**Finanz- und Kirchendirektion**
Kanton Basel-Landschaft

**Steuerverwaltung**

# Quellensteuer Tarif 2014

für ausländische Arbeitnehmer/innen

Staats- und Gemeindesteuern
Direkte Bundessteuer

## CY mit Kirchensteuer

Monatstarif für Doppelverdiener (Tarif CY)

| Tarif | | C0Y | | C1Y | | C2Y | | C3Y | | C4Y | | C5Y | | C6Y | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bruttolohn im Monat | | In rechtlich und tatsächlich ungetrennter Ehe lebende Ehegatten, bei welchen beide Ehegatten erwerbstätig sind und zwar auch dann, wenn diese Erwerbseinkünfte ergänzend ordentlich veranlagt werden. (Der Tarif C gelangt auch zur Anwendung, wenn der andere Ehegatte im Ausland einer Erwerbstätigkeit nachgeht). | | | | | | | | | | | | | |
| Stufe von | bis | ohne Kinder | | 1 Kind | | 2 Kinder | | 3 Kinder | | 4 Kinder | | 5 Kinder | | 6 Kinder | |
| CHF | | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % |
| 1 | 1200 | | | | | | | | | | | | | | |
| 1201 | 1250 | 2 | 0.16 | 2 | 0.16 | 2 | 0.16 | 1 | 0.08 | 1 | 0.08 | 1 | 0.08 | 1 | 0.08 |
| 1251 | 1300 | 2 | 0.16 | 2 | 0.16 | 2 | 0.16 | 2 | 0.16 | 2 | 0.16 | 1 | 0.08 | 1 | 0.08 |
| 1301 | 1350 | 2 | 0.15 | 2 | 0.15 | 2 | 0.15 | 2 | 0.15 | 2 | 0.15 | 2 | 0.15 | 2 | 0.15 |
| 1351 | 1400 | 3 | 0.22 | 2 | 0.15 | 2 | 0.15 | 2 | 0.15 | 2 | 0.15 | 2 | 0.15 | 2 | 0.15 |
| 1401 | 1450 | 3 | 0.21 | 3 | 0.21 | 3 | 0.21 | 2 | 0.14 | 2 | 0.14 | 2 | 0.14 | 2 | 0.14 |
| 1451 | 1500 | 3 | 0.20 | 3 | 0.20 | 3 | 0.20 | 3 | 0.20 | 3 | 0.20 | 3 | 0.20 | 2 | 0.14 |
| 1501 | 1550 | 3 | 0.20 | 3 | 0.20 | 3 | 0.20 | 3 | 0.20 | 3 | 0.20 | 3 | 0.20 | 3 | 0.20 |
| 1551 | 1600 | 4 | 0.25 | 3 | 0.19 | 3 | 0.19 | 3 | 0.19 | 3 | 0.19 | 3 | 0.19 | 3 | 0.19 |
| 1601 | 1650 | 4 | 0.25 | 4 | 0.25 | 4 | 0.25 | 4 | 0.25 | 3 | 0.18 | 3 | 0.18 | 3 | 0.18 |
| 1651 | 1700 | 4 | 0.24 | 4 | 0.24 | 4 | 0.24 | 4 | 0.24 | 4 | 0.24 | 4 | 0.24 | 3 | 0.18 |
| 1701 | 1750 | 4 | 0.23 | 4 | 0.23 | 4 | 0.23 | 4 | 0.23 | 4 | 0.23 | 4 | 0.23 | 4 | 0.23 |
| 1751 | 1800 | 5 | 0.28 | 5 | 0.28 | 4 | 0.23 | 4 | 0.23 | 4 | 0.23 | 4 | 0.23 | 4 | 0.23 |
| 1801 | 1850 | 5 | 0.27 | 5 | 0.27 | 5 | 0.27 | 5 | 0.27 | 4 | 0.22 | 4 | 0.22 | 4 | 0.22 |
| 1851 | 1900 | 5 | 0.27 | 5 | 0.27 | 5 | 0.27 | 5 | 0.27 | 5 | 0.27 | 5 | 0.27 | 4 | 0.21 |
| 1901 | 1950 | 5 | 0.26 | 5 | 0.26 | 5 | 0.26 | 5 | 0.26 | 5 | 0.26 | 5 | 0.26 | 5 | 0.26 |
| 1951 | 2000 | 6 | 0.30 | 6 | 0.30 | 5 | 0.25 | 5 | 0.25 | 5 | 0.25 | 5 | 0.25 | 5 | 0.25 |
| 2001 | 2050 | 6 | 0.30 | 6 | 0.30 | 6 | 0.30 | 6 | 0.30 | 5 | 0.25 | 5 | 0.25 | 5 | 0.25 |
| 2051 | 2100 | 6 | 0.29 | 6 | 0.29 | 6 | 0.29 | 6 | 0.29 | 6 | 0.29 | 6 | 0.29 | 6 | 0.29 |
| 2101 | 2150 | 16 | 0.75 | 6 | 0.28 | 6 | 0.28 | 6 | 0.28 | 6 | 0.28 | 6 | 0.28 | 6 | 0.28 |
| 2151 | 2200 | 19 | 0.87 | 7 | 0.32 | 7 | 0.32 | 6 | 0.28 | 6 | 0.28 | 6 | 0.28 | 6 | 0.28 |
| 2201 | 2250 | 22 | 0.99 | 7 | 0.31 | 7 | 0.31 | 7 | 0.31 | 7 | 0.31 | 6 | 0.27 | 6 | 0.27 |
| 2251 | 2300 | 25 | 1.10 | 7 | 0.31 | 7 | 0.31 | 7 | 0.31 | 7 | 0.31 | 7 | 0.31 | 7 | 0.31 |
| 2301 | 2350 | 19 | 0.82 | 7 | 0.30 | 7 | 0.30 | 7 | 0.30 | 7 | 0.30 | 7 | 0.30 | 7 | 0.30 |
| 2351 | 2400 | 23 | 0.97 | 8 | 0.34 | 8 | 0.34 | 7 | 0.29 | 7 | 0.29 | 7 | 0.29 | 7 | 0.29 |
| 2401 | 2450 | 26 | 1.07 | 8 | 0.33 | 8 | 0.33 | 8 | 0.33 | 8 | 0.33 | 7 | 0.29 | 7 | 0.29 |
| 2451 | 2500 | 31 | 1.25 | 8 | 0.32 | 8 | 0.32 | 8 | 0.32 | 8 | 0.32 | 8 | 0.32 | 8 | 0.32 |
| 2501 | 2550 | 35 | 1.39 | 8 | 0.32 | 8 | 0.32 | 8 | 0.32 | 8 | 0.32 | 8 | 0.32 | 8 | 0.32 |
| 2551 | 2600 | 39 | 1.51 | 9 | 0.35 | 9 | 0.35 | 8 | 0.31 | 8 | 0.31 | 8 | 0.31 | 8 | 0.31 |
| 2601 | 2650 | 44 | 1.68 | 9 | 0.34 | 9 | 0.34 | 9 | 0.34 | 9 | 0.34 | 9 | 0.34 | 8 | 0.30 |
| 2651 | 2700 | 49 | 1.83 | 9 | 0.34 | 9 | 0.34 | 9 | 0.34 | 9 | 0.34 | 9 | 0.34 | 9 | 0.34 |
| 2701 | 2750 | 53 | 1.94 | 9 | 0.33 | 9 | 0.33 | 9 | 0.33 | 9 | 0.33 | 9 | 0.33 | 9 | 0.33 |
| 2751 | 2800 | 59 | 2.13 | 10 | 0.36 | 10 | 0.36 | 10 | 0.36 | 9 | 0.32 | 9 | 0.32 | 9 | 0.32 |
| 2801 | 2850 | 64 | 2.27 | 10 | 0.35 | 10 | 0.35 | 10 | 0.35 | 10 | 0.35 | 10 | 0.35 | 9 | 0.32 |
| 2851 | 2900 | 70 | 2.43 | 10 | 0.35 | 10 | 0.35 | 10 | 0.35 | 10 | 0.35 | 10 | 0.35 | 10 | 0.35 |
| 2901 | 2950 | 76 | 2.60 | 11 | 0.38 | 10 | 0.34 | 10 | 0.34 | 10 | 0.34 | 10 | 0.34 | 10 | 0.34 |
| 2951 | 3000 | 82 | 2.76 | 11 | 0.37 | 11 | 0.37 | 11 | 0.37 | 10 | 0.34 | 10 | 0.34 | 10 | 0.34 |
| 3001 | 3050 | 88 | 2.91 | 11 | 0.36 | 11 | 0.36 | 11 | 0.36 | 11 | 0.36 | 11 | 0.36 | 10 | 0.33 |
| 3051 | 3100 | 95 | 3.09 | 11 | 0.36 | 11 | 0.36 | 11 | 0.36 | 11 | 0.36 | 11 | 0.36 | 11 | 0.36 |
| 3101 | 3150 | 101 | 3.23 | 12 | 0.38 | 11 | 0.35 | 11 | 0.35 | 11 | 0.35 | 11 | 0.35 | 11 | 0.35 |
| 3151 | 3200 | 108 | 3.40 | 12 | 0.38 | 12 | 0.38 | 12 | 0.38 | 11 | 0.35 | 11 | 0.35 | 11 | 0.35 |
| 3201 | 3250 | 115 | 3.57 | 12 | 0.37 | 12 | 0.37 | 12 | 0.37 | 12 | 0.37 | 12 | 0.37 | 12 | 0.37 |
| 3251 | 3300 | 122 | 3.73 | 12 | 0.37 | 12 | 0.37 | 12 | 0.37 | 12 | 0.37 | 12 | 0.37 | 12 | 0.37 |
| 3301 | 3350 | 129 | 3.88 | 19 | 0.57 | 13 | 0.39 | 12 | 0.36 | 12 | 0.36 | 12 | 0.36 | 12 | 0.36 |
| 3351 | 3400 | 136 | 4.03 | 26 | 0.77 | 13 | 0.39 | 13 | 0.39 | 13 | 0.39 | 12 | 0.36 | 12 | 0.36 |
| 3401 | 3450 | 143 | 4.18 | 32 | 0.93 | 13 | 0.38 | 13 | 0.38 | 13 | 0.38 | 13 | 0.38 | 13 | 0.38 |
| 3451 | 3500 | 151 | 4.35 | 39 | 1.12 | 13 | 0.37 | 13 | 0.37 | 13 | 0.37 | 13 | 0.37 | 13 | 0.37 |
| 3501 | 3550 | 159 | 4.51 | 47 | 1.33 | 14 | 0.40 | 13 | 0.37 | 13 | 0.37 | 13 | 0.37 | 13 | 0.37 |
| 3551 | 3600 | 166 | 4.64 | 54 | 1.51 | 14 | 0.39 | 14 | 0.39 | 14 | 0.39 | 13 | 0.36 | 13 | 0.36 |

| Tarif | | C0Y | | C1Y | | C2Y | | C3Y | | C4Y | | C5Y | | C6Y | |
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| Stufe von | bis | ohne Kinder | | 1 Kind | | 2 Kinder | | 3 Kinder | | 4 Kinder | | 5 Kinder | | 6 Kinder | |
| CHF | | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % |
| 3601 | 3650 | 174 | 4.80 | 61 | 1.68 | 14 | 0.39 | 14 | 0.39 | 14 | 0.39 | 14 | 0.39 | 14 | 0.39 |
| 3651 | 3700 | 182 | 4.95 | 69 | 1.88 | 14 | 0.38 | 14 | 0.38 | 14 | 0.38 | 14 | 0.38 | 14 | 0.38 |
| 3701 | 3750 | 190 | 5.10 | 76 | 2.04 | 15 | 0.40 | 14 | 0.38 | 14 | 0.38 | 14 | 0.38 | 14 | 0.38 |
| 3751 | 3800 | 199 | 5.27 | 84 | 2.23 | 15 | 0.40 | 15 | 0.40 | 15 | 0.40 | 15 | 0.40 | 14 | 0.37 |
| 3801 | 3850 | 207 | 5.41 | 92 | 2.41 | 15 | 0.39 | 15 | 0.39 | 15 | 0.39 | 15 | 0.39 | 15 | 0.39 |
| 3851 | 3900 | 215 | 5.55 | 100 | 2.58 | 15 | 0.39 | 15 | 0.39 | 15 | 0.39 | 15 | 0.39 | 15 | 0.39 |
| 3901 | 3950 | 224 | 5.71 | 108 | 2.75 | 16 | 0.41 | 16 | 0.41 | 15 | 0.38 | 15 | 0.38 | 15 | 0.38 |
| 3951 | 4000 | 233 | 5.86 | 116 | 2.92 | 16 | 0.40 | 16 | 0.40 | 16 | 0.40 | 16 | 0.40 | 15 | 0.38 |
| 4001 | 4050 | 242 | 6.01 | 124 | 3.08 | 18 | 0.45 | 16 | 0.40 | 16 | 0.40 | 16 | 0.40 | 16 | 0.40 |
| 4051 | 4100 | 251 | 6.16 | 133 | 3.26 | 26 | 0.64 | 16 | 0.39 | 16 | 0.39 | 16 | 0.39 | 16 | 0.39 |
| 4101 | 4150 | 260 | 6.30 | 141 | 3.42 | 34 | 0.82 | 17 | 0.41 | 16 | 0.39 | 16 | 0.39 | 16 | 0.39 |
| 4151 | 4200 | 270 | 6.47 | 149 | 3.57 | 43 | 1.03 | 17 | 0.41 | 17 | 0.41 | 17 | 0.41 | 16 | 0.38 |
| 4201 | 4250 | 279 | 6.60 | 158 | 3.74 | 51 | 1.21 | 17 | 0.40 | 17 | 0.40 | 17 | 0.40 | 17 | 0.40 |
| 4251 | 4300 | 289 | 6.76 | 167 | 3.91 | 60 | 1.40 | 17 | 0.40 | 17 | 0.40 | 17 | 0.40 | 17 | 0.40 |
| 4301 | 4350 | 299 | 6.91 | 176 | 4.07 | 69 | 1.60 | 18 | 0.42 | 17 | 0.39 | 17 | 0.39 | 17 | 0.39 |
| 4351 | 4400 | 309 | 7.06 | 185 | 4.23 | 78 | 1.78 | 18 | 0.41 | 18 | 0.41 | 18 | 0.41 | 18 | 0.41 |
| 4401 | 4450 | 320 | 7.23 | 195 | 4.41 | 87 | 1.97 | 18 | 0.41 | 18 | 0.41 | 18 | 0.41 | 18 | 0.41 |
| 4451 | 4500 | 330 | 7.37 | 205 | 4.58 | 96 | 2.15 | 18 | 0.40 | 18 | 0.40 | 18 | 0.40 | 18 | 0.40 |
| 4501 | 4550 | 341 | 7.54 | 215 | 4.75 | 105 | 2.32 | 19 | 0.42 | 19 | 0.42 | 18 | 0.40 | 18 | 0.40 |
| 4551 | 4600 | 351 | 7.67 | 225 | 4.92 | 114 | 2.49 | 19 | 0.42 | 19 | 0.42 | 19 | 0.42 | 19 | 0.42 |
| 4601 | 4650 | 362 | 7.83 | 236 | 5.10 | 123 | 2.66 | 19 | 0.41 | 19 | 0.41 | 19 | 0.41 | 19 | 0.41 |
| 4651 | 4700 | 373 | 7.98 | 246 | 5.26 | 133 | 2.84 | 26 | 0.56 | 19 | 0.41 | 19 | 0.41 | 19 | 0.41 |
| 4701 | 4750 | 384 | 8.13 | 257 | 5.44 | 142 | 3.01 | 35 | 0.74 | 20 | 0.42 | 19 | 0.40 | 19 | 0.40 |
| 4751 | 4800 | 394 | 8.25 | 268 | 5.61 | 152 | 3.18 | 45 | 0.94 | 20 | 0.42 | 20 | 0.42 | 20 | 0.42 |
| 4801 | 4850 | 405 | 8.39 | 279 | 5.78 | 161 | 3.34 | 54 | 1.12 | 20 | 0.41 | 20 | 0.41 | 20 | 0.41 |
| 4851 | 4900 | 417 | 8.55 | 290 | 5.95 | 171 | 3.51 | 64 | 1.31 | 20 | 0.41 | 20 | 0.41 | 20 | 0.41 |
| 4901 | 4950 | 428 | 8.69 | 301 | 6.11 | 181 | 3.68 | 74 | 1.50 | 21 | 0.43 | 21 | 0.43 | 20 | 0.41 |
| 4951 | 5000 | 439 | 8.82 | 312 | 6.27 | 191 | 3.84 | 83 | 1.67 | 21 | 0.42 | 21 | 0.42 | 21 | 0.42 |
| 5001 | 5050 | 450 | 8.96 | 323 | 6.43 | 201 | 4.00 | 93 | 1.85 | 21 | 0.42 | 21 | 0.42 | 21 | 0.42 |
| 5051 | 5100 | 461 | 9.08 | 335 | 6.60 | 211 | 4.16 | 103 | 2.03 | 21 | 0.41 | 21 | 0.41 | 21 | 0.41 |
| 5101 | 5150 | 473 | 9.23 | 346 | 6.75 | 221 | 4.31 | 113 | 2.20 | 22 | 0.43 | 22 | 0.43 | 21 | 0.41 |
| 5151 | 5200 | 484 | 9.35 | 357 | 6.90 | 231 | 4.46 | 123 | 2.38 | 22 | 0.43 | 22 | 0.43 | 22 | 0.43 |
| 5201 | 5250 | 496 | 9.49 | 368 | 7.04 | 242 | 4.63 | 133 | 2.55 | 26 | 0.50 | 22 | 0.42 | 22 | 0.42 |
| 5251 | 5300 | 508 | 9.63 | 380 | 7.20 | 253 | 4.80 | 143 | 2.71 | 36 | 0.68 | 22 | 0.42 | 22 | 0.42 |
| 5301 | 5350 | 520 | 9.77 | 391 | 7.34 | 264 | 4.96 | 153 | 2.87 | 46 | 0.86 | 23 | 0.43 | 22 | 0.41 |
| 5351 | 5400 | 532 | 9.90 | 403 | 7.50 | 276 | 5.13 | 163 | 3.03 | 56 | 1.04 | 23 | 0.43 | 23 | 0.43 |
| 5401 | 5450 | 544 | 10.03 | 414 | 7.63 | 287 | 5.29 | 174 | 3.21 | 66 | 1.22 | 23 | 0.42 | 23 | 0.42 |
| 5451 | 5500 | 553 | 10.10 | 423 | 7.73 | 296 | 5.41 | 181 | 3.31 | 74 | 1.35 | 23 | 0.42 | 23 | 0.42 |
| 5501 | 5550 | 562 | 10.17 | 432 | 7.82 | 304 | 5.50 | 189 | 3.42 | 81 | 1.47 | 23 | 0.42 | 23 | 0.42 |
| 5551 | 5600 | 571 | 10.24 | 440 | 7.89 | 313 | 5.61 | 197 | 3.53 | 89 | 1.60 | 24 | 0.43 | 23 | 0.41 |
| 5601 | 5650 | 580 | 10.31 | 449 | 7.98 | 321 | 5.71 | 204 | 3.63 | 97 | 1.72 | 24 | 0.43 | 24 | 0.43 |
| 5651 | 5700 | 588 | 10.36 | 458 | 8.07 | 330 | 5.81 | 212 | 3.74 | 104 | 1.83 | 24 | 0.42 | 24 | 0.42 |
| 5701 | 5750 | 597 | 10.43 | 467 | 8.16 | 339 | 5.92 | 220 | 3.84 | 112 | 1.96 | 24 | 0.42 | 24 | 0.42 |
| 5751 | 5800 | 606 | 10.49 | 476 | 8.24 | 347 | 6.01 | 228 | 3.95 | 120 | 2.08 | 24 | 0.42 | 24 | 0.42 |
| 5801 | 5850 | 616 | 10.58 | 485 | 8.33 | 356 | 6.11 | 235 | 4.03 | 128 | 2.20 | 24 | 0.41 | 24 | 0.41 |
| 5851 | 5900 | 625 | 10.64 | 494 | 8.41 | 365 | 6.21 | 243 | 4.14 | 136 | 2.31 | 28 | 0.48 | 24 | 0.41 |
| 5901 | 5950 | 634 | 10.70 | 503 | 8.49 | 374 | 6.31 | 251 | 4.24 | 144 | 2.43 | 36 | 0.61 | 24 | 0.41 |
| 5951 | 6000 | 643 | 10.76 | 512 | 8.57 | 383 | 6.41 | 259 | 4.33 | 152 | 2.54 | 44 | 0.74 | 24 | 0.40 |
| 6001 | 6050 | 652 | 10.82 | 522 | 8.66 | 392 | 6.51 | 267 | 4.43 | 159 | 2.64 | 52 | 0.86 | 25 | 0.41 |
| 6051 | 6100 | 662 | 10.90 | 531 | 8.74 | 400 | 6.58 | 275 | 4.53 | 167 | 2.75 | 60 | 0.99 | 25 | 0.41 |
| 6101 | 6150 | 671 | 10.96 | 540 | 8.82 | 409 | 6.68 | 283 | 4.62 | 176 | 2.87 | 68 | 1.11 | 25 | 0.41 |
| 6151 | 6200 | 680 | 11.01 | 549 | 8.89 | 418 | 6.77 | 291 | 4.71 | 184 | 2.98 | 76 | 1.23 | 25 | 0.40 |
| 6201 | 6250 | 690 | 11.08 | 559 | 8.98 | 428 | 6.88 | 300 | 4.82 | 192 | 3.08 | 84 | 1.35 | 25 | 0.40 |
| 6251 | 6300 | 699 | 11.14 | 568 | 9.05 | 437 | 6.96 | 309 | 4.92 | 200 | 3.19 | 92 | 1.47 | 25 | 0.40 |
| 6301 | 6350 | 709 | 11.21 | 577 | 9.12 | 446 | 7.05 | 318 | 5.03 | 208 | 3.29 | 100 | 1.58 | 25 | 0.40 |
| 6351 | 6400 | 719 | 11.28 | 587 | 9.21 | 456 | 7.15 | 327 | 5.13 | 216 | 3.39 | 108 | 1.69 | 25 | 0.39 |
| 6401 | 6450 | 728 | 11.33 | 596 | 9.28 | 465 | 7.24 | 336 | 5.23 | 224 | 3.49 | 116 | 1.81 | 26 | 0.40 |
| 6451 | 6500 | 738 | 11.40 | 606 | 9.36 | 474 | 7.32 | 345 | 5.33 | 233 | 3.60 | 125 | 1.93 | 26 | 0.40 |
| 6501 | 6550 | 748 | 11.46 | 615 | 9.43 | 484 | 7.42 | 354 | 5.43 | 241 | 3.69 | 133 | 2.04 | 26 | 0.40 |
| 6551 | 6600 | 758 | 11.53 | 625 | 9.51 | 494 | 7.51 | 363 | 5.52 | 249 | 3.79 | 141 | 2.14 | 33 | 0.50 |

