

Quellensteuer Tarif 2021

für ausländische Arbeitnehmer/innen

FINANZ- UND KIRCHENDIREKTION
STEUERVERWALTUNG

Staats- und Gemeindesteuern
Direkte Bundessteuer

BY mit Kirchensteuer

Monatstarif für verheiratete Alleinverdiener
(Tarif BY)

| Tarif | B0Y | B1Y | B2Y | B3Y | B4Y | B5Y | B6Y |
|---------------|-------------|--------|----------|----------|----------|----------|----------|
| 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 | | | | | | | |
| 1251 1300 | | | | | | | |
| 1301 1350 | | | | | | | |
| 1351 1400 | | | | | | | |
| 1401 1450 | 1 0.07 | | | | | | |
| 1451 1500 | 1 0.07 | 1 0.07 | | | | | |
| 1501 1550 | 1 0.07 | 1 0.07 | 1 0.07 | | | | |
| 1551 1600 | 1 0.06 | 1 0.06 | 1 0.06 | 1 0.06 | | | |
| 1601 1650 | 1 0.06 | 1 0.06 | 1 0.06 | 1 0.06 | 1 0.06 | | |
| 1651 1700 | 1 0.06 | 1 0.06 | 1 0.06 | 1 0.06 | 1 0.06 | 1 0.06 | 1 0.06 |
| 1701 1750 | 1 0.06 | 1 0.06 | 1 0.06 | 1 0.06 | 1 0.06 | 1 0.06 | 1 0.06 |
| 1751 1800 | 1 0.06 | 1 0.06 | 1 0.06 | 1 0.06 | 1 0.06 | 1 0.06 | 1 0.06 |
| 1801 1850 | 2 0.11 | 1 0.05 | 1 0.05 | 1 0.05 | 1 0.05 | 1 0.05 | 1 0.05 |
| 1851 1900 | 2 0.11 | 2 0.11 | 1 0.05 | 1 0.05 | 1 0.05 | 1 0.05 | 1 0.05 |
| 1901 1950 | 2 0.10 | 2 0.10 | 2 0.10 | 2 0.10 | 1 0.05 | 1 0.05 | 1 0.05 |
| 1951 2000 | 2 0.10 | 2 0.10 | 2 0.10 | 2 0.10 | 2 0.10 | 1 0.05 | 1 0.05 |
| 2001 2050 | 2 0.10 | 2 0.10 | 2 0.10 | 2 0.10 | 2 0.10 | 2 0.10 | 1 0.05 |
| 2051 2100 | 2 0.10 | 2 0.10 | 2 0.10 | 2 0.10 | 2 0.10 | 2 0.10 | 2 0.10 |
| 2101 2150 | 2 0.09 | 2 0.09 | 2 0.09 | 2 0.09 | 2 0.09 | 2 0.09 | 2 0.09 |
| 2151 2200 | 2 0.09 | 2 0.09 | 2 0.09 | 2 0.09 | 2 0.09 | 2 0.09 | 2 0.09 |
| 2201 2250 | 3 0.13 | 3 0.13 | 2 0.09 | 2 0.09 | 2 0.09 | 2 0.09 | 2 0.09 |
| 2251 2300 | 3 0.13 | 3 0.13 | 3 0.13 | 2 0.09 | 2 0.09 | 2 0.09 | 2 0.09 |
| 2301 2350 | 3 0.13 | 3 0.13 | 3 0.13 | 3 0.13 | 2 0.09 | 2 0.09 | 2 0.09 |
| 2351 2400 | 3 0.13 | 3 0.13 | 3 0.13 | 3 0.13 | 3 0.13 | 2 0.08 | 2 0.08 |
| 2401 2450 | 3 0.12 | 3 0.12 | 3 0.12 | 3 0.12 | 3 0.12 | 3 0.12 | 2 0.08 |
| 2451 2500 | 3 0.12 | 3 0.12 | 3 0.12 | 3 0.12 | 3 0.12 | 3 0.12 | 3 0.12 |
| 2501 2550 | 3 0.12 | 3 0.12 | 3 0.12 | 3 0.12 | 3 0.12 | 3 0.12 | 3 0.12 |
| 2551 2600 | 14 0.54 | 3 0.12 | 3 0.12 | 3 0.12 | 3 0.12 | 3 0.12 | 3 0.12 |
| 2601 2650 | 15 0.57 | 4 0.15 | 3 0.11 | 3 0.11 | 3 0.11 | 3 0.11 | 3 0.11 |
| 2651 2700 | 15 0.56 | 4 0.15 | 4 0.15 | 3 0.11 | 3 0.11 | 3 0.11 | 3 0.11 |
| 2701 2750 | 16 0.59 | 4 0.15 | 4 0.15 | 4 0.15 | 3 0.11 | 3 0.11 | 3 0.11 |
| 2751 2800 | 16 0.58 | 4 0.14 | 4 0.14 | 4 0.14 | 4 0.14 | 4 0.14 | 3 0.11 |
| 2801 2850 | 17 0.60 | 4 0.14 | 4 0.14 | 4 0.14 | 4 0.14 | 4 0.14 | 4 0.14 |
| 2851 2900 | 17 0.59 | 4 0.14 | 4 0.14 | 4 0.14 | 4 0.14 | 4 0.14 | 4 0.14 |
| 2901 2950 | 18 0.62 | 4 0.14 | 4 0.14 | 4 0.14 | 4 0.14 | 4 0.14 | 4 0.14 |
| 2951 3000 | 18 0.61 | 4 0.13 | 4 0.13 | 4 0.13 | 4 0.13 | 4 0.13 | 4 0.13 |
| 3001 3050 | 19 0.63 | 5 0.17 | 4 0.13 | 4 0.13 | 4 0.13 | 4 0.13 | 4 0.13 |
| 3051 3100 | 19 0.62 | 5 0.16 | 5 0.16 | 5 0.16 | 4 0.13 | 4 0.13 | 4 0.13 |
| 3101 3150 | 20 0.64 | 5 0.16 | 5 0.16 | 5 0.16 | 5 0.16 | 4 0.13 | 4 0.13 |
| 3151 3200 | 20 0.63 | 5 0.16 | 5 0.16 | 5 0.16 | 5 0.16 | 5 0.16 | 4 0.13 |
| 3201 3250 | 21 0.65 | 5 0.16 | 5 0.16 | 5 0.16 | 5 0.16 | 5 0.16 | 5 0.16 |
| 3251 3300 | 21 0.64 | 5 0.15 | 5 0.15 | 5 0.15 | 5 0.15 | 5 0.15 | 5 0.15 |
| 3301 3350 | 22 0.66 | 5 0.15 | 5 0.15 | 5 0.15 | 5 0.15 | 5 0.15 | 5 0.15 |
| 3351 3400 | 22 0.65 | 6 0.18 | 5 0.15 | 5 0.15 | 5 0.15 | 5 0.15 | 5 0.15 |
| 3401 3450 | 23 0.67 | 6 0.18 | 6 0.18 | 5 0.15 | 5 0.15 | 5 0.15 | 5 0.15 |
| 3451 3500 | 23 0.66 | 6 0.17 | 6 0.17 | 6 0.17 | 5 0.14 | 5 0.14 | 5 0.14 |
| 3501 3550 | 24 0.68 | 6 0.17 | 6 0.17 | 6 0.17 | 6 0.17 | 5 0.14 | 5 0.14 |
| 3551 3600 | 24 0.67 | 6 0.17 | 6 0.17 | 6 0.17 | 6 0.17 | 6 0.17 | 5 0.14 |

| Tarif | B0Y | | B1Y | | B2Y | | B3Y | | B4Y | | B5Y | | B6Y | | |
|---------------------|--|-------------|------|--------|------|----------|------|----------|------|----------|------|----------|------|----------|------|
| Bruttolohn im Monat | In rechtlich oder tatsächlich ungetrennter Ehe lebende Ehegatten, bei welchen nur ein Ehegatte erwerbstätig ist. (Der Tarif B ist nicht anwendbar für sog. Halbfamilien (Alleinerziehende). Diese werden mit dem Tarif H1 – H6 besteuert) | | | | | | | | | | | | | | |
| 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 | 25 | 0.69 | 6 | 0.17 | 6 | 0.17 | 6 | 0.17 | 6 | 0.17 | 6 | 0.17 | 6 | 0.17 |
