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

**Steuerverwaltung**

Staats- und Gemeindesteuern
Direkte Bundessteuer

# Quellensteuer Tarif 2014

für ausländische Arbeitnehmer/innen

# HN ohne Kirchensteuer

Monatstarif für Alleinstehende, die mit Kindern oder unterstützungsbedürftigen Personen im gleichen Haushalt zusammenleben und deren Unterhalt zur Hauptsache bestreiten (Tarif HN)

| Tarif | | H1N | | H2N | | H3N | | H4N | | H5N | | H6N | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bruttolohn im Monat | | Alleinstehende Steuerpflichtige (ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende und verwitwete Steuerpflichtige), die mit Kindern oder unterstützungsbedürftigen Personen im gleichen Haushalt zusammenleben und deren Unterhalt zur Hauptsache bestreiten. | | | | | | | | | | | |
| Stufe von | bis | 1 Kind | | 2 Kinder | | 3 Kinder | | 4 Kinder | | 5 Kinder | | 6 Kinder | |
| CHF | | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % |
| 1 | 1200 | | | | | | | | | | | | |
| 1201 | 1250 | 1 | 0.08 | | | | | | | | | | |
| 1251 | 1300 | 1 | 0.08 | 1 | 0.08 | | | | | | | | |
| 1301 | 1350 | 1 | 0.08 | 1 | 0.08 | 1 | 0.08 | | | | | | |
| 1351 | 1400 | 1 | 0.07 | 1 | 0.07 | 1 | 0.07 | 1 | 0.07 | 1 | 0.07 | | |
| 1401 | 1450 | 1 | 0.07 | 1 | 0.07 | 1 | 0.07 | 1 | 0.07 | 1 | 0.07 | 1 | 0.07 |
| 1451 | 1500 | 1 | 0.07 | 1 | 0.07 | 1 | 0.07 | 1 | 0.07 | 1 | 0.07 | 1 | 0.07 |
| 1501 | 1550 | 1 | 0.07 | 1 | 0.07 | 1 | 0.07 | 1 | 0.07 | 1 | 0.07 | 1 | 0.07 |
| 1551 | 1600 | 1 | 0.06 | 1 | 0.06 | 1 | 0.06 | 1 | 0.06 | 1 | 0.06 | 1 | 0.06 |
| 1601 | 1650 | 2 | 0.12 | 2 | 0.12 | 1 | 0.06 | 1 | 0.06 | 1 | 0.06 | 1 | 0.06 |
| 1651 | 1700 | 2 | 0.12 | 2 | 0.12 | 2 | 0.12 | 1 | 0.06 | 1 | 0.06 | 1 | 0.06 |
| 1701 | 1750 | 2 | 0.12 | 2 | 0.12 | 2 | 0.12 | 2 | 0.12 | 1 | 0.06 | 1 | 0.06 |
| 1751 | 1800 | 2 | 0.11 | 2 | 0.11 | 2 | 0.11 | 2 | 0.11 | 2 | 0.11 | 1 | 0.06 |
| 1801 | 1850 | 2 | 0.11 | 2 | 0.11 | 2 | 0.11 | 2 | 0.11 | 2 | 0.11 | 2 | 0.11 |
| 1851 | 1900 | 2 | 0.11 | 2 | 0.11 | 2 | 0.11 | 2 | 0.11 | 2 | 0.11 | 2 | 0.11 |
| 1901 | 1950 | 2 | 0.10 | 2 | 0.10 | 2 | 0.10 | 2 | 0.10 | 2 | 0.10 | 2 | 0.10 |
| 1951 | 2000 | 3 | 0.15 | 2 | 0.10 | 2 | 0.10 | 2 | 0.10 | 2 | 0.10 | 2 | 0.10 |
| 2001 | 2050 | 3 | 0.15 | 3 | 0.15 | 2 | 0.10 | 2 | 0.10 | 2 | 0.10 | 2 | 0.10 |
| 2051 | 2100 | 3 | 0.14 | 3 | 0.14 | 3 | 0.14 | 2 | 0.10 | 2 | 0.10 | 2 | 0.10 |
| 2101 | 2150 | 3 | 0.14 | 3 | 0.14 | 3 | 0.14 | 3 | 0.14 | 2 | 0.09 | 2 | 0.09 |
| 2151 | 2200 | 3 | 0.14 | 3 | 0.14 | 3 | 0.14 | 3 | 0.14 | 3 | 0.14 | 2 | 0.09 |
| 2201 | 2250 | 3 | 0.13 | 3 | 0.13 | 3 | 0.13 | 3 | 0.13 | 3 | 0.13 | 3 | 0.13 |
| 2251 | 2300 | 3 | 0.13 | 3 | 0.13 | 3 | 0.13 | 3 | 0.13 | 3 | 0.13 | 3 | 0.13 |
| 2301 | 2350 | 3 | 0.13 | 3 | 0.13 | 3 | 0.13 | 3 | 0.13 | 3 | 0.13 | 3 | 0.13 |
| 2351 | 2400 | 4 | 0.17 | 3 | 0.13 | 3 | 0.13 | 3 | 0.13 | 3 | 0.13 | 3 | 0.13 |
| 2401 | 2450 | 4 | 0.16 | 4 | 0.16 | 3 | 0.12 | 3 | 0.12 | 3 | 0.12 | 3 | 0.12 |
| 2451 | 2500 | 4 | 0.16 | 4 | 0.16 | 4 | 0.16 | 3 | 0.12 | 3 | 0.12 | 3 | 0.12 |
| 2501 | 2550 | 4 | 0.16 | 4 | 0.16 | 4 | 0.16 | 4 | 0.16 | 4 | 0.16 | 3 | 0.12 |
| 2551 | 2600 | 4 | 0.16 | 4 | 0.16 | 4 | 0.16 | 4 | 0.16 | 4 | 0.16 | 4 | 0.16 |
| 2601 | 2650 | 4 | 0.15 | 4 | 0.15 | 4 | 0.15 | 4 | 0.15 | 4 | 0.15 | 4 | 0.15 |
| 2651 | 2700 | 4 | 0.15 | 4 | 0.15 | 4 | 0.15 | 4 | 0.15 | 4 | 0.15 | 4 | 0.15 |
| 2701 | 2750 | 4 | 0.15 | 4 | 0.15 | 4 | 0.15 | 4 | 0.15 | 4 | 0.15 | 4 | 0.15 |
| 2751 | 2800 | 5 | 0.18 | 5 | 0.18 | 4 | 0.14 | 4 | 0.14 | 4 | 0.14 | 4 | 0.14 |
| 2801 | 2850 | 5 | 0.18 | 5 | 0.18 | 5 | 0.18 | 4 | 0.14 | 4 | 0.14 | 4 | 0.14 |
| 2851 | 2900 | 5 | 0.17 | 5 | 0.17 | 5 | 0.17 | 5 | 0.17 | 4 | 0.14 | 4 | 0.14 |
| 2901 | 2950 | 5 | 0.17 | 5 | 0.17 | 5 | 0.17 | 5 | 0.17 | 5 | 0.17 | 4 | 0.14 |
| 2951 | 3000 | 5 | 0.17 | 5 | 0.17 | 5 | 0.17 | 5 | 0.17 | 5 | 0.17 | 5 | 0.17 |
| 3001 | 3050 | 5 | 0.17 | 5 | 0.17 | 5 | 0.17 | 5 | 0.17 | 5 | 0.17 | 5 | 0.17 |
| 3051 | 3100 | 5 | 0.16 | 5 | 0.16 | 5 | 0.16 | 5 | 0.16 | 5 | 0.16 | 5 | 0.16 |
| 3101 | 3150 | 6 | 0.19 | 5 | 0.16 | 5 | 0.16 | 5 | 0.16 | 5 | 0.16 | 5 | 0.16 |
| 3151 | 3200 | 6 | 0.19 | 6 | 0.19 | 5 | 0.16 | 5 | 0.16 | 5 | 0.16 | 5 | 0.16 |
| 3201 | 3250 | 6 | 0.19 | 6 | 0.19 | 6 | 0.19 | 5 | 0.16 | 5 | 0.16 | 5 | 0.16 |
| 3251 | 3300 | 6 | 0.18 | 6 | 0.18 | 6 | 0.18 | 6 | 0.18 | 5 | 0.15 | 5 | 0.15 |
| 3301 | 3350 | 6 | 0.18 | 6 | 0.18 | 6 | 0.18 | 6 | 0.18 | 6 | 0.18 | 5 | 0.15 |
| 3351 | 3400 | 6 | 0.18 | 6 | 0.18 | 6 | 0.18 | 6 | 0.18 | 6 | 0.18 | 6 | 0.18 |

| Tarif | | H1N | | H2N | | H3N | | H4N | | H5N | | H6N | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bruttolohn im Monat | | Alleinstehende Steuerpflichtige (ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende und verwitwete Steuerpflichtige), die mit Kindern oder unterstützungsbedürftigen Personen im gleichen Haushalt zusammenleben und deren Unterhalt zur Hauptsache bestreiten. | | | | | | | | | | | |
| Stufe von | bis | 1 Kind | | 2 Kinder | | 3 Kinder | | 4 Kinder | | 5 Kinder | | 6 Kinder | |
| CHF | | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % |
| 3401 | 3450 | 6 | 0.18 | 6 | 0.18 | 6 | 0.18 | 6 | 0.18 | 6 | 0.18 | 6 | 0.18 |
| 3451 | 3500 | 6 | 0.17 | 6 | 0.17 | 6 | 0.17 | 6 | 0.17 | 6 | 0.17 | 6 | 0.17 |
| 3501 | 3550 | 7 | 0.20 | 6 | 0.17 | 6 | 0.17 | 6 | 0.17 | 6 | 0.17 | 6 | 0.17 |
| 3551 | 3600 | 7 | 0.20 | 7 | 0.20 | 6 | 0.17 | 6 | 0.17 | 6 | 0.17 | 6 | 0.17 |
| 3601 | 3650 | 7 | 0.19 | 7 | 0.19 | 7 | 0.19 | 6 | 0.17 | 6 | 0.17 | 6 | 0.17 |
| 3651 | 3700 | 7 | 0.19 | 7 | 0.19 | 7 | 0.19 | 7 | 0.19 | 7 | 0.19 | 6 | 0.16 |
| 3701 | 3750 | 7 | 0.19 | 7 | 0.19 | 7 | 0.19 | 7 | 0.19 | 7 | 0.19 | 7 | 0.19 |
| 3751 | 3800 | 7 | 0.19 | 7 | 0.19 | 7 | 0.19 | 7 | 0.19 | 7 | 0.19 | 7 | 0.19 |
| 3801 | 3850 | 7 | 0.18 | 7 | 0.18 | 7 | 0.18 | 7 | 0.18 | 7 | 0.18 | 7 | 0.18 |
| 3851 | 3900 | 7 | 0.18 | 7 | 0.18 | 7 | 0.18 | 7 | 0.18 | 7 | 0.18 | 7 | 0.18 |
| 3901 | 3950 | 8 | 0.20 | 8 | 0.20 | 7 | 0.18 | 7 | 0.18 | 7 | 0.18 | 7 | 0.18 |
| 3951 | 4000 | 8 | 0.20 | 8 | 0.20 | 8 | 0.20 | 7 | 0.18 | 7 | 0.18 | 7 | 0.18 |
| 4001 | 4050 | 8 | 0.20 | 8 | 0.20 | 8 | 0.20 | 8 | 0.20 | 7 | 0.17 | 7 | 0.17 |
| 4051 | 4100 | 8 | 0.20 | 8 | 0.20 | 8 | 0.20 | 8 | 0.20 | 8 | 0.20 | 7 | 0.17 |
| 4101 | 4150 | 8 | 0.19 | 8 | 0.19 | 8 | 0.19 | 8 | 0.19 | 8 | 0.19 | 8 | 0.19 |
| 4151 | 4200 | 8 | 0.19 | 8 | 0.19 | 8 | 0.19 | 8 | 0.19 | 8 | 0.19 | 8 | 0.19 |
| 4201 | 4250 | 8 | 0.19 | 8 | 0.19 | 8 | 0.19 | 8 | 0.19 | 8 | 0.19 | 8 | 0.19 |
| 4251 | 4300 | 9 | 0.21 | 8 | 0.19 | 8 | 0.19 | 8 | 0.19 | 8 | 0.19 | 8 | 0.19 |
| 4301 | 4350 | 9 | 0.21 | 9 | 0.21 | 8 | 0.18 | 8 | 0.18 | 8 | 0.18 | 8 | 0.18 |
| 4351 | 4400 | 9 | 0.21 | 9 | 0.21 | 9 | 0.21 | 8 | 0.18 | 8 | 0.18 | 8 | 0.18 |
| 4401 | 4450 | 9 | 0.20 | 9 | 0.20 | 9 | 0.20 | 9 | 0.20 | 8 | 0.18 | 8 | 0.18 |
| 4451 | 4500 | 9 | 0.20 | 9 | 0.20 | 9 | 0.20 | 9 | 0.20 | 9 | 0.20 | 8 | 0.18 |
| 4501 | 4550 | 9 | 0.20 | 9 | 0.20 | 9 | 0.20 | 9 | 0.20 | 9 | 0.20 | 9 | 0.20 |
| 4551 | 4600 | 9 | 0.20 | 9 | 0.20 | 9 | 0.20 | 9 | 0.20 | 9 | 0.20 | 9 | 0.20 |
| 4601 | 4650 | 9 | 0.19 | 9 | 0.19 | 9 | 0.19 | 9 | 0.19 | 9 | 0.19 | 9 | 0.19 |
| 4651 | 4700 | 10 | 0.21 | 9 | 0.19 | 9 | 0.19 | 9 | 0.19 | 9 | 0.19 | 9 | 0.19 |
| 4701 | 4750 | 10 | 0.21 | 10 | 0.21 | 9 | 0.19 | 9 | 0.19 | 9 | 0.19 | 9 | 0.19 |
| 4751 | 4800 | 10 | 0.21 | 10 | 0.21 | 10 | 0.21 | 9 | 0.19 | 9 | 0.19 | 9 | 0.19 |
| 4801 | 4850 | 10 | 0.21 | 10 | 0.21 | 10 | 0.21 | 10 | 0.21 | 10 | 0.21 | 9 | 0.19 |
| 4851 | 4900 | 13 | 0.27 | 10 | 0.21 | 10 | 0.21 | 10 | 0.21 | 10 | 0.21 | 10 | 0.21 |
| 4901 | 4950 | 18 | 0.37 | 10 | 0.20 | 10 | 0.20 | 10 | 0.20 | 10 | 0.20 | 10 | 0.20 |
| 4951 | 5000 | 23 | 0.46 | 10 | 0.20 | 10 | 0.20 | 10 | 0.20 | 10 | 0.20 | 10 | 0.20 |
| 5001 | 5050 | 29 | 0.58 | 10 | 0.20 | 10 | 0.20 | 10 | 0.20 | 10 | 0.20 | 10 | 0.20 |
| 5051 | 5100 | 34 | 0.67 | 11 | 0.22 | 10 | 0.20 | 10 | 0.20 | 10 | 0.20 | 10 | 0.20 |
| 5101 | 5150 | 39 | 0.76 | 11 | 0.21 | 11 | 0.21 | 10 | 0.20 | 10 | 0.20 | 10 | 0.20 |
| 5151 | 5200 | 44 | 0.85 | 11 | 0.21 | 11 | 0.21 | 11 | 0.21 | 10 | 0.19 | 10 | 0.19 |
| 5201 | 5250 | 50 | 0.96 | 11 | 0.21 | 11 | 0.21 | 11 | 0.21 | 11 | 0.21 | 10 | 0.19 |
| 5251 | 5300 | 55 | 1.04 | 11 | 0.21 | 11 | 0.21 | 11 | 0.21 | 11 | 0.21 | 11 | 0.21 |
| 5301 | 5350 | 61 | 1.15 | 11 | 0.21 | 11 | 0.21 | 11 | 0.21 | 11 | 0.21 | 11 | 0.21 |
| 5351 | 5400 | 67 | 1.25 | 11 | 0.20 | 11 | 0.20 | 11 | 0.20 | 11 | 0.20 | 11 | 0.20 |
| 5401 | 5450 | 72 | 1.33 | 11 | 0.20 | 11 | 0.20 | 11 | 0.20 | 11 | 0.20 | 11 | 0.20 |
| 5451 | 5500 | 78 | 1.42 | 12 | 0.22 | 11 | 0.20 | 11 | 0.20 | 11 | 0.20 | 11 | 0.20 |
| 5501 | 5550 | 84 | 1.52 | 12 | 0.22 | 12 | 0.22 | 11 | 0.20 | 11 | 0.20 | 11 | 0.20 |
| 5551 | 5600 | 90 | 1.61 | 12 | 0.22 | 12 | 0.22 | 12 | 0.22 | 11 | 0.20 | 11 | 0.20 |
| 5601 | 5650 | 96 | 1.71 | 12 | 0.21 | 12 | 0.21 | 12 | 0.21 | 12 | 0.21 | 11 | 0.20 |
| 5651 | 5700 | 102 | 1.80 | 12 | 0.21 | 12 | 0.21 | 12 | 0.21 | 12 | 0.21 | 12 | 0.21 |
| 5701 | 5750 | 108 | 1.89 | 12 | 0.21 | 12 | 0.21 | 12 | 0.21 | 12 | 0.21 | 12 | 0.21 |
| 5751 | 5800 | 114 | 1.97 | 12 | 0.21 | 12 | 0.21 | 12 | 0.21 | 12 | 0.21 | 12 | 0.21 |
| 5801 | 5850 | 120 | 2.06 | 17 | 0.29 | 12 | 0.21 | 12 | 0.21 | 12 | 0.21 | 12 | 0.21 |
| 5851 | 5900 | 126 | 2.14 | 23 | 0.39 | 12 | 0.20 | 12 | 0.20 | 12 | 0.20 | 12 | 0.20 |
| 5901 | 5950 | 133 | 2.24 | 29 | 0.49 | 13 | 0.22 | 12 | 0.20 | 12 | 0.20 | 12 | 0.20 |
| 5951 | 6000 | 139 | 2.33 | 36 | 0.60 | 13 | 0.22 | 13 | 0.22 | 13 | 0.22 | 12 | 0.20 |
| 6001 | 6050 | 146 | 2.42 | 42 | 0.70 | 13 | 0.22 | 13 | 0.22 | 13 | 0.22 | 13 | 0.22 |
| 6051 | 6100 | 152 | 2.50 | 49 | 0.81 | 13 | 0.21 | 13 | 0.21 | 13 | 0.21 | 13 | 0.21 |
| 6101 | 6150 | 159 | 2.60 | 55 | 0.90 | 13 | 0.21 | 13 | 0.21 | 13 | 0.21 | 13 | 0.21 |
| 6151 | 6200 | 165 | 2.67 | 62 | 1.00 | 13 | 0.21 | 13 | 0.21 | 13 | 0.21 | 13 | 0.21 |
| 6201 | 6250 | 172 | 2.76 | 68 | 1.09 | 13 | 0.21 | 13 | 0.21 | 13 | 0.21 | 13 | 0.21 |
| 6251 | 6300 | 179 | 2.85 | 75 | 1.20 | 14 | 0.22 | 13 | 0.21 | 13 | 0.21 | 13 | 0.21 |
| 6301 | 6350 | 186 | 2.94 | 82 | 1.30 | 14 | 0.22 | 14 | 0.22 | 13 | 0.21 | 13 | 0.21 |
| 6351 | 6400 | 193 | 3.03 | 89 | 1.40 | 14 | 0.22 | 14 | 0.22 | 14 | 0.22 | 13 | 0.20 |