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| CHF | | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % |
| 6601 | 6650 | 768 | 11.59 | 634 | 9.57 | 503 | 7.59 | 373 | 5.63 | 257 | 3.88 | 149 | 2.25 | 42 | 0.63 |
| 6651 | 6700 | 778 | 11.66 | 644 | 9.65 | 513 | 7.69 | 382 | 5.72 | 266 | 3.99 | 158 | 2.37 | 50 | 0.75 |
| 6701 | 6750 | 788 | 11.72 | 654 | 9.72 | 522 | 7.76 | 391 | 5.81 | 274 | 4.07 | 166 | 2.47 | 58 | 0.86 |
| 6751 | 6800 | 798 | 11.78 | 663 | 9.79 | 532 | 7.85 | 401 | 5.92 | 283 | 4.18 | 175 | 2.58 | 67 | 0.99 |
| 6801 | 6850 | 807 | 11.82 | 673 | 9.86 | 542 | 7.94 | 410 | 6.01 | 291 | 4.26 | 183 | 2.68 | 75 | 1.10 |
| 6851 | 6900 | 818 | 11.90 | 683 | 9.93 | 551 | 8.01 | 420 | 6.11 | 299 | 4.35 | 192 | 2.79 | 83 | 1.21 |
| 6901 | 6950 | 828 | 11.96 | 693 | 10.01 | 561 | 8.10 | 429 | 6.19 | 308 | 4.45 | 200 | 2.89 | 92 | 1.33 |
| 6951 | 7000 | 838 | 12.01 | 703 | 10.08 | 571 | 8.19 | 439 | 6.29 | 316 | 4.53 | 208 | 2.98 | 100 | 1.43 |
| 7001 | 7050 | 848 | 12.07 | 713 | 10.15 | 581 | 8.27 | 449 | 6.39 | 325 | 4.63 | 217 | 3.09 | 109 | 1.55 |
| 7051 | 7100 | 858 | 12.13 | 723 | 10.22 | 590 | 8.34 | 458 | 6.47 | 334 | 4.72 | 225 | 3.18 | 118 | 1.67 |
| 7101 | 7150 | 868 | 12.18 | 733 | 10.29 | 600 | 8.42 | 468 | 6.57 | 342 | 4.80 | 234 | 3.28 | 126 | 1.77 |
| 7151 | 7200 | 879 | 12.25 | 743 | 10.36 | 610 | 8.50 | 478 | 6.66 | 351 | 4.89 | 243 | 3.39 | 135 | 1.88 |
| 7201 | 7250 | 889 | 12.30 | 753 | 10.42 | 620 | 8.58 | 488 | 6.75 | 360 | 4.98 | 251 | 3.47 | 143 | 1.98 |
| 7251 | 7300 | 899 | 12.36 | 764 | 10.50 | 630 | 8.66 | 498 | 6.85 | 368 | 5.06 | 260 | 3.57 | 152 | 2.09 |
| 7301 | 7350 | 909 | 12.41 | 774 | 10.57 | 640 | 8.74 | 508 | 6.94 | 377 | 5.15 | 269 | 3.67 | 161 | 2.20 |
| 7351 | 7400 | 920 | 12.47 | 785 | 10.64 | 650 | 8.81 | 518 | 7.02 | 387 | 5.25 | 277 | 3.76 | 169 | 2.29 |
| 7401 | 7450 | 930 | 12.53 | 795 | 10.71 | 660 | 8.89 | 528 | 7.11 | 396 | 5.33 | 286 | 3.85 | 178 | 2.40 |
| 7451 | 7500 | 941 | 12.59 | 805 | 10.77 | 670 | 8.96 | 538 | 7.20 | 406 | 5.43 | 295 | 3.95 | 187 | 2.50 |
| 7501 | 7550 | 951 | 12.64 | 816 | 10.84 | 681 | 9.05 | 548 | 7.28 | 416 | 5.53 | 304 | 4.04 | 196 | 2.60 |
| 7551 | 7600 | 962 | 12.70 | 826 | 10.90 | 691 | 9.12 | 558 | 7.37 | 426 | 5.62 | 313 | 4.13 | 204 | 2.69 |
| 7601 | 7650 | 973 | 12.76 | 837 | 10.98 | 701 | 9.19 | 568 | 7.45 | 435 | 5.70 | 321 | 4.21 | 213 | 2.79 |
| 7651 | 7700 | 983 | 12.81 | 847 | 11.04 | 711 | 9.26 | 579 | 7.54 | 446 | 5.81 | 330 | 4.30 | 222 | 2.89 |
| 7701 | 7750 | 994 | 12.87 | 858 | 11.11 | 722 | 9.35 | 589 | 7.62 | 456 | 5.90 | 339 | 4.39 | 231 | 2.99 |
| 7751 | 7800 | 1005 | 12.93 | 868 | 11.16 | 732 | 9.41 | 599 | 7.70 | 466 | 5.99 | 348 | 4.48 | 240 | 3.09 |
| 7801 | 7850 | 1016 | 12.98 | 879 | 11.23 | 743 | 9.50 | 609 | 7.78 | 476 | 6.08 | 357 | 4.56 | 249 | 3.18 |
| 7851 | 7900 | 1027 | 13.04 | 889 | 11.29 | 753 | 9.56 | 619 | 7.86 | 486 | 6.17 | 366 | 4.65 | 258 | 3.28 |
| 7901 | 7950 | 1038 | 13.10 | 900 | 11.36 | 764 | 9.64 | 630 | 7.95 | 497 | 6.27 | 375 | 4.73 | 267 | 3.37 |
| 7951 | 8000 | 1049 | 13.15 | 911 | 11.42 | 774 | 9.71 | 640 | 8.03 | 507 | 6.36 | 384 | 4.82 | 276 | 3.46 |
| 8001 | 8050 | 1060 | 13.21 | 922 | 11.49 | 785 | 9.78 | 650 | 8.10 | 517 | 6.44 | 393 | 4.90 | 285 | 3.55 |
| 8051 | 8100 | 1071 | 13.26 | 932 | 11.54 | 796 | 9.86 | 661 | 8.19 | 528 | 6.54 | 402 | 4.98 | 294 | 3.64 |
| 8101 | 8150 | 1082 | 13.32 | 943 | 11.61 | 807 | 9.93 | 671 | 8.26 | 538 | 6.62 | 411 | 5.06 | 303 | 3.73 |
| 8151 | 8200 | 1093 | 13.37 | 954 | 11.67 | 817 | 9.99 | 682 | 8.34 | 549 | 6.72 | 420 | 5.14 | 312 | 3.82 |
| 8201 | 8250 | 1104 | 13.42 | 965 | 11.73 | 828 | 10.07 | 692 | 8.41 | 559 | 6.80 | 429 | 5.22 | 321 | 3.90 |
| 8251 | 8300 | 1115 | 13.47 | 975 | 11.78 | 839 | 10.14 | 703 | 8.50 | 569 | 6.88 | 439 | 5.31 | 330 | 3.99 |
| 8301 | 8350 | 1126 | 13.53 | 986 | 11.84 | 850 | 10.21 | 713 | 8.56 | 580 | 6.97 | 448 | 5.38 | 339 | 4.07 |
| 8351 | 8400 | 1138 | 13.59 | 998 | 11.92 | 861 | 10.28 | 724 | 8.64 | 590 | 7.04 | 457 | 5.46 | 348 | 4.16 |
| 8401 | 8450 | 1149 | 13.64 | 1009 | 11.98 | 871 | 10.34 | 734 | 8.71 | 601 | 7.13 | 467 | 5.54 | 358 | 4.25 |
| 8451 | 8500 | 1160 | 13.69 | 1020 | 12.04 | 882 | 10.41 | 745 | 8.79 | 612 | 7.22 | 478 | 5.64 | 367 | 4.33 |
| 8501 | 8550 | 1171 | 13.74 | 1031 | 12.09 | 893 | 10.48 | 756 | 8.87 | 622 | 7.30 | 488 | 5.72 | 376 | 4.41 |
| 8551 | 8600 | 1183 | 13.80 | 1043 | 12.16 | 904 | 10.54 | 767 | 8.94 | 633 | 7.38 | 499 | 5.82 | 385 | 4.49 |
| 8601 | 8650 | 1194 | 13.84 | 1054 | 12.22 | 915 | 10.61 | 778 | 9.02 | 643 | 7.46 | 509 | 5.90 | 395 | 4.58 |
| 8651 | 8700 | 1205 | 13.89 | 1065 | 12.28 | 926 | 10.67 | 789 | 9.10 | 654 | 7.54 | 520 | 5.99 | 404 | 4.66 |
| 8701 | 8750 | 1217 | 13.95 | 1077 | 12.34 | 938 | 10.75 | 800 | 9.17 | 665 | 7.62 | 531 | 6.09 | 413 | 4.73 |
| 8751 | 8800 | 1229 | 14.01 | 1088 | 12.40 | 949 | 10.81 | 811 | 9.24 | 676 | 7.70 | 542 | 6.18 | 423 | 4.82 |
| 8801 | 8850 | 1241 | 14.06 | 1099 | 12.45 | 960 | 10.88 | 823 | 9.33 | 687 | 7.78 | 553 | 6.27 | 432 | 4.90 |
| 8851 | 8900 | 1252 | 14.11 | 1111 | 12.52 | 971 | 10.94 | 834 | 9.40 | 697 | 7.85 | 563 | 6.34 | 441 | 4.97 |
| 8901 | 8950 | 1264 | 14.16 | 1122 | 12.57 | 982 | 11.00 | 845 | 9.47 | 708 | 7.93 | 574 | 6.43 | 451 | 5.05 |
| 8951 | 9000 | 1276 | 14.22 | 1134 | 12.64 | 993 | 11.06 | 856 | 9.54 | 719 | 8.01 | 585 | 6.52 | 460 | 5.13 |
| 9001 | 9050 | 1288 | 14.27 | 1145 | 12.69 | 1005 | 11.14 | 867 | 9.61 | 730 | 8.09 | 596 | 6.60 | 470 | 5.21 |
| 9051 | 9100 | 1299 | 14.31 | 1157 | 12.75 | 1016 | 11.20 | 878 | 9.67 | 741 | 8.17 | 607 | 6.69 | 479 | 5.28 |
| 9101 | 9150 | 1311 | 14.37 | 1168 | 12.80 | 1028 | 11.27 | 889 | 9.74 | 752 | 8.24 | 617 | 6.76 | 489 | 5.36 |
| 9151 | 9200 | 1323 | 14.42 | 1180 | 12.86 | 1039 | 11.32 | 901 | 9.82 | 763 | 8.32 | 628 | 6.84 | 498 | 5.43 |
| 9201 | 9250 | 1335 | 14.47 | 1192 | 12.92 | 1051 | 11.39 | 912 | 9.89 | 774 | 8.39 | 639 | 6.93 | 508 | 5.51 |
| 9251 | 9300 | 1347 | 14.52 | 1203 | 12.97 | 1062 | 11.45 | 923 | 9.95 | 785 | 8.46 | 650 | 7.01 | 517 | 5.57 |
| 9301 | 9350 | 1359 | 14.57 | 1215 | 13.03 | 1074 | 11.52 | 935 | 10.03 | 797 | 8.55 | 661 | 7.09 | 527 | 5.65 |
| 9351 | 9400 | 1371 | 14.62 | 1226 | 13.08 | 1085 | 11.57 | 946 | 10.09 | 808 | 8.62 | 672 | 7.17 | 537 | 5.73 |
| 9401 | 9450 | 1383 | 14.67 | 1238 | 13.14 | 1097 | 11.64 | 957 | 10.15 | 819 | 8.69 | 683 | 7.25 | 548 | 5.81 |
| 9451 | 9500 | 1395 | 14.72 | 1250 | 13.19 | 1109 | 11.70 | 968 | 10.22 | 830 | 8.76 | 694 | 7.32 | 559 | 5.90 |
| 9501 | 9550 | 1407 | 14.77 | 1262 | 13.25 | 1121 | 11.77 | 980 | 10.29 | 842 | 8.84 | 705 | 7.40 | 570 | 5.98 |
| 9551 | 9600 | 1419 | 14.82 | 1274 | 13.31 | 1132 | 11.82 | 991 | 10.35 | 853 | 8.91 | 716 | 7.48 | 582 | 6.08 |