| 3651 | 3700 | 25 | 0.68 | 6 | 0.16 | 6 | 0.16 | 6 | 0.16 | 6 | 0.16 | 6 | 0.16 | 6 | 0.16 |
| 3701 | 3750 | 27 | 0.72 | 6 | 0.16 | 6 | 0.16 | 6 | 0.16 | 6 | 0.16 | 6 | 0.16 | 6 | 0.16 |
| 3751 | 3800 | 30 | 0.79 | 7 | 0.19 | 6 | 0.16 | 6 | 0.16 | 6 | 0.16 | 6 | 0.16 | 6 | 0.16 |
| 3801 | 3850 | 32 | 0.84 | 7 | 0.18 | 7 | 0.18 | 6 | 0.16 | 6 | 0.16 | 6 | 0.16 | 6 | 0.16 |
| 3851 | 3900 | 36 | 0.93 | 7 | 0.18 | 7 | 0.18 | 7 | 0.18 | 6 | 0.15 | 6 | 0.15 | 6 | 0.15 |
| 3901 | 3950 | 39 | 0.99 | 7 | 0.18 | 7 | 0.18 | 7 | 0.18 | 7 | 0.18 | 7 | 0.18 | 6 | 0.15 |
| 3951 | 4000 | 43 | 1.08 | 7 | 0.18 | 7 | 0.18 | 7 | 0.18 | 7 | 0.18 | 7 | 0.18 | 7 | 0.18 |
| 4001 | 4050 | 45 | 1.12 | 7 | 0.17 | 7 | 0.17 | 7 | 0.17 | 7 | 0.17 | 7 | 0.17 | 7 | 0.17 |
| 4051 | 4100 | 32 | 0.79 | 7 | 0.17 | 7 | 0.17 | 7 | 0.17 | 7 | 0.17 | 7 | 0.17 | 7 | 0.17 |
| 4101 | 4150 | 36 | 0.87 | 7 | 0.17 | 7 | 0.17 | 7 | 0.17 | 7 | 0.17 | 7 | 0.17 | 7 | 0.17 |
| 4151 | 4200 | 40 | 0.96 | 8 | 0.19 | 7 | 0.17 | 7 | 0.17 | 7 | 0.17 | 7 | 0.17 | 7 | 0.17 |
| 4201 | 4250 | 44 | 1.04 | 8 | 0.19 | 8 | 0.19 | 8 | 0.19 | 7 | 0.17 | 7 | 0.17 | 7 | 0.17 |
| 4251 | 4300 | 48 | 1.12 | 8 | 0.19 | 8 | 0.19 | 8 | 0.19 | 8 | 0.19 | 7 | 0.16 | 7 | 0.16 |
| 4301 | 4350 | 52 | 1.20 | 8 | 0.18 | 8 | 0.18 | 8 | 0.18 | 8 | 0.18 | 8 | 0.18 | 7 | 0.16 |
| 4351 | 4400 | 56 | 1.28 | 8 | 0.18 | 8 | 0.18 | 8 | 0.18 | 8 | 0.18 | 8 | 0.18 | 8 | 0.18 |
| 4401 | 4450 | 61 | 1.38 | 8 | 0.18 | 8 | 0.18 | 8 | 0.18 | 8 | 0.18 | 8 | 0.18 | 8 | 0.18 |
| 4451 | 4500 | 65 | 1.45 | 8 | 0.18 | 8 | 0.18 | 8 | 0.18 | 8 | 0.18 | 8 | 0.18 | 8 | 0.18 |
| 4501 | 4550 | 70 | 1.55 | 9 | 0.20 | 8 | 0.18 | 8 | 0.18 | 8 | 0.18 | 8 | 0.18 | 8 | 0.18 |
| 4551 | 4600 | 75 | 1.64 | 9 | 0.20 | 9 | 0.20 | 8 | 0.17 | 8 | 0.17 | 8 | 0.17 | 8 | 0.17 |
| 4601 | 4650 | 80 | 1.73 | 9 | 0.19 | 9 | 0.19 | 9 | 0.19 | 8 | 0.17 | 8 | 0.17 | 8 | 0.17 |
| 4651 | 4700 | 84 | 1.80 | 9 | 0.19 | 9 | 0.19 | 9 | 0.19 | 9 | 0.19 | 8 | 0.17 | 8 | 0.17 |
| 4701 | 4750 | 90 | 1.90 | 9 | 0.19 | 9 | 0.19 | 9 | 0.19 | 9 | 0.19 | 9 | 0.19 | 8 | 0.17 |
| 4751 | 4800 | 95 | 1.99 | 9 | 0.19 | 9 | 0.19 | 9 | 0.19 | 9 | 0.19 | 9 | 0.19 | 9 | 0.19 |
| 4801 | 4850 | 100 | 2.07 | 9 | 0.19 | 9 | 0.19 | 9 | 0.19 | 9 | 0.19 | 9 | 0.19 | 9 | 0.19 |
| 4851 | 4900 | 105 | 2.15 | 9 | 0.18 | 9 | 0.18 | 9 | 0.18 | 9 | 0.18 | 9 | 0.18 | 9 | 0.18 |
| 4901 | 4950 | 110 | 2.23 | 10 | 0.20 | 9 | 0.18 | 9 | 0.18 | 9 | 0.18 | 9 | 0.18 | 9 | 0.18 |
| 4951 | 5000 | 116 | 2.33 | 10 | 0.20 | 10 | 0.20 | 9 | 0.18 | 9 | 0.18 | 9 | 0.18 | 9 | 0.18 |
| 5001 | 5050 | 121 | 2.41 | 10 | 0.20 | 10 | 0.20 | 10 | 0.20 | 9 | 0.18 | 9 | 0.18 | 9 | 0.18 |
| 5051 | 5100 | 127 | 2.50 | 10 | 0.20 | 10 | 0.20 | 10 | 0.20 | 10 | 0.20 | 10 | 0.20 | 9 | 0.18 |
| 5101 | 5150 | 132 | 2.58 | 13 | 0.25 | 10 | 0.20 | 10 | 0.20 | 10 | 0.20 | 10 | 0.20 | 10 | 0.20 |
| 5151 | 5200 | 138 | 2.67 | 19 | 0.37 | 10 | 0.19 | 10 | 0.19 | 10 | 0.19 | 10 | 0.19 | 10 | 0.19 |
| 5201 | 5250 | 144 | 2.76 | 24 | 0.46 | 10 | 0.19 | 10 | 0.19 | 10 | 0.19 | 10 | 0.19 | 10 | 0.19 |
| 5251 | 5300 | 150 | 2.84 | 29 | 0.55 | 10 | 0.19 | 10 | 0.19 | 10 | 0.19 | 10 | 0.19 | 10 | 0.19 |
| 5301 | 5350 | 156 | 2.93 | 35 | 0.66 | 11 | 0.21 | 10 | 0.19 | 10 | 0.19 | 10 | 0.19 | 10 | 0.19 |
| 5351 | 5400 | 162 | 3.01 | 40 | 0.74 | 11 | 0.20 | 11 | 0.20 | 10 | 0.19 | 10 | 0.19 | 10 | 0.19 |
| 5401 | 5450 | 168 | 3.10 | 46 | 0.85 | 11 | 0.20 | 11 | 0.20 | 11 | 0.20 | 10 | 0.18 | 10 | 0.18 |
| 5451 | 5500 | 174 | 3.18 | 52 | 0.95 | 11 | 0.20 | 11 | 0.20 | 11 | 0.20 | 11 | 0.20 | 10 | 0.18 |
| 5501 | 5550 | 180 | 3.26 | 58 | 1.05 | 11 | 0.20 | 11 | 0.20 | 11 | 0.20 | 11 | 0.20 | 11 | 0.20 |
| 5551 | 5600 | 187 | 3.35 | 64 | 1.15 | 11 | 0.20 | 11 | 0.20 | 11 | 0.20 | 11 | 0.20 | 11 | 0.20 |
| 5601 | 5650 | 193 | 3.43 | 69 | 1.23 | 11 | 0.20 | 11 | 0.20 | 11 | 0.20 | 11 | 0.20 | 11 | 0.20 |
| 5651 | 5700 | 200 | 3.52 | 75 | 1.32 | 11 | 0.19 | 11 | 0.19 | 11 | 0.19 | 11 | 0.19 | 11 | 0.19 |
| 5701 | 5750 | 206 | 3.60 | 82 | 1.43 | 12 | 0.21 | 11 | 0.19 | 11 | 0.19 | 11 | 0.19 | 11 | 0.19 |
| 5751 | 5800 | 213 | 3.69 | 88 | 1.52 | 12 | 0.21 | 12 | 0.21 | 11 | 0.19 | 11 | 0.19 | 11 | 0.19 |
| 5801 | 5850 | 219 | 3.76 | 94 | 1.61 | 12 | 0.21 | 12 | 0.21 | 12 | 0.21 | 11 | 0.19 | 11 | 0.19 |
| 5851 | 5900 | 226 | 3.85 | 100 | 1.70 | 12 | 0.20 | 12 | 0.20 | 12 | 0.20 | 12 | 0.20 | 11 | 0.19 |