| Tarif | | H1N | | H2N | | H3N | | H4N | | H5N | | H6N | |
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| Stufe von | bis | 1 Kind | | 2 Kinder | | 3 Kinder | | 4 Kinder | | 5 Kinder | | 6 Kinder | |
| CHF | | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % |
| 6401 | 6450 | 200 | 3.11 | 95 | 1.48 | 14 | 0.22 | 14 | 0.22 | 14 | 0.22 | 14 | 0.22 |
| 6451 | 6500 | 207 | 3.20 | 102 | 1.58 | 14 | 0.22 | 14 | 0.22 | 14 | 0.22 | 14 | 0.22 |
| 6501 | 6550 | 215 | 3.30 | 109 | 1.67 | 14 | 0.21 | 14 | 0.21 | 14 | 0.21 | 14 | 0.21 |
| 6551 | 6600 | 223 | 3.39 | 116 | 1.76 | 14 | 0.21 | 14 | 0.21 | 14 | 0.21 | 14 | 0.21 |
| 6601 | 6650 | 230 | 3.47 | 123 | 1.86 | 19 | 0.29 | 14 | 0.21 | 14 | 0.21 | 14 | 0.21 |
| 6651 | 6700 | 238 | 3.57 | 131 | 1.96 | 26 | 0.39 | 14 | 0.21 | 14 | 0.21 | 14 | 0.21 |
| 6701 | 6750 | 247 | 3.67 | 138 | 2.05 | 34 | 0.51 | 15 | 0.22 | 14 | 0.21 | 14 | 0.21 |
| 6751 | 6800 | 255 | 3.76 | 145 | 2.14 | 41 | 0.61 | 15 | 0.22 | 15 | 0.22 | 14 | 0.21 |
| 6801 | 6850 | 263 | 3.85 | 152 | 2.23 | 48 | 0.70 | 15 | 0.22 | 15 | 0.22 | 15 | 0.22 |
| 6851 | 6900 | 271 | 3.94 | 160 | 2.33 | 55 | 0.80 | 15 | 0.22 | 15 | 0.22 | 15 | 0.22 |
| 6901 | 6950 | 279 | 4.03 | 167 | 2.41 | 63 | 0.91 | 15 | 0.22 | 15 | 0.22 | 15 | 0.22 |
| 6951 | 7000 | 288 | 4.13 | 174 | 2.49 | 70 | 1.00 | 15 | 0.22 | 15 | 0.22 | 15 | 0.22 |
| 7001 | 7050 | 296 | 4.21 | 182 | 2.59 | 77 | 1.10 | 15 | 0.21 | 15 | 0.21 | 15 | 0.21 |
| 7051 | 7100 | 304 | 4.30 | 189 | 2.67 | 85 | 1.20 | 15 | 0.21 | 15 | 0.21 | 15 | 0.21 |
| 7101 | 7150 | 313 | 4.39 | 197 | 2.76 | 92 | 1.29 | 16 | 0.22 | 16 | 0.22 | 15 | 0.21 |
| 7151 | 7200 | 322 | 4.49 | 205 | 2.86 | 100 | 1.39 | 16 | 0.22 | 16 | 0.22 | 16 | 0.22 |
| 7201 | 7250 | 331 | 4.58 | 212 | 2.93 | 108 | 1.49 | 16 | 0.22 | 16 | 0.22 | 16 | 0.22 |
| 7251 | 7300 | 340 | 4.67 | 220 | 3.02 | 115 | 1.58 | 16 | 0.22 | 16 | 0.22 | 16 | 0.22 |
| 7301 | 7350 | 349 | 4.76 | 228 | 3.11 | 123 | 1.68 | 18 | 0.25 | 16 | 0.22 | 16 | 0.22 |
| 7351 | 7400 | 358 | 4.85 | 236 | 3.20 | 131 | 1.78 | 26 | 0.35 | 16 | 0.22 | 16 | 0.22 |
| 7401 | 7450 | 368 | 4.96 | 244 | 3.29 | 139 | 1.87 | 34 | 0.46 | 16 | 0.22 | 16 | 0.22 |
| 7451 | 7500 | 377 | 5.04 | 252 | 3.37 | 147 | 1.97 | 42 | 0.56 | 16 | 0.21 | 16 | 0.21 |
| 7501 | 7550 | 386 | 5.13 | 260 | 3.46 | 155 | 2.06 | 50 | 0.66 | 17 | 0.23 | 16 | 0.21 |
| 7551 | 7600 | 396 | 5.23 | 268 | 3.54 | 163 | 2.15 | 58 | 0.77 | 17 | 0.22 | 17 | 0.22 |
| 7601 | 7650 | 405 | 5.31 | 275 | 3.61 | 171 | 2.24 | 66 | 0.87 | 17 | 0.22 | 17 | 0.22 |
| 7651 | 7700 | 414 | 5.39 | 284 | 3.70 | 178 | 2.32 | 74 | 0.96 | 17 | 0.22 | 17 | 0.22 |
| 7701 | 7750 | 424 | 5.49 | 292 | 3.78 | 187 | 2.42 | 82 | 1.06 | 17 | 0.22 | 17 | 0.22 |
| 7751 | 7800 | 433 | 5.57 | 300 | 3.86 | 195 | 2.51 | 90 | 1.16 | 17 | 0.22 | 17 | 0.22 |
| 7801 | 7850 | 443 | 5.66 | 308 | 3.94 | 203 | 2.59 | 98 | 1.25 | 17 | 0.22 | 17 | 0.22 |
| 7851 | 7900 | 452 | 5.74 | 316 | 4.01 | 211 | 2.68 | 106 | 1.35 | 17 | 0.22 | 17 | 0.22 |
| 7901 | 7950 | 462 | 5.83 | 325 | 4.10 | 220 | 2.78 | 114 | 1.44 | 18 | 0.23 | 17 | 0.21 |
| 7951 | 8000 | 472 | 5.92 | 333 | 4.18 | 228 | 2.86 | 123 | 1.54 | 18 | 0.23 | 18 | 0.23 |
| 8001 | 8050 | 481 | 5.99 | 342 | 4.26 | 236 | 2.94 | 131 | 1.63 | 26 | 0.32 | 18 | 0.22 |
| 8051 | 8100 | 491 | 6.08 | 350 | 4.33 | 245 | 3.03 | 139 | 1.72 | 34 | 0.42 | 18 | 0.22 |
| 8101 | 8150 | 501 | 6.17 | 359 | 4.42 | 253 | 3.11 | 148 | 1.82 | 42 | 0.52 | 18 | 0.22 |
| 8151 | 8200 | 511 | 6.25 | 367 | 4.49 | 262 | 3.20 | 156 | 1.91 | 51 | 0.62 | 18 | 0.22 |
| 8201 | 8250 | 521 | 6.33 | 376 | 4.57 | 270 | 3.28 | 165 | 2.01 | 59 | 0.72 | 18 | 0.22 |
| 8251 | 8300 | 531 | 6.42 | 386 | 4.66 | 279 | 3.37 | 173 | 2.09 | 68 | 0.82 | 18 | 0.22 |
| 8301 | 8350 | 541 | 6.50 | 396 | 4.76 | 287 | 3.45 | 182 | 2.19 | 76 | 0.91 | 19 | 0.23 |
| 8351 | 8400 | 551 | 6.58 | 406 | 4.85 | 296 | 3.53 | 191 | 2.28 | 85 | 1.01 | 19 | 0.23 |
| 8401 | 8450 | 561 | 6.66 | 416 | 4.94 | 305 | 3.62 | 199 | 2.36 | 94 | 1.12 | 19 | 0.23 |
| 8451 | 8500 | 571 | 6.74 | 426 | 5.03 | 314 | 3.71 | 208 | 2.45 | 102 | 1.20 | 19 | 0.22 |
| 8501 | 8550 | 581 | 6.82 | 436 | 5.11 | 322 | 3.78 | 217 | 2.55 | 111 | 1.30 | 19 | 0.22 |
| 8551 | 8600 | 591 | 6.89 | 446 | 5.20 | 331 | 3.86 | 225 | 2.62 | 120 | 1.40 | 19 | 0.22 |
| 8601 | 8650 | 601 | 6.97 | 456 | 5.29 | 340 | 3.94 | 234 | 2.71 | 129 | 1.50 | 23 | 0.27 |
| 8651 | 8700 | 611 | 7.04 | 466 | 5.37 | 349 | 4.02 | 243 | 2.80 | 137 | 1.58 | 32 | 0.37 |
| 8701 | 8750 | 622 | 7.13 | 477 | 5.47 | 358 | 4.10 | 252 | 2.89 | 146 | 1.67 | 41 | 0.47 |
| 8751 | 8800 | 632 | 7.20 | 487 | 5.55 | 367 | 4.18 | 261 | 2.97 | 156 | 1.78 | 50 | 0.57 |
| 8801 | 8850 | 643 | 7.29 | 498 | 5.64 | 376 | 4.26 | 270 | 3.06 | 164 | 1.86 | 59 | 0.67 |
| 8851 | 8900 | 654 | 7.37 | 508 | 5.72 | 385 | 4.34 | 279 | 3.14 | 173 | 1.95 | 68 | 0.77 |
| 8901 | 8950 | 665 | 7.45 | 518 | 5.80 | 394 | 4.41 | 288 | 3.23 | 182 | 2.04 | 77 | 0.86 |
| 8951 | 9000 | 676 | 7.53 | 529 | 5.89 | 403 | 4.49 | 297 | 3.31 | 192 | 2.14 | 86 | 0.96 |
| 9001 | 9050 | 686 | 7.60 | 539 | 5.97 | 413 | 4.58 | 307 | 3.40 | 201 | 2.23 | 95 | 1.05 |
| 9051 | 9100 | 697 | 7.68 | 550 | 6.06 | 422 | 4.65 | 316 | 3.48 | 210 | 2.31 | 104 | 1.15 |
| 9101 | 9150 | 708 | 7.76 | 560 | 6.14 | 431 | 4.72 | 325 | 3.56 | 219 | 2.40 | 113 | 1.24 |
| 9151 | 9200 | 719 | 7.84 | 571 | 6.22 | 440 | 4.80 | 334 | 3.64 | 228 | 2.49 | 122 | 1.33 |
| 9201 | 9250 | 730 | 7.91 | 581 | 6.30 | 449 | 4.87 | 343 | 3.72 | 237 | 2.57 | 131 | 1.42 |
| 9251 | 9300 | 741 | 7.99 | 592 | 6.38 | 459 | 4.95 | 353 | 3.81 | 247 | 2.66 | 140 | 1.51 |
| 9301 | 9350 | 752 | 8.06 | 602 | 6.46 | 468 | 5.02 | 362 | 3.88 | 256 | 2.75 | 150 | 1.61 |
| 9351 | 9400 | 763 | 8.14 | 613 | 6.54 | 477 | 5.09 | 371 | 3.96 | 265 | 2.83 | 159 | 1.70 |