| Tarif | | C0Y | | C1Y | | C2Y | | C3Y | | C4Y | | C5Y | | C6Y | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bruttolohn im Monat | | In rechtlich und tatsächlich ungetrennter Ehe lebende Ehegatten, bei welchen beide Ehegatten erwerbstätig sind und zwar auch dann, wenn diese Erwerbseinkünfte ergänzend ordentlich veranlagt werden. (Der Tarif C gelangt auch zur Anwendung, wenn der andere Ehegatte im Ausland einer Erwerbstätigkeit nachgeht). | | | | | | | | | | | | | |
| Stufe von | bis | ohne Kinder | | 1 Kind | | 2 Kinder | | 3 Kinder | | 4 Kinder | | 5 Kinder | | 6 Kinder | |
| CHF | | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % |
| 9601 | 9650 | 1431 | 14.87 | 1286 | 13.36 | 1144 | 11.89 | 1003 | 10.42 | 865 | 8.99 | 727 | 7.55 | 593 | 6.16 |
| 9651 | 9700 | 1443 | 14.91 | 1299 | 13.43 | 1156 | 11.95 | 1014 | 10.48 | 876 | 9.05 | 738 | 7.63 | 604 | 6.24 |
| 9701 | 9750 | 1456 | 14.97 | 1311 | 13.48 | 1168 | 12.01 | 1026 | 10.55 | 888 | 9.13 | 750 | 7.71 | 615 | 6.32 |
| 9751 | 9800 | 1468 | 15.02 | 1323 | 13.53 | 1179 | 12.06 | 1038 | 10.62 | 899 | 9.20 | 761 | 7.79 | 626 | 6.40 |
| 9801 | 9850 | 1481 | 15.07 | 1335 | 13.59 | 1191 | 12.12 | 1049 | 10.68 | 911 | 9.27 | 772 | 7.86 | 637 | 6.48 |
| 9851 | 9900 | 1493 | 15.12 | 1347 | 13.64 | 1203 | 12.18 | 1061 | 10.74 | 922 | 9.34 | 784 | 7.94 | 648 | 6.56 |
| 9901 | 9950 | 1506 | 15.17 | 1359 | 13.69 | 1215 | 12.24 | 1073 | 10.81 | 934 | 9.41 | 795 | 8.01 | 660 | 6.65 |
| 9951 | 10000 | 1518 | 15.22 | 1372 | 13.75 | 1227 | 12.30 | 1085 | 10.88 | 945 | 9.47 | 807 | 8.09 | 671 | 6.73 |
| 10001 | 10050 | 1531 | 15.27 | 1384 | 13.81 | 1239 | 12.36 | 1097 | 10.94 | 957 | 9.55 | 818 | 8.16 | 682 | 6.80 |
| 10051 | 10100 | 1544 | 15.33 | 1396 | 13.86 | 1251 | 12.42 | 1109 | 11.01 | 969 | 9.62 | 830 | 8.24 | 694 | 6.89 |
| 10101 | 10150 | 1556 | 15.37 | 1409 | 13.92 | 1263 | 12.47 | 1121 | 11.07 | 980 | 9.68 | 842 | 8.32 | 705 | 6.96 |
| 10151 | 10200 | 1569 | 15.42 | 1421 | 13.97 | 1275 | 12.53 | 1133 | 11.14 | 992 | 9.75 | 853 | 8.38 | 716 | 7.04 |
| 10201 | 10250 | 1582 | 15.47 | 1433 | 14.01 | 1288 | 12.60 | 1145 | 11.20 | 1004 | 9.82 | 865 | 8.46 | 728 | 7.12 |
| 10251 | 10300 | 1594 | 15.51 | 1446 | 14.07 | 1300 | 12.65 | 1157 | 11.26 | 1016 | 9.89 | 877 | 8.54 | 739 | 7.19 |
| 10301 | 10350 | 1607 | 15.56 | 1458 | 14.12 | 1313 | 12.72 | 1169 | 11.32 | 1027 | 9.95 | 888 | 8.60 | 750 | 7.26 |
| 10351 | 10400 | 1620 | 15.61 | 1471 | 14.18 | 1325 | 12.77 | 1181 | 11.38 | 1039 | 10.01 | 900 | 8.67 | 762 | 7.34 |
| 10401 | 10450 | 1633 | 15.66 | 1483 | 14.23 | 1337 | 12.82 | 1193 | 11.44 | 1051 | 10.08 | 912 | 8.75 | 773 | 7.41 |
| 10451 | 10500 | 1646 | 15.71 | 1496 | 14.28 | 1350 | 12.89 | 1206 | 11.51 | 1063 | 10.15 | 924 | 8.82 | 785 | 7.49 |
| 10501 | 10550 | 1659 | 15.76 | 1509 | 14.34 | 1362 | 12.94 | 1218 | 11.57 | 1075 | 10.21 | 936 | 8.89 | 796 | 7.56 |
| 10551 | 10600 | 1673 | 15.82 | 1522 | 14.39 | 1375 | 13.00 | 1230 | 11.63 | 1088 | 10.29 | 948 | 8.96 | 808 | 7.64 |
| 10601 | 10650 | 1686 | 15.87 | 1535 | 14.45 | 1388 | 13.06 | 1243 | 11.70 | 1100 | 10.35 | 960 | 9.04 | 820 | 7.72 |
| 10651 | 10700 | 1699 | 15.92 | 1548 | 14.50 | 1400 | 13.11 | 1255 | 11.76 | 1112 | 10.42 | 972 | 9.11 | 832 | 7.79 |
| 10701 | 10750 | 1713 | 15.97 | 1561 | 14.55 | 1413 | 13.17 | 1268 | 11.82 | 1125 | 10.49 | 984 | 9.17 | 844 | 7.87 |
| 10751 | 10800 | 1726 | 16.02 | 1575 | 14.62 | 1426 | 13.23 | 1280 | 11.88 | 1138 | 10.56 | 997 | 9.25 | 857 | 7.95 |
| 10801 | 10850 | 1740 | 16.07 | 1588 | 14.67 | 1439 | 13.29 | 1293 | 11.94 | 1150 | 10.62 | 1009 | 9.32 | 869 | 8.03 |
| 10851 | 10900 | 1753 | 16.12 | 1601 | 14.72 | 1452 | 13.35 | 1306 | 12.01 | 1163 | 10.69 | 1021 | 9.39 | 881 | 8.10 |
| 10901 | 10950 | 1767 | 16.17 | 1614 | 14.77 | 1465 | 13.41 | 1319 | 12.07 | 1175 | 10.76 | 1033 | 9.46 | 893 | 8.17 |
| 10951 | 11000 | 1781 | 16.23 | 1627 | 14.82 | 1478 | 13.47 | 1331 | 12.13 | 1188 | 10.82 | 1045 | 9.52 | 905 | 8.25 |
| 11001 | 11050 | 1795 | 16.28 | 1641 | 14.88 | 1491 | 13.52 | 1344 | 12.19 | 1200 | 10.88 | 1057 | 9.59 | 918 | 8.33 |
| 11051 | 11100 | 1809 | 16.33 | 1654 | 14.93 | 1504 | 13.58 | 1358 | 12.26 | 1213 | 10.95 | 1070 | 9.66 | 930 | 8.40 |
| 11101 | 11150 | 1823 | 16.39 | 1668 | 14.99 | 1517 | 13.64 | 1370 | 12.31 | 1226 | 11.02 | 1082 | 9.73 | 943 | 8.48 |
| 11151 | 11200 | 1837 | 16.44 | 1682 | 15.05 | 1531 | 13.70 | 1383 | 12.38 | 1238 | 11.08 | 1095 | 9.80 | 955 | 8.55 |
| 11201 | 11250 | 1851 | 16.49 | 1695 | 15.10 | 1544 | 13.76 | 1396 | 12.44 | 1251 | 11.14 | 1108 | 9.87 | 967 | 8.61 |
| 11251 | 11300 | 1865 | 16.54 | 1709 | 15.16 | 1558 | 13.82 | 1410 | 12.51 | 1264 | 11.21 | 1121 | 9.94 | 980 | 8.69 |
| 11301 | 11350 | 1879 | 16.59 | 1723 | 15.21 | 1571 | 13.87 | 1423 | 12.57 | 1277 | 11.28 | 1133 | 10.00 | 992 | 8.76 |
| 11351 | 11400 | 1894 | 16.65 | 1737 | 15.27 | 1585 | 13.93 | 1436 | 12.62 | 1289 | 11.33 | 1146 | 10.07 | 1005 | 8.84 |
| 11401 | 11450 | 1909 | 16.71 | 1751 | 15.33 | 1598 | 13.99 | 1449 | 12.68 | 1303 | 11.40 | 1159 | 10.14 | 1017 | 8.90 |
| 11451 | 11500 | 1923 | 16.76 | 1765 | 15.38 | 1612 | 14.05 | 1462 | 12.74 | 1315 | 11.46 | 1172 | 10.21 | 1030 | 8.98 |
| 11501 | 11550 | 1938 | 16.82 | 1778 | 15.43 | 1625 | 14.10 | 1476 | 12.81 | 1328 | 11.52 | 1185 | 10.28 | 1042 | 9.04 |
| 11551 | 11600 | 1953 | 16.87 | 1793 | 15.49 | 1639 | 14.16 | 1489 | 12.86 | 1342 | 11.59 | 1198 | 10.35 | 1055 | 9.11 |
| 11601 | 11650 | 1968 | 16.93 | 1807 | 15.54 | 1652 | 14.21 | 1502 | 12.92 | 1355 | 11.66 | 1211 | 10.42 | 1067 | 9.18 |
| 11651 | 11700 | 1983 | 16.99 | 1821 | 15.60 | 1666 | 14.27 | 1515 | 12.98 | 1368 | 11.72 | 1223 | 10.48 | 1080 | 9.25 |
| 11701 | 11750 | 1999 | 17.05 | 1835 | 15.65 | 1680 | 14.33 | 1529 | 13.04 | 1382 | 11.79 | 1237 | 10.55 | 1093 | 9.32 |
| 11751 | 11800 | 2014 | 17.10 | 1850 | 15.71 | 1694 | 14.39 | 1543 | 13.10 | 1395 | 11.85 | 1249 | 10.61 | 1105 | 9.38 |
| 11801 | 11850 | 2029 | 17.16 | 1864 | 15.76 | 1708 | 14.44 | 1556 | 13.16 | 1408 | 11.91 | 1262 | 10.67 | 1118 | 9.45 |
| 11851 | 11900 | 2044 | 17.21 | 1878 | 15.81 | 1722 | 14.50 | 1570 | 13.22 | 1422 | 11.97 | 1276 | 10.75 | 1131 | 9.52 |
| 11901 | 11950 | 2060 | 17.27 | 1893 | 15.87 | 1736 | 14.56 | 1584 | 13.28 | 1435 | 12.03 | 1289 | 10.81 | 1144 | 9.59 |
| 11951 | 12000 | 2075 | 17.33 | 1907 | 15.92 | 1750 | 14.61 | 1597 | 13.34 | 1448 | 12.09 | 1301 | 10.86 | 1157 | 9.66 |
| 12001 | 12050 | 2091 | 17.39 | 1922 | 15.98 | 1764 | 14.67 | 1611 | 13.40 | 1462 | 12.16 | 1315 | 10.94 | 1171 | 9.74 |
| 12051 | 12100 | 2106 | 17.44 | 1937 | 16.04 | 1778 | 14.72 | 1625 | 13.46 | 1475 | 12.22 | 1328 | 11.00 | 1184 | 9.81 |
| 12101 | 12150 | 2121 | 17.49 | 1951 | 16.09 | 1792 | 14.78 | 1639 | 13.52 | 1488 | 12.27 | 1341 | 11.06 | 1196 | 9.86 |
| 12151 | 12200 | 2137 | 17.55 | 1967 | 16.16 | 1807 | 14.84 | 1653 | 13.58 | 1502 | 12.34 | 1354 | 11.12 | 1210 | 9.94 |
| 12201 | 12250 | 2153 | 17.61 | 1982 | 16.21 | 1821 | 14.90 | 1666 | 13.63 | 1516 | 12.40 | 1367 | 11.18 | 1223 | 10.00 |
| 12251 | 12300 | 2168 | 17.66 | 1997 | 16.27 | 1835 | 14.95 | 1680 | 13.69 | 1529 | 12.46 | 1381 | 11.25 | 1236 | 10.07 |
| 12301 | 12350 | 2184 | 17.72 | 2013 | 16.33 | 1850 | 15.01 | 1695 | 13.75 | 1543 | 12.52 | 1395 | 11.32 | 1249 | 10.13 |
| 12351 | 12400 | 2199 | 17.77 | 2028 | 16.39 | 1864 | 15.06 | 1708 | 13.80 | 1556 | 12.57 | 1408 | 11.38 | 1262 | 10.20 |
| 12401 | 12450 | 2215 | 17.83 | 2043 | 16.44 | 1879 | 15.12 | 1722 | 13.86 | 1570 | 12.64 | 1422 | 11.44 | 1276 | 10.27 |
| 12451 | 12500 | 2231 | 17.88 | 2059 | 16.51 | 1894 | 15.18 | 1737 | 13.92 | 1584 | 12.70 | 1436 | 11.51 | 1289 | 10.33 |
| 12501 | 12550 | 2246 | 17.93 | 2075 | 16.57 | 1908 | 15.23 | 1751 | 13.98 | 1598 | 12.76 | 1449 | 11.57 | 1302 | 10.40 |
| 12551 | 12600 | 2262 | 17.99 | 2090 | 16.62 | 1922 | 15.28 | 1765 | 14.04 | 1612 | 12.82 | 1462 | 11.63 | 1315 | 10.46 |