| 5901 | 5950 | 233 | 3.93 | 107 | 1.81 | 12 | 0.20 | 12 | 0.20 | 12 | 0.20 | 12 | 0.20 | 12 | 0.20 |
| 5951 | 6000 | 240 | 4.02 | 113 | 1.89 | 12 | 0.20 | 12 | 0.20 | 12 | 0.20 | 12 | 0.20 | 12 | 0.20 |
| 6001 | 6050 | 247 | 4.10 | 119 | 1.98 | 12 | 0.20 | 12 | 0.20 | 12 | 0.20 | 12 | 0.20 | 12 | 0.20 |
| 6051 | 6100 | 254 | 4.18 | 126 | 2.07 | 17 | 0.28 | 12 | 0.20 | 12 | 0.20 | 12 | 0.20 | 12 | 0.20 |
| 6101 | 6150 | 262 | 4.28 | 132 | 2.16 | 24 | 0.39 | 12 | 0.20 | 12 | 0.20 | 12 | 0.20 | 12 | 0.20 |
| 6151 | 6200 | 269 | 4.36 | 139 | 2.25 | 30 | 0.49 | 13 | 0.21 | 12 | 0.19 | 12 | 0.19 | 12 | 0.19 |
| 6201 | 6250 | 277 | 4.45 | 146 | 2.35 | 37 | 0.59 | 13 | 0.21 | 13 | 0.21 | 13 | 0.21 | 12 | 0.19 |
| 6251 | 6300 | 284 | 4.53 | 153 | 2.44 | 44 | 0.70 | 13 | 0.21 | 13 | 0.21 | 13 | 0.21 | 13 | 0.21 |
| 6301 | 6350 | 292 | 4.62 | 160 | 2.53 | 51 | 0.81 | 13 | 0.21 | 13 | 0.21 | 13 | 0.21 | 13 | 0.21 |
| 6351 | 6400 | 300 | 4.71 | 166 | 2.60 | 57 | 0.89 | 13 | 0.20 | 13 | 0.20 | 13 | 0.20 | 13 | 0.20 |
| 6401 | 6450 | 308 | 4.79 | 173 | 2.69 | 64 | 1.00 | 13 | 0.20 | 13 | 0.20 | 13 | 0.20 | 13 | 0.20 |
| 6451 | 6500 | 316 | 4.88 | 180 | 2.78 | 71 | 1.10 | 13 | 0.20 | 13 | 0.20 | 13 | 0.20 | 13 | 0.20 |
| 6501 | 6550 | 324 | 4.97 | 188 | 2.88 | 78 | 1.20 | 14 | 0.21 | 13 | 0.20 | 13 | 0.20 | 13 | 0.20 |
| 6551 | 6600 | 332 | 5.05 | 195 | 2.97 | 85 | 1.29 | 14 | 0.21 | 14 | 0.21 | 13 | 0.20 | 13 | 0.20 |

| Tarif | B0Y | | B1Y | | B2Y | | B3Y | | B4Y | | B5Y | | B6Y | | | |
|---------------------|--|-------------|------|--------|------|----------|------|----------|------|----------|------|----------|------|----------|------|---|
| Bruttolohn im Monat | In rechtlich oder tatsächlich ungetrennter Ehe lebende Ehegatten, bei welchen nur ein Ehegatte erwerbstätig ist. (Der Tarif B ist nicht anwendbar für sog. Halbfamilien (Alleinerziehende). Diese werden mit dem Tarif H1 – H6 besteuert) | | | | | | | | | | | | | | | |
| 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 | % | CHF | % |
| 6601 | 6650 | 340 | 5.13 | 202 | 3.05 | 93 | 1.40 | 14 | 0.21 | 14 | 0.21 | 14 | 0.21 | 13 | 0.20 | |
| 6651 | 6700 | 348 | 5.21 | 209 | 3.13 | 100 | 1.50 | 14 | 0.21 | 14 | 0.21 | 14 | 0.21 | 14 | 0.21 | |
| 6701 | 6750 | 356 | 5.29 | 216 | 3.21 | 107 | 1.59 | 14 | 0.21 | 14 | 0.21 | 14 | 0.21 | 14 | 0.21 | |
| 6751 | 6800 | 365 | 5.39 | 224 | 3.31 | 114 | 1.68 | 14 | 0.21 | 14 | 0.21 | 14 | 0.21 | 14 | 0.21 | |
| 6801 | 6850 | 373 | 5.47 | 231 | 3.38 | 122 | 1.79 | 14 | 0.21 | 14 | 0.21 | 14 | 0.21 | 14 | 0.21 | |
| 6851 | 6900 | 382 | 5.56 | 239 | 3.48 | 129 | 1.88 | 20 | 0.29 | 14 | 0.20 | 14 | 0.20 | 14 | 0.20 | |
| 6901 | 6950 | 391 | 5.65 | 247 | 3.57 | 137 | 1.98 | 27 | 0.39 | 14 | 0.20 | 14 | 0.20 | 14 | 0.20 | |
| 6951 | 7000 | 400 | 5.73 | 256 | 3.67 | 144 | 2.06 | 35 | 0.50 | 15 | 0.22 | 14 | 0.20 | 14 | 0.20 | |
| 7001 | 7050 | 409 | 5.82 | 264 | 3.76 | 152 | 2.16 | 42 | 0.60 | 15 | 0.21 | 15 | 0.21 | 14 | 0.20 | |
| 7051 | 7100 | 418 | 5.91 | 273 | 3.86 | 159 | 2.25 | 50 | 0.71 | 15 | 0.21 | 15 | 0.21 | 15 | 0.21 | |
| 7101 | 7150 | 427 | 5.99 | 281 | 3.94 | 167 | 2.34 | 57 | 0.80 | 15 | 0.21 | 15 | 0.21 | 15 | 0.21 | |
| 7151 | 7200 | 436 | 6.08 | 290 | 4.04 | 175 | 2.44 | 65 | 0.91 | 15 | 0.21 | 15 | 0.21 | 15 | 0.21 | |
| 7201 | 7250 | 446 | 6.17 | 299 | 4.14 | 183 | 2.53 | 73 | 1.01 | 15 | 0.21 | 15 | 0.21 | 15 | 0.21 | |
| 7251 | 7300 | 455 | 6.25 | 308 | 4.23 | 191 | 2.63 | 81 | 1.11 | 15 | 0.21 | 15 | 0.21 | 15 | 0.21 | |
| 7301 | 7350 | 464 | 6.33 | 316 | 4.31 | 199 | 2.72 | 89 | 1.22 | 16 | 0.22 | 15 | 0.20 | 15 | 0.20 | |
| 7351 | 7400 | 473 | 6.41 | 325 | 4.41 | 207 | 2.81 | 97 | 1.32 | 16 | 0.22 | 16 | 0.22 | 15 | 0.20 | |
| 7401 | 7450 | 483 | 6.51 | 334 | 4.50 | 215 | 2.90 | 105 | 1.41 | 16 | 0.22 | 16 | 0.22 | 16 | 0.22 | |
| 7451 | 7500 | 492 | 6.58 | 343 | 4.59 | 223 | 2.98 | 113 | 1.51 | 16 | 0.21 | 16 | 0.21 | 16 | 0.21 | |
| 7501 | 7550 | 502 | 6.67 | 352 | 4.68 | 231 | 3.07 | 121 | 1.61 | 16 | 0.21 | 16 | 0.21 | 16 | 0.21 | |
| 7551 | 7600 | 511 | 6.75 | 362 | 4.78 | 239 | 3.16 | 129 | 1.70 | 19 | 0.25 | 16 | 0.21 | 16 | 0.21 | |
| 7601 | 7650 | 521 | 6.83 | 371 | 4.87 | 248 | 3.25 | 137 | 1.80 | 27 | 0.35 | 16 | 0.21 | 16 | 0.21 | |
| 7651 | 7700 | 530 | 6.91 | 381 | 4.96 | 256 | 3.34 | 146 | 1.90 | 35 | 0.46 | 16 | 0.21 | 16 | 0.21 | |
| 7701 | 7750 | 540 | 6.99 | 391 | 5.06 | 264 | 3.42 | 154 | 1.99 | 43 | 0.56 | 16 | 0.21 | 16 | 0.21 | |