| Tarif | | H1N | | H2N | | H3N | | H4N | | H5N | | H6N | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bruttolohn im Monat | | Alleinstehende Steuerpflichtige (ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende und verwitwete Steuerpflichtige), die mit Kindern oder unterstützungsbedürftigen Personen im gleichen Haushalt zusammenleben und deren Unterhalt zur Hauptsache bestreiten. | | | | | | | | | | | |
| Stufe von | bis | 1 Kind | | 2 Kinder | | 3 Kinder | | 4 Kinder | | 5 Kinder | | 6 Kinder | |
| CHF | | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % |
| 9401 | 9450 | 774 | 8.21 | 624 | 6.62 | 487 | 5.17 | 381 | 4.04 | 275 | 2.92 | 168 | 1.78 |
| 9451 | 9500 | 785 | 8.28 | 634 | 6.69 | 496 | 5.23 | 390 | 4.12 | 284 | 3.00 | 178 | 1.88 |
| 9501 | 9550 | 796 | 8.36 | 645 | 6.77 | 505 | 5.30 | 399 | 4.19 | 293 | 3.08 | 187 | 1.96 |
| 9551 | 9600 | 807 | 8.43 | 656 | 6.85 | 515 | 5.38 | 409 | 4.27 | 302 | 3.15 | 196 | 2.05 |
| 9601 | 9650 | 819 | 8.51 | 667 | 6.93 | 524 | 5.44 | 418 | 4.34 | 312 | 3.24 | 206 | 2.14 |
| 9651 | 9700 | 830 | 8.58 | 679 | 7.02 | 534 | 5.52 | 428 | 4.42 | 321 | 3.32 | 215 | 2.22 |
| 9701 | 9750 | 841 | 8.65 | 690 | 7.10 | 543 | 5.58 | 437 | 4.49 | 331 | 3.40 | 225 | 2.31 |
| 9751 | 9800 | 852 | 8.72 | 701 | 7.17 | 553 | 5.66 | 446 | 4.56 | 340 | 3.48 | 234 | 2.39 |
| 9801 | 9850 | 863 | 8.78 | 712 | 7.25 | 564 | 5.74 | 456 | 4.64 | 350 | 3.56 | 243 | 2.47 |
| 9851 | 9900 | 874 | 8.85 | 723 | 7.32 | 575 | 5.82 | 465 | 4.71 | 359 | 3.64 | 253 | 2.56 |
| 9901 | 9950 | 886 | 8.93 | 734 | 7.40 | 585 | 5.89 | 475 | 4.79 | 368 | 3.71 | 262 | 2.64 |
| 9951 | 10000 | 897 | 8.99 | 746 | 7.48 | 596 | 5.97 | 484 | 4.85 | 378 | 3.79 | 272 | 2.73 |
| 10001 | 10050 | 908 | 9.06 | 757 | 7.55 | 607 | 6.05 | 494 | 4.93 | 388 | 3.87 | 281 | 2.80 |
| 10051 | 10100 | 919 | 9.12 | 768 | 7.62 | 618 | 6.13 | 503 | 4.99 | 397 | 3.94 | 291 | 2.89 |
| 10101 | 10150 | 930 | 9.19 | 779 | 7.69 | 629 | 6.21 | 513 | 5.07 | 407 | 4.02 | 300 | 2.96 |
| 10151 | 10200 | 942 | 9.26 | 791 | 7.77 | 640 | 6.29 | 522 | 5.13 | 416 | 4.09 | 310 | 3.05 |
| 10201 | 10250 | 953 | 9.32 | 802 | 7.84 | 651 | 6.37 | 532 | 5.20 | 426 | 4.17 | 319 | 3.12 |
| 10251 | 10300 | 965 | 9.39 | 813 | 7.91 | 662 | 6.44 | 542 | 5.27 | 435 | 4.23 | 329 | 3.20 |
| 10301 | 10350 | 977 | 9.46 | 825 | 7.99 | 673 | 6.52 | 551 | 5.34 | 445 | 4.31 | 339 | 3.28 |
| 10351 | 10400 | 988 | 9.52 | 836 | 8.06 | 685 | 6.60 | 561 | 5.41 | 454 | 4.38 | 348 | 3.35 |
| 10401 | 10450 | 1000 | 9.59 | 847 | 8.12 | 696 | 6.68 | 570 | 5.47 | 464 | 4.45 | 358 | 3.43 |
| 10451 | 10500 | 1012 | 9.66 | 859 | 8.20 | 707 | 6.75 | 580 | 5.54 | 474 | 4.53 | 367 | 3.50 |
| 10501 | 10550 | 1024 | 9.73 | 870 | 8.27 | 719 | 6.83 | 590 | 5.61 | 484 | 4.60 | 377 | 3.58 |
| 10551 | 10600 | 1036 | 9.80 | 882 | 8.34 | 731 | 6.91 | 600 | 5.67 | 493 | 4.66 | 387 | 3.66 |
| 10601 | 10650 | 1048 | 9.86 | 893 | 8.40 | 742 | 6.98 | 610 | 5.74 | 503 | 4.73 | 397 | 3.74 |
| 10651 | 10700 | 1060 | 9.93 | 905 | 8.48 | 754 | 7.06 | 620 | 5.81 | 513 | 4.81 | 407 | 3.81 |
| 10701 | 10750 | 1072 | 10.00 | 917 | 8.55 | 765 | 7.13 | 630 | 5.87 | 523 | 4.88 | 417 | 3.89 |
| 10751 | 10800 | 1085 | 10.07 | 929 | 8.62 | 777 | 7.21 | 640 | 5.94 | 533 | 4.95 | 427 | 3.96 |
| 10801 | 10850 | 1097 | 10.13 | 940 | 8.68 | 789 | 7.29 | 650 | 6.00 | 543 | 5.02 | 437 | 4.04 |
| 10851 | 10900 | 1109 | 10.20 | 952 | 8.75 | 801 | 7.37 | 659 | 6.06 | 553 | 5.09 | 447 | 4.11 |
| 10901 | 10950 | 1121 | 10.26 | 964 | 8.82 | 812 | 7.43 | 670 | 6.13 | 563 | 5.15 | 457 | 4.18 |
| 10951 | 11000 | 1133 | 10.32 | 976 | 8.89 | 824 | 7.51 | 680 | 6.20 | 573 | 5.22 | 467 | 4.26 |
| 11001 | 11050 | 1145 | 10.39 | 988 | 8.96 | 836 | 7.58 | 690 | 6.26 | 583 | 5.29 | 477 | 4.33 |
| 11051 | 11100 | 1158 | 10.46 | 1000 | 9.03 | 848 | 7.66 | 700 | 6.32 | 593 | 5.35 | 487 | 4.40 |
| 11101 | 11150 | 1170 | 10.52 | 1013 | 9.11 | 860 | 7.73 | 710 | 6.38 | 603 | 5.42 | 497 | 4.47 |
| 11151 | 11200 | 1182 | 10.58 | 1025 | 9.17 | 871 | 7.79 | 720 | 6.44 | 613 | 5.49 | 507 | 4.54 |
| 11201 | 11250 | 1195 | 10.65 | 1037 | 9.24 | 883 | 7.87 | 732 | 6.52 | 623 | 5.55 | 517 | 4.61 |
| 11251 | 11300 | 1207 | 10.71 | 1050 | 9.31 | 895 | 7.94 | 744 | 6.60 | 634 | 5.62 | 527 | 4.67 |
| 11301 | 11350 | 1220 | 10.77 | 1062 | 9.38 | 907 | 8.01 | 756 | 6.68 | 644 | 5.69 | 537 | 4.74 |
| 11351 | 11400 | 1232 | 10.83 | 1074 | 9.44 | 919 | 8.08 | 767 | 6.74 | 654 | 5.75 | 547 | 4.81 |
| 11401 | 11450 | 1245 | 10.90 | 1087 | 9.51 | 931 | 8.15 | 779 | 6.82 | 664 | 5.81 | 557 | 4.88 |
| 11451 | 11500 | 1257 | 10.95 | 1099 | 9.58 | 943 | 8.22 | 791 | 6.89 | 674 | 5.87 | 568 | 4.95 |
| 11501 | 11550 | 1269 | 11.01 | 1111 | 9.64 | 955 | 8.29 | 803 | 6.97 | 684 | 5.93 | 578 | 5.02 |
| 11551 | 11600 | 1283 | 11.08 | 1124 | 9.71 | 967 | 8.35 | 815 | 7.04 | 694 | 6.00 | 588 | 5.08 |
| 11601 | 11650 | 1295 | 11.14 | 1137 | 9.78 | 979 | 8.42 | 827 | 7.11 | 705 | 6.06 | 598 | 5.14 |
| 11651 | 11700 | 1308 | 11.20 | 1149 | 9.84 | 991 | 8.49 | 839 | 7.19 | 715 | 6.12 | 608 | 5.21 |
| 11701 | 11750 | 1321 | 11.27 | 1162 | 9.91 | 1004 | 8.56 | 852 | 7.27 | 725 | 6.18 | 618 | 5.27 |
| 11751 | 11800 | 1334 | 11.33 | 1174 | 9.97 | 1016 | 8.63 | 864 | 7.34 | 736 | 6.25 | 629 | 5.34 |
| 11801 | 11850 | 1347 | 11.39 | 1186 | 10.03 | 1029 | 8.70 | 875 | 7.40 | 746 | 6.31 | 639 | 5.40 |
| 11851 | 11900 | 1360 | 11.45 | 1199 | 10.10 | 1042 | 8.77 | 888 | 7.48 | 756 | 6.37 | 649 | 5.47 |
| 11901 | 11950 | 1373 | 11.51 | 1212 | 10.16 | 1054 | 8.84 | 900 | 7.55 | 766 | 6.42 | 660 | 5.53 |
| 11951 | 12000 | 1386 | 11.57 | 1224 | 10.22 | 1066 | 8.90 | 912 | 7.62 | 777 | 6.49 | 670 | 5.59 |
| 12001 | 12050 | 1399 | 11.63 | 1237 | 10.29 | 1079 | 8.97 | 924 | 7.68 | 787 | 6.54 | 680 | 5.65 |
| 12051 | 12100 | 1412 | 11.69 | 1249 | 10.34 | 1092 | 9.04 | 936 | 7.75 | 797 | 6.60 | 690 | 5.71 |
| 12101 | 12150 | 1425 | 11.75 | 1262 | 10.41 | 1104 | 9.11 | 948 | 7.82 | 808 | 6.66 | 701 | 5.78 |
| 12151 | 12200 | 1439 | 11.82 | 1275 | 10.47 | 1117 | 9.17 | 961 | 7.89 | 818 | 6.72 | 711 | 5.84 |
| 12201 | 12250 | 1451 | 11.87 | 1288 | 10.54 | 1130 | 9.24 | 973 | 7.96 | 828 | 6.77 | 722 | 5.91 |
| 12251 | 12300 | 1464 | 11.93 | 1301 | 10.60 | 1142 | 9.30 | 985 | 8.02 | 839 | 6.84 | 732 | 5.96 |
| 12301 | 12350 | 1478 | 11.99 | 1314 | 10.66 | 1155 | 9.37 | 997 | 8.09 | 849 | 6.89 | 742 | 6.02 |
| 12351 | 12400 | 1491 | 12.05 | 1327 | 10.72 | 1167 | 9.43 | 1010 | 8.16 | 860 | 6.95 | 753 | 6.08 |