| Tarif | | C0Y | | C1Y | | C2Y | | C3Y | | C4Y | | C5Y | | C6Y | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bruttolohn im Monat | | In rechtlich und tatsächlich ungetrennter Ehe lebende Ehegatten, bei welchen beide Ehegatten erwerbstätig sind und zwar auch dann, wenn diese Erwerbseinkünfte ergänzend ordentlich veranlagt werden. (Der Tarif C gelangt auch zur Anwendung, wenn der andere Ehegatte im Ausland einer Erwerbstätigkeit nachgeht). | | | | | | | | | | | | | |
| Stufe von | bis | ohne Kinder | | 1 Kind | | 2 Kinder | | 3 Kinder | | 4 Kinder | | 5 Kinder | | 6 Kinder | |
| CHF | | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % |
| 12601 | 12650 | 2278 | 18.04 | 2107 | 16.69 | 1938 | 15.35 | 1780 | 14.10 | 1626 | 12.88 | 1476 | 11.69 | 1329 | 10.53 |
| 12651 | 12700 | 2293 | 18.09 | 2122 | 16.74 | 1952 | 15.40 | 1794 | 14.15 | 1640 | 12.94 | 1490 | 11.76 | 1342 | 10.59 |
| 12701 | 12750 | 2309 | 18.15 | 2137 | 16.79 | 1967 | 15.46 | 1808 | 14.21 | 1654 | 13.00 | 1503 | 11.81 | 1355 | 10.65 |
| 12751 | 12800 | 2325 | 18.20 | 2154 | 16.86 | 1983 | 15.52 | 1823 | 14.27 | 1668 | 13.06 | 1517 | 11.87 | 1369 | 10.72 |
| 12801 | 12850 | 2341 | 18.25 | 2169 | 16.91 | 1998 | 15.58 | 1837 | 14.32 | 1682 | 13.12 | 1531 | 11.94 | 1382 | 10.78 |
| 12851 | 12900 | 2356 | 18.30 | 2185 | 16.97 | 2013 | 15.63 | 1851 | 14.38 | 1696 | 13.17 | 1545 | 12.00 | 1396 | 10.84 |
| 12901 | 12950 | 2373 | 18.36 | 2201 | 17.03 | 2029 | 15.70 | 1866 | 14.44 | 1711 | 13.24 | 1559 | 12.06 | 1410 | 10.91 |
| 12951 | 13000 | 2388 | 18.40 | 2217 | 17.09 | 2044 | 15.75 | 1881 | 14.50 | 1725 | 13.29 | 1572 | 12.12 | 1423 | 10.97 |
| 13001 | 13050 | 2404 | 18.46 | 2232 | 17.14 | 2059 | 15.81 | 1895 | 14.55 | 1738 | 13.34 | 1586 | 12.18 | 1437 | 11.03 |
| 13051 | 13100 | 2420 | 18.51 | 2249 | 17.20 | 2076 | 15.88 | 1910 | 14.61 | 1753 | 13.41 | 1600 | 12.24 | 1451 | 11.10 |
| 13101 | 13150 | 2436 | 18.56 | 2264 | 17.25 | 2092 | 15.94 | 1925 | 14.67 | 1767 | 13.46 | 1614 | 12.30 | 1465 | 11.16 |
| 13151 | 13200 | 2452 | 18.61 | 2280 | 17.31 | 2107 | 15.99 | 1940 | 14.72 | 1782 | 13.53 | 1628 | 12.36 | 1478 | 11.22 |
| 13201 | 13250 | 2468 | 18.66 | 2297 | 17.37 | 2124 | 16.06 | 1955 | 14.78 | 1797 | 13.59 | 1643 | 12.42 | 1493 | 11.29 |
| 13251 | 13300 | 2484 | 18.71 | 2312 | 17.42 | 2140 | 16.12 | 1970 | 14.84 | 1811 | 13.64 | 1657 | 12.48 | 1506 | 11.34 |
| 13301 | 13350 | 2499 | 18.75 | 2328 | 17.47 | 2155 | 16.17 | 1985 | 14.90 | 1825 | 13.70 | 1671 | 12.54 | 1520 | 11.41 |
| 13351 | 13400 | 2516 | 18.81 | 2345 | 17.53 | 2172 | 16.24 | 2000 | 14.95 | 1840 | 13.76 | 1686 | 12.61 | 1534 | 11.47 |
| 13401 | 13450 | 2532 | 18.86 | 2360 | 17.58 | 2188 | 16.30 | 2016 | 15.02 | 1855 | 13.82 | 1700 | 12.66 | 1548 | 11.53 |
| 13451 | 13500 | 2548 | 18.91 | 2376 | 17.63 | 2203 | 16.35 | 2031 | 15.07 | 1869 | 13.87 | 1714 | 12.72 | 1562 | 11.59 |
| 13501 | 13550 | 2564 | 18.96 | 2393 | 17.69 | 2220 | 16.41 | 2047 | 15.13 | 1884 | 13.93 | 1729 | 12.78 | 1576 | 11.65 |
| 13551 | 13600 | 2580 | 19.01 | 2409 | 17.75 | 2236 | 16.47 | 2062 | 15.19 | 1899 | 13.99 | 1743 | 12.84 | 1590 | 11.71 |
| 13601 | 13650 | 2596 | 19.05 | 2424 | 17.79 | 2252 | 16.53 | 2078 | 15.25 | 1913 | 14.04 | 1757 | 12.90 | 1604 | 11.77 |
| 13651 | 13700 | 2613 | 19.11 | 2441 | 17.85 | 2268 | 16.59 | 2094 | 15.31 | 1929 | 14.11 | 1772 | 12.96 | 1618 | 11.83 |
| 13701 | 13750 | 2628 | 19.15 | 2457 | 17.90 | 2284 | 16.64 | 2110 | 15.37 | 1944 | 14.16 | 1786 | 13.01 | 1632 | 11.89 |
| 13751 | 13800 | 2645 | 19.20 | 2473 | 17.95 | 2300 | 16.70 | 2126 | 15.43 | 1959 | 14.22 | 1800 | 13.07 | 1646 | 11.95 |
| 13801 | 13850 | 2661 | 19.25 | 2489 | 18.00 | 2317 | 16.76 | 2143 | 15.50 | 1974 | 14.28 | 1815 | 13.13 | 1661 | 12.01 |
| 13851 | 13900 | 2677 | 19.29 | 2506 | 18.06 | 2333 | 16.81 | 2159 | 15.56 | 1989 | 14.34 | 1830 | 13.19 | 1675 | 12.07 |
| 13901 | 13950 | 2693 | 19.34 | 2521 | 18.10 | 2349 | 16.87 | 2175 | 15.62 | 2004 | 14.39 | 1844 | 13.24 | 1690 | 12.14 |
| 13951 | 14000 | 2710 | 19.39 | 2538 | 18.16 | 2365 | 16.92 | 2191 | 15.68 | 2020 | 14.45 | 1860 | 13.31 | 1704 | 12.19 |
| 14001 | 14050 | 2726 | 19.44 | 2554 | 18.21 | 2382 | 16.98 | 2207 | 15.74 | 2035 | 14.51 | 1874 | 13.36 | 1719 | 12.26 |
| 14051 | 14100 | 2742 | 19.48 | 2570 | 18.26 | 2397 | 17.03 | 2223 | 15.79 | 2050 | 14.56 | 1889 | 13.42 | 1733 | 12.31 |
| 14101 | 14150 | 2759 | 19.53 | 2587 | 18.32 | 2414 | 17.09 | 2240 | 15.86 | 2067 | 14.63 | 1904 | 13.48 | 1748 | 12.38 |
| 14151 | 14200 | 2775 | 19.58 | 2603 | 18.36 | 2430 | 17.14 | 2256 | 15.92 | 2082 | 14.69 | 1919 | 13.54 | 1762 | 12.43 |
| 14201 | 14250 | 2791 | 19.62 | 2619 | 18.41 | 2446 | 17.20 | 2272 | 15.97 | 2098 | 14.75 | 1934 | 13.60 | 1777 | 12.49 |
| 14251 | 14300 | 2808 | 19.67 | 2636 | 18.47 | 2463 | 17.25 | 2289 | 16.04 | 2114 | 14.81 | 1949 | 13.65 | 1792 | 12.55 |
| 14301 | 14350 | 2824 | 19.71 | 2652 | 18.51 | 2479 | 17.31 | 2305 | 16.09 | 2130 | 14.87 | 1964 | 13.71 | 1806 | 12.61 |
| 14351 | 14400 | 2840 | 19.76 | 2668 | 18.56 | 2496 | 17.36 | 2321 | 16.15 | 2146 | 14.93 | 1979 | 13.77 | 1820 | 12.66 |
| 14401 | 14450 | 2857 | 19.81 | 2685 | 18.61 | 2513 | 17.42 | 2338 | 16.21 | 2163 | 14.99 | 1995 | 13.83 | 1835 | 12.72 |
| 14451 | 14500 | 2873 | 19.85 | 2701 | 18.66 | 2529 | 17.47 | 2355 | 16.27 | 2179 | 15.05 | 2010 | 13.89 | 1850 | 12.78 |
| 14501 | 14550 | 2889 | 19.89 | 2717 | 18.71 | 2545 | 17.52 | 2371 | 16.32 | 2195 | 15.11 | 2025 | 13.94 | 1865 | 12.84 |
| 14551 | 14600 | 2906 | 19.94 | 2734 | 18.76 | 2562 | 17.58 | 2388 | 16.38 | 2212 | 15.18 | 2041 | 14.00 | 1880 | 12.90 |
| 14601 | 14650 | 2922 | 19.98 | 2751 | 18.81 | 2578 | 17.63 | 2404 | 16.44 | 2228 | 15.23 | 2056 | 14.06 | 1895 | 12.96 |
| 14651 | 14700 | 2939 | 20.03 | 2767 | 18.86 | 2594 | 17.68 | 2420 | 16.49 | 2245 | 15.30 | 2071 | 14.11 | 1910 | 13.02 |
| 14701 | 14750 | 2956 | 20.07 | 2784 | 18.91 | 2611 | 17.73 | 2437 | 16.55 | 2262 | 15.36 | 2088 | 14.18 | 1926 | 13.08 |
| 14751 | 14800 | 2972 | 20.12 | 2800 | 18.95 | 2628 | 17.79 | 2454 | 16.61 | 2278 | 15.42 | 2103 | 14.23 | 1941 | 13.14 |
| 14801 | 14850 | 2988 | 20.16 | 2817 | 19.00 | 2644 | 17.83 | 2470 | 16.66 | 2294 | 15.47 | 2119 | 14.29 | 1955 | 13.19 |
| 14851 | 14900 | 3005 | 20.20 | 2834 | 19.05 | 2661 | 17.89 | 2487 | 16.72 | 2312 | 15.54 | 2136 | 14.36 | 1971 | 13.25 |
| 14901 | 14950 | 3021 | 20.24 | 2850 | 19.10 | 2677 | 17.94 | 2503 | 16.77 | 2328 | 15.60 | 2152 | 14.42 | 1986 | 13.31 |
| 14951 | 15000 | 3038 | 20.29 | 2866 | 19.14 | 2694 | 17.99 | 2520 | 16.83 | 2344 | 15.65 | 2168 | 14.48 | 2001 | 13.36 |
| 15001 | 15050 | 3055 | 20.33 | 2883 | 19.19 | 2711 | 18.04 | 2537 | 16.89 | 2362 | 15.72 | 2185 | 14.54 | 2017 | 13.42 |
| 15051 | 15100 | 3071 | 20.37 | 2900 | 19.24 | 2727 | 18.09 | 2553 | 16.94 | 2378 | 15.77 | 2201 | 14.60 | 2032 | 13.48 |
| 15101 | 15150 | 3088 | 20.42 | 2916 | 19.28 | 2743 | 18.14 | 2569 | 16.99 | 2394 | 15.83 | 2217 | 14.66 | 2048 | 13.54 |
| 15151 | 15200 | 3105 | 20.46 | 2933 | 19.33 | 2761 | 18.19 | 2587 | 17.05 | 2412 | 15.89 | 2235 | 14.73 | 2064 | 13.60 |
| 15201 | 15250 | 3121 | 20.50 | 2950 | 19.38 | 2777 | 18.24 | 2603 | 17.10 | 2428 | 15.95 | 2251 | 14.78 | 2079 | 13.66 |
| 15251 | 15300 | 3138 | 20.54 | 2966 | 19.42 | 2793 | 18.28 | 2620 | 17.15 | 2444 | 16.00 | 2268 | 14.85 | 2095 | 13.72 |
| 15301 | 15350 | 3155 | 20.59 | 2983 | 19.46 | 2811 | 18.34 | 2637 | 17.21 | 2462 | 16.07 | 2285 | 14.91 | 2111 | 13.77 |
| 15351 | 15400 | 3171 | 20.62 | 3000 | 19.51 | 2827 | 18.39 | 2653 | 17.26 | 2478 | 16.12 | 2301 | 14.97 | 2126 | 13.83 |
| 15401 | 15450 | 3188 | 20.67 | 3016 | 19.55 | 2844 | 18.44 | 2670 | 17.31 | 2495 | 16.18 | 2318 | 15.03 | 2142 | 13.89 |
| 15451 | 15500 | 3205 | 20.71 | 3033 | 19.60 | 2861 | 18.49 | 2687 | 17.36 | 2512 | 16.23 | 2335 | 15.09 | 2159 | 13.95 |
| 15501 | 15550 | 3221 | 20.75 | 3050 | 19.65 | 2877 | 18.53 | 2704 | 17.42 | 2529 | 16.29 | 2352 | 15.15 | 2175 | 14.01 |
| 15551 | 15600 | 3238 | 20.79 | 3067 | 19.69 | 2894 | 18.58 | 2720 | 17.46 | 2545 | 16.34 | 2369 | 15.21 | 2191 | 14.07 |