| 7751 | 7800 | 550 | 7.07 | 400 | 5.14 | 272 | 3.50 | 162 | 2.08 | 52 | 0.67 | 17 | 0.22 | 16 | 0.21 | |
| 7801 | 7850 | 560 | 7.16 | 410 | 5.24 | 281 | 3.59 | 171 | 2.19 | 60 | 0.77 | 17 | 0.22 | 17 | 0.22 | |
| 7851 | 7900 | 569 | 7.23 | 420 | 5.33 | 289 | 3.67 | 179 | 2.27 | 69 | 0.88 | 17 | 0.22 | 17 | 0.22 | |
| 7901 | 7950 | 579 | 7.31 | 430 | 5.43 | 298 | 3.76 | 187 | 2.36 | 77 | 0.97 | 17 | 0.21 | 17 | 0.21 | |
| 7951 | 8000 | 589 | 7.39 | 440 | 5.52 | 307 | 3.85 | 196 | 2.46 | 86 | 1.08 | 17 | 0.21 | 17 | 0.21 | |
| 8001 | 8050 | 599 | 7.46 | 450 | 5.61 | 315 | 3.93 | 205 | 2.55 | 94 | 1.17 | 17 | 0.21 | 17 | 0.21 | |
| 8051 | 8100 | 609 | 7.54 | 459 | 5.68 | 324 | 4.01 | 213 | 2.64 | 103 | 1.28 | 17 | 0.21 | 17 | 0.21 | |
| 8101 | 8150 | 619 | 7.62 | 470 | 5.78 | 333 | 4.10 | 222 | 2.73 | 111 | 1.37 | 17 | 0.21 | 17 | 0.21 | |
| 8151 | 8200 | 629 | 7.69 | 480 | 5.87 | 341 | 4.17 | 231 | 2.83 | 120 | 1.47 | 18 | 0.22 | 17 | 0.21 | |
| 8201 | 8250 | 640 | 7.78 | 490 | 5.96 | 350 | 4.26 | 239 | 2.91 | 129 | 1.57 | 18 | 0.22 | 18 | 0.22 | |
| 8251 | 8300 | 650 | 7.85 | 500 | 6.04 | 359 | 4.34 | 248 | 3.00 | 138 | 1.67 | 27 | 0.33 | 18 | 0.22 | |
| 8301 | 8350 | 660 | 7.93 | 510 | 6.13 | 368 | 4.42 | 257 | 3.09 | 146 | 1.75 | 36 | 0.43 | 18 | 0.22 | |
| 8351 | 8400 | 670 | 8.00 | 521 | 6.22 | 377 | 4.50 | 266 | 3.18 | 155 | 1.85 | 45 | 0.54 | 18 | 0.21 | |
| 8401 | 8450 | 681 | 8.08 | 531 | 6.30 | 386 | 4.58 | 275 | 3.26 | 164 | 1.95 | 53 | 0.63 | 18 | 0.21 | |
| 8451 | 8500 | 691 | 8.15 | 541 | 6.38 | 395 | 4.66 | 284 | 3.35 | 173 | 2.04 | 62 | 0.73 | 18 | 0.21 | |
| 8501 | 8550 | 702 | 8.23 | 552 | 6.48 | 404 | 4.74 | 293 | 3.44 | 182 | 2.13 | 71 | 0.83 | 18 | 0.21 | |
| 8551 | 8600 | 713 | 8.31 | 562 | 6.55 | 413 | 4.82 | 302 | 3.52 | 191 | 2.23 | 80 | 0.93 | 19 | 0.22 | |
| 8601 | 8650 | 724 | 8.39 | 573 | 6.64 | 422 | 4.89 | 311 | 3.61 | 200 | 2.32 | 89 | 1.03 | 19 | 0.22 | |
| 8651 | 8700 | 735 | 8.47 | 583 | 6.72 | 433 | 4.99 | 321 | 3.70 | 209 | 2.41 | 98 | 1.13 | 19 | 0.22 | |
| 8701 | 8750 | 746 | 8.55 | 593 | 6.80 | 443 | 5.08 | 330 | 3.78 | 219 | 2.51 | 108 | 1.24 | 19 | 0.22 | |
| 8751 | 8800 | 757 | 8.63 | 604 | 6.88 | 454 | 5.17 | 339 | 3.86 | 228 | 2.60 | 117 | 1.33 | 19 | 0.22 | |
| 8801 | 8850 | 768 | 8.70 | 615 | 6.97 | 464 | 5.26 | 348 | 3.94 | 237 | 2.69 | 126 | 1.43 | 19 | 0.22 | |
| 8851 | 8900 | 779 | 8.78 | 625 | 7.04 | 475 | 5.35 | 358 | 4.03 | 246 | 2.77 | 135 | 1.52 | 24 | 0.27 | |
| 8901 | 8950 | 790 | 8.85 | 636 | 7.13 | 486 | 5.45 | 367 | 4.11 | 256 | 2.87 | 145 | 1.62 | 33 | 0.37 | |
| 8951 | 9000 | 801 | 8.92 | 647 | 7.21 | 496 | 5.53 | 376 | 4.19 | 265 | 2.95 | 154 | 1.72 | 43 | 0.48 | |
| 9001 | 9050 | 813 | 9.01 | 658 | 7.29 | 507 | 5.62 | 386 | 4.28 | 275 | 3.05 | 163 | 1.81 | 52 | 0.58 | |
| 9051 | 9100 | 824 | 9.08 | 668 | 7.36 | 518 | 5.71 | 395 | 4.35 | 284 | 3.13 | 173 | 1.91 | 61 | 0.67 | |
| 9101 | 9150 | 835 | 9.15 | 679 | 7.44 | 529 | 5.80 | 405 | 4.44 | 294 | 3.22 | 182 | 1.99 | 71 | 0.78 | |
| 9151 | 9200 | 846 | 9.22 | 690 | 7.52 | 540 | 5.89 | 415 | 4.52 | 303 | 3.30 | 192 | 2.09 | 80 | 0.87 | |
| 9201 | 9250 | 858 | 9.30 | 701 | 7.60 | 551 | 5.97 | 424 | 4.60 | 313 | 3.39 | 201 | 2.18 | 90 | 0.98 | |
| 9251 | 9300 | 870 | 9.38 | 713 | 7.69 | 562 | 6.06 | 434 | 4.68 | 322 | 3.47 | 211 | 2.27 | 100 | 1.08 | |
| 9301 | 9350 | 881 | 9.45 | 725 | 7.77 | 573 | 6.14 | 444 | 4.76 | 332 | 3.56 | 221 | 2.37 | 109 | 1.17 | |
| 9351 | 9400 | 892 | 9.51 | 736 | 7.85 | 584 | 6.23 | 453 | 4.83 | 342 | 3.65 | 230 | 2.45 | 119 | 1.27 | |
| 9401 | 9450 | 904 | 9.59 | 747 | 7.93 | 595 | 6.31 | 463 | 4.91 | 352 | 3.73 | 240 | 2.55 | 129 | 1.37 | |
| 9451 | 9500 | 916 | 9.67 | 759 | 8.01 | 606 | 6.40 | 473 | 4.99 | 361 | 3.81 | 250 | 2.64 | 138 | 1.46 | |
| 9501 | 9550 | 927 | 9.73 | 770 | 8.08 | 617 | 6.48 | 483 | 5.07 | 371 | 3.90 | 260 | 2.73 | 148 | 1.55 | |
| 9551 | 9600 | 938 | 9.80 | 782 | 8.17 | 628 | 6.56 | 492 | 5.14 | 381 | 3.98 | 269 | 2.81 | 158 | 1.65 | |

| Tarif | B0Y | | B1Y | | B2Y | | B3Y | | B4Y | | B5Y | | B6Y | | | |
|---------------------|--|-------------|-------|--------|-------|----------|-------|----------|------|----------|------|----------|------|----------|------|---|
| Bruttolohn im Monat | In rechtlich oder tatsächlich ungetrennter Ehe lebende Ehegatten, bei welchen nur ein Ehegatte erwerbstätig ist. (Der Tarif B ist nicht anwendbar für sog. Halbfamilien (Alleinerziehende). Diese werden mit dem Tarif H1 – H6 besteuert) | | | | | | | | | | | | | | | |