| Tarif | | H1N | | H2N | | H3N | | H4N | | H5N | | H6N | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bruttolohn im Monat | | Alleinstehende Steuerpflichtige (ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende und verwitwete Steuerpflichtige), die mit Kindern oder unterstützungsbedürftigen Personen im gleichen Haushalt zusammenleben und deren Unterhalt zur Hauptsache bestreiten. | | | | | | | | | | | |
| Stufe von | bis | 1 Kind | | 2 Kinder | | 3 Kinder | | 4 Kinder | | 5 Kinder | | 6 Kinder | |
| CHF | | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % |
| 12401 | 12450 | 1504 | 12.10 | 1340 | 10.78 | 1180 | 9.50 | 1022 | 8.23 | 870 | 7.00 | 763 | 6.14 |
| 12451 | 12500 | 1517 | 12.16 | 1354 | 10.85 | 1193 | 9.56 | 1035 | 8.30 | 882 | 7.07 | 774 | 6.20 |
| 12501 | 12550 | 1530 | 12.22 | 1366 | 10.91 | 1206 | 9.63 | 1048 | 8.37 | 894 | 7.14 | 784 | 6.26 |
| 12551 | 12600 | 1543 | 12.27 | 1380 | 10.97 | 1218 | 9.69 | 1060 | 8.43 | 906 | 7.20 | 795 | 6.32 |
| 12601 | 12650 | 1557 | 12.33 | 1393 | 11.03 | 1231 | 9.75 | 1073 | 8.50 | 919 | 7.28 | 805 | 6.38 |
| 12651 | 12700 | 1571 | 12.39 | 1406 | 11.09 | 1244 | 9.81 | 1086 | 8.57 | 931 | 7.35 | 815 | 6.43 |
| 12701 | 12750 | 1584 | 12.45 | 1419 | 11.15 | 1257 | 9.88 | 1099 | 8.64 | 943 | 7.41 | 826 | 6.49 |
| 12751 | 12800 | 1599 | 12.52 | 1433 | 11.22 | 1269 | 9.93 | 1112 | 8.70 | 955 | 7.48 | 837 | 6.55 |
| 12801 | 12850 | 1612 | 12.57 | 1446 | 11.27 | 1282 | 10.00 | 1124 | 8.76 | 968 | 7.55 | 847 | 6.60 |
| 12851 | 12900 | 1626 | 12.63 | 1459 | 11.33 | 1295 | 10.06 | 1137 | 8.83 | 980 | 7.61 | 858 | 6.66 |
| 12901 | 12950 | 1640 | 12.69 | 1472 | 11.39 | 1308 | 10.12 | 1150 | 8.90 | 993 | 7.68 | 868 | 6.72 |
| 12951 | 13000 | 1653 | 12.74 | 1486 | 11.45 | 1322 | 10.19 | 1162 | 8.96 | 1005 | 7.75 | 879 | 6.77 |
| 13001 | 13050 | 1667 | 12.80 | 1499 | 11.51 | 1335 | 10.25 | 1175 | 9.02 | 1017 | 7.81 | 889 | 6.83 |
| 13051 | 13100 | 1681 | 12.86 | 1512 | 11.56 | 1348 | 10.31 | 1189 | 9.09 | 1031 | 7.89 | 900 | 6.88 |
| 13101 | 13150 | 1695 | 12.91 | 1526 | 11.63 | 1362 | 10.38 | 1201 | 9.15 | 1043 | 7.95 | 911 | 6.94 |
| 13151 | 13200 | 1708 | 12.96 | 1539 | 11.68 | 1375 | 10.44 | 1214 | 9.21 | 1056 | 8.02 | 921 | 6.99 |
| 13201 | 13250 | 1722 | 13.02 | 1552 | 11.74 | 1388 | 10.50 | 1227 | 9.28 | 1069 | 8.08 | 932 | 7.05 |
| 13251 | 13300 | 1736 | 13.08 | 1566 | 11.80 | 1402 | 10.56 | 1240 | 9.34 | 1082 | 8.15 | 943 | 7.10 |
| 13301 | 13350 | 1749 | 13.13 | 1579 | 11.85 | 1415 | 10.62 | 1253 | 9.40 | 1095 | 8.22 | 953 | 7.15 |
| 13351 | 13400 | 1764 | 13.19 | 1594 | 11.92 | 1428 | 10.68 | 1266 | 9.47 | 1108 | 8.28 | 964 | 7.21 |
| 13401 | 13450 | 1777 | 13.24 | 1607 | 11.97 | 1442 | 10.74 | 1279 | 9.53 | 1120 | 8.34 | 974 | 7.26 |
| 13451 | 13500 | 1791 | 13.29 | 1621 | 12.03 | 1455 | 10.80 | 1291 | 9.58 | 1133 | 8.41 | 985 | 7.31 |
| 13501 | 13550 | 1806 | 13.35 | 1635 | 12.09 | 1469 | 10.86 | 1305 | 9.65 | 1146 | 8.47 | 996 | 7.36 |
| 13551 | 13600 | 1820 | 13.41 | 1649 | 12.15 | 1482 | 10.92 | 1318 | 9.71 | 1159 | 8.54 | 1007 | 7.42 |
| 13601 | 13650 | 1834 | 13.46 | 1662 | 12.20 | 1495 | 10.97 | 1331 | 9.77 | 1172 | 8.60 | 1017 | 7.46 |
| 13651 | 13700 | 1849 | 13.52 | 1677 | 12.26 | 1509 | 11.03 | 1345 | 9.84 | 1185 | 8.67 | 1028 | 7.52 |
| 13701 | 13750 | 1863 | 13.57 | 1691 | 12.32 | 1522 | 11.09 | 1358 | 9.89 | 1198 | 8.73 | 1040 | 7.58 |
| 13751 | 13800 | 1877 | 13.63 | 1704 | 12.37 | 1535 | 11.14 | 1371 | 9.95 | 1211 | 8.79 | 1053 | 7.64 |
| 13801 | 13850 | 1892 | 13.69 | 1719 | 12.43 | 1549 | 11.20 | 1385 | 10.02 | 1224 | 8.85 | 1066 | 7.71 |
| 13851 | 13900 | 1906 | 13.74 | 1732 | 12.48 | 1563 | 11.26 | 1398 | 10.08 | 1237 | 8.92 | 1079 | 7.78 |
| 13901 | 13950 | 1920 | 13.79 | 1746 | 12.54 | 1576 | 11.32 | 1412 | 10.14 | 1250 | 8.98 | 1092 | 7.84 |
| 13951 | 14000 | 1935 | 13.85 | 1760 | 12.59 | 1590 | 11.38 | 1426 | 10.20 | 1264 | 9.04 | 1105 | 7.91 |
| 14001 | 14050 | 1949 | 13.90 | 1774 | 12.65 | 1604 | 11.44 | 1439 | 10.26 | 1277 | 9.11 | 1118 | 7.97 |
| 14051 | 14100 | 1964 | 13.95 | 1788 | 12.70 | 1618 | 11.50 | 1452 | 10.32 | 1289 | 9.16 | 1131 | 8.04 |
| 14101 | 14150 | 1978 | 14.00 | 1802 | 12.76 | 1632 | 11.55 | 1466 | 10.38 | 1303 | 9.22 | 1145 | 8.11 |
| 14151 | 14200 | 1993 | 14.06 | 1817 | 12.82 | 1646 | 11.61 | 1479 | 10.43 | 1316 | 9.28 | 1157 | 8.16 |
| 14201 | 14250 | 2008 | 14.12 | 1831 | 12.87 | 1660 | 11.67 | 1493 | 10.50 | 1329 | 9.34 | 1170 | 8.22 |
| 14251 | 14300 | 2023 | 14.17 | 1846 | 12.93 | 1674 | 11.73 | 1507 | 10.56 | 1343 | 9.41 | 1184 | 8.29 |
| 14301 | 14350 | 2038 | 14.23 | 1860 | 12.98 | 1688 | 11.78 | 1520 | 10.61 | 1356 | 9.47 | 1197 | 8.36 |
| 14351 | 14400 | 2052 | 14.27 | 1874 | 13.04 | 1702 | 11.84 | 1534 | 10.67 | 1369 | 9.52 | 1210 | 8.42 |
| 14401 | 14450 | 2068 | 14.34 | 1889 | 13.10 | 1716 | 11.90 | 1548 | 10.73 | 1384 | 9.59 | 1223 | 8.48 |
| 14451 | 14500 | 2083 | 14.39 | 1904 | 13.15 | 1730 | 11.95 | 1561 | 10.78 | 1397 | 9.65 | 1236 | 8.54 |
| 14501 | 14550 | 2097 | 14.44 | 1918 | 13.20 | 1744 | 12.01 | 1574 | 10.84 | 1410 | 9.71 | 1249 | 8.60 |
| 14551 | 14600 | 2113 | 14.50 | 1933 | 13.26 | 1759 | 12.07 | 1589 | 10.90 | 1424 | 9.77 | 1263 | 8.67 |
| 14601 | 14650 | 2128 | 14.55 | 1947 | 13.31 | 1772 | 12.12 | 1602 | 10.95 | 1438 | 9.83 | 1276 | 8.72 |
| 14651 | 14700 | 2142 | 14.60 | 1962 | 13.37 | 1787 | 12.18 | 1616 | 11.01 | 1451 | 9.89 | 1289 | 8.78 |
| 14701 | 14750 | 2158 | 14.66 | 1977 | 13.43 | 1801 | 12.23 | 1631 | 11.08 | 1465 | 9.95 | 1302 | 8.84 |
| 14751 | 14800 | 2174 | 14.71 | 1991 | 13.48 | 1815 | 12.28 | 1645 | 11.13 | 1479 | 10.01 | 1315 | 8.90 |
| 14801 | 14850 | 2189 | 14.77 | 2005 | 13.52 | 1829 | 12.34 | 1659 | 11.19 | 1492 | 10.06 | 1328 | 8.96 |
| 14851 | 14900 | 2205 | 14.82 | 2021 | 13.59 | 1844 | 12.40 | 1673 | 11.25 | 1506 | 10.12 | 1342 | 9.02 |
| 14901 | 14950 | 2220 | 14.87 | 2036 | 13.64 | 1858 | 12.45 | 1687 | 11.30 | 1520 | 10.18 | 1356 | 9.09 |
| 14951 | 15000 | 2235 | 14.92 | 2051 | 13.70 | 1873 | 12.51 | 1701 | 11.36 | 1533 | 10.24 | 1369 | 9.14 |
| 15001 | 15050 | 2252 | 14.99 | 2066 | 13.75 | 1888 | 12.57 | 1716 | 11.42 | 1547 | 10.30 | 1383 | 9.20 |
| 15051 | 15100 | 2267 | 15.04 | 2081 | 13.80 | 1902 | 12.62 | 1730 | 11.48 | 1561 | 10.35 | 1397 | 9.27 |
| 15101 | 15150 | 2283 | 15.09 | 2096 | 13.86 | 1917 | 12.67 | 1744 | 11.53 | 1575 | 10.41 | 1410 | 9.32 |
| 15151 | 15200 | 2299 | 15.15 | 2111 | 13.91 | 1932 | 12.73 | 1758 | 11.58 | 1589 | 10.47 | 1424 | 9.38 |
| 15201 | 15250 | 2315 | 15.21 | 2126 | 13.96 | 1946 | 12.78 | 1772 | 11.64 | 1602 | 10.52 | 1438 | 9.44 |
| 15251 | 15300 | 2331 | 15.26 | 2141 | 14.02 | 1961 | 12.84 | 1786 | 11.69 | 1616 | 10.58 | 1452 | 9.51 |
| 15301 | 15350 | 2348 | 15.32 | 2157 | 14.08 | 1976 | 12.89 | 1801 | 11.75 | 1631 | 10.64 | 1466 | 9.57 |
| 15351 | 15400 | 2365 | 15.38 | 2172 | 14.13 | 1990 | 12.94 | 1815 | 11.80 | 1645 | 10.70 | 1479 | 9.62 |