| Tarif | | C0Y | | C1Y | | C2Y | | C3Y | | C4Y | | C5Y | | C6Y | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bruttolohn im Monat | | In rechtlich und tatsächlich ungetrennter Ehe lebende Ehegatten, bei welchen beide Ehegatten erwerbstätig sind und zwar auch dann, wenn diese Erwerbseinkünfte ergänzend ordentlich veranlagt werden. (Der Tarif C gelangt auch zur Anwendung, wenn der andere Ehegatte im Ausland einer Erwerbstätigkeit nachgeht). | | | | | | | | | | | | | |
| Stufe von | bis | ohne Kinder | | 1 Kind | | 2 Kinder | | 3 Kinder | | 4 Kinder | | 5 Kinder | | 6 Kinder | |
| CHF | | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % |
| 15601 | 15650 | 3255 | 20.83 | 3084 | 19.74 | 2911 | 18.63 | 2738 | 17.52 | 2562 | 16.40 | 2386 | 15.27 | 2208 | 14.13 |
| 15651 | 15700 | 3272 | 20.87 | 3100 | 19.78 | 2928 | 18.68 | 2754 | 17.57 | 2579 | 16.45 | 2402 | 15.32 | 2224 | 14.19 |
| 15701 | 15750 | 3288 | 20.91 | 3117 | 19.82 | 2944 | 18.72 | 2771 | 17.62 | 2596 | 16.51 | 2419 | 15.38 | 2241 | 14.25 |
| 15751 | 15800 | 3306 | 20.96 | 3134 | 19.87 | 2962 | 18.78 | 2788 | 17.67 | 2613 | 16.56 | 2436 | 15.44 | 2258 | 14.31 |
| 15801 | 15850 | 3322 | 20.99 | 3151 | 19.91 | 2978 | 18.82 | 2805 | 17.73 | 2630 | 16.62 | 2453 | 15.50 | 2275 | 14.38 |
| 15851 | 15900 | 3339 | 21.03 | 3168 | 19.96 | 2995 | 18.87 | 2821 | 17.77 | 2646 | 16.67 | 2470 | 15.56 | 2292 | 14.44 |
| 15901 | 15950 | 3356 | 21.07 | 3185 | 20.00 | 3013 | 18.92 | 2839 | 17.83 | 2664 | 16.73 | 2487 | 15.62 | 2309 | 14.50 |
| 15951 | 16000 | 3373 | 21.11 | 3202 | 20.04 | 3029 | 18.96 | 2855 | 17.87 | 2680 | 16.78 | 2504 | 15.67 | 2326 | 14.56 |
| 16001 | 16050 | 3390 | 21.15 | 3218 | 20.08 | 3046 | 19.01 | 2872 | 17.92 | 2697 | 16.83 | 2521 | 15.73 | 2343 | 14.62 |
| 16051 | 16100 | 3407 | 21.19 | 3236 | 20.13 | 3063 | 19.05 | 2890 | 17.98 | 2715 | 16.89 | 2538 | 15.79 | 2360 | 14.68 |
| 16101 | 16150 | 3424 | 21.23 | 3252 | 20.17 | 3080 | 19.10 | 2906 | 18.02 | 2731 | 16.94 | 2555 | 15.84 | 2377 | 14.74 |
| 16151 | 16200 | 3440 | 21.27 | 3269 | 20.21 | 3097 | 19.15 | 2923 | 18.07 | 2748 | 16.99 | 2572 | 15.90 | 2394 | 14.80 |
| 16201 | 16250 | 3458 | 21.31 | 3287 | 20.26 | 3114 | 19.19 | 2941 | 18.13 | 2766 | 17.05 | 2589 | 15.96 | 2412 | 14.87 |
| 16251 | 16300 | 3475 | 21.35 | 3303 | 20.29 | 3131 | 19.24 | 2957 | 18.17 | 2782 | 17.09 | 2606 | 16.01 | 2428 | 14.92 |
| 16301 | 16350 | 3491 | 21.38 | 3320 | 20.34 | 3148 | 19.28 | 2974 | 18.22 | 2799 | 17.15 | 2623 | 16.07 | 2445 | 14.98 |
| 16351 | 16400 | 3509 | 21.43 | 3338 | 20.38 | 3165 | 19.33 | 2992 | 18.27 | 2817 | 17.20 | 2641 | 16.13 | 2463 | 15.04 |
| 16401 | 16450 | 3526 | 21.47 | 3354 | 20.42 | 3182 | 19.37 | 3008 | 18.31 | 2834 | 17.25 | 2658 | 16.18 | 2480 | 15.10 |
| 16451 | 16500 | 3543 | 21.51 | 3371 | 20.46 | 3199 | 19.42 | 3025 | 18.36 | 2851 | 17.31 | 2674 | 16.23 | 2497 | 15.16 |
| 16501 | 16550 | 3560 | 21.54 | 3389 | 20.51 | 3216 | 19.46 | 3043 | 18.41 | 2868 | 17.36 | 2692 | 16.29 | 2514 | 15.21 |
| 16551 | 16600 | 3577 | 21.58 | 3405 | 20.54 | 3233 | 19.51 | 3060 | 18.46 | 2885 | 17.41 | 2709 | 16.34 | 2531 | 15.27 |
| 16601 | 16650 | 3594 | 21.62 | 3422 | 20.58 | 3250 | 19.55 | 3076 | 18.50 | 2902 | 17.46 | 2726 | 16.40 | 2548 | 15.33 |
| 16651 | 16700 | 3610 | 21.65 | 3439 | 20.62 | 3267 | 19.59 | 3093 | 18.55 | 2918 | 17.50 | 2743 | 16.45 | 2565 | 15.38 |
| 16701 | 16750 | 3628 | 21.69 | 3457 | 20.67 | 3284 | 19.64 | 3111 | 18.60 | 2936 | 17.55 | 2760 | 16.50 | 2583 | 15.44 |
| 16751 | 16800 | 3645 | 21.73 | 3473 | 20.70 | 3301 | 19.68 | 3128 | 18.65 | 2953 | 17.60 | 2777 | 16.55 | 2600 | 15.50 |
| 16801 | 16850 | 3662 | 21.77 | 3490 | 20.74 | 3318 | 19.72 | 3145 | 18.69 | 2970 | 17.65 | 2794 | 16.61 | 2617 | 15.55 |
| 16851 | 16900 | 3679 | 21.80 | 3508 | 20.79 | 3336 | 19.77 | 3162 | 18.74 | 2988 | 17.71 | 2812 | 16.66 | 2634 | 15.61 |
| 16901 | 16950 | 3696 | 21.84 | 3525 | 20.83 | 3353 | 19.81 | 3179 | 18.78 | 3005 | 17.75 | 2829 | 16.71 | 2651 | 15.66 |
| 16951 | 17000 | 3713 | 21.87 | 3542 | 20.87 | 3369 | 19.85 | 3196 | 18.83 | 3022 | 17.80 | 2846 | 16.77 | 2668 | 15.72 |
| 17001 | 17050 | 3731 | 21.91 | 3559 | 20.90 | 3387 | 19.89 | 3214 | 18.88 | 3039 | 17.85 | 2864 | 16.82 | 2686 | 15.78 |
| 17051 | 17100 | 3747 | 21.94 | 3576 | 20.94 | 3404 | 19.94 | 3231 | 18.92 | 3056 | 17.90 | 2881 | 16.87 | 2703 | 15.83 |
| 17101 | 17150 | 3764 | 21.98 | 3593 | 20.98 | 3421 | 19.98 | 3248 | 18.97 | 3073 | 17.94 | 2897 | 16.92 | 2720 | 15.88 |
| 17151 | 17200 | 3782 | 22.02 | 3611 | 21.02 | 3439 | 20.02 | 3265 | 19.01 | 3091 | 18.00 | 2915 | 16.97 | 2738 | 15.94 |
| 17201 | 17250 | 3799 | 22.06 | 3628 | 21.06 | 3456 | 20.06 | 3282 | 19.05 | 3108 | 18.04 | 2932 | 17.02 | 2755 | 15.99 |
| 17251 | 17300 | 3816 | 22.09 | 3645 | 21.10 | 3473 | 20.10 | 3299 | 19.10 | 3125 | 18.09 | 2949 | 17.07 | 2772 | 16.05 |
| 17301 | 17350 | 3834 | 22.13 | 3662 | 21.14 | 3490 | 20.14 | 3317 | 19.15 | 3143 | 18.14 | 2967 | 17.13 | 2790 | 16.10 |
| 17351 | 17400 | 3851 | 22.16 | 3679 | 21.17 | 3507 | 20.18 | 3334 | 19.19 | 3160 | 18.19 | 2984 | 17.17 | 2807 | 16.16 |
| 17401 | 17450 | 3867 | 22.19 | 3696 | 21.21 | 3524 | 20.22 | 3351 | 19.23 | 3177 | 18.23 | 3001 | 17.22 | 2824 | 16.21 |
| 17451 | 17500 | 3885 | 22.23 | 3714 | 21.25 | 3542 | 20.27 | 3369 | 19.28 | 3194 | 18.28 | 3019 | 17.28 | 2842 | 16.26 |
| 17501 | 17550 | 3902 | 22.27 | 3731 | 21.29 | 3559 | 20.31 | 3386 | 19.32 | 3212 | 18.33 | 3036 | 17.32 | 2859 | 16.31 |
| 17551 | 17600 | 3919 | 22.30 | 3748 | 21.33 | 3576 | 20.35 | 3403 | 19.36 | 3229 | 18.37 | 3053 | 17.37 | 2876 | 16.36 |
| 17601 | 17650 | 3937 | 22.34 | 3766 | 21.37 | 3594 | 20.39 | 3421 | 19.41 | 3246 | 18.42 | 3071 | 17.42 | 2894 | 16.42 |
| 17651 | 17700 | 3954 | 22.37 | 3783 | 21.40 | 3611 | 20.43 | 3438 | 19.45 | 3263 | 18.46 | 3088 | 17.47 | 2911 | 16.47 |
| 17701 | 17750 | 3971 | 22.40 | 3800 | 21.44 | 3628 | 20.47 | 3455 | 19.49 | 3280 | 18.50 | 3105 | 17.52 | 2928 | 16.52 |
| 17751 | 17800 | 3989 | 22.44 | 3817 | 21.47 | 3645 | 20.51 | 3472 | 19.53 | 3298 | 18.55 | 3123 | 17.57 | 2946 | 16.57 |
| 17801 | 17850 | 4005 | 22.47 | 3834 | 21.51 | 3662 | 20.54 | 3489 | 19.57 | 3315 | 18.60 | 3140 | 17.62 | 2963 | 16.62 |
| 17851 | 17900 | 4022 | 22.50 | 3851 | 21.54 | 3679 | 20.58 | 3506 | 19.61 | 3332 | 18.64 | 3157 | 17.66 | 2981 | 16.68 |
| 17901 | 17950 | 4040 | 22.54 | 3869 | 21.58 | 3697 | 20.62 | 3525 | 19.67 | 3350 | 18.69 | 3175 | 17.71 | 2999 | 16.73 |
| 17951 | 18000 | 4057 | 22.57 | 3886 | 21.62 | 3714 | 20.66 | 3542 | 19.71 | 3367 | 18.73 | 3192 | 17.76 | 3016 | 16.78 |
| 18001 | 18050 | 4074 | 22.60 | 3903 | 21.65 | 3731 | 20.70 | 3558 | 19.74 | 3384 | 18.77 | 3209 | 17.80 | 3033 | 16.83 |
| 18051 | 18100 | 4092 | 22.64 | 3921 | 21.69 | 3749 | 20.74 | 3576 | 19.78 | 3402 | 18.82 | 3227 | 17.85 | 3051 | 16.88 |
| 18101 | 18150 | 4109 | 22.67 | 3938 | 21.73 | 3766 | 20.78 | 3593 | 19.82 | 3419 | 18.86 | 3244 | 17.90 | 3068 | 16.93 |
| 18151 | 18200 | 4126 | 22.70 | 3955 | 21.76 | 3784 | 20.82 | 3611 | 19.87 | 3437 | 18.91 | 3262 | 17.95 | 3085 | 16.97 |
| 18201 | 18250 | 4144 | 22.74 | 3973 | 21.80 | 3801 | 20.86 | 3629 | 19.91 | 3455 | 18.96 | 3280 | 18.00 | 3103 | 17.03 |
| 18251 | 18300 | 4161 | 22.77 | 3990 | 21.83 | 3818 | 20.89 | 3646 | 19.95 | 3472 | 19.00 | 3297 | 18.04 | 3120 | 17.07 |
| 18301 | 18350 | 4178 | 22.80 | 4007 | 21.87 | 3835 | 20.93 | 3663 | 19.99 | 3489 | 19.04 | 3314 | 18.08 | 3137 | 17.12 |
| 18351 | 18400 | 4196 | 22.84 | 4025 | 21.90 | 3854 | 20.97 | 3681 | 20.03 | 3507 | 19.09 | 3332 | 18.13 | 3155 | 17.17 |
| 18401 | 18450 | 4213 | 22.87 | 4042 | 21.94 | 3871 | 21.01 | 3698 | 20.07 | 3524 | 19.13 | 3349 | 18.18 | 3173 | 17.22 |
| 18451 | 18500 | 4230 | 22.90 | 4059 | 21.97 | 3888 | 21.04 | 3715 | 20.11 | 3541 | 19.17 | 3366 | 18.22 | 3190 | 17.27 |
| 18501 | 18550 | 4248 | 22.93 | 4077 | 22.01 | 3906 | 21.09 | 3733 | 20.15 | 3559 | 19.21 | 3384 | 18.27 | 3208 | 17.32 |
| 18551 | 18600 | 4266 | 22.97 | 4095 | 22.05 | 3923 | 21.12 | 3750 | 20.19 | 3576 | 19.25 | 3401 | 18.31 | 3225 | 17.36 |

| Tarif | | C0Y | | C1Y | | C2Y | | C3Y | | C4Y | | C5Y | | C6Y | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bruttolohn im Monat | | In rechtlich und tatsächlich ungetrennter Ehe lebende Ehegatten, bei welchen beide Ehegatten erwerbstätig sind und zwar auch dann, wenn diese Erwerbseinkünfte ergänzend ordentlich veranlagt werden. (Der Tarif C gelangt auch zur Anwendung, wenn der andere Ehegatte im Ausland einer Erwerbstätigkeit nachgeht). | | | | | | | | | | | | | |
| Stufe von | bis | ohne Kinder | | 1 Kind | | 2 Kinder | | 3 Kinder | | 4 Kinder | | 5 Kinder | | 6 Kinder | |
| CHF | | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % |
| 18601 | 18650 | 4283 | 23.00 | 4112 | 22.08 | 3940 | 21.15 | 3767 | 20.23 | 3593 | 19.29 | 3419 | 18.36 | 3242 | 17.41 |
| 18651 | 18700 | 4300 | 23.03 | 4130 | 22.12 | 3958 | 21.19 | 3785 | 20.27 | 3611 | 19.34 | 3437 | 18.40 | 3261 | 17.46 |
| 18701 | 18750 | 4318 | 23.06 | 4147 | 22.15 | 3975 | 21.23 | 3802 | 20.30 | 3629 | 19.38 | 3454 | 18.45 | 3278 | 17.51 |
| 18751 | 18800 | 4335 | 23.09 | 4164 | 22.18 | 3992 | 21.26 | 3820 | 20.35 | 3646 | 19.42 | 3471 | 18.49 | 3295 | 17.55 |
| 18801 | 18850 | 4353 | 23.12 | 4182 | 22.22 | 4010 | 21.30 | 3838 | 20.39 | 3664 | 19.46 | 3489 | 18.53 | 3313 | 17.60 |
| 18851 | 18900 | 4370 | 23.15 | 4199 | 22.25 | 4027 | 21.34 | 3855 | 20.42 | 3681 | 19.50 | 3506 | 18.57 | 3330 | 17.64 |
| 18901 | 18950 | 4387 | 23.18 | 4216 | 22.28 | 4045 | 21.37 | 3872 | 20.46 | 3698 | 19.54 | 3523 | 18.62 | 3348 | 17.69 |
| 18951 | 19000 | 4405 | 23.21 | 4234 | 22.31 | 4063 | 21.41 | 3890 | 20.50 | 3717 | 19.59 | 3542 | 18.67 | 3366 | 17.74 |
| 19001 | 19050 | 4422 | 23.24 | 4251 | 22.34 | 4080 | 21.45 | 3907 | 20.54 | 3734 | 19.63 | 3559 | 18.71 | 3383 | 17.78 |
| 19051 | 19100 | 4439 | 23.27 | 4269 | 22.38 | 4097 | 21.48 | 3924 | 20.57 | 3751 | 19.66 | 3576 | 18.75 | 3400 | 17.82 |
| 19101 | 19150 | 4457 | 23.30 | 4287 | 22.42 | 4115 | 21.52 | 3943 | 20.62 | 3769 | 19.71 | 3594 | 18.79 | 3418 | 17.87 |
| 19151 | 19200 | 4474 | 23.33 | 4304 | 22.45 | 4132 | 21.55 | 3960 | 20.65 | 3786 | 19.74 | 3612 | 18.84 | 3436 | 17.92 |
| 19201 | 19250 | 4492 | 23.37 | 4321 | 22.48 | 4149 | 21.58 | 3977 | 20.69 | 3803 | 19.78 | 3629 | 18.88 | 3453 | 17.96 |
| 19251 | 19300 | 4510 | 23.40 | 4339 | 22.51 | 4167 | 21.62 | 3995 | 20.73 | 3822 | 19.83 | 3647 | 18.92 | 3471 | 18.01 |
| 19301 | 19350 | 4527 | 23.43 | 4356 | 22.54 | 4185 | 21.66 | 4012 | 20.76 | 3839 | 19.87 | 3664 | 18.96 | 3489 | 18.05 |
| 19351 | 19400 | 4544 | 23.45 | 4373 | 22.57 | 4202 | 21.69 | 4029 | 20.79 | 3856 | 19.90 | 3682 | 19.00 | 3506 | 18.10 |
| 19401 | 19450 | 4562 | 23.49 | 4391 | 22.60 | 4220 | 21.72 | 4048 | 20.84 | 3874 | 19.94 | 3700 | 19.05 | 3524 | 18.14 |
| 19451 | 19500 | 4579 | 23.51 | 4409 | 22.64 | 4237 | 21.76 | 4065 | 20.87 | 3891 | 19.98 | 3717 | 19.09 | 3542 | 18.19 |
| 19501 | 19550 | 4597 | 23.54 | 4426 | 22.67 | 4255 | 21.79 | 4082 | 20.91 | 3909 | 20.02 | 3734 | 19.12 | 3559 | 18.23 |
| 19551 | 19600 | 4615 | 23.58 | 4444 | 22.70 | 4273 | 21.83 | 4100 | 20.95 | 3927 | 20.06 | 3753 | 19.17 | 3577 | 18.27 |
| 19601 | 19650 | 4632 | 23.60 | 4461 | 22.73 | 4290 | 21.86 | 4117 | 20.98 | 3944 | 20.10 | 3770 | 19.21 | 3594 | 18.31 |
| 19651 | 19700 | 4649 | 23.63 | 4478 | 22.76 | 4307 | 21.89 | 4135 | 21.02 | 3962 | 20.14 | 3787 | 19.25 | 3612 | 18.36 |
| 19701 | 19750 | 4667 | 23.66 | 4497 | 22.80 | 4325 | 21.93 | 4153 | 21.05 | 3980 | 20.18 | 3806 | 19.30 | 3630 | 18.40 |
| 19751 | 19800 | 4685 | 23.69 | 4514 | 22.83 | 4343 | 21.96 | 4170 | 21.09 | 3997 | 20.21 | 3823 | 19.33 | 3647 | 18.44 |
| 19801 | 19850 | 4702 | 23.72 | 4531 | 22.85 | 4360 | 21.99 | 4188 | 21.12 | 4014 | 20.25 | 3840 | 19.37 | 3665 | 18.49 |
| 19851 | 19900 | 4720 | 23.75 | 4549 | 22.89 | 4378 | 22.03 | 4206 | 21.16 | 4033 | 20.29 | 3858 | 19.41 | 3683 | 18.53 |
| 19901 | 19950 | 4737 | 23.77 | 4567 | 22.92 | 4395 | 22.06 | 4223 | 21.19 | 4050 | 20.33 | 3876 | 19.45 | 3700 | 18.57 |
| 19951 | 20000 | 4755 | 23.80 | 4584 | 22.95 | 4412 | 22.09 | 4240 | 21.23 | 4067 | 20.36 | 3893 | 19.49 | 3718 | 18.61 |
| 20001 | 20050 | 4773 | 23.84 | 4602 | 22.98 | 4431 | 22.13 | 4259 | 21.27 | 4085 | 20.40 | 3911 | 19.53 | 3736 | 18.66 |
| 20051 | 20100 | 4790 | 23.86 | 4619 | 23.01 | 4448 | 22.16 | 4276 | 21.30 | 4103 | 20.44 | 3929 | 19.57 | 3754 | 18.70 |
| 20101 | 20150 | 4807 | 23.89 | 4637 | 23.04 | 4465 | 22.19 | 4293 | 21.33 | 4120 | 20.47 | 3946 | 19.61 | 3771 | 18.74 |
| 20151 | 20200 | 4825 | 23.92 | 4655 | 23.07 | 4484 | 22.23 | 4311 | 21.37 | 4138 | 20.51 | 3965 | 19.65 | 3789 | 18.78 |
| 20201 | 20250 | 4843 | 23.95 | 4672 | 23.10 | 4501 | 22.25 | 4329 | 21.40 | 4156 | 20.55 | 3982 | 19.69 | 3807 | 18.82 |
| 20251 | 20300 | 4860 | 23.97 | 4689 | 23.13 | 4518 | 22.28 | 4346 | 21.44 | 4173 | 20.58 | 3999 | 19.72 | 3824 | 18.86 |
| 20301 | 20350 | 4878 | 24.00 | 4708 | 23.16 | 4537 | 22.32 | 4364 | 21.47 | 4191 | 20.62 | 4018 | 19.77 | 3843 | 18.91 |
| 20351 | 20400 | 4896 | 24.03 | 4725 | 23.19 | 4554 | 22.35 | 4382 | 21.51 | 4209 | 20.66 | 4035 | 19.80 | 3860 | 18.94 |
| 20401 | 20450 | 4913 | 24.05 | 4742 | 23.22 | 4571 | 22.38 | 4399 | 21.54 | 4226 | 20.69 | 4052 | 19.84 | 3877 | 18.98 |
| 20451 | 20500 | 4931 | 24.08 | 4760 | 23.25 | 4589 | 22.41 | 4417 | 21.57 | 4245 | 20.73 | 4071 | 19.88 | 3896 | 19.03 |
| 20501 | 20550 | 4948 | 24.11 | 4778 | 23.28 | 4607 | 22.45 | 4435 | 21.61 | 4262 | 20.76 | 4088 | 19.92 | 3913 | 19.06 |
| 20551 | 20600 | 4966 | 24.14 | 4795 | 23.30 | 4624 | 22.47 | 4452 | 21.64 | 4279 | 20.80 | 4105 | 19.95 | 3931 | 19.11 |
| 20601 | 20650 | 4984 | 24.16 | 4814 | 23.34 | 4643 | 22.51 | 4470 | 21.67 | 4298 | 20.84 | 4124 | 20.00 | 3949 | 19.15 |
| 20651 | 20700 | 5001 | 24.19 | 4831 | 23.37 | 4660 | 22.54 | 4488 | 21.71 | 4315 | 20.87 | 4141 | 20.03 | 3966 | 19.18 |
| 20701 | 20750 | 5019 | 24.22 | 4848 | 23.39 | 4677 | 22.57 | 4505 | 21.74 | 4332 | 20.90 | 4159 | 20.07 | 3984 | 19.22 |
| 20751 | 20800 | 5037 | 24.25 | 4866 | 23.42 | 4695 | 22.60 | 4524 | 21.78 | 4351 | 20.94 | 4177 | 20.11 | 4002 | 19.26 |
| 20801 | 20850 | 5054 | 24.27 | 4884 | 23.45 | 4713 | 22.63 | 4541 | 21.81 | 4368 | 20.97 | 4195 | 20.14 | 4020 | 19.30 |
| 20851 | 20900 | 5072 | 24.30 | 4901 | 23.48 | 4730 | 22.66 | 4558 | 21.83 | 4386 | 21.01 | 4212 | 20.18 | 4037 | 19.34 |
| 20901 | 20950 | 5090 | 24.32 | 4920 | 23.51 | 4749 | 22.70 | 4577 | 21.87 | 4404 | 21.05 | 4230 | 20.22 | 4056 | 19.38 |
| 20951 | 21000 | 5107 | 24.35 | 4937 | 23.54 | 4766 | 22.72 | 4594 | 21.90 | 4422 | 21.08 | 4248 | 20.25 | 4073 | 19.42 |
| 21001 | 21050 | 5125 | 24.38 | 4954 | 23.56 | 4783 | 22.75 | 4612 | 21.94 | 4439 | 21.11 | 4265 | 20.29 | 4091 | 19.46 |
| 21051 | 21100 | 5143 | 24.40 | 4973 | 23.60 | 4802 | 22.79 | 4630 | 21.97 | 4457 | 21.15 | 4284 | 20.33 | 4109 | 19.50 |
| 21101 | 21150 | 5160 | 24.43 | 4990 | 23.62 | 4819 | 22.81 | 4647 | 22.00 | 4475 | 21.18 | 4301 | 20.36 | 4127 | 19.54 |
| 21151 | 21200 | 5178 | 24.45 | 5007 | 23.65 | 4837 | 22.84 | 4665 | 22.03 | 4492 | 21.21 | 4319 | 20.40 | 4144 | 19.57 |
| 21201 | 21250 | 5196 | 24.48 | 5026 | 23.68 | 4855 | 22.87 | 4683 | 22.06 | 4511 | 21.25 | 4337 | 20.43 | 4163 | 19.61 |
| 21251 | 21300 | 5213 | 24.50 | 5043 | 23.70 | 4872 | 22.90 | 4701 | 22.10 | 4528 | 21.28 | 4355 | 20.47 | 4180 | 19.65 |
| 21301 | 21350 | 5231 | 24.53 | 5061 | 23.73 | 4890 | 22.93 | 4718 | 22.12 | 4546 | 21.32 | 4372 | 20.50 | 4198 | 19.69 |
| 21351 | 21400 | 5249 | 24.56 | 5079 | 23.76 | 4908 | 22.96 | 4737 | 22.16 | 4564 | 21.35 | 4391 | 20.54 | 4216 | 19.72 |
| 21401 | 21450 | 5267 | 24.58 | 5096 | 23.79 | 4925 | 22.99 | 4754 | 22.19 | 4582 | 21.39 | 4408 | 20.57 | 4234 | 19.76 |
| 21451 | 21500 | 5284 | 24.61 | 5114 | 23.81 | 4943 | 23.02 | 4771 | 22.22 | 4599 | 21.42 | 4426 | 20.61 | 4251 | 19.80 |
| 21501 | 21550 | 5303 | 24.64 | 5132 | 23.84 | 4961 | 23.05 | 4790 | 22.25 | 4617 | 21.45 | 4444 | 20.65 | 4270 | 19.84 |
| 21551 | 21600 | 5320 | 24.66 | 5150 | 23.87 | 4979 | 23.08 | 4807 | 22.28 | 4635 | 21.48 | 4461 | 20.68 | 4287 | 19.87 |