| 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 | % | CHF | % |
| 9601 | 9650 | 950 | 9.87 | 793 | 8.24 | 639 | 6.64 | 502 | 5.22 | 391 | 4.06 | 279 | 2.90 | 167 | 1.74 | |
| 9651 | 9700 | 962 | 9.94 | 805 | 8.32 | 650 | 6.72 | 512 | 5.29 | 400 | 4.13 | 289 | 2.99 | 177 | 1.83 | |
| 9701 | 9750 | 973 | 10.01 | 817 | 8.40 | 661 | 6.80 | 522 | 5.37 | 410 | 4.22 | 299 | 3.07 | 187 | 1.92 | |
| 9751 | 9800 | 985 | 10.08 | 828 | 8.47 | 672 | 6.87 | 532 | 5.44 | 420 | 4.30 | 308 | 3.15 | 197 | 2.02 | |
| 9801 | 9850 | 996 | 10.14 | 840 | 8.55 | 684 | 6.96 | 542 | 5.52 | 430 | 4.38 | 318 | 3.24 | 207 | 2.11 | |
| 9851 | 9900 | 1008 | 10.21 | 851 | 8.62 | 695 | 7.04 | 551 | 5.58 | 440 | 4.46 | 328 | 3.32 | 217 | 2.20 | |
| 9901 | 9950 | 1020 | 10.28 | 863 | 8.70 | 706 | 7.11 | 562 | 5.66 | 450 | 4.53 | 338 | 3.41 | 226 | 2.28 | |
| 9951 | 10000 | 1031 | 10.34 | 875 | 8.77 | 718 | 7.20 | 572 | 5.73 | 460 | 4.61 | 348 | 3.49 | 236 | 2.37 | |
| 10001 | 10050 | 1044 | 10.41 | 886 | 8.84 | 730 | 7.28 | 581 | 5.80 | 470 | 4.69 | 358 | 3.57 | 246 | 2.45 | |
| 10051 | 10100 | 1056 | 10.48 | 898 | 8.91 | 741 | 7.35 | 591 | 5.87 | 480 | 4.76 | 368 | 3.65 | 256 | 2.54 | |
| 10101 | 10150 | 1068 | 10.55 | 910 | 8.99 | 753 | 7.44 | 601 | 5.94 | 490 | 4.84 | 378 | 3.73 | 266 | 2.63 | |
| 10151 | 10200 | 1080 | 10.61 | 921 | 9.05 | 765 | 7.52 | 612 | 6.01 | 500 | 4.91 | 388 | 3.81 | 276 | 2.71 | |
| 10201 | 10250 | 1092 | 10.68 | 933 | 9.12 | 776 | 7.59 | 623 | 6.09 | 510 | 4.99 | 398 | 3.89 | 286 | 2.80 | |
| 10251 | 10300 | 1104 | 10.74 | 945 | 9.20 | 788 | 7.67 | 634 | 6.17 | 520 | 5.06 | 408 | 3.97 | 296 | 2.88 | |
| 10301 | 10350 | 1117 | 10.82 | 957 | 9.27 | 800 | 7.75 | 646 | 6.26 | 530 | 5.13 | 418 | 4.05 | 306 | 2.96 | |
| 10351 | 10400 | 1129 | 10.88 | 968 | 9.33 | 812 | 7.83 | 657 | 6.33 | 540 | 5.20 | 428 | 4.13 | 316 | 3.05 | |
| 10401 | 10450 | 1141 | 10.94 | 980 | 9.40 | 824 | 7.90 | 668 | 6.41 | 550 | 5.28 | 438 | 4.20 | 326 | 3.13 | |
| 10451 | 10500 | 1154 | 11.02 | 992 | 9.47 | 835 | 7.97 | 680 | 6.49 | 560 | 5.35 | 448 | 4.28 | 336 | 3.21 | |
| 10501 | 10550 | 1166 | 11.08 | 1004 | 9.54 | 847 | 8.05 | 691 | 6.57 | 570 | 5.42 | 458 | 4.35 | 346 | 3.29 | |
| 10551 | 10600 | 1178 | 11.14 | 1016 | 9.61 | 859 | 8.12 | 702 | 6.64 | 580 | 5.48 | 468 | 4.43 | 356 | 3.37 | |
| 10601 | 10650 | 1190 | 11.20 | 1028 | 9.68 | 871 | 8.20 | 714 | 6.72 | 590 | 5.55 | 478 | 4.50 | 367 | 3.45 | |
| 10651 | 10700 | 1203 | 11.27 | 1040 | 9.74 | 883 | 8.27 | 726 | 6.80 | 601 | 5.63 | 488 | 4.57 | 377 | 3.53 | |
| 10701 | 10750 | 1215 | 11.33 | 1052 | 9.81 | 894 | 8.34 | 738 | 6.88 | 611 | 5.70 | 499 | 4.65 | 387 | 3.61 | |
| 10751 | 10800 | 1227 | 11.39 | 1064 | 9.87 | 906 | 8.41 | 750 | 6.96 | 621 | 5.76 | 509 | 4.72 | 397 | 3.68 | |
| 10801 | 10850 | 1240 | 11.45 | 1077 | 9.95 | 918 | 8.48 | 761 | 7.03 | 631 | 5.83 | 519 | 4.79 | 407 | 3.76 | |
| 10851 | 10900 | 1252 | 11.51 | 1089 | 10.01 | 930 | 8.55 | 773 | 7.11 | 641 | 5.89 | 529 | 4.86 | 417 | 3.83 | |
| 10901 | 10950 | 1264 | 11.57 | 1101 | 10.08 | 942 | 8.62 | 785 | 7.19 | 652 | 5.97 | 539 | 4.93 | 428 | 3.92 | |
| 10951 | 11000 | 1277 | 11.64 | 1114 | 10.15 | 954 | 8.69 | 797 | 7.26 | 662 | 6.03 | 550 | 5.01 | 438 | 3.99 | |
| 11001 | 11050 | 1289 | 11.69 | 1126 | 10.21 | 966 | 8.76 | 809 | 7.34 | 672 | 6.10 | 560 | 5.08 | 448 | 4.06 | |
| 11051 | 11100 | 1301 | 11.75 | 1139 | 10.28 | 978 | 8.83 | 821 | 7.41 | 682 | 6.16 | 570 | 5.15 | 458 | 4.14 | |
| 11101 | 11150 | 1314 | 11.81 | 1151 | 10.35 | 990 | 8.90 | 833 | 7.49 | 693 | 6.23 | 581 | 5.22 | 469 | 4.22 | |
| 11151 | 11200 | 1327 | 11.87 | 1164 | 10.42 | 1003 | 8.98 | 846 | 7.57 | 703 | 6.29 | 591 | 5.29 | 479 | 4.29 | |
| 11201 | 11250 | 1339 | 11.93 | 1176 | 10.48 | 1015 | 9.04 | 858 | 7.64 | 713 | 6.35 | 601 | 5.35 | 489 | 4.36 | |
| 11251 | 11300 | 1352 | 11.99 | 1189 | 10.55 | 1027 | 9.11 | 870 | 7.72 | 724 | 6.42 | 612 | 5.43 | 500 | 4.43 | |
| 11301 | 11350 | 1365 | 12.05 | 1201 | 10.60 | 1039 | 9.17 | 882 | 7.79 | 734 | 6.48 | 622 | 5.49 | 510 | 4.50 | |
| 11351 | 11400 | 1378 | 12.11 | 1214 | 10.67 | 1051 | 9.24 | 894 | 7.86 | 745 | 6.55 | 632 | 5.56 | 520 | 4.57 | |
| 11401 | 11450 | 1392 | 12.18 | 1227 | 10.74 | 1064 | 9.31 | 906 | 7.93 | 755 | 6.61 | 643 | 5.63 | 531 | 4.65 | |