| Tarif | | H1N | | H2N | | H3N | | H4N | | H5N | | H6N | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bruttolohn im Monat | | Alleinstehende Steuerpflichtige (ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende und verwitwete Steuerpflichtige), die mit Kindern oder unterstützungsbedürftigen Personen im gleichen Haushalt zusammenleben und deren Unterhalt zur Hauptsache bestreiten. | | | | | | | | | | | |
| Stufe von | bis | 1 Kind | | 2 Kinder | | 3 Kinder | | 4 Kinder | | 5 Kinder | | 6 Kinder | |
| CHF | | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % |
| 15401 | 15450 | 2381 | 15.44 | 2187 | 14.18 | 2005 | 13.00 | 1829 | 11.86 | 1659 | 10.76 | 1493 | 9.68 |
| 15451 | 15500 | 2399 | 15.50 | 2203 | 14.24 | 2020 | 13.05 | 1844 | 11.92 | 1673 | 10.81 | 1507 | 9.74 |
| 15501 | 15550 | 2415 | 15.56 | 2219 | 14.29 | 2035 | 13.11 | 1858 | 11.97 | 1688 | 10.87 | 1521 | 9.80 |
| 15551 | 15600 | 2432 | 15.61 | 2234 | 14.34 | 2050 | 13.16 | 1873 | 12.03 | 1702 | 10.93 | 1534 | 9.85 |
| 15601 | 15650 | 2449 | 15.67 | 2250 | 14.40 | 2066 | 13.22 | 1888 | 12.08 | 1716 | 10.98 | 1548 | 9.91 |
| 15651 | 15700 | 2466 | 15.73 | 2266 | 14.46 | 2080 | 13.27 | 1902 | 12.13 | 1731 | 11.04 | 1562 | 9.96 |
| 15701 | 15750 | 2483 | 15.79 | 2281 | 14.51 | 2095 | 13.32 | 1917 | 12.19 | 1745 | 11.10 | 1576 | 10.02 |
| 15751 | 15800 | 2500 | 15.85 | 2297 | 14.56 | 2110 | 13.38 | 1932 | 12.25 | 1759 | 11.15 | 1590 | 10.08 |
| 15801 | 15850 | 2517 | 15.91 | 2314 | 14.62 | 2126 | 13.43 | 1947 | 12.30 | 1773 | 11.20 | 1604 | 10.14 |
| 15851 | 15900 | 2534 | 15.96 | 2330 | 14.68 | 2141 | 13.49 | 1961 | 12.35 | 1787 | 11.26 | 1618 | 10.19 |
| 15901 | 15950 | 2551 | 16.02 | 2346 | 14.73 | 2156 | 13.54 | 1976 | 12.41 | 1802 | 11.32 | 1631 | 10.24 |
| 15951 | 16000 | 2568 | 16.08 | 2363 | 14.79 | 2172 | 13.60 | 1991 | 12.46 | 1816 | 11.37 | 1646 | 10.30 |
| 16001 | 16050 | 2585 | 16.13 | 2379 | 14.85 | 2187 | 13.65 | 2006 | 12.52 | 1831 | 11.43 | 1660 | 10.36 |
| 16051 | 16100 | 2602 | 16.19 | 2396 | 14.91 | 2203 | 13.70 | 2020 | 12.57 | 1845 | 11.48 | 1674 | 10.41 |
| 16101 | 16150 | 2620 | 16.25 | 2413 | 14.96 | 2219 | 13.76 | 2036 | 12.63 | 1860 | 11.53 | 1689 | 10.47 |
| 16151 | 16200 | 2636 | 16.30 | 2430 | 15.02 | 2234 | 13.81 | 2051 | 12.68 | 1874 | 11.59 | 1703 | 10.53 |
| 16201 | 16250 | 2653 | 16.35 | 2447 | 15.08 | 2250 | 13.87 | 2066 | 12.73 | 1889 | 11.64 | 1718 | 10.59 |
| 16251 | 16300 | 2671 | 16.41 | 2465 | 15.15 | 2266 | 13.92 | 2081 | 12.79 | 1904 | 11.70 | 1732 | 10.64 |
| 16301 | 16350 | 2688 | 16.47 | 2481 | 15.20 | 2282 | 13.98 | 2096 | 12.84 | 1919 | 11.75 | 1747 | 10.70 |
| 16351 | 16400 | 2705 | 16.52 | 2498 | 15.25 | 2297 | 14.03 | 2111 | 12.89 | 1933 | 11.80 | 1761 | 10.75 |
| 16401 | 16450 | 2723 | 16.58 | 2516 | 15.32 | 2314 | 14.09 | 2127 | 12.95 | 1949 | 11.87 | 1776 | 10.81 |
| 16451 | 16500 | 2739 | 16.63 | 2533 | 15.37 | 2330 | 14.14 | 2142 | 13.00 | 1963 | 11.92 | 1790 | 10.86 |
| 16501 | 16550 | 2756 | 16.68 | 2550 | 15.43 | 2346 | 14.20 | 2158 | 13.06 | 1978 | 11.97 | 1804 | 10.92 |
| 16551 | 16600 | 2774 | 16.74 | 2568 | 15.49 | 2363 | 14.26 | 2173 | 13.11 | 1993 | 12.02 | 1819 | 10.97 |
| 16601 | 16650 | 2791 | 16.79 | 2584 | 15.54 | 2379 | 14.31 | 2189 | 13.17 | 2008 | 12.08 | 1834 | 11.03 |
| 16651 | 16700 | 2808 | 16.84 | 2601 | 15.60 | 2395 | 14.36 | 2204 | 13.22 | 2023 | 12.13 | 1848 | 11.08 |
| 16701 | 16750 | 2826 | 16.90 | 2619 | 15.66 | 2413 | 14.43 | 2220 | 13.27 | 2038 | 12.19 | 1863 | 11.14 |
| 16751 | 16800 | 2843 | 16.95 | 2636 | 15.71 | 2429 | 14.48 | 2236 | 13.33 | 2053 | 12.24 | 1877 | 11.19 |
| 16801 | 16850 | 2860 | 17.00 | 2653 | 15.77 | 2446 | 14.54 | 2251 | 13.38 | 2068 | 12.29 | 1891 | 11.24 |
| 16851 | 16900 | 2877 | 17.05 | 2671 | 15.83 | 2464 | 14.60 | 2267 | 13.43 | 2083 | 12.34 | 1907 | 11.30 |
| 16901 | 16950 | 2895 | 17.10 | 2688 | 15.88 | 2481 | 14.66 | 2283 | 13.49 | 2099 | 12.40 | 1922 | 11.36 |
| 16951 | 17000 | 2911 | 17.15 | 2705 | 15.94 | 2498 | 14.72 | 2299 | 13.54 | 2114 | 12.45 | 1936 | 11.41 |
| 17001 | 17050 | 2929 | 17.20 | 2723 | 15.99 | 2516 | 14.78 | 2315 | 13.60 | 2130 | 12.51 | 1952 | 11.47 |
| 17051 | 17100 | 2946 | 17.25 | 2739 | 16.04 | 2533 | 14.83 | 2331 | 13.65 | 2145 | 12.56 | 1967 | 11.52 |
| 17101 | 17150 | 2963 | 17.30 | 2757 | 16.10 | 2550 | 14.89 | 2347 | 13.71 | 2160 | 12.61 | 1981 | 11.57 |
| 17151 | 17200 | 2981 | 17.36 | 2774 | 16.15 | 2568 | 14.95 | 2364 | 13.76 | 2176 | 12.67 | 1997 | 11.63 |
| 17201 | 17250 | 2998 | 17.40 | 2791 | 16.20 | 2585 | 15.01 | 2380 | 13.82 | 2192 | 12.73 | 2012 | 11.68 |
| 17251 | 17300 | 3015 | 17.45 | 2809 | 16.26 | 2602 | 15.06 | 2396 | 13.87 | 2207 | 12.78 | 2026 | 11.73 |
| 17301 | 17350 | 3033 | 17.51 | 2826 | 16.31 | 2620 | 15.12 | 2414 | 13.93 | 2223 | 12.83 | 2042 | 11.79 |
| 17351 | 17400 | 3050 | 17.55 | 2843 | 16.36 | 2637 | 15.18 | 2430 | 13.99 | 2238 | 12.88 | 2057 | 11.84 |
| 17401 | 17450 | 3067 | 17.60 | 2861 | 16.42 | 2654 | 15.23 | 2447 | 14.04 | 2254 | 12.94 | 2072 | 11.89 |
| 17451 | 17500 | 3085 | 17.65 | 2878 | 16.47 | 2672 | 15.29 | 2465 | 14.11 | 2270 | 12.99 | 2087 | 11.94 |
| 17501 | 17550 | 3102 | 17.70 | 2895 | 16.52 | 2689 | 15.34 | 2482 | 14.16 | 2286 | 13.04 | 2102 | 11.99 |
| 17551 | 17600 | 3119 | 17.75 | 2913 | 16.57 | 2706 | 15.40 | 2499 | 14.22 | 2302 | 13.10 | 2117 | 12.05 |
| 17601 | 17650 | 3137 | 17.80 | 2931 | 16.63 | 2724 | 15.46 | 2517 | 14.28 | 2318 | 13.15 | 2133 | 12.10 |
| 17651 | 17700 | 3154 | 17.84 | 2948 | 16.68 | 2741 | 15.51 | 2534 | 14.34 | 2334 | 13.21 | 2149 | 12.16 |
| 17701 | 17750 | 3172 | 17.90 | 2965 | 16.73 | 2758 | 15.56 | 2551 | 14.39 | 2350 | 13.26 | 2164 | 12.21 |
| 17751 | 17800 | 3190 | 17.95 | 2983 | 16.78 | 2776 | 15.62 | 2569 | 14.45 | 2367 | 13.32 | 2180 | 12.26 |
| 17801 | 17850 | 3207 | 17.99 | 3000 | 16.83 | 2793 | 15.67 | 2586 | 14.51 | 2383 | 13.37 | 2195 | 12.31 |
| 17851 | 17900 | 3224 | 18.04 | 3017 | 16.88 | 2810 | 15.72 | 2603 | 14.56 | 2399 | 13.42 | 2211 | 12.37 |
| 17901 | 17950 | 3242 | 18.09 | 3035 | 16.93 | 2828 | 15.78 | 2621 | 14.62 | 2416 | 13.48 | 2227 | 12.42 |
| 17951 | 18000 | 3259 | 18.13 | 3052 | 16.98 | 2845 | 15.83 | 2638 | 14.68 | 2433 | 13.54 | 2242 | 12.47 |
| 18001 | 18050 | 3276 | 18.17 | 3069 | 17.03 | 2862 | 15.88 | 2656 | 14.74 | 2449 | 13.59 | 2258 | 12.53 |
| 18051 | 18100 | 3294 | 18.22 | 3087 | 17.08 | 2881 | 15.94 | 2674 | 14.79 | 2467 | 13.65 | 2274 | 12.58 |
| 18101 | 18150 | 3311 | 18.27 | 3104 | 17.13 | 2898 | 15.99 | 2691 | 14.85 | 2484 | 13.70 | 2290 | 12.63 |
| 18151 | 18200 | 3329 | 18.32 | 3122 | 17.18 | 2915 | 16.04 | 2708 | 14.90 | 2501 | 13.76 | 2306 | 12.69 |
| 18201 | 18250 | 3347 | 18.36 | 3140 | 17.23 | 2933 | 16.09 | 2726 | 14.96 | 2519 | 13.82 | 2323 | 12.75 |
| 18251 | 18300 | 3364 | 18.41 | 3157 | 17.27 | 2950 | 16.14 | 2743 | 15.01 | 2536 | 13.88 | 2338 | 12.79 |
| 18301 | 18350 | 3381 | 18.45 | 3174 | 17.32 | 2967 | 16.19 | 2760 | 15.06 | 2553 | 13.93 | 2354 | 12.85 |
| 18351 | 18400 | 3399 | 18.50 | 3192 | 17.37 | 2986 | 16.25 | 2779 | 15.12 | 2572 | 14.00 | 2371 | 12.90 |

| Tarif | | H1N | | H2N | | H3N | | H4N | | H5N | | H6N | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bruttolohn im Monat | | Alleinstehende Steuerpflichtige (ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende und verwitwete Steuerpflichtige), die mit Kindern oder unterstützungsbedürftigen Personen im gleichen Haushalt zusammenleben und deren Unterhalt zur Hauptsache bestreiten. | | | | | | | | | | | |
| Stufe von | bis | 1 Kind | | 2 Kinder | | 3 Kinder | | 4 Kinder | | 5 Kinder | | 6 Kinder | |
| CHF | | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % |
| 18401 | 18450 | 3416 | 18.54 | 3209 | 17.42 | 3003 | 16.30 | 2796 | 15.18 | 2589 | 14.05 | 2387 | 12.96 |
| 18451 | 18500 | 3434 | 18.59 | 3227 | 17.47 | 3020 | 16.35 | 2813 | 15.23 | 2606 | 14.11 | 2403 | 13.01 |
| 18501 | 18550 | 3452 | 18.63 | 3245 | 17.52 | 3038 | 16.40 | 2831 | 15.28 | 2624 | 14.16 | 2420 | 13.06 |
| 18551 | 18600 | 3469 | 18.68 | 3262 | 17.56 | 3055 | 16.45 | 2848 | 15.33 | 2641 | 14.22 | 2437 | 13.12 |
| 18601 | 18650 | 3486 | 18.72 | 3279 | 17.61 | 3073 | 16.50 | 2866 | 15.39 | 2659 | 14.28 | 2453 | 13.17 |
| 18651 | 18700 | 3505 | 18.77 | 3298 | 17.66 | 3091 | 16.55 | 2884 | 15.44 | 2677 | 14.33 | 2471 | 13.23 |
| 18701 | 18750 | 3522 | 18.81 | 3315 | 17.70 | 3108 | 16.60 | 2901 | 15.49 | 2694 | 14.39 | 2488 | 13.29 |
| 18751 | 18800 | 3539 | 18.85 | 3332 | 17.75 | 3125 | 16.64 | 2918 | 15.54 | 2711 | 14.44 | 2505 | 13.34 |
| 18801 | 18850 | 3557 | 18.90 | 3350 | 17.80 | 3143 | 16.70 | 2936 | 15.60 | 2730 | 14.50 | 2523 | 13.40 |
| 18851 | 18900 | 3575 | 18.94 | 3367 | 17.84 | 3161 | 16.75 | 2954 | 15.65 | 2747 | 14.55 | 2540 | 13.46 |
| 18901 | 18950 | 3592 | 18.98 | 3385 | 17.89 | 3178 | 16.79 | 2971 | 15.70 | 2764 | 14.61 | 2557 | 13.51 |
| 18951 | 19000 | 3610 | 19.03 | 3403 | 17.93 | 3196 | 16.84 | 2989 | 15.75 | 2782 | 14.66 | 2575 | 13.57 |
| 19001 | 19050 | 3628 | 19.07 | 3421 | 17.98 | 3214 | 16.89 | 3007 | 15.81 | 2799 | 14.71 | 2593 | 13.63 |
| 19051 | 19100 | 3645 | 19.11 | 3438 | 18.02 | 3231 | 16.94 | 3024 | 15.85 | 2817 | 14.77 | 2610 | 13.68 |
| 19101 | 19150 | 3663 | 19.15 | 3456 | 18.07 | 3249 | 16.99 | 3042 | 15.91 | 2835 | 14.82 | 2628 | 13.74 |
| 19151 | 19200 | 3680 | 19.19 | 3473 | 18.11 | 3266 | 17.03 | 3060 | 15.96 | 2853 | 14.88 | 2646 | 13.80 |
| 19201 | 19250 | 3698 | 19.24 | 3491 | 18.16 | 3284 | 17.08 | 3077 | 16.01 | 2870 | 14.93 | 2663 | 13.85 |
| 19251 | 19300 | 3716 | 19.28 | 3509 | 18.20 | 3302 | 17.13 | 3095 | 16.06 | 2888 | 14.98 | 2681 | 13.91 |
| 19301 | 19350 | 3733 | 19.32 | 3526 | 18.25 | 3319 | 17.17 | 3112 | 16.10 | 2905 | 15.03 | 2698 | 13.96 |
| 19351 | 19400 | 3751 | 19.36 | 3544 | 18.29 | 3337 | 17.22 | 3130 | 16.15 | 2923 | 15.09 | 2716 | 14.02 |
| 19401 | 19450 | 3769 | 19.40 | 3562 | 18.34 | 3355 | 17.27 | 3148 | 16.21 | 2941 | 15.14 | 2734 | 14.07 |
| 19451 | 19500 | 3787 | 19.45 | 3579 | 18.38 | 3372 | 17.31 | 3165 | 16.25 | 2958 | 15.19 | 2751 | 14.13 |
| 19501 | 19550 | 3804 | 19.48 | 3597 | 18.42 | 3390 | 17.36 | 3183 | 16.30 | 2976 | 15.24 | 2769 | 14.18 |
| 19551 | 19600 | 3822 | 19.52 | 3615 | 18.47 | 3408 | 17.41 | 3201 | 16.35 | 2994 | 15.30 | 2787 | 14.24 |
| 19601 | 19650 | 3840 | 19.57 | 3633 | 18.51 | 3426 | 17.46 | 3219 | 16.40 | 3011 | 15.34 | 2804 | 14.29 |
| 19651 | 19700 | 3857 | 19.60 | 3650 | 18.55 | 3443 | 17.50 | 3236 | 16.45 | 3029 | 15.40 | 2822 | 14.34 |
| 19701 | 19750 | 3875 | 19.65 | 3668 | 18.60 | 3461 | 17.55 | 3254 | 16.50 | 3047 | 15.45 | 2840 | 14.40 |
| 19751 | 19800 | 3893 | 19.69 | 3686 | 18.64 | 3479 | 17.59 | 3272 | 16.55 | 3065 | 15.50 | 2858 | 14.45 |
| 19801 | 19850 | 3910 | 19.72 | 3703 | 18.68 | 3496 | 17.63 | 3289 | 16.59 | 3082 | 15.55 | 2875 | 14.50 |
| 19851 | 19900 | 3929 | 19.77 | 3722 | 18.73 | 3515 | 17.69 | 3308 | 16.64 | 3100 | 15.60 | 2893 | 14.56 |
| 19901 | 19950 | 3946 | 19.80 | 3739 | 18.77 | 3532 | 17.73 | 3325 | 16.69 | 3118 | 15.65 | 2911 | 14.61 |
| 19951 | 20000 | 3964 | 19.84 | 3757 | 18.81 | 3550 | 17.77 | 3342 | 16.73 | 3135 | 15.69 | 2928 | 14.66 |
| 20001 | 20050 | 3982 | 19.89 | 3775 | 18.85 | 3568 | 17.82 | 3361 | 16.78 | 3154 | 15.75 | 2947 | 14.72 |
| 20051 | 20100 | 4000 | 19.93 | 3793 | 18.89 | 3585 | 17.86 | 3378 | 16.83 | 3171 | 15.80 | 2964 | 14.76 |
| 20101 | 20150 | 4017 | 19.96 | 3810 | 18.93 | 3603 | 17.90 | 3396 | 16.87 | 3189 | 15.85 | 2982 | 14.82 |
| 20151 | 20200 | 4036 | 20.00 | 3829 | 18.98 | 3621 | 17.95 | 3414 | 16.92 | 3207 | 15.90 | 3000 | 14.87 |
| 20201 | 20250 | 4053 | 20.04 | 3846 | 19.02 | 3639 | 17.99 | 3432 | 16.97 | 3225 | 15.95 | 3018 | 14.92 |
| 20251 | 20300 | 4071 | 20.08 | 3863 | 19.05 | 3656 | 18.03 | 3449 | 17.01 | 3242 | 15.99 | 3035 | 14.97 |
| 20301 | 20350 | 4089 | 20.12 | 3882 | 19.10 | 3675 | 18.08 | 3468 | 17.06 | 3260 | 16.04 | 3053 | 15.02 |
| 20351 | 20400 | 4107 | 20.16 | 3899 | 19.14 | 3692 | 18.12 | 3485 | 17.10 | 3278 | 16.09 | 3071 | 15.07 |
| 20401 | 20450 | 4124 | 20.19 | 3917 | 19.18 | 3710 | 18.16 | 3503 | 17.15 | 3295 | 16.13 | 3088 | 15.12 |
| 20451 | 20500 | 4143 | 20.23 | 3936 | 19.22 | 3728 | 18.21 | 3521 | 17.20 | 3314 | 16.19 | 3107 | 15.17 |
| 20501 | 20550 | 4160 | 20.27 | 3953 | 19.26 | 3746 | 18.25 | 3539 | 17.24 | 3332 | 16.23 | 3124 | 15.22 |
| 20551 | 20600 | 4178 | 20.31 | 3971 | 19.30 | 3763 | 18.29 | 3556 | 17.28 | 3349 | 16.28 | 3142 | 15.27 |
| 20601 | 20650 | 4196 | 20.34 | 3989 | 19.34 | 3782 | 18.34 | 3575 | 17.33 | 3368 | 16.33 | 3160 | 15.32 |
| 20651 | 20700 | 4214 | 20.38 | 4007 | 19.38 | 3799 | 18.37 | 3592 | 17.37 | 3385 | 16.37 | 3178 | 15.37 |
| 20701 | 20750 | 4231 | 20.41 | 4024 | 19.42 | 3817 | 18.42 | 3610 | 17.42 | 3402 | 16.41 | 3195 | 15.42 |
| 20751 | 20800 | 4250 | 20.46 | 4043 | 19.46 | 3836 | 18.46 | 3628 | 17.46 | 3421 | 16.47 | 3214 | 15.47 |
| 20801 | 20850 | 4268 | 20.49 | 4060 | 19.50 | 3853 | 18.50 | 3646 | 17.51 | 3439 | 16.51 | 3231 | 15.52 |
| 20851 | 20900 | 4285 | 20.53 | 4078 | 19.54 | 3871 | 18.54 | 3664 | 17.55 | 3456 | 16.56 | 3249 | 15.56 |
| 20901 | 20950 | 4304 | 20.57 | 4097 | 19.58 | 3889 | 18.59 | 3682 | 17.60 | 3475 | 16.61 | 3268 | 15.62 |
| 20951 | 21000 | 4321 | 20.60 | 4114 | 19.61 | 3907 | 18.63 | 3700 | 17.64 | 3493 | 16.65 | 3285 | 15.66 |
| 21001 | 21050 | 4339 | 20.64 | 4132 | 19.65 | 3924 | 18.66 | 3717 | 17.68 | 3510 | 16.69 | 3303 | 15.71 |
| 21051 | 21100 | 4358 | 20.68 | 4150 | 19.69 | 3943 | 18.71 | 3736 | 17.73 | 3529 | 16.74 | 3322 | 15.76 |
| 21101 | 21150 | 4375 | 20.71 | 4168 | 19.73 | 3961 | 18.75 | 3753 | 17.77 | 3546 | 16.79 | 3339 | 15.81 |
| 21151 | 21200 | 4393 | 20.75 | 4186 | 19.77 | 3978 | 18.79 | 3771 | 17.81 | 3564 | 16.83 | 3357 | 15.85 |
| 21201 | 21250 | 4411 | 20.78 | 4204 | 19.81 | 3997 | 18.83 | 3790 | 17.86 | 3583 | 16.88 | 3375 | 15.90 |
| 21251 | 21300 | 4429 | 20.82 | 4222 | 19.84 | 4014 | 18.87 | 3807 | 17.89 | 3600 | 16.92 | 3393 | 15.95 |
| 21301 | 21350 | 4447 | 20.85 | 4239 | 19.88 | 4032 | 18.91 | 3825 | 17.94 | 3618 | 16.97 | 3410 | 15.99 |
| 21351 | 21400 | 4465 | 20.89 | 4258 | 19.92 | 4051 | 18.95 | 3844 | 17.98 | 3636 | 17.01 | 3429 | 16.04 |