| Tarif | | C0Y | | C1Y | | C2Y | | C3Y | | C4Y | | C5Y | | C6Y | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bruttolohn im Monat | | In rechtlich und tatsächlich ungetrennter Ehe lebende Ehegatten, bei welchen beide Ehegatten erwerbstätig sind und zwar auch dann, wenn diese Erwerbseinkünfte ergänzend ordentlich veranlagt werden. (Der Tarif C gelangt auch zur Anwendung, wenn der andere Ehegatte im Ausland einer Erwerbstätigkeit nachgeht). | | | | | | | | | | | | | |
| Stufe von | bis | ohne Kinder | | 1 Kind | | 2 Kinder | | 3 Kinder | | 4 Kinder | | 5 Kinder | | 6 Kinder | |
| CHF | | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % |
| 21601 | 21650 | 5337 | 24.68 | 5167 | 23.89 | 4996 | 23.10 | 4825 | 22.31 | 4652 | 21.51 | 4479 | 20.71 | 4305 | 19.91 |
| 21651 | 21700 | 5356 | 24.71 | 5186 | 23.93 | 5015 | 23.14 | 4843 | 22.34 | 4671 | 21.55 | 4498 | 20.75 | 4323 | 19.94 |
| 21701 | 21750 | 5373 | 24.73 | 5203 | 23.95 | 5032 | 23.16 | 4861 | 22.38 | 4688 | 21.58 | 4515 | 20.78 | 4341 | 19.98 |
| 21751 | 21800 | 5391 | 24.76 | 5220 | 23.97 | 5050 | 23.19 | 4878 | 22.40 | 4706 | 21.61 | 4533 | 20.82 | 4358 | 20.01 |
| 21801 | 21850 | 5409 | 24.78 | 5239 | 24.00 | 5068 | 23.22 | 4897 | 22.44 | 4724 | 21.64 | 4551 | 20.85 | 4377 | 20.05 |
| 21851 | 21900 | 5427 | 24.81 | 5257 | 24.03 | 5086 | 23.25 | 4914 | 22.46 | 4742 | 21.68 | 4569 | 20.89 | 4395 | 20.09 |
| 21901 | 21950 | 5444 | 24.83 | 5274 | 24.05 | 5103 | 23.27 | 4932 | 22.49 | 4759 | 21.71 | 4586 | 20.92 | 4412 | 20.12 |
| 21951 | 22000 | 5462 | 24.86 | 5292 | 24.08 | 5122 | 23.31 | 4950 | 22.53 | 4778 | 21.74 | 4605 | 20.96 | 4431 | 20.16 |
| 22001 | 22050 | 5480 | 24.88 | 5310 | 24.11 | 5139 | 23.33 | 4968 | 22.56 | 4795 | 21.77 | 4622 | 20.99 | 4448 | 20.20 |
| 22051 | 22100 | 5497 | 24.90 | 5327 | 24.13 | 5157 | 23.36 | 4985 | 22.58 | 4813 | 21.80 | 4640 | 21.02 | 4466 | 20.23 |
| 22101 | 22150 | 5516 | 24.93 | 5346 | 24.16 | 5175 | 23.39 | 5004 | 22.62 | 4832 | 21.84 | 4658 | 21.05 | 4484 | 20.27 |
| 22151 | 22200 | 5533 | 24.95 | 5363 | 24.18 | 5193 | 23.42 | 5021 | 22.64 | 4849 | 21.87 | 4676 | 21.09 | 4502 | 20.30 |
| 22201 | 22250 | 5551 | 24.98 | 5381 | 24.21 | 5210 | 23.44 | 5039 | 22.67 | 4867 | 21.90 | 4694 | 21.12 | 4520 | 20.34 |
| 22251 | 22300 | 5569 | 25.00 | 5399 | 24.24 | 5229 | 23.47 | 5057 | 22.70 | 4885 | 21.93 | 4712 | 21.15 | 4538 | 20.37 |
| 22301 | 22350 | 5587 | 25.03 | 5417 | 24.26 | 5246 | 23.50 | 5075 | 22.73 | 4903 | 21.96 | 4730 | 21.19 | 4556 | 20.41 |
| 22351 | 22400 | 5604 | 25.05 | 5434 | 24.29 | 5264 | 23.53 | 5092 | 22.76 | 4920 | 21.99 | 4747 | 21.22 | 4573 | 20.44 |
| 22401 | 22450 | 5623 | 25.07 | 5453 | 24.32 | 5282 | 23.55 | 5111 | 22.79 | 4939 | 22.02 | 4766 | 21.25 | 4592 | 20.48 |
| 22451 | 22500 | 5640 | 25.09 | 5470 | 24.34 | 5300 | 23.58 | 5128 | 22.82 | 4956 | 22.05 | 4783 | 21.28 | 4610 | 20.51 |
| 22501 | 22550 | 5658 | 25.12 | 5488 | 24.36 | 5317 | 23.60 | 5146 | 22.85 | 4974 | 22.08 | 4801 | 21.31 | 4627 | 20.54 |
| 22551 | 22600 | 5676 | 25.14 | 5506 | 24.39 | 5336 | 23.64 | 5164 | 22.87 | 4993 | 22.12 | 4820 | 21.35 | 4646 | 20.58 |
| 22601 | 22650 | 5694 | 25.17 | 5524 | 24.42 | 5353 | 23.66 | 5182 | 22.90 | 5010 | 22.14 | 4837 | 21.38 | 4664 | 20.61 |
| 22651 | 22700 | 5711 | 25.19 | 5542 | 24.44 | 5371 | 23.69 | 5200 | 22.93 | 5028 | 22.17 | 4855 | 21.41 | 4681 | 20.64 |
| 22701 | 22750 | 5730 | 25.21 | 5560 | 24.47 | 5389 | 23.71 | 5218 | 22.96 | 5046 | 22.20 | 4874 | 21.45 | 4700 | 20.68 |
| 22751 | 22800 | 5747 | 25.23 | 5577 | 24.49 | 5407 | 23.74 | 5236 | 22.99 | 5064 | 22.23 | 4891 | 21.48 | 4718 | 20.72 |
| 22801 | 22850 | 5765 | 25.26 | 5595 | 24.51 | 5425 | 23.77 | 5253 | 23.01 | 5082 | 22.27 | 4909 | 21.51 | 4735 | 20.74 |
| 22851 | 22900 | 5783 | 25.28 | 5614 | 24.54 | 5443 | 23.79 | 5272 | 23.05 | 5100 | 22.30 | 4927 | 21.54 | 4754 | 20.78 |
| 22901 | 22950 | 5801 | 25.30 | 5631 | 24.56 | 5461 | 23.82 | 5290 | 23.08 | 5118 | 22.32 | 4945 | 21.57 | 4771 | 20.81 |
| 22951 | 23000 | 5819 | 25.33 | 5649 | 24.59 | 5478 | 23.84 | 5307 | 23.10 | 5135 | 22.35 | 4963 | 21.60 | 4789 | 20.84 |
| 23001 | 23050 | 5837 | 25.35 | 5667 | 24.61 | 5497 | 23.87 | 5326 | 23.13 | 5154 | 22.38 | 4981 | 21.63 | 4808 | 20.88 |
| 23051 | 23100 | 5855 | 25.37 | 5685 | 24.64 | 5515 | 23.90 | 5343 | 23.15 | 5172 | 22.41 | 4999 | 21.66 | 4826 | 20.91 |
| 23101 | 23150 | 5872 | 25.39 | 5703 | 24.66 | 5532 | 23.92 | 5361 | 23.18 | 5189 | 22.44 | 5017 | 21.70 | 4843 | 20.94 |
| 23151 | 23200 | 5891 | 25.42 | 5721 | 24.69 | 5551 | 23.95 | 5380 | 23.21 | 5208 | 22.47 | 5035 | 21.73 | 4862 | 20.98 |
| 23201 | 23250 | 5908 | 25.44 | 5739 | 24.71 | 5568 | 23.97 | 5397 | 23.24 | 5226 | 22.50 | 5053 | 21.76 | 4880 | 21.01 |
| 23251 | 23300 | 5926 | 25.46 | 5756 | 24.73 | 5586 | 24.00 | 5415 | 23.27 | 5243 | 22.53 | 5071 | 21.79 | 4897 | 21.04 |
| 23301 | 23350 | 5944 | 25.48 | 5775 | 24.76 | 5604 | 24.03 | 5433 | 23.29 | 5262 | 22.56 | 5089 | 21.82 | 4916 | 21.08 |
| 23351 | 23400 | 5962 | 25.51 | 5792 | 24.78 | 5622 | 24.05 | 5451 | 23.32 | 5279 | 22.58 | 5107 | 21.85 | 4934 | 21.11 |
| 23401 | 23450 | 5980 | 25.53 | 5810 | 24.80 | 5640 | 24.08 | 5469 | 23.35 | 5297 | 22.61 | 5125 | 21.88 | 4951 | 21.14 |
| 23451 | 23500 | 5998 | 25.55 | 5829 | 24.83 | 5658 | 24.10 | 5487 | 23.37 | 5316 | 22.65 | 5143 | 21.91 | 4970 | 21.17 |
| 23501 | 23550 | 6016 | 25.57 | 5846 | 24.85 | 5676 | 24.13 | 5505 | 23.40 | 5333 | 22.67 | 5161 | 21.94 | 4988 | 21.20 |
| 23551 | 23600 | 6034 | 25.59 | 5864 | 24.87 | 5694 | 24.15 | 5523 | 23.43 | 5351 | 22.70 | 5179 | 21.97 | 5005 | 21.23 |
| 23601 | 23650 | 6052 | 25.62 | 5882 | 24.90 | 5712 | 24.18 | 5541 | 23.45 | 5370 | 22.73 | 5197 | 22.00 | 5024 | 21.27 |
| 23651 | 23700 | 6070 | 25.64 | 5900 | 24.92 | 5730 | 24.20 | 5559 | 23.48 | 5387 | 22.75 | 5215 | 22.03 | 5042 | 21.30 |
| 23701 | 23750 | 6087 | 25.66 | 5918 | 24.94 | 5748 | 24.23 | 5577 | 23.51 | 5405 | 22.78 | 5233 | 22.06 | 5060 | 21.33 |
| 23751 | 23800 | 6105 | 25.68 | 5935 | 24.96 | 5765 | 24.25 | 5594 | 23.53 | 5423 | 22.81 | 5251 | 22.09 | 5077 | 21.35 |
| 23801 | 23850 | 6124 | 25.70 | 5954 | 24.99 | 5784 | 24.28 | 5613 | 23.56 | 5442 | 22.84 | 5269 | 22.12 | 5096 | 21.39 |
| 23851 | 23900 | 6141 | 25.72 | 5972 | 25.01 | 5802 | 24.30 | 5631 | 23.59 | 5459 | 22.86 | 5287 | 22.14 | 5114 | 21.42 |
| 23901 | 23950 | 6159 | 25.74 | 5989 | 25.03 | 5819 | 24.32 | 5648 | 23.61 | 5477 | 22.89 | 5305 | 22.17 | 5132 | 21.45 |
| 23951 | 24000 | 6178 | 25.77 | 6008 | 25.06 | 5838 | 24.35 | 5667 | 23.64 | 5496 | 22.92 | 5323 | 22.20 | 5150 | 21.48 |
| 24001 | 24050 | 6195 | 25.79 | 6026 | 25.08 | 5856 | 24.37 | 5685 | 23.66 | 5513 | 22.95 | 5341 | 22.23 | 5168 | 21.51 |
| 24051 | 24100 | 6213 | 25.81 | 6043 | 25.10 | 5873 | 24.39 | 5703 | 23.69 | 5531 | 22.97 | 5359 | 22.26 | 5186 | 21.54 |
| 24101 | 24150 | 6231 | 25.83 | 6062 | 25.13 | 5892 | 24.42 | 5721 | 23.71 | 5550 | 23.01 | 5378 | 22.29 | 5205 | 21.58 |
| 24151 | 24200 | 6249 | 25.85 | 6080 | 25.15 | 5910 | 24.45 | 5739 | 23.74 | 5568 | 23.03 | 5395 | 22.32 | 5222 | 21.60 |
| 24201 | 24250 | 6267 | 25.87 | 6097 | 25.17 | 5927 | 24.47 | 5757 | 23.76 | 5585 | 23.05 | 5413 | 22.34 | 5240 | 21.63 |
| 24251 | 24300 | 6286 | 25.89 | 6116 | 25.19 | 5946 | 24.49 | 5775 | 23.79 | 5604 | 23.09 | 5432 | 22.38 | 5259 | 21.66 |
| 24301 | 24350 | 6303 | 25.91 | 6134 | 25.22 | 5964 | 24.52 | 5793 | 23.82 | 5622 | 23.11 | 5450 | 22.40 | 5277 | 21.69 |
| 24351 | 24400 | 6321 | 25.93 | 6151 | 25.23 | 5981 | 24.54 | 5811 | 23.84 | 5639 | 23.13 | 5467 | 22.43 | 5294 | 21.72 |
| 24401 | 24450 | 6340 | 25.96 | 6170 | 25.26 | 6000 | 24.56 | 5829 | 23.86 | 5658 | 23.16 | 5486 | 22.46 | 5313 | 21.75 |
| 24451 | 24500 | 6357 | 25.97 | 6188 | 25.28 | 6018 | 24.59 | 5847 | 23.89 | 5676 | 23.19 | 5504 | 22.49 | 5331 | 21.78 |
| 24501 | 24550 | 6375 | 25.99 | 6206 | 25.30 | 6035 | 24.61 | 5865 | 23.91 | 5694 | 23.22 | 5522 | 22.52 | 5349 | 21.81 |
| 24551 | 24600 | 6394 | 26.02 | 6224 | 25.33 | 6054 | 24.63 | 5884 | 23.94 | 5712 | 23.24 | 5540 | 22.54 | 5368 | 21.84 |