| 11451 | 11500 | 1404 | 12.24 | 1239 | 10.80 | 1076 | 9.38 | 918 | 8.00 | 765 | 6.67 | 653 | 5.69 | 541 | 4.71 | |
| 11501 | 11550 | 1417 | 12.30 | 1252 | 10.86 | 1089 | 9.45 | 930 | 8.07 | 776 | 6.73 | 663 | 5.75 | 551 | 4.78 | |
| 11551 | 11600 | 1431 | 12.36 | 1264 | 10.92 | 1101 | 9.51 | 942 | 8.14 | 786 | 6.79 | 674 | 5.82 | 562 | 4.86 | |
| 11601 | 11650 | 1444 | 12.42 | 1277 | 10.98 | 1114 | 9.58 | 955 | 8.22 | 798 | 6.86 | 684 | 5.88 | 572 | 4.92 | |
| 11651 | 11700 | 1457 | 12.48 | 1290 | 11.05 | 1127 | 9.65 | 967 | 8.28 | 810 | 6.94 | 695 | 5.95 | 583 | 4.99 | |
| 11701 | 11750 | 1470 | 12.54 | 1303 | 11.11 | 1140 | 9.72 | 979 | 8.35 | 822 | 7.01 | 705 | 6.01 | 593 | 5.06 | |
| 11751 | 11800 | 1483 | 12.59 | 1315 | 11.17 | 1152 | 9.78 | 991 | 8.42 | 834 | 7.08 | 716 | 6.08 | 604 | 5.13 | |
| 11801 | 11850 | 1496 | 12.65 | 1328 | 11.23 | 1165 | 9.85 | 1004 | 8.49 | 847 | 7.16 | 726 | 6.14 | 614 | 5.19 | |
| 11851 | 11900 | 1510 | 12.72 | 1341 | 11.29 | 1178 | 9.92 | 1016 | 8.56 | 859 | 7.23 | 737 | 6.21 | 625 | 5.26 | |
| 11901 | 11950 | 1523 | 12.77 | 1354 | 11.35 | 1191 | 9.99 | 1028 | 8.62 | 871 | 7.30 | 748 | 6.27 | 635 | 5.32 | |
| 11951 | 12000 | 1536 | 12.83 | 1367 | 11.42 | 1203 | 10.05 | 1041 | 8.69 | 883 | 7.37 | 758 | 6.33 | 646 | 5.39 | |
| 12001 | 12050 | 1549 | 12.88 | 1380 | 11.48 | 1216 | 10.11 | 1053 | 8.76 | 896 | 7.45 | 768 | 6.39 | 656 | 5.46 | |
| 12051 | 12100 | 1563 | 12.94 | 1394 | 11.54 | 1229 | 10.18 | 1066 | 8.83 | 908 | 7.52 | 779 | 6.45 | 667 | 5.52 | |
| 12101 | 12150 | 1576 | 13.00 | 1407 | 11.60 | 1242 | 10.24 | 1078 | 8.89 | 921 | 7.60 | 790 | 6.52 | 678 | 5.59 | |
| 12151 | 12200 | 1589 | 13.05 | 1420 | 11.66 | 1254 | 10.30 | 1091 | 8.96 | 933 | 7.66 | 800 | 6.57 | 688 | 5.65 | |
| 12201 | 12250 | 1602 | 13.10 | 1433 | 11.72 | 1267 | 10.36 | 1104 | 9.03 | 945 | 7.73 | 811 | 6.63 | 699 | 5.72 | |
| 12251 | 12300 | 1615 | 13.16 | 1446 | 11.78 | 1280 | 10.43 | 1117 | 9.10 | 958 | 7.80 | 822 | 6.70 | 709 | 5.78 | |
| 12301 | 12350 | 1629 | 13.22 | 1460 | 11.85 | 1293 | 10.49 | 1130 | 9.17 | 970 | 7.87 | 832 | 6.75 | 720 | 5.84 | |
| 12351 | 12400 | 1643 | 13.28 | 1473 | 11.90 | 1306 | 10.55 | 1143 | 9.24 | 983 | 7.94 | 843 | 6.81 | 731 | 5.91 | |
| 12401 | 12450 | 1657 | 13.34 | 1487 | 11.97 | 1319 | 10.62 | 1156 | 9.30 | 995 | 8.01 | 854 | 6.87 | 742 | 5.97 | |
| 12451 | 12500 | 1671 | 13.39 | 1501 | 12.03 | 1332 | 10.68 | 1169 | 9.37 | 1008 | 8.08 | 865 | 6.93 | 752 | 6.03 | |
| 12501 | 12550 | 1685 | 13.45 | 1514 | 12.09 | 1346 | 10.75 | 1182 | 9.44 | 1021 | 8.15 | 876 | 6.99 | 763 | 6.09 | |
| 12551 | 12600 | 1699 | 13.51 | 1527 | 12.14 | 1358 | 10.80 | 1195 | 9.50 | 1033 | 8.21 | 886 | 7.05 | 774 | 6.16 | |

| Tarif | B0Y | | B1Y | | B2Y | | B3Y | | B4Y | | B5Y | | B6Y | | | |
|---------------------|--|-------------|-------|--------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|------|---|
| Bruttolohn im Monat | In rechtlich oder tatsächlich ungetrennter Ehe lebende Ehegatten, bei welchen nur ein Ehegatte erwerbstätig ist. (Der Tarif B ist nicht anwendbar für sog. Halbfamilien (Alleinerziehende). Diese werden mit dem Tarif H1 – H6 besteuert) | | | | | | | | | | | | | | | |
| 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 | % | CHF | % |
| 12601 | 12650 | 1714 | 13.58 | 1542 | 12.21 | 1372 | 10.87 | 1209 | 9.58 | 1046 | 8.29 | 897 | 7.10 | 785 | 6.22 | |
| 12651 | 12700 | 1728 | 13.63 | 1555 | 12.27 | 1386 | 10.93 | 1222 | 9.64 | 1059 | 8.36 | 908 | 7.16 | 796 | 6.28 | |
| 12701 | 12750 | 1741 | 13.68 | 1569 | 12.33 | 1399 | 10.99 | 1235 | 9.71 | 1071 | 8.42 | 919 | 7.22 | 807 | 6.34 | |
| 12751 | 12800 | 1756 | 13.75 | 1582 | 12.38 | 1413 | 11.06 | 1248 | 9.77 | 1085 | 8.49 | 930 | 7.28 | 818 | 6.40 | |
| 12801 | 12850 | 1770 | 13.80 | 1596 | 12.44 | 1426 | 11.12 | 1261 | 9.83 | 1098 | 8.56 | 941 | 7.34 | 829 | 6.46 | |
| 12851 | 12900 | 1784 | 13.86 | 1610 | 12.50 | 1440 | 11.18 | 1275 | 9.90 | 1111 | 8.63 | 952 | 7.39 | 840 | 6.52 | |
| 12901 | 12950 | 1798 | 13.91 | 1624 | 12.56 | 1454 | 11.25 | 1288 | 9.97 | 1125 | 8.70 | 965 | 7.47 | 851 | 6.58 | |
| 12951 | 13000 | 1812 | 13.97 | 1637 | 12.62 | 1468 | 11.31 | 1301 | 10.03 | 1138 | 8.77 | 978 | 7.54 | 862 | 6.64 | |
| 13001 | 13050 | 1827 | 14.03 | 1651 | 12.68 | 1481 | 11.37 | 1314 | 10.09 | 1151 | 8.84 | 991 | 7.61 | 873 | 6.70 | |
| 13051 | 13100 | 1840 | 14.07 | 1665 | 12.73 | 1495 | 11.43 | 1327 | 10.15 | 1164 | 8.90 | 1003 | 7.67 | 884 | 6.76 | |