| Tarif | | H1N | | H2N | | H3N | | H4N | | H5N | | H6N | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bruttolohn im Monat | | Alleinstehende Steuerpflichtige (ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende und verwitwete Steuerpflichtige), die mit Kindern oder unterstützungsbedürftigen Personen im gleichen Haushalt zusammenleben und deren Unterhalt zur Hauptsache bestreiten. | | | | | | | | | | | |
| Stufe von | bis | 1 Kind | | 2 Kinder | | 3 Kinder | | 4 Kinder | | 5 Kinder | | 6 Kinder | |
| CHF | | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % |
| 21401 | 21450 | 4483 | 20.92 | 4276 | 19.96 | 4068 | 18.99 | 3861 | 18.02 | 3654 | 17.05 | 3447 | 16.09 |
| 21451 | 21500 | 4500 | 20.95 | 4293 | 19.99 | 4086 | 19.03 | 3879 | 18.06 | 3672 | 17.10 | 3464 | 16.13 |
| 21501 | 21550 | 4519 | 20.99 | 4312 | 20.03 | 4105 | 19.07 | 3898 | 18.11 | 3690 | 17.14 | 3483 | 16.18 |
| 21551 | 21600 | 4537 | 21.03 | 4329 | 20.06 | 4122 | 19.11 | 3915 | 18.15 | 3708 | 17.19 | 3501 | 16.23 |
| 21601 | 21650 | 4554 | 21.06 | 4347 | 20.10 | 4140 | 19.14 | 3933 | 18.19 | 3725 | 17.23 | 3518 | 16.27 |
| 21651 | 21700 | 4573 | 21.10 | 4366 | 20.14 | 4159 | 19.19 | 3951 | 18.23 | 3744 | 17.27 | 3537 | 16.32 |
| 21701 | 21750 | 4590 | 21.13 | 4383 | 20.17 | 4176 | 19.22 | 3969 | 18.27 | 3762 | 17.32 | 3554 | 16.36 |
| 21751 | 21800 | 4608 | 21.16 | 4401 | 20.21 | 4194 | 19.26 | 3986 | 18.31 | 3779 | 17.35 | 3572 | 16.40 |
| 21801 | 21850 | 4627 | 21.20 | 4420 | 20.25 | 4212 | 19.30 | 4005 | 18.35 | 3798 | 17.40 | 3591 | 16.45 |
| 21851 | 21900 | 4645 | 21.23 | 4437 | 20.28 | 4230 | 19.34 | 4023 | 18.39 | 3815 | 17.44 | 3608 | 16.49 |
| 21901 | 21950 | 4662 | 21.26 | 4455 | 20.32 | 4248 | 19.38 | 4040 | 18.43 | 3833 | 17.48 | 3626 | 16.54 |
| 21951 | 22000 | 4681 | 21.30 | 4474 | 20.36 | 4266 | 19.41 | 4059 | 18.47 | 3852 | 17.53 | 3644 | 16.58 |
| 22001 | 22050 | 4698 | 21.33 | 4491 | 20.39 | 4284 | 19.45 | 4077 | 18.51 | 3870 | 17.57 | 3662 | 16.63 |
| 22051 | 22100 | 4716 | 21.36 | 4509 | 20.43 | 4301 | 19.48 | 4094 | 18.55 | 3887 | 17.61 | 3680 | 16.67 |
| 22101 | 22150 | 4735 | 21.40 | 4528 | 20.47 | 4320 | 19.53 | 4113 | 18.59 | 3906 | 17.65 | 3698 | 16.71 |
| 22151 | 22200 | 4752 | 21.43 | 4545 | 20.50 | 4338 | 19.56 | 4131 | 18.63 | 3923 | 17.69 | 3716 | 16.76 |
| 22201 | 22250 | 4770 | 21.46 | 4563 | 20.53 | 4355 | 19.60 | 4148 | 18.66 | 3941 | 17.73 | 3734 | 16.80 |
| 22251 | 22300 | 4789 | 21.50 | 4581 | 20.57 | 4374 | 19.64 | 4167 | 18.71 | 3960 | 17.78 | 3752 | 16.84 |
| 22301 | 22350 | 4806 | 21.53 | 4599 | 20.60 | 4392 | 19.67 | 4184 | 18.74 | 3977 | 17.81 | 3770 | 16.89 |
| 22351 | 22400 | 4824 | 21.56 | 4617 | 20.63 | 4409 | 19.71 | 4202 | 18.78 | 3995 | 17.85 | 3788 | 16.93 |
| 22401 | 22450 | 4843 | 21.60 | 4635 | 20.67 | 4428 | 19.75 | 4221 | 18.82 | 4014 | 17.90 | 3806 | 16.97 |
| 22451 | 22500 | 4860 | 21.62 | 4653 | 20.70 | 4446 | 19.78 | 4239 | 18.86 | 4031 | 17.94 | 3824 | 17.01 |
| 22501 | 22550 | 4878 | 21.66 | 4671 | 20.74 | 4463 | 19.81 | 4256 | 18.89 | 4049 | 17.98 | 3842 | 17.06 |
| 22551 | 22600 | 4897 | 21.69 | 4689 | 20.77 | 4482 | 19.85 | 4275 | 18.94 | 4067 | 18.02 | 3860 | 17.10 |
| 22601 | 22650 | 4914 | 21.72 | 4707 | 20.80 | 4500 | 19.89 | 4292 | 18.97 | 4085 | 18.06 | 3878 | 17.14 |
| 22651 | 22700 | 4932 | 21.75 | 4725 | 20.84 | 4517 | 19.92 | 4310 | 19.01 | 4103 | 18.09 | 3896 | 17.18 |
| 22701 | 22750 | 4951 | 21.79 | 4743 | 20.87 | 4536 | 19.96 | 4329 | 19.05 | 4122 | 18.14 | 3914 | 17.22 |
| 22751 | 22800 | 4968 | 21.81 | 4761 | 20.90 | 4554 | 20.00 | 4346 | 19.08 | 4139 | 18.17 | 3932 | 17.26 |
| 22801 | 22850 | 4986 | 21.84 | 4779 | 20.94 | 4571 | 20.03 | 4364 | 19.12 | 4157 | 18.21 | 3949 | 17.30 |
| 22851 | 22900 | 5003 | 21.87 | 4796 | 20.97 | 4589 | 20.06 | 4382 | 19.16 | 4174 | 18.25 | 3967 | 17.34 |
| 22901 | 22950 | 5022 | 21.91 | 4815 | 21.00 | 4608 | 20.10 | 4400 | 19.19 | 4193 | 18.29 | 3986 | 17.39 |
| 22951 | 23000 | 5040 | 21.94 | 4833 | 21.04 | 4625 | 20.13 | 4418 | 19.23 | 4211 | 18.33 | 4004 | 17.43 |
| 23001 | 23050 | 5057 | 21.96 | 4850 | 21.06 | 4643 | 20.17 | 4436 | 19.27 | 4228 | 18.36 | 4021 | 17.46 |
| 23051 | 23100 | 5076 | 22.00 | 4869 | 21.10 | 4662 | 20.20 | 4454 | 19.30 | 4247 | 18.41 | 4040 | 17.51 |
| 23101 | 23150 | 5094 | 22.03 | 4887 | 21.13 | 4679 | 20.23 | 4472 | 19.34 | 4265 | 18.44 | 4058 | 17.55 |
| 23151 | 23200 | 5112 | 22.06 | 4904 | 21.16 | 4697 | 20.27 | 4490 | 19.37 | 4282 | 18.48 | 4075 | 17.58 |
| 23201 | 23250 | 5130 | 22.09 | 4923 | 21.20 | 4716 | 20.31 | 4508 | 19.41 | 4301 | 18.52 | 4094 | 17.63 |
| 23251 | 23300 | 5148 | 22.12 | 4941 | 21.23 | 4733 | 20.34 | 4526 | 19.45 | 4319 | 18.56 | 4111 | 17.66 |
| 23301 | 23350 | 5166 | 22.15 | 4958 | 21.26 | 4751 | 20.37 | 4544 | 19.48 | 4337 | 18.59 | 4129 | 17.70 |
| 23351 | 23400 | 5184 | 22.18 | 4977 | 21.29 | 4770 | 20.41 | 4562 | 19.52 | 4355 | 18.63 | 4148 | 17.75 |
| 23401 | 23450 | 5202 | 22.21 | 4995 | 21.32 | 4787 | 20.44 | 4580 | 19.55 | 4373 | 18.67 | 4165 | 17.78 |
| 23451 | 23500 | 5220 | 22.24 | 5012 | 21.35 | 4805 | 20.47 | 4598 | 19.59 | 4391 | 18.71 | 4183 | 17.82 |
| 23501 | 23550 | 5238 | 22.27 | 5031 | 21.39 | 4824 | 20.51 | 4617 | 19.63 | 4409 | 18.74 | 4202 | 17.86 |
| 23551 | 23600 | 5256 | 22.29 | 5049 | 21.42 | 4841 | 20.53 | 4634 | 19.66 | 4427 | 18.78 | 4220 | 17.90 |
| 23601 | 23650 | 5274 | 22.32 | 5066 | 21.44 | 4859 | 20.57 | 4652 | 19.69 | 4444 | 18.81 | 4237 | 17.93 |
| 23651 | 23700 | 5292 | 22.35 | 5085 | 21.48 | 4878 | 20.60 | 4671 | 19.73 | 4463 | 18.85 | 4256 | 17.98 |
| 23701 | 23750 | 5310 | 22.38 | 5103 | 21.51 | 4895 | 20.63 | 4688 | 19.76 | 4481 | 18.89 | 4274 | 18.01 |
| 23751 | 23800 | 5328 | 22.41 | 5121 | 21.54 | 4913 | 20.66 | 4706 | 19.79 | 4498 | 18.92 | 4291 | 18.05 |
| 23801 | 23850 | 5347 | 22.44 | 5139 | 21.57 | 4932 | 20.70 | 4725 | 19.83 | 4517 | 18.96 | 4310 | 18.09 |
| 23851 | 23900 | 5364 | 22.47 | 5157 | 21.60 | 4950 | 20.73 | 4742 | 19.86 | 4535 | 18.99 | 4328 | 18.13 |
| 23901 | 23950 | 5382 | 22.50 | 5175 | 21.63 | 4967 | 20.76 | 4760 | 19.90 | 4553 | 19.03 | 4345 | 18.16 |
| 23951 | 24000 | 5401 | 22.53 | 5193 | 21.66 | 4986 | 20.80 | 4779 | 19.93 | 4571 | 19.07 | 4364 | 18.20 |
| 24001 | 24050 | 5418 | 22.55 | 5211 | 21.69 | 5004 | 20.83 | 4796 | 19.96 | 4589 | 19.10 | 4382 | 18.24 |
| 24051 | 24100 | 5436 | 22.58 | 5229 | 21.72 | 5021 | 20.86 | 4814 | 20.00 | 4607 | 19.14 | 4399 | 18.27 |
| 24101 | 24150 | 5455 | 22.61 | 5247 | 21.75 | 5040 | 20.89 | 4833 | 20.03 | 4626 | 19.18 | 4418 | 18.31 |
| 24151 | 24200 | 5472 | 22.63 | 5265 | 21.78 | 5058 | 20.92 | 4850 | 20.06 | 4643 | 19.21 | 4436 | 18.35 |
| 24201 | 24250 | 5490 | 22.66 | 5283 | 21.81 | 5076 | 20.95 | 4868 | 20.09 | 4661 | 19.24 | 4454 | 18.39 |
| 24251 | 24300 | 5509 | 22.69 | 5302 | 21.84 | 5094 | 20.98 | 4887 | 20.13 | 4680 | 19.28 | 4472 | 18.42 |
| 24301 | 24350 | 5527 | 22.72 | 5319 | 21.87 | 5112 | 21.02 | 4905 | 20.16 | 4697 | 19.31 | 4490 | 18.46 |
| 24351 | 24400 | 5544 | 22.74 | 5337 | 21.90 | 5130 | 21.05 | 4922 | 20.19 | 4715 | 19.34 | 4508 | 18.49 |