| Tarif | | C0Y | | C1Y | | C2Y | | C3Y | | C4Y | | C5Y | | C6Y | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bruttolohn im Monat | | In rechtlich und tatsächlich ungetrennter Ehe lebende Ehegatten, bei welchen beide Ehegatten erwerbstätig sind und zwar auch dann, wenn diese Erwerbseinkünfte ergänzend ordentlich veranlagt werden. (Der Tarif C gelangt auch zur Anwendung, wenn der andere Ehegatte im Ausland einer Erwerbstätigkeit nachgeht). | | | | | | | | | | | | | |
| Stufe von | bis | ohne Kinder | | 1 Kind | | 2 Kinder | | 3 Kinder | | 4 Kinder | | 5 Kinder | | 6 Kinder | |
| CHF | | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % |
| 24601 | 24650 | 6411 | 26.03 | 6242 | 25.35 | 6072 | 24.66 | 5901 | 23.96 | 5730 | 23.27 | 5558 | 22.57 | 5385 | 21.87 |
| 24651 | 24700 | 6429 | 26.05 | 6260 | 25.37 | 6090 | 24.68 | 5919 | 23.99 | 5748 | 23.29 | 5576 | 22.60 | 5403 | 21.90 |
| 24701 | 24750 | 6448 | 26.08 | 6278 | 25.39 | 6108 | 24.70 | 5938 | 24.02 | 5767 | 23.32 | 5595 | 22.63 | 5422 | 21.93 |
| 24751 | 24800 | 6465 | 26.09 | 6296 | 25.41 | 6126 | 24.73 | 5955 | 24.04 | 5784 | 23.35 | 5613 | 22.66 | 5440 | 21.96 |
| 24801 | 24850 | 6483 | 26.11 | 6314 | 25.43 | 6144 | 24.75 | 5973 | 24.06 | 5802 | 23.37 | 5630 | 22.68 | 5458 | 21.99 |
| 24851 | 24900 | 6502 | 26.14 | 6333 | 25.46 | 6163 | 24.78 | 5992 | 24.09 | 5821 | 23.40 | 5649 | 22.71 | 5476 | 22.01 |
| 24901 | 24950 | 6520 | 26.16 | 6350 | 25.48 | 6180 | 24.79 | 6010 | 24.11 | 5839 | 23.43 | 5667 | 22.74 | 5494 | 22.04 |
| 24951 | 25000 | 6537 | 26.17 | 6368 | 25.50 | 6198 | 24.82 | 6028 | 24.14 | 5857 | 23.45 | 5685 | 22.76 | 5512 | 22.07 |
| 25001 | 25050 | 6556 | 26.20 | 6387 | 25.52 | 6217 | 24.84 | 6046 | 24.16 | 5875 | 23.48 | 5704 | 22.79 | 5531 | 22.10 |
| 25051 | 25100 | 6574 | 26.22 | 6405 | 25.54 | 6235 | 24.87 | 6064 | 24.18 | 5893 | 23.50 | 5721 | 22.82 | 5549 | 22.13 |
| 25101 | 25150 | 6591 | 26.23 | 6422 | 25.56 | 6252 | 24.88 | 6082 | 24.21 | 5911 | 23.53 | 5739 | 22.84 | 5567 | 22.16 |
| 25151 | 25200 | 6610 | 26.26 | 6441 | 25.58 | 6271 | 24.91 | 6101 | 24.23 | 5930 | 23.56 | 5758 | 22.87 | 5585 | 22.18 |
| 25201 | 25250 | 6628 | 26.28 | 6459 | 25.61 | 6289 | 24.93 | 6118 | 24.25 | 5948 | 23.58 | 5776 | 22.90 | 5603 | 22.21 |
| 25251 | 25300 | 6646 | 26.29 | 6477 | 25.63 | 6307 | 24.95 | 6136 | 24.28 | 5965 | 23.60 | 5794 | 22.92 | 5621 | 22.24 |
| 25301 | 25350 | 6664 | 26.31 | 6495 | 25.65 | 6326 | 24.98 | 6155 | 24.30 | 5984 | 23.63 | 5813 | 22.95 | 5640 | 22.27 |
| 25351 | 25400 | 6682 | 26.33 | 6513 | 25.67 | 6343 | 25.00 | 6173 | 24.33 | 6002 | 23.65 | 5830 | 22.98 | 5658 | 22.30 |
| 25401 | 25450 | 6700 | 26.35 | 6531 | 25.69 | 6361 | 25.02 | 6191 | 24.35 | 6020 | 23.68 | 5848 | 23.00 | 5676 | 22.32 |
| 25451 | 25500 | 6719 | 26.37 | 6550 | 25.71 | 6380 | 25.04 | 6209 | 24.37 | 6039 | 23.71 | 5867 | 23.03 | 5695 | 22.36 |
| 25501 | 25550 | 6736 | 26.39 | 6567 | 25.73 | 6398 | 25.07 | 6227 | 24.40 | 6056 | 23.73 | 5885 | 23.06 | 5712 | 22.38 |
| 25551 | 25600 | 6754 | 26.41 | 6585 | 25.75 | 6415 | 25.08 | 6245 | 24.42 | 6074 | 23.75 | 5903 | 23.08 | 5730 | 22.40 |
| 25601 | 25650 | 6773 | 26.43 | 6604 | 25.77 | 6434 | 25.11 | 6264 | 24.44 | 6093 | 23.78 | 5922 | 23.11 | 5749 | 22.44 |
| 25651 | 25700 | 6791 | 26.45 | 6622 | 25.79 | 6452 | 25.13 | 6282 | 24.47 | 6111 | 23.80 | 5939 | 23.13 | 5767 | 22.46 |
| 25701 | 25750 | 6809 | 26.47 | 6640 | 25.81 | 6470 | 25.15 | 6299 | 24.49 | 6129 | 23.83 | 5957 | 23.16 | 5785 | 22.49 |
| 25751 | 25800 | 6827 | 26.49 | 6658 | 25.83 | 6489 | 25.18 | 6318 | 24.51 | 6148 | 23.85 | 5976 | 23.19 | 5804 | 22.52 |
| 25801 | 25850 | 6845 | 26.51 | 6676 | 25.85 | 6506 | 25.19 | 6336 | 24.53 | 6165 | 23.87 | 5994 | 23.21 | 5822 | 22.54 |
| 25851 | 25900 | 6863 | 26.52 | 6694 | 25.87 | 6524 | 25.21 | 6354 | 24.56 | 6183 | 23.90 | 6012 | 23.23 | 5840 | 22.57 |
| 25901 | 25950 | 6882 | 26.55 | 6713 | 25.89 | 6543 | 25.24 | 6373 | 24.58 | 6202 | 23.92 | 6031 | 23.26 | 5858 | 22.60 |
| 25951 | 26000 | 6900 | 26.56 | 6730 | 25.91 | 6561 | 25.26 | 6391 | 24.60 | 6220 | 23.95 | 6049 | 23.29 | 5876 | 22.62 |
| 26001 | 26050 | 6917 | 26.58 | 6748 | 25.93 | 6579 | 25.28 | 6409 | 24.63 | 6238 | 23.97 | 6066 | 23.31 | 5894 | 22.65 |
| 26051 | 26100 | 6936 | 26.60 | 6767 | 25.95 | 6598 | 25.30 | 6427 | 24.65 | 6257 | 24.00 | 6085 | 23.34 | 5913 | 22.68 |
| 26101 | 26150 | 6954 | 26.62 | 6785 | 25.97 | 6615 | 25.32 | 6445 | 24.67 | 6275 | 24.02 | 6103 | 23.36 | 5931 | 22.70 |
| 26151 | 26200 | 6972 | 26.64 | 6803 | 25.99 | 6633 | 25.34 | 6463 | 24.69 | 6292 | 24.04 | 6121 | 23.38 | 5949 | 22.73 |
| 26201 | 26250 | 6991 | 26.66 | 6822 | 26.01 | 6652 | 25.37 | 6482 | 24.72 | 6311 | 24.06 | 6140 | 23.41 | 5968 | 22.76 |
| 26251 | 26300 | 7009 | 26.68 | 6840 | 26.03 | 6670 | 25.39 | 6500 | 24.74 | 6329 | 24.09 | 6158 | 23.44 | 5986 | 22.78 |
| 26301 | 26350 | 7026 | 26.69 | 6857 | 26.05 | 6688 | 25.41 | 6518 | 24.76 | 6347 | 24.11 | 6176 | 23.46 | 6004 | 22.81 |
| 26351 | 26400 | 7045 | 26.71 | 6876 | 26.07 | 6707 | 25.43 | 6536 | 24.78 | 6366 | 24.14 | 6195 | 23.49 | 6023 | 22.84 |
| 26401 | 26450 | 7063 | 26.73 | 6894 | 26.09 | 6724 | 25.45 | 6554 | 24.80 | 6384 | 24.16 | 6213 | 23.51 | 6041 | 22.86 |
| 26451 | 26500 | 7081 | 26.75 | 6912 | 26.11 | 6742 | 25.47 | 6572 | 24.82 | 6402 | 24.18 | 6230 | 23.53 | 6058 | 22.88 |
| 26501 | 26550 | 7100 | 26.77 | 6931 | 26.13 | 6761 | 25.49 | 6591 | 24.85 | 6421 | 24.21 | 6249 | 23.56 | 6078 | 22.91 |
| 26551 | 26600 | 7117 | 26.78 | 6948 | 26.14 | 6779 | 25.51 | 6609 | 24.87 | 6438 | 24.23 | 6267 | 23.58 | 6096 | 22.94 |
| 26601 | 26650 | 7135 | 26.80 | 6967 | 26.17 | 6797 | 25.53 | 6627 | 24.89 | 6456 | 24.25 | 6285 | 23.61 | 6113 | 22.96 |
| 26651 | 26700 | 7154 | 26.82 | 6985 | 26.19 | 6816 | 25.55 | 6646 | 24.91 | 6475 | 24.27 | 6304 | 23.63 | 6132 | 22.99 |
| 26701 | 26750 | 7172 | 26.84 | 7003 | 26.20 | 6834 | 25.57 | 6664 | 24.94 | 6493 | 24.30 | 6322 | 23.66 | 6150 | 23.01 |
| 26751 | 26800 | 7190 | 26.85 | 7021 | 26.22 | 6852 | 25.59 | 6682 | 24.96 | 6511 | 24.32 | 6340 | 23.68 | 6168 | 23.04 |
| 26801 | 26850 | 7209 | 26.87 | 7040 | 26.24 | 6870 | 25.61 | 6701 | 24.98 | 6530 | 24.34 | 6359 | 23.71 | 6187 | 23.06 |
| 26851 | 26900 | 7227 | 26.89 | 7058 | 26.26 | 6888 | 25.63 | 6719 | 25.00 | 6548 | 24.36 | 6377 | 23.73 | 6205 | 23.09 |
| 26901 | 26950 | 7244 | 26.90 | 7076 | 26.28 | 6906 | 25.65 | 6736 | 25.02 | 6566 | 24.39 | 6395 | 23.75 | 6223 | 23.11 |
| 26951 | 27000 | 7263 | 26.92 | 7095 | 26.30 | 6925 | 25.67 | 6755 | 25.04 | 6585 | 24.41 | 6414 | 23.78 | 6242 | 23.14 |
| 27001 | 27050 | 7281 | 26.94 | 7112 | 26.32 | 6943 | 25.69 | 6773 | 25.06 | 6603 | 24.43 | 6432 | 23.80 | 6260 | 23.16 |
| 27051 | 27100 | 7299 | 26.96 | 7130 | 26.33 | 6961 | 25.71 | 6791 | 25.08 | 6621 | 24.45 | 6450 | 23.82 | 6278 | 23.19 |
| 27101 | 27150 | 7318 | 26.98 | 7149 | 26.36 | 6980 | 25.73 | 6810 | 25.11 | 6640 | 24.48 | 6469 | 23.85 | 6297 | 23.21 |
| 27151 | 27200 | 7336 | 27.00 | 7167 | 26.37 | 6998 | 25.75 | 6828 | 25.13 | 6658 | 24.50 | 6487 | 23.87 | 6315 | 23.24 |
| 27201 | 27250 | 7354 | 27.01 | 7185 | 26.39 | 7016 | 25.77 | 6846 | 25.15 | 6675 | 24.52 | 6504 | 23.89 | 6333 | 23.26 |
| 27251 | 27300 | 7373 | 27.03 | 7204 | 26.41 | 7035 | 25.79 | 6865 | 25.17 | 6694 | 24.54 | 6523 | 23.92 | 6352 | 23.29 |
| 27301 | 27350 | 7391 | 27.05 | 7222 | 26.43 | 7052 | 25.81 | 6883 | 25.19 | 6712 | 24.56 | 6542 | 23.94 | 6370 | 23.31 |
| 27351 | 27400 | 7408 | 27.06 | 7240 | 26.45 | 7070 | 25.83 | 6901 | 25.21 | 6730 | 24.58 | 6559 | 23.96 | 6388 | 23.34 |
| 27401 | 27450 | 7427 | 27.08 | 7259 | 26.47 | 7089 | 25.85 | 6920 | 25.23 | 6749 | 24.61 | 6578 | 23.99 | 6407 | 23.36 |
| 27451 | 27500 | 7445 | 27.10 | 7277 | 26.49 | 7107 | 25.87 | 6938 | 25.25 | 6767 | 24.63 | 6596 | 24.01 | 6425 | 23.38 |
| 27501 | 27550 | 7463 | 27.11 | 7294 | 26.50 | 7125 | 25.89 | 6955 | 25.27 | 6785 | 24.65 | 6614 | 24.03 | 6443 | 23.41 |
| 27551 | 27600 | 7482 | 27.13 | 7313 | 26.52 | 7144 | 25.91 | 6974 | 25.29 | 6804 | 24.67 | 6633 | 24.05 | 6462 | 23.43 |