| 13101 | 13150 | 1855 | 14.13 | 1680 | 12.80 | 1509 | 11.50 | 1341 | 10.22 | 1177 | 8.97 | 1017 | 7.75 | 895 | 6.82 | |
| 13151 | 13200 | 1869 | 14.19 | 1694 | 12.86 | 1523 | 11.56 | 1354 | 10.28 | 1191 | 9.04 | 1029 | 7.81 | 906 | 6.88 | |
| 13201 | 13250 | 1883 | 14.24 | 1708 | 12.91 | 1536 | 11.61 | 1367 | 10.34 | 1204 | 9.10 | 1042 | 7.88 | 917 | 6.93 | |
| 13251 | 13300 | 1899 | 14.31 | 1722 | 12.97 | 1550 | 11.68 | 1381 | 10.40 | 1217 | 9.17 | 1055 | 7.95 | 928 | 6.99 | |
| 13301 | 13350 | 1913 | 14.36 | 1736 | 13.03 | 1564 | 11.74 | 1395 | 10.47 | 1231 | 9.24 | 1068 | 8.02 | 940 | 7.05 | |
| 13351 | 13400 | 1928 | 14.41 | 1751 | 13.09 | 1578 | 11.80 | 1408 | 10.53 | 1244 | 9.30 | 1081 | 8.08 | 951 | 7.11 | |
| 13401 | 13450 | 1943 | 14.47 | 1765 | 13.15 | 1592 | 11.86 | 1422 | 10.59 | 1258 | 9.37 | 1094 | 8.15 | 962 | 7.17 | |
| 13451 | 13500 | 1957 | 14.52 | 1780 | 13.21 | 1605 | 11.91 | 1436 | 10.66 | 1271 | 9.43 | 1107 | 8.22 | 973 | 7.22 | |
| 13501 | 13550 | 1972 | 14.58 | 1794 | 13.26 | 1619 | 11.97 | 1450 | 10.72 | 1284 | 9.49 | 1121 | 8.29 | 984 | 7.28 | |
| 13551 | 13600 | 1987 | 14.64 | 1808 | 13.32 | 1634 | 12.04 | 1464 | 10.78 | 1298 | 9.56 | 1134 | 8.35 | 995 | 7.33 | |
| 13601 | 13650 | 2002 | 14.69 | 1823 | 13.38 | 1647 | 12.09 | 1478 | 10.85 | 1311 | 9.62 | 1148 | 8.43 | 1006 | 7.38 | |
| 13651 | 13700 | 2016 | 14.74 | 1837 | 13.43 | 1661 | 12.15 | 1492 | 10.91 | 1324 | 9.68 | 1161 | 8.49 | 1017 | 7.44 | |
| 13701 | 13750 | 2032 | 14.81 | 1851 | 13.49 | 1676 | 12.21 | 1506 | 10.97 | 1338 | 9.75 | 1175 | 8.56 | 1029 | 7.50 | |
| 13751 | 13800 | 2046 | 14.85 | 1866 | 13.55 | 1690 | 12.27 | 1519 | 11.03 | 1351 | 9.81 | 1188 | 8.62 | 1040 | 7.55 | |
| 13801 | 13850 | 2061 | 14.91 | 1880 | 13.60 | 1704 | 12.33 | 1533 | 11.09 | 1365 | 9.87 | 1201 | 8.69 | 1051 | 7.60 | |
| 13851 | 13900 | 2076 | 14.96 | 1895 | 13.66 | 1719 | 12.39 | 1548 | 11.16 | 1379 | 9.94 | 1215 | 8.76 | 1063 | 7.66 | |
| 13901 | 13950 | 2091 | 15.02 | 1909 | 13.71 | 1733 | 12.45 | 1561 | 11.21 | 1392 | 10.00 | 1229 | 8.83 | 1074 | 7.71 | |
| 13951 | 14000 | 2106 | 15.07 | 1924 | 13.77 | 1747 | 12.50 | 1575 | 11.27 | 1405 | 10.05 | 1242 | 8.89 | 1085 | 7.76 | |
| 14001 | 14050 | 2122 | 15.13 | 1939 | 13.83 | 1762 | 12.56 | 1589 | 11.33 | 1420 | 10.12 | 1256 | 8.96 | 1096 | 7.81 | |
| 14051 | 14100 | 2137 | 15.18 | 1954 | 13.88 | 1777 | 12.63 | 1603 | 11.39 | 1434 | 10.19 | 1269 | 9.02 | 1108 | 7.87 | |
| 14101 | 14150 | 2152 | 15.24 | 1969 | 13.94 | 1791 | 12.68 | 1617 | 11.45 | 1447 | 10.24 | 1282 | 9.08 | 1119 | 7.92 | |
| 14151 | 14200 | 2168 | 15.29 | 1984 | 14.00 | 1806 | 12.74 | 1632 | 11.51 | 1462 | 10.31 | 1296 | 9.14 | 1132 | 7.99 | |
| 14201 | 14250 | 2183 | 15.35 | 1999 | 14.05 | 1820 | 12.79 | 1645 | 11.56 | 1476 | 10.38 | 1310 | 9.21 | 1146 | 8.06 | |
| 14251 | 14300 | 2198 | 15.40 | 2013 | 14.10 | 1834 | 12.85 | 1659 | 11.62 | 1490 | 10.44 | 1323 | 9.27 | 1159 | 8.12 | |
| 14301 | 14350 | 2214 | 15.46 | 2029 | 14.16 | 1849 | 12.91 | 1674 | 11.69 | 1504 | 10.50 | 1337 | 9.33 | 1173 | 8.19 | |
| 14351 | 14400 | 2229 | 15.51 | 2044 | 14.22 | 1863 | 12.96 | 1688 | 11.74 | 1518 | 10.56 | 1350 | 9.39 | 1187 | 8.26 | |
| 14401 | 14450 | 2245 | 15.56 | 2058 | 14.27 | 1878 | 13.02 | 1702 | 11.80 | 1532 | 10.62 | 1364 | 9.46 | 1200 | 8.32 | |
| 14451 | 14500 | 2261 | 15.62 | 2074 | 14.33 | 1893 | 13.08 | 1717 | 11.86 | 1546 | 10.68 | 1378 | 9.52 | 1214 | 8.39 | |
| 14501 | 14550 | 2276 | 15.67 | 2089 | 14.38 | 1907 | 13.13 | 1731 | 11.92 | 1560 | 10.74 | 1391 | 9.58 | 1228 | 8.45 | |
| 14551 | 14600 | 2292 | 15.73 | 2104 | 14.44 | 1922 | 13.19 | 1746 | 11.98 | 1574 | 10.80 | 1405 | 9.64 | 1241 | 8.51 | |
| 14601 | 14650 | 2308 | 15.78 | 2119 | 14.49 | 1936 | 13.24 | 1760 | 12.03 | 1588 | 10.86 | 1419 | 9.70 | 1255 | 8.58 | |
| 14651 | 14700 | 2324 | 15.84 | 2134 | 14.54 | 1952 | 13.30 | 1775 | 12.10 | 1603 | 10.92 | 1433 | 9.76 | 1269 | 8.65 | |
| 14701 | 14750 | 2340 | 15.89 | 2150 | 14.60 | 1967 | 13.36 | 1790 | 12.16 | 1617 | 10.98 | 1447 | 9.83 | 1282 | 8.71 | |
| 14751 | 14800 | 2356 | 15.95 | 2165 | 14.65 | 1982 | 13.41 | 1804 | 12.21 | 1630 | 11.03 | 1461 | 9.89 | 1296 | 8.77 | |
| 14801 | 14850 | 2373 | 16.01 | 2181 | 14.71 | 1997 | 13.47 | 1819 | 12.27 | 1645 | 11.10 | 1475 | 9.95 | 1310 | 8.84 | |
| 14851 | 14900 | 2389 | 16.06 | 2196 | 14.76 | 2012 | 13.53 | 1833 | 12.32 | 1659 | 11.15 | 1489 | 10.01 | 1323 | 8.89 | |