| Tarif | | H1N | | H2N | | H3N | | H4N | | H5N | | H6N | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bruttolohn im Monat | | Alleinstehende Steuerpflichtige (ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende und verwitwete Steuerpflichtige), die mit Kindern oder unterstützungsbedürftigen Personen im gleichen Haushalt zusammenleben und deren Unterhalt zur Hauptsache bestreiten. | | | | | | | | | | | |
| Stufe von | bis | 1 Kind | | 2 Kinder | | 3 Kinder | | 4 Kinder | | 5 Kinder | | 6 Kinder | |
| CHF | | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % |
| 24401 | 24450 | 5563 | 22.78 | 5356 | 21.93 | 5149 | 21.08 | 4941 | 20.23 | 4734 | 19.38 | 4526 | 18.53 |
| 24451 | 24500 | 5581 | 22.80 | 5373 | 21.95 | 5166 | 21.11 | 4959 | 20.26 | 4752 | 19.42 | 4544 | 18.57 |
| 24501 | 24550 | 5598 | 22.83 | 5391 | 21.98 | 5184 | 21.14 | 4976 | 20.29 | 4769 | 19.45 | 4562 | 18.60 |
| 24551 | 24600 | 5617 | 22.86 | 5410 | 22.01 | 5203 | 21.17 | 4995 | 20.33 | 4788 | 19.48 | 4581 | 18.64 |
| 24601 | 24650 | 5635 | 22.88 | 5428 | 22.04 | 5220 | 21.20 | 5013 | 20.36 | 4806 | 19.52 | 4598 | 18.67 |
| 24651 | 24700 | 5653 | 22.91 | 5445 | 22.07 | 5238 | 21.23 | 5031 | 20.39 | 4823 | 19.55 | 4616 | 18.71 |
| 24701 | 24750 | 5671 | 22.94 | 5464 | 22.10 | 5257 | 21.26 | 5049 | 20.42 | 4842 | 19.58 | 4635 | 18.75 |
| 24751 | 24800 | 5689 | 22.96 | 5482 | 22.13 | 5275 | 21.29 | 5067 | 20.45 | 4860 | 19.62 | 4652 | 18.78 |
| 24801 | 24850 | 5707 | 22.99 | 5500 | 22.16 | 5292 | 21.32 | 5085 | 20.48 | 4878 | 19.65 | 4670 | 18.81 |
| 24851 | 24900 | 5726 | 23.02 | 5518 | 22.18 | 5311 | 21.35 | 5103 | 20.51 | 4896 | 19.68 | 4689 | 18.85 |
| 24901 | 24950 | 5743 | 23.04 | 5536 | 22.21 | 5329 | 21.38 | 5121 | 20.55 | 4914 | 19.72 | 4707 | 18.88 |
| 24951 | 25000 | 5761 | 23.07 | 5554 | 22.24 | 5346 | 21.41 | 5139 | 20.58 | 4932 | 19.75 | 4724 | 18.91 |
| 25001 | 25050 | 5780 | 23.10 | 5572 | 22.27 | 5365 | 21.44 | 5158 | 20.61 | 4951 | 19.78 | 4743 | 18.95 |
| 25051 | 25100 | 5797 | 23.12 | 5590 | 22.29 | 5383 | 21.47 | 5175 | 20.64 | 4968 | 19.81 | 4761 | 18.99 |
| 25101 | 25150 | 5815 | 23.14 | 5608 | 22.32 | 5401 | 21.50 | 5193 | 20.67 | 4986 | 19.84 | 4778 | 19.02 |
| 25151 | 25200 | 5834 | 23.17 | 5627 | 22.35 | 5419 | 21.53 | 5212 | 20.70 | 5005 | 19.88 | 4797 | 19.05 |
| 25201 | 25250 | 5852 | 23.20 | 5644 | 22.37 | 5437 | 21.55 | 5230 | 20.73 | 5022 | 19.91 | 4815 | 19.09 |
| 25251 | 25300 | 5869 | 23.22 | 5662 | 22.40 | 5455 | 21.58 | 5248 | 20.76 | 5040 | 19.94 | 4833 | 19.12 |
| 25301 | 25350 | 5888 | 23.25 | 5681 | 22.43 | 5474 | 21.62 | 5266 | 20.79 | 5059 | 19.98 | 4851 | 19.15 |
| 25351 | 25400 | 5906 | 23.27 | 5699 | 22.46 | 5491 | 21.64 | 5284 | 20.82 | 5077 | 20.01 | 4869 | 19.19 |
| 25401 | 25450 | 5924 | 23.30 | 5716 | 22.48 | 5509 | 21.67 | 5302 | 20.85 | 5094 | 20.04 | 4887 | 19.22 |
| 25451 | 25500 | 5942 | 23.32 | 5735 | 22.51 | 5528 | 21.70 | 5321 | 20.89 | 5113 | 20.07 | 4906 | 19.26 |
| 25501 | 25550 | 5960 | 23.35 | 5753 | 22.54 | 5545 | 21.72 | 5338 | 20.91 | 5131 | 20.10 | 4923 | 19.29 |
| 25551 | 25600 | 5978 | 23.37 | 5771 | 22.57 | 5563 | 21.75 | 5356 | 20.94 | 5148 | 20.13 | 4941 | 19.32 |
| 25601 | 25650 | 5997 | 23.40 | 5789 | 22.59 | 5582 | 21.78 | 5375 | 20.98 | 5167 | 20.16 | 4960 | 19.36 |
| 25651 | 25700 | 6015 | 23.43 | 5807 | 22.62 | 5600 | 21.81 | 5392 | 21.00 | 5185 | 20.19 | 4978 | 19.39 |
| 25701 | 25750 | 6032 | 23.45 | 5825 | 22.64 | 5618 | 21.84 | 5410 | 21.03 | 5203 | 20.23 | 4996 | 19.42 |
| 25751 | 25800 | 6051 | 23.48 | 5844 | 22.67 | 5636 | 21.87 | 5429 | 21.06 | 5222 | 20.26 | 5014 | 19.45 |
| 25801 | 25850 | 6069 | 23.50 | 5861 | 22.70 | 5654 | 21.89 | 5447 | 21.09 | 5239 | 20.29 | 5032 | 19.48 |
| 25851 | 25900 | 6086 | 23.52 | 5879 | 22.72 | 5672 | 21.92 | 5464 | 21.12 | 5257 | 20.32 | 5050 | 19.52 |
| 25901 | 25950 | 6105 | 23.55 | 5898 | 22.75 | 5691 | 21.95 | 5483 | 21.15 | 5276 | 20.35 | 5069 | 19.55 |
| 25951 | 26000 | 6123 | 23.57 | 5916 | 22.78 | 5708 | 21.97 | 5501 | 21.18 | 5294 | 20.38 | 5086 | 19.58 |
| 26001 | 26050 | 6141 | 23.60 | 5934 | 22.80 | 5726 | 22.00 | 5519 | 21.21 | 5311 | 20.41 | 5104 | 19.61 |
| 26051 | 26100 | 6159 | 23.62 | 5952 | 22.83 | 5745 | 22.03 | 5537 | 21.23 | 5330 | 20.44 | 5123 | 19.65 |
| 26101 | 26150 | 6177 | 23.64 | 5970 | 22.85 | 5763 | 22.06 | 5555 | 21.26 | 5348 | 20.47 | 5140 | 19.67 |
| 26151 | 26200 | 6195 | 23.67 | 5988 | 22.88 | 5780 | 22.08 | 5573 | 21.29 | 5366 | 20.50 | 5158 | 19.71 |
| 26201 | 26250 | 6214 | 23.69 | 6007 | 22.91 | 5799 | 22.11 | 5592 | 21.32 | 5384 | 20.53 | 5177 | 19.74 |
| 26251 | 26300 | 6232 | 23.72 | 6024 | 22.93 | 5817 | 22.14 | 5610 | 21.35 | 5402 | 20.56 | 5195 | 19.77 |
| 26301 | 26350 | 6250 | 23.74 | 6042 | 22.95 | 5835 | 22.17 | 5627 | 21.38 | 5420 | 20.59 | 5213 | 19.80 |
| 26351 | 26400 | 6268 | 23.76 | 6061 | 22.98 | 5854 | 22.20 | 5646 | 21.41 | 5439 | 20.62 | 5232 | 19.84 |
| 26401 | 26450 | 6286 | 23.79 | 6079 | 23.00 | 5871 | 22.22 | 5664 | 21.43 | 5456 | 20.65 | 5249 | 19.86 |
| 26451 | 26500 | 6304 | 23.81 | 6096 | 23.03 | 5889 | 22.24 | 5682 | 21.46 | 5474 | 20.68 | 5267 | 19.89 |
| 26501 | 26550 | 6323 | 23.84 | 6115 | 23.05 | 5908 | 22.27 | 5700 | 21.49 | 5493 | 20.71 | 5286 | 19.93 |
| 26551 | 26600 | 6340 | 23.86 | 6133 | 23.08 | 5926 | 22.30 | 5718 | 21.52 | 5511 | 20.74 | 5303 | 19.95 |
| 26601 | 26650 | 6358 | 23.88 | 6151 | 23.10 | 5943 | 22.32 | 5736 | 21.54 | 5529 | 20.77 | 5321 | 19.98 |
| 26651 | 26700 | 6377 | 23.91 | 6170 | 23.13 | 5962 | 22.35 | 5755 | 21.57 | 5547 | 20.79 | 5340 | 20.02 |
| 26701 | 26750 | 6395 | 23.93 | 6187 | 23.15 | 5980 | 22.38 | 5773 | 21.60 | 5565 | 20.82 | 5358 | 20.05 |
| 26751 | 26800 | 6413 | 23.95 | 6205 | 23.17 | 5998 | 22.40 | 5790 | 21.62 | 5583 | 20.85 | 5376 | 20.08 |
| 26801 | 26850 | 6431 | 23.97 | 6224 | 23.20 | 6017 | 22.43 | 5809 | 21.66 | 5602 | 20.88 | 5395 | 20.11 |
| 26851 | 26900 | 6449 | 24.00 | 6242 | 23.23 | 6034 | 22.45 | 5827 | 21.68 | 5620 | 20.91 | 5412 | 20.14 |
| 26901 | 26950 | 6467 | 24.02 | 6260 | 23.25 | 6052 | 22.48 | 5845 | 21.71 | 5637 | 20.94 | 5430 | 20.17 |
| 26951 | 27000 | 6486 | 24.04 | 6278 | 23.27 | 6071 | 22.51 | 5863 | 21.73 | 5656 | 20.97 | 5449 | 20.20 |
| 27001 | 27050 | 6503 | 24.06 | 6296 | 23.30 | 6089 | 22.53 | 5881 | 21.76 | 5674 | 21.00 | 5466 | 20.23 |
| 27051 | 27100 | 6521 | 24.08 | 6314 | 23.32 | 6106 | 22.55 | 5899 | 21.79 | 5692 | 21.02 | 5484 | 20.25 |
| 27101 | 27150 | 6540 | 24.11 | 6333 | 23.35 | 6125 | 22.58 | 5918 | 21.82 | 5710 | 21.05 | 5503 | 20.29 |
| 27151 | 27200 | 6558 | 24.13 | 6350 | 23.37 | 6143 | 22.61 | 5936 | 21.84 | 5728 | 21.08 | 5521 | 20.32 |
| 27201 | 27250 | 6576 | 24.15 | 6368 | 23.39 | 6161 | 22.63 | 5953 | 21.87 | 5746 | 21.11 | 5539 | 20.35 |
| 27251 | 27300 | 6594 | 24.18 | 6387 | 23.42 | 6180 | 22.66 | 5972 | 21.90 | 5765 | 21.14 | 5558 | 20.38 |
| 27301 | 27350 | 6612 | 24.20 | 6405 | 23.44 | 6197 | 22.68 | 5990 | 21.92 | 5783 | 21.16 | 5575 | 20.40 |
| 27351 | 27400 | 6630 | 24.22 | 6423 | 23.46 | 6215 | 22.70 | 6008 | 21.95 | 5801 | 21.19 | 5593 | 20.43 |