| Tarif | | C0Y | | C1Y | | C2Y | | C3Y | | C4Y | | C5Y | | C6Y | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bruttolohn im Monat | | In rechtlich und tatsächlich ungetrennter Ehe lebende Ehegatten, bei welchen beide Ehegatten erwerbstätig sind und zwar auch dann, wenn diese Erwerbseinkünfte ergänzend ordentlich veranlagt werden. (Der Tarif C gelangt auch zur Anwendung, wenn der andere Ehegatte im Ausland einer Erwerbstätigkeit nachgeht). | | | | | | | | | | | | | |
| Stufe von | bis | ohne Kinder | | 1 Kind | | 2 Kinder | | 3 Kinder | | 4 Kinder | | 5 Kinder | | 6 Kinder | |
| CHF | | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % |
| 27601 | 27650 | 7500 | 27.15 | 7331 | 26.54 | 7162 | 25.93 | 6992 | 25.31 | 6822 | 24.70 | 6651 | 24.08 | 6480 | 23.46 |
| 27651 | 27700 | 7518 | 27.17 | 7349 | 26.55 | 7180 | 25.94 | 7010 | 25.33 | 6840 | 24.72 | 6669 | 24.10 | 6498 | 23.48 |
| 27701 | 27750 | 7537 | 27.18 | 7368 | 26.58 | 7199 | 25.97 | 7029 | 25.35 | 6859 | 24.74 | 6688 | 24.12 | 6517 | 23.51 |
| 27751 | 27800 | 7555 | 27.20 | 7386 | 26.59 | 7217 | 25.98 | 7047 | 25.37 | 6877 | 24.76 | 6706 | 24.14 | 6535 | 23.53 |
| 27801 | 27850 | 7573 | 27.22 | 7404 | 26.61 | 7235 | 26.00 | 7065 | 25.39 | 6895 | 24.78 | 6724 | 24.17 | 6553 | 23.55 |
| 27851 | 27900 | 7591 | 27.23 | 7423 | 26.63 | 7254 | 26.02 | 7084 | 25.41 | 6914 | 24.80 | 6743 | 24.19 | 6572 | 23.58 |
| 27901 | 27950 | 7610 | 27.25 | 7441 | 26.65 | 7272 | 26.04 | 7102 | 25.43 | 6932 | 24.82 | 6761 | 24.21 | 6590 | 23.60 |
| 27951 | 28000 | 7628 | 27.27 | 7459 | 26.66 | 7290 | 26.06 | 7120 | 25.45 | 6950 | 24.84 | 6779 | 24.23 | 6608 | 23.62 |
| 28001 | 28050 | 7646 | 27.28 | 7478 | 26.68 | 7309 | 26.08 | 7139 | 25.47 | 6969 | 24.87 | 6798 | 24.26 | 6627 | 23.65 |
| 28051 | 28100 | 7664 | 27.30 | 7496 | 26.70 | 7327 | 26.10 | 7157 | 25.49 | 6987 | 24.89 | 6816 | 24.28 | 6645 | 23.67 |
| 28101 | 28150 | 7682 | 27.31 | 7514 | 26.72 | 7345 | 26.12 | 7175 | 25.51 | 7005 | 24.91 | 6834 | 24.30 | 6663 | 23.69 |
| 28151 | 28200 | 7701 | 27.33 | 7533 | 26.74 | 7363 | 26.13 | 7194 | 25.53 | 7024 | 24.93 | 6853 | 24.32 | 6682 | 23.72 |
| 28201 | 28250 | 7719 | 27.35 | 7551 | 26.75 | 7381 | 26.15 | 7212 | 25.55 | 7042 | 24.95 | 6871 | 24.34 | 6700 | 23.74 |
| 28251 | 28300 | 7737 | 27.36 | 7569 | 26.77 | 7400 | 26.17 | 7230 | 25.57 | 7060 | 24.97 | 6889 | 24.36 | 6718 | 23.76 |
| 28301 | 28350 | 7756 | 27.38 | 7588 | 26.79 | 7418 | 26.19 | 7249 | 25.59 | 7079 | 24.99 | 6908 | 24.39 | 6737 | 23.78 |
| 28351 | 28400 | 7774 | 27.40 | 7605 | 26.80 | 7436 | 26.21 | 7267 | 25.61 | 7097 | 25.01 | 6926 | 24.41 | 6755 | 23.81 |
| 28401 | 28450 | 7792 | 27.41 | 7623 | 26.82 | 7454 | 26.22 | 7285 | 25.63 | 7115 | 25.03 | 6944 | 24.43 | 6773 | 23.83 |
| 28451 | 28500 | 7811 | 27.43 | 7642 | 26.84 | 7473 | 26.24 | 7304 | 25.65 | 7134 | 25.05 | 6963 | 24.45 | 6792 | 23.85 |
| 28501 | 28550 | 7829 | 27.45 | 7660 | 26.85 | 7491 | 26.26 | 7322 | 25.67 | 7152 | 25.07 | 6981 | 24.47 | 6810 | 23.87 |
| 28551 | 28600 | 7847 | 27.46 | 7678 | 26.87 | 7509 | 26.28 | 7340 | 25.69 | 7170 | 25.09 | 7000 | 24.50 | 6829 | 23.90 |
| 28601 | 28650 | 7866 | 27.48 | 7697 | 26.89 | 7528 | 26.30 | 7359 | 25.71 | 7189 | 25.11 | 7019 | 24.52 | 6847 | 23.92 |
| 28651 | 28700 | 7884 | 27.49 | 7715 | 26.90 | 7546 | 26.32 | 7377 | 25.73 | 7207 | 25.13 | 7037 | 24.54 | 6865 | 23.94 |
| 28701 | 28750 | 7902 | 27.51 | 7733 | 26.92 | 7564 | 26.33 | 7395 | 25.74 | 7225 | 25.15 | 7055 | 24.56 | 6884 | 23.97 |
| 28751 | 28800 | 7921 | 27.53 | 7752 | 26.94 | 7583 | 26.35 | 7414 | 25.77 | 7244 | 25.17 | 7074 | 24.58 | 6903 | 23.99 |
| 28801 | 28850 | 7939 | 27.54 | 7770 | 26.96 | 7601 | 26.37 | 7432 | 25.78 | 7262 | 25.19 | 7092 | 24.60 | 6921 | 24.01 |
| 28851 | 28900 | 7957 | 27.56 | 7788 | 26.97 | 7619 | 26.39 | 7450 | 25.80 | 7280 | 25.21 | 7110 | 24.62 | 6939 | 24.03 |
| 28901 | 28950 | 7976 | 27.57 | 7807 | 26.99 | 7638 | 26.41 | 7469 | 25.82 | 7299 | 25.23 | 7129 | 24.65 | 6958 | 24.06 |
| 28951 | 29000 | 7994 | 27.59 | 7825 | 27.01 | 7656 | 26.42 | 7487 | 25.84 | 7317 | 25.25 | 7147 | 24.67 | 6976 | 24.08 |
| 29001 | 29050 | 8012 | 27.60 | 7843 | 27.02 | 7674 | 26.44 | 7505 | 25.86 | 7335 | 25.27 | 7165 | 24.69 | 6994 | 24.10 |
| 29051 | 29100 | 8031 | 27.62 | 7862 | 27.04 | 7693 | 26.46 | 7524 | 25.88 | 7354 | 25.29 | 7184 | 24.71 | 7013 | 24.12 |
| 29101 | 29150 | 8049 | 27.64 | 7880 | 27.06 | 7711 | 26.48 | 7542 | 25.90 | 7372 | 25.31 | 7202 | 24.73 | 7031 | 24.14 |
| 29151 | 29200 | 8067 | 27.65 | 7898 | 27.07 | 7729 | 26.49 | 7560 | 25.91 | 7391 | 25.33 | 7220 | 24.75 | 7049 | 24.16 |
| 29201 | 29250 | 8086 | 27.67 | 7917 | 27.09 | 7749 | 26.51 | 7579 | 25.93 | 7410 | 25.36 | 7239 | 24.77 | 7068 | 24.18 |
| 29251 | 29300 | 8104 | 27.68 | 7935 | 27.11 | 7767 | 26.53 | 7597 | 25.95 | 7428 | 25.37 | 7257 | 24.79 | 7086 | 24.20 |
| 29301 | 29350 | 8122 | 27.70 | 7953 | 27.12 | 7785 | 26.55 | 7615 | 25.97 | 7446 | 25.39 | 7275 | 24.81 | 7105 | 24.23 |
| 29351 | 29400 | 8141 | 27.71 | 7972 | 27.14 | 7804 | 26.57 | 7634 | 25.99 | 7465 | 25.41 | 7294 | 24.83 | 7124 | 24.25 |
| 29401 | 29450 | 8159 | 27.73 | 7990 | 27.15 | 7822 | 26.58 | 7652 | 26.01 | 7483 | 25.43 | 7313 | 24.85 | 7142 | 24.27 |
| 29451 | 29500 | 8177 | 27.74 | 8009 | 27.17 | 7840 | 26.60 | 7671 | 26.03 | 7501 | 25.45 | 7331 | 24.87 | 7160 | 24.29 |
| 29501 | 29550 | 8196 | 27.76 | 8028 | 27.19 | 7859 | 26.62 | 7690 | 26.05 | 7520 | 25.47 | 7350 | 24.89 | 7179 | 24.31 |
| 29551 | 29600 | 8214 | 27.77 | 8046 | 27.21 | 7877 | 26.63 | 7708 | 26.06 | 7538 | 25.49 | 7368 | 24.91 | 7197 | 24.33 |
| 29601 | 29650 | 8232 | 27.79 | 8064 | 27.22 | 7895 | 26.65 | 7726 | 26.08 | 7556 | 25.51 | 7386 | 24.93 | 7215 | 24.35 |
| 29651 | 29700 | 8251 | 27.80 | 8083 | 27.24 | 7914 | 26.67 | 7745 | 26.10 | 7575 | 25.53 | 7405 | 24.95 | 7234 | 24.38 |
| 29701 | 29750 | 8269 | 27.82 | 8101 | 27.25 | 7932 | 26.68 | 7763 | 26.12 | 7593 | 25.54 | 7423 | 24.97 | 7253 | 24.40 |
| 29751 | 29800 | 8287 | 27.83 | 8119 | 27.27 | 7950 | 26.70 | 7781 | 26.13 | 7611 | 25.56 | 7441 | 24.99 | 7271 | 24.42 |
| 29801 | 29850 | 8306 | 27.85 | 8138 | 27.29 | 7969 | 26.72 | 7800 | 26.15 | 7630 | 25.58 | 7460 | 25.01 | 7290 | 24.44 |
| 29851 | 29900 | 8324 | 27.86 | 8156 | 27.30 | 7987 | 26.73 | 7818 | 26.17 | 7649 | 25.60 | 7478 | 25.03 | 7308 | 24.46 |
| 29901 | 29950 | 8342 | 27.88 | 8174 | 27.31 | 8005 | 26.75 | 7836 | 26.19 | 7667 | 25.62 | 7497 | 25.05 | 7326 | 24.48 |
| 29951 | 30000 | 8361 | 27.89 | 8193 | 27.33 | 8024 | 26.77 | 7855 | 26.21 | 7686 | 25.64 | 7516 | 25.07 | 7345 | 24.50 |
| 30001 | 35000 | 9293 | 28.59 | 9125 | 28.08 | 8957 | 27.56 | 8788 | 27.04 | 8619 | 26.52 | 8450 | 26.00 | 8280 | 25.48 |
| 35001 | 40000 | 11154 | 29.74 | 10988 | 29.30 | 10820 | 28.85 | 10653 | 28.41 | 10485 | 27.96 | 10317 | 27.51 | 10148 | 27.06 |
| 40001 | 45000 | 13034 | 30.67 | 12868 | 30.28 | 12702 | 29.89 | 12535 | 29.49 | 12368 | 29.10 | 12201 | 28.71 | 12033 | 28.31 |
| 45001 | 50000 | 14929 | 31.43 | 14763 | 31.08 | 14597 | 30.73 | 14431 | 30.38 | 14265 | 30.03 | 14099 | 29.68 | 13932 | 29.33 |
| 50001 | 55000 | 16835 | 32.07 | 16670 | 31.75 | 16505 | 31.44 | 16340 | 31.12 | 16174 | 30.81 | 16008 | 30.49 | 15842 | 30.18 |
| 55001 | 60000 | 18753 | 32.61 | 18588 | 32.33 | 18423 | 32.04 | 18258 | 31.75 | 18093 | 31.47 | 17928 | 31.18 | 17762 | 30.89 |
| 60001 | 65000 | 20679 | 33.09 | 20515 | 32.82 | 20350 | 32.56 | 20185 | 32.30 | 20021 | 32.03 | 19856 | 31.77 | 19691 | 31.51 |
| 65001 | 70000 | 22613 | 33.50 | 22449 | 33.26 | 22285 | 33.01 | 22121 | 32.77 | 21956 | 32.53 | 21792 | 32.28 | 21628 | 32.04 |
| 70001 | 75000 | 24555 | 33.87 | 24392 | 33.64 | 24228 | 33.42 | 24064 | 33.19 | 23900 | 32.97 | 23736 | 32.74 | 23572 | 32.51 |
| 75001 | 80000 | 26503 | 34.20 | 26340 | 33.99 | 26176 | 33.78 | 26013 | 33.57 | 25849 | 33.35 | 25686 | 33.14 | 25521 | 32.93 |
| 80001 | 85000 | 28452 | 34.49 | 28294 | 34.30 | 28131 | 34.10 | 27967 | 33.90 | 27804 | 33.70 | 27640 | 33.50 | 27477 | 33.31 |
| 85001 | 90000 | 30347 | 34.68 | 30193 | 34.51 | 30038 | 34.33 | 29883 | 34.15 | 29729 | 33.98 | 29574 | 33.80 | 29420 | 33.62 |

| Tarif | | C0Y | | C1Y | | C2Y | | C3Y | | C4Y | | C5Y | | C6Y | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bruttolohn im Monat | | In rechtlich und tatsächlich ungetrennter Ehe lebende Ehegatten, bei welchen beide Ehegatten erwerbstätig sind und zwar auch dann, wenn diese Erwerbseinkünfte ergänzend ordentlich veranlagt werden. (Der Tarif C gelangt auch zur Anwendung, wenn der andere Ehegatte im Ausland einer Erwerbstätigkeit nachgeht). | | | | | | | | | | | | | |
| Stufe von | bis | ohne Kinder | | 1 Kind | | 2 Kinder | | 3 Kinder | | 4 Kinder | | 5 Kinder | | 6 Kinder | |
| CHF | | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % |
| 90001 | 95000 | 32248 | 34.86 | 32093 | 34.70 | 31938 | 34.53 | 31784 | 34.36 | 31629 | 34.19 | 31475 | 34.03 | 31320 | 33.86 |
| 95001 | 100000 | 34153 | 35.03 | 33998 | 34.87 | 33843 | 34.71 | 33689 | 34.55 | 33534 | 34.39 | 33380 | 34.24 | 33225 | 34.08 |
| 100001 | 150000 | 44700 | 35.76 | 44545 | 35.64 | 44391 | 35.51 | 44236 | 35.39 | 44082 | 35.27 | 43927 | 35.14 | 43772 | 35.02 |
| 150001 | 200000 | 64116 | 36.64 | 63961 | 36.55 | 63807 | 36.46 | 63652 | 36.37 | 63497 | 36.28 | 63342 | 36.20 | 63188 | 36.11 |
| 200001 | 250000 | 83760 | 37.23 | 83606 | 37.16 | 83451 | 37.09 | 83296 | 37.02 | 83141 | 36.95 | 82987 | 36.88 | 82832 | 36.81 |
| 250001 | 300000 | 101289 | 36.83 | 101133 | 36.78 | 100979 | 36.72 | 100824 | 36.66 | 100668 | 36.61 | 100514 | 36.55 | 100359 | 36.49 |
| 300001 | 350000 | 121192 | 37.29 | 121038 | 37.24 | 120884 | 37.20 | 120730 | 37.15 | 120576 | 37.10 | 120422 | 37.05 | 120268 | 37.01 |
| 350001 | 400000 | 139907 | 37.31 | 139752 | 37.27 | 139599 | 37.23 | 139445 | 37.19 | 139291 | 37.14 | 139137 | 37.10 | 138983 | 37.06 |
| 400001 | 450000 | 158621 | 37.32 | 158467 | 37.29 | 158313 | 37.25 | 158159 | 37.21 | 158005 | 37.18 | 157852 | 37.14 | 157697 | 37.11 |
| 450001 | 500000 | 177336 | 37.33 | 177181 | 37.30 | 177028 | 37.27 | 176874 | 37.24 | 176720 | 37.20 | 176566 | 37.17 | 176412 | 37.14 |
| 500001 | 550000 | 196050 | 37.34 | 195896 | 37.31 | 195742 | 37.28 | 195588 | 37.25 | 195434 | 37.23 | 195281 | 37.20 | 195126 | 37.17 |
| 550001 | 600000 | 214765 | 37.35 | 214611 | 37.32 | 214457 | 37.30 | 214303 | 37.27 | 214149 | 37.24 | 213995 | 37.22 | 213841 | 37.19 |
| 600001 | 650000 | 233479 | 37.36 | 233325 | 37.33 | 233171 | 37.31 | 233017 | 37.28 | 232863 | 37.26 | 232710 | 37.23 | 232555 | 37.21 |
| 650001 | 700000 | 252194 | 37.36 | 252040 | 37.34 | 251886 | 37.32 | 251732 | 37.29 | 251578 | 37.27 | 251424 | 37.25 | 251270 | 37.23 |
| 700001 | 750000 | 270908 | 37.37 | 270754 | 37.35 | 270600 | 37.32 | 270446 | 37.30 | 270292 | 37.28 | 270139 | 37.26 | 269985 | 37.24 |
| 750001 | 800000 | 289623 | 37.37 | 289469 | 37.35 | 289315 | 37.33 | 289161 | 37.31 | 289007 | 37.29 | 288853 | 37.27 | 288699 | 37.25 |
| 800001 | 850000 | 308337 | 37.37 | 308183 | 37.36 | 308029 | 37.34 | 307875 | 37.32 | 307721 | 37.30 | 307568 | 37.28 | 307414 | 37.26 |
| 850001 | 900000 | 327052 | 37.38 | 326898 | 37.36 | 326744 | 37.34 | 326590 | 37.32 | 326436 | 37.31 | 326282 | 37.29 | 326128 | 37.27 |
| 900001 | 950000 | 345766 | 37.38 | 345612 | 37.36 | 345458 | 37.35 | 345304 | 37.33 | 345150 | 37.31 | 344997 | 37.30 | 344843 | 37.28 |
| 950001 | | | 37.38 | | 37.37 | | 37.35 | | 37.34 | | 37.32 | | 37.30 | | 37.29 |