.94 | 3170 15.87 |
| 20001               | 25000                 | 24.37  | 23.69      | 22.74      | 21.79      | 20.85      | 19.90      | 18.95      | 18.00      |
| 25001               | 30000                 | 26.39  | 25.90      | 25.12      | 24.35      | 23.57      | 22.80      | 22.02      | 21.24      |
| 30001               | 1000000               | 32.94  | 32.82      | 32.50      | 32.17      | 31.84      | 31.51      | 31.18      | 30.85      |