| Tarif | | H1N | | H2N | | H3N | | H4N | | H5N | | H6N | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bruttolohn im Monat | | Alleinstehende Steuerpflichtige (ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende und verwitwete Steuerpflichtige), die mit Kindern oder unterstützungsbedürftigen Personen im gleichen Haushalt zusammenleben und deren Unterhalt zur Hauptsache bestreiten. | | | | | | | | | | | |
| Stufe von | bis | 1 Kind | | 2 Kinder | | 3 Kinder | | 4 Kinder | | 5 Kinder | | 6 Kinder | |
| CHF | | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % |
| 27401 | 27450 | 6649 | 24.24 | 6442 | 23.49 | 6234 | 22.73 | 6027 | 21.98 | 5819 | 21.22 | 5612 | 20.46 |
| 27451 | 27500 | 6667 | 24.27 | 6459 | 23.51 | 6252 | 22.76 | 6045 | 22.00 | 5837 | 21.24 | 5630 | 20.49 |
| 27501 | 27550 | 6684 | 24.28 | 6477 | 23.53 | 6270 | 22.78 | 6062 | 22.02 | 5855 | 21.27 | 5647 | 20.52 |
| 27551 | 27600 | 6703 | 24.31 | 6496 | 23.56 | 6289 | 22.81 | 6081 | 22.05 | 5874 | 21.30 | 5666 | 20.55 |
| 27601 | 27650 | 6721 | 24.33 | 6514 | 23.58 | 6306 | 22.83 | 6099 | 22.08 | 5891 | 21.32 | 5684 | 20.58 |
| 27651 | 27700 | 6739 | 24.35 | 6532 | 23.60 | 6324 | 22.85 | 6117 | 22.10 | 5909 | 21.35 | 5702 | 20.60 |
| 27701 | 27750 | 6758 | 24.38 | 6550 | 23.62 | 6343 | 22.88 | 6135 | 22.13 | 5928 | 21.38 | 5721 | 20.63 |
| 27751 | 27800 | 6776 | 24.40 | 6568 | 23.65 | 6361 | 22.90 | 6153 | 22.15 | 5946 | 21.41 | 5738 | 20.66 |
| 27801 | 27850 | 6793 | 24.41 | 6586 | 23.67 | 6379 | 22.93 | 6171 | 22.18 | 5964 | 21.43 | 5756 | 20.69 |
| 27851 | 27900 | 6812 | 24.44 | 6605 | 23.70 | 6397 | 22.95 | 6190 | 22.21 | 5982 | 21.46 | 5775 | 20.72 |
| 27901 | 27950 | 6830 | 24.46 | 6623 | 23.72 | 6415 | 22.97 | 6208 | 22.23 | 6000 | 21.49 | 5793 | 20.74 |
| 27951 | 28000 | 6848 | 24.48 | 6640 | 23.74 | 6433 | 23.00 | 6226 | 22.26 | 6018 | 21.51 | 5811 | 20.77 |
| 28001 | 28050 | 6867 | 24.50 | 6659 | 23.76 | 6452 | 23.02 | 6244 | 22.28 | 6037 | 21.54 | 5830 | 20.80 |
| 28051 | 28100 | 6885 | 24.52 | 6677 | 23.78 | 6470 | 23.05 | 6262 | 22.30 | 6055 | 21.57 | 5847 | 20.83 |
| 28101 | 28150 | 6902 | 24.54 | 6695 | 23.80 | 6488 | 23.07 | 6280 | 22.33 | 6073 | 21.59 | 5865 | 20.85 |
| 28151 | 28200 | 6921 | 24.56 | 6714 | 23.83 | 6506 | 23.09 | 6299 | 22.36 | 6091 | 21.62 | 5884 | 20.88 |
| 28201 | 28250 | 6939 | 24.58 | 6732 | 23.85 | 6524 | 23.11 | 6317 | 22.38 | 6109 | 21.64 | 5902 | 20.91 |
| 28251 | 28300 | 6957 | 24.60 | 6749 | 23.87 | 6542 | 23.14 | 6335 | 22.40 | 6127 | 21.67 | 5920 | 20.94 |
| 28301 | 28350 | 6976 | 24.63 | 6768 | 23.89 | 6561 | 23.16 | 6353 | 22.43 | 6146 | 21.70 | 5938 | 20.96 |
| 28351 | 28400 | 6993 | 24.64 | 6786 | 23.92 | 6579 | 23.19 | 6371 | 22.45 | 6164 | 21.72 | 5956 | 20.99 |
| 28401 | 28450 | 7011 | 24.66 | 6804 | 23.94 | 6596 | 23.20 | 6389 | 22.48 | 6182 | 21.75 | 5974 | 21.02 |
| 28451 | 28500 | 7030 | 24.69 | 6823 | 23.96 | 6615 | 23.23 | 6408 | 22.50 | 6200 | 21.77 | 5993 | 21.05 |
| 28501 | 28550 | 7048 | 24.71 | 6841 | 23.98 | 6633 | 23.25 | 6426 | 22.53 | 6218 | 21.80 | 6011 | 21.07 |
| 28551 | 28600 | 7066 | 24.73 | 6858 | 24.00 | 6651 | 23.28 | 6444 | 22.55 | 6236 | 21.82 | 6029 | 21.10 |
| 28601 | 28650 | 7085 | 24.75 | 6877 | 24.02 | 6670 | 23.30 | 6462 | 22.57 | 6255 | 21.85 | 6047 | 21.12 |
| 28651 | 28700 | 7102 | 24.77 | 6895 | 24.05 | 6688 | 23.32 | 6480 | 22.60 | 6273 | 21.88 | 6065 | 21.15 |
| 28701 | 28750 | 7120 | 24.79 | 6913 | 24.07 | 6705 | 23.34 | 6498 | 22.62 | 6291 | 21.90 | 6083 | 21.18 |
| 28751 | 28800 | 7139 | 24.81 | 6932 | 24.09 | 6724 | 23.37 | 6517 | 22.65 | 6310 | 21.93 | 6102 | 21.21 |
| 28801 | 28850 | 7157 | 24.83 | 6949 | 24.11 | 6742 | 23.39 | 6535 | 22.67 | 6327 | 21.95 | 6120 | 21.23 |
| 28851 | 28900 | 7175 | 24.85 | 6967 | 24.13 | 6760 | 23.41 | 6552 | 22.69 | 6345 | 21.97 | 6138 | 21.26 |
| 28901 | 28950 | 7194 | 24.87 | 6986 | 24.15 | 6779 | 23.44 | 6571 | 22.72 | 6364 | 22.00 | 6157 | 21.29 |
| 28951 | 29000 | 7212 | 24.89 | 7004 | 24.17 | 6797 | 23.46 | 6589 | 22.74 | 6382 | 22.03 | 6174 | 21.31 |
| 29001 | 29050 | 7229 | 24.91 | 7022 | 24.19 | 6814 | 23.48 | 6607 | 22.76 | 6400 | 22.05 | 6192 | 21.33 |
| 29051 | 29100 | 7248 | 24.93 | 7041 | 24.22 | 6833 | 23.50 | 6626 | 22.79 | 6418 | 22.07 | 6211 | 21.36 |
| 29101 | 29150 | 7266 | 24.95 | 7059 | 24.24 | 6851 | 23.52 | 6644 | 22.81 | 6436 | 22.10 | 6229 | 21.39 |
| 29151 | 29200 | 7284 | 24.97 | 7076 | 24.25 | 6869 | 23.54 | 6662 | 22.83 | 6454 | 22.12 | 6247 | 21.41 |
| 29201 | 29250 | 7303 | 24.99 | 7095 | 24.28 | 6888 | 23.57 | 6681 | 22.86 | 6473 | 22.15 | 6266 | 21.44 |
| 29251 | 29300 | 7321 | 25.01 | 7113 | 24.30 | 6906 | 23.59 | 6698 | 22.88 | 6491 | 22.17 | 6283 | 21.46 |
| 29301 | 29350 | 7338 | 25.02 | 7131 | 24.32 | 6924 | 23.61 | 6716 | 22.90 | 6509 | 22.20 | 6301 | 21.49 |
| 29351 | 29400 | 7357 | 25.05 | 7150 | 24.34 | 6942 | 23.63 | 6735 | 22.93 | 6528 | 22.22 | 6320 | 21.51 |
| 29401 | 29450 | 7375 | 25.06 | 7168 | 24.36 | 6960 | 23.65 | 6753 | 22.95 | 6546 | 22.25 | 6338 | 21.54 |
| 29451 | 29500 | 7393 | 25.08 | 7186 | 24.38 | 6978 | 23.67 | 6771 | 22.97 | 6563 | 22.27 | 6356 | 21.56 |
| 29501 | 29550 | 7412 | 25.10 | 7205 | 24.40 | 6997 | 23.70 | 6790 | 23.00 | 6582 | 22.29 | 6375 | 21.59 |
| 29551 | 29600 | 7430 | 25.12 | 7222 | 24.42 | 7015 | 23.72 | 6807 | 23.02 | 6600 | 22.32 | 6393 | 21.62 |
| 29601 | 29650 | 7448 | 25.14 | 7240 | 24.44 | 7033 | 23.74 | 6825 | 23.04 | 6618 | 22.34 | 6410 | 21.64 |
| 29651 | 29700 | 7466 | 25.16 | 7259 | 24.46 | 7052 | 23.76 | 6844 | 23.06 | 6637 | 22.37 | 6429 | 21.66 |
| 29701 | 29750 | 7484 | 25.18 | 7277 | 24.48 | 7070 | 23.78 | 6862 | 23.08 | 6654 | 22.39 | 6447 | 21.69 |
| 29751 | 29800 | 7502 | 25.20 | 7295 | 24.50 | 7087 | 23.80 | 6880 | 23.11 | 6673 | 22.41 | 6465 | 21.71 |
| 29801 | 29850 | 7521 | 25.22 | 7314 | 24.52 | 7106 | 23.83 | 6899 | 23.13 | 6691 | 22.43 | 6484 | 21.74 |
| 29851 | 29900 | 7539 | 25.24 | 7332 | 24.54 | 7124 | 23.85 | 6917 | 23.15 | 6709 | 22.46 | 6502 | 21.76 |
| 29901 | 29950 | 7557 | 25.25 | 7349 | 24.56 | 7142 | 23.87 | 6934 | 23.17 | 6727 | 22.48 | 6520 | 21.79 |
| 29951 | 30000 | 7575 | 25.27 | 7367 | 24.58 | 7160 | 23.89 | 6952 | 23.19 | 6745 | 22.50 | 6537 | 21.81 |
| 30001 | 35000 | 8496 | 26.14 | 8289 | 25.50 | 8081 | 24.86 | 7874 | 24.23 | 7666 | 23.59 | 7459 | 22.95 |
| 35001 | 40000 | 10328 | 27.54 | 10121 | 26.99 | 9913 | 26.43 | 9705 | 25.88 | 9498 | 25.33 | 9290 | 24.77 |
| 40001 | 45000 | 12170 | 28.64 | 11963 | 28.15 | 11755 | 27.66 | 11547 | 27.17 | 11340 | 26.68 | 11132 | 26.19 |
| 45001 | 50000 | 14021 | 29.52 | 13813 | 29.08 | 13606 | 28.64 | 13398 | 28.21 | 13190 | 27.77 | 12982 | 27.33 |
| 50001 | 55000 | 15880 | 30.25 | 15672 | 29.85 | 15464 | 29.46 | 15256 | 29.06 | 15048 | 28.66 | 14841 | 28.27 |
| 55001 | 60000 | 17745 | 30.86 | 17537 | 30.50 | 17329 | 30.14 | 17122 | 29.78 | 16914 | 29.42 | 16706 | 29.05 |
| 60001 | 65000 | 19617 | 31.39 | 19409 | 31.05 | 19202 | 30.72 | 18993 | 30.39 | 18786 | 30.06 | 18578 | 29.72 |
| 65001 | 70000 | 21495 | 31.84 | 21287 | 31.54 | 21079 | 31.23 | 20871 | 30.92 | 20663 | 30.61 | 20456 | 30.31 |

| Tarif | | H1N | | H2N | | H3N | | H4N | | H5N | | H6N | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bruttolohn im Monat | | Alleinstehende Steuerpflichtige (ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende und verwitwete Steuerpflichtige), die mit Kindern oder unterstützungsbedürftigen Personen im gleichen Haushalt zusammenleben und deren Unterhalt zur Hauptsache bestreiten. | | | | | | | | | | | |
| Stufe von | bis | 1 Kind | | 2 Kinder | | 3 Kinder | | 4 Kinder | | 5 Kinder | | 6 Kinder | |
| CHF | | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % |
| 70001 | 75000 | 23380 | 32.25 | 23172 | 31.96 | 22964 | 31.67 | 22756 | 31.39 | 22548 | 31.10 | 22340 | 30.81 |
| 75001 | 80000 | 25269 | 32.61 | 25060 | 32.34 | 24852 | 32.07 | 24644 | 31.80 | 24436 | 31.53 | 24228 | 31.26 |
| 80001 | 85000 | 27162 | 32.92 | 26954 | 32.67 | 26745 | 32.42 | 26537 | 32.17 | 26329 | 31.91 | 26121 | 31.66 |
| 85001 | 90000 | 29037 | 33.19 | 28838 | 32.96 | 28639 | 32.73 | 28435 | 32.50 | 28227 | 32.26 | 28019 | 32.02 |
| 90001 | 95000 | 30873 | 33.38 | 30673 | 33.16 | 30474 | 32.94 | 30275 | 32.73 | 30076 | 32.51 | 29877 | 32.30 |
| 95001 | 100000 | 32712 | 33.55 | 32513 | 33.35 | 32314 | 33.14 | 32114 | 32.94 | 31915 | 32.73 | 31716 | 32.53 |
| 100001 | 150000 | 42892 | 34.31 | 42693 | 34.15 | 42493 | 33.99 | 42294 | 33.84 | 42095 | 33.68 | 41895 | 33.52 |
| 150001 | 200000 | 61619 | 35.21 | 61419 | 35.10 | 61220 | 34.98 | 61020 | 34.87 | 60820 | 34.75 | 60621 | 34.64 |
| 200001 | 250000 | 80557 | 35.80 | 80358 | 35.71 | 80158 | 35.63 | 79958 | 35.54 | 79758 | 35.45 | 79559 | 35.36 |
| 250001 | 300000 | 97452 | 35.44 | 97252 | 35.36 | 97053 | 35.29 | 96852 | 35.22 | 96653 | 35.15 | 96453 | 35.07 |
| 300001 | 350000 | 116747 | 35.92 | 116548 | 35.86 | 116349 | 35.80 | 116150 | 35.74 | 115951 | 35.68 | 115752 | 35.62 |
| 350001 | 400000 | 134795 | 35.95 | 134596 | 35.89 | 134397 | 35.84 | 134198 | 35.79 | 133999 | 35.73 | 133801 | 35.68 |
| 400001 | 450000 | 152843 | 35.96 | 152644 | 35.92 | 152446 | 35.87 | 152247 | 35.82 | 152048 | 35.78 | 151849 | 35.73 |
| 450001 | 500000 | 170892 | 35.98 | 170693 | 35.94 | 170494 | 35.89 | 170295 | 35.85 | 170096 | 35.81 | 169897 | 35.77 |
| 500001 | 550000 | 188940 | 35.99 | 188741 | 35.95 | 188542 | 35.91 | 188344 | 35.88 | 188145 | 35.84 | 187946 | 35.80 |
| 550001 | 600000 | 206989 | 36.00 | 206790 | 35.96 | 206591 | 35.93 | 206392 | 35.89 | 206193 | 35.86 | 205994 | 35.83 |
| 600001 | 650000 | 225037 | 36.01 | 224838 | 35.97 | 224639 | 35.94 | 224440 | 35.91 | 224242 | 35.88 | 224042 | 35.85 |
| 650001 | 700000 | 243086 | 36.01 | 242886 | 35.98 | 242688 | 35.95 | 242489 | 35.92 | 242290 | 35.89 | 242091 | 35.87 |
| 700001 | 750000 | 261134 | 36.02 | 260935 | 35.99 | 260736 | 35.96 | 260537 | 35.94 | 260338 | 35.91 | 260139 | 35.88 |
| 750001 | 800000 | 279182 | 36.02 | 278983 | 36.00 | 278784 | 35.97 | 278586 | 35.95 | 278387 | 35.92 | 278188 | 35.90 |
| 800001 | 850000 | 297231 | 36.03 | 297032 | 36.00 | 296833 | 35.98 | 296634 | 35.96 | 296435 | 35.93 | 296236 | 35.91 |
| 850001 | 900000 | 315279 | 36.03 | 315080 | 36.01 | 314881 | 35.99 | 314682 | 35.96 | 314484 | 35.94 | 314285 | 35.92 |
| 900001 | 950000 | 333327 | 36.04 | 333129 | 36.01 | 332930 | 35.99 | 332731 | 35.97 | 332532 | 35.95 | 332333 | 35.93 |
| 950001 | | | 36.04 | | 36.02 | | 36.00 | | 35.98 | | 35.96 | | 35.94 |