| 14901 | 14950 | 2405 | 16.11 | 2212 | 14.82 | 2027 | 13.58 | 1848 | 12.38 | 1673 | 11.21 | 1503 | 10.07 | 1337 | 8.96 | |
| 14951 | 15000 | 2422 | 16.17 | 2228 | 14.88 | 2042 | 13.64 | 1863 | 12.44 | 1688 | 11.27 | 1518 | 10.14 | 1351 | 9.02 | |
| 15001 | 15050 | 2438 | 16.23 | 2243 | 14.93 | 2058 | 13.70 | 1878 | 12.50 | 1702 | 11.33 | 1532 | 10.20 | 1365 | 9.08 | |
| 15051 | 15100 | 2455 | 16.29 | 2259 | 14.99 | 2072 | 13.74 | 1892 | 12.55 | 1716 | 11.38 | 1546 | 10.26 | 1378 | 9.14 | |
| 15101 | 15150 | 2473 | 16.35 | 2275 | 15.04 | 2088 | 13.80 | 1907 | 12.61 | 1731 | 11.44 | 1560 | 10.31 | 1392 | 9.20 | |
| 15151 | 15200 | 2489 | 16.40 | 2290 | 15.09 | 2103 | 13.86 | 1921 | 12.66 | 1746 | 11.51 | 1575 | 10.38 | 1406 | 9.27 | |
| 15201 | 15250 | 2506 | 16.46 | 2306 | 15.15 | 2118 | 13.91 | 1936 | 12.72 | 1760 | 11.56 | 1589 | 10.44 | 1419 | 9.32 | |
| 15251 | 15300 | 2525 | 16.53 | 2323 | 15.21 | 2133 | 13.96 | 1952 | 12.78 | 1775 | 11.62 | 1603 | 10.49 | 1434 | 9.39 | |
| 15301 | 15350 | 2542 | 16.59 | 2339 | 15.26 | 2149 | 14.02 | 1967 | 12.84 | 1790 | 11.68 | 1617 | 10.55 | 1447 | 9.44 | |
| 15351 | 15400 | 2559 | 16.64 | 2355 | 15.32 | 2164 | 14.07 | 1982 | 12.89 | 1804 | 11.73 | 1631 | 10.61 | 1462 | 9.51 | |
| 15401 | 15450 | 2577 | 16.71 | 2371 | 15.37 | 2181 | 14.14 | 1997 | 12.95 | 1820 | 11.80 | 1646 | 10.67 | 1476 | 9.57 | |
| 15451 | 15500 | 2594 | 16.76 | 2387 | 15.42 | 2196 | 14.19 | 2012 | 13.00 | 1834 | 11.85 | 1660 | 10.73 | 1490 | 9.63 | |
| 15501 | 15550 | 2611 | 16.82 | 2403 | 15.48 | 2211 | 14.24 | 2027 | 13.06 | 1849 | 11.91 | 1675 | 10.79 | 1504 | 9.69 | |
| 15551 | 15600 | 2629 | 16.88 | 2421 | 15.54 | 2228 | 14.30 | 2043 | 13.12 | 1864 | 11.97 | 1689 | 10.84 | 1519 | 9.75 | |

| Tarif | B0Y | B1Y | B2Y | B3Y | B4Y | B5Y | B6Y |
|--|-------------|------------|------------|------------|------------|------------|------------|
| 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 % |
| Bruttolohn im Monat | | | | | | | |
| In rechtlich oder tatsächlich ungetrennter Ehe lebende Ehegatten, bei welchen nur ein Ehegatte erwerbstätig ist. (Der Tarif B ist nicht anwendbar für sog. Halbfamilien (Alleinerziehende). Diese werden mit dem Tarif H1 – H6 besteuert) | | | | | | | |
| 15601 15650 | 2646 16.93 | 2437 15.60 | 2243 14.36 | 2058 13.17 | 1879 12.03 | 1703 10.90 | 1533 9.81 |
| 15651 15700 | 2664 17.00 | 2453 15.65 | 2258 14.41 | 2073 13.22 | 1893 12.08 | 1717 10.95 | 1548 9.88 |
| 15701 15750 | 2682 17.06 | 2471 15.71 | 2275 14.47 | 2089 13.28 | 1908 12.13 | 1732 11.01 | 1562 9.93 |
| 15751 15800 | 2699 17.11 | 2488 15.77 | 2290 14.52 | 2104 13.34 | 1923 12.19 | 1747 11.07 | 1576 9.99 |
| 15801 15850 | 2716 17.16 | 2505 15.83 | 2306 14.57 | 2119 13.39 | 1938 12.25 | 1762 11.13 | 1591 10.05 |
| 15851 15900 | 2735 17.23 | 2523 15.89 | 2323 14.63 | 2134 13.44 | 1953 12.30 | 1777 11.19 | 1605 10.11 |
| 15901 15950 | 2752 17.28 | 2540 15.95 | 2339 14.69 | 2150 13.50 | 1968 12.36 | 1792 11.25 | 1620 10.17 |
| 15951 16000 | 2769 17.33 | 2557 16.01 | 2355 14.74 | 2165 13.55 | 1983 12.41 | 1806 11.31 | 1634 10.23 |
| 16001 16050 | 2786 17.39 | 2574 16.06 | 2371 14.80 | 2180 13.60 | 1998 12.47 | 1821 11.36 | 1648 10.28 |
| 16051 16100 | 2805 17.45 | 2593 16.13 | 2388 14.86 | 2197 13.67 | 2014 12.53 | 1836 11.42 | 1663 10.35 |
| 16101 16150 | 2822 17.50 | 2610 16.19 | 2403 14.90 | 2212 13.72 | 2029 12.58 | 1851 11.48 | 1677 10.40 |
| 16151 16200 | 2839 17.55 | 2627 16.24 | 2420 14.96 | 2228 13.77 | 2044 12.64 | 1866 11.54 | 1691 10.45 |
| 16201 16250 | 2857 17.61 | 2645 16.30 | 2437 15.02 | 2244 13.83 | 2060 12.70 | 1881 11.59 | 1706 10.51 |
| 16251 16300 | 2875 17.67 | 2663 16.36 | 2453 15.07 | 2260 13.89 | 2075 12.75 | 1896 11.65 | 1721 10.57 |
| 16301 16350 | 2892 17.72 | 2680 16.42 | 2470 15.13 | 2276 13.94 | 2090 12.80 | 1911 11.71 | 1735 10.63 |
| 16351 16400 | 2911 17.78 | 2698 16.48 | 2487 15.19 | 2292 14.00 | 2106 12.86 | 1926 11.76 | 1750 10.69 |
| 16401 16450 | 2928 17.83 | 2716 16.54 | 2504 15.25 | 2308 14.05 | 2121 12.91 | 1941 11.82 | 1765 10.75 |
| 16451 16500 | 2945 17.88 | 2733 16.59 | 2521 15.30 | 2323 14.10 | 2136 12.97 | 1955 11.87 | 1779 10.80 |
| 16501 16550 | 2963 17.93 | 2751 16.65 | 2539 15.36 | 2340 14.16 | 2152 13.02 | 1971 11.93 | 1795 10.86 |
| 16551 16600 | 2981 17.98 | 2769 16.71 | 2556 15.42 | 2356 14.21 | 2168 13.08 | 1986 11.98 | 1810 10.92 |
| 16601 16650 | 2998 18.03 | 2786 16.76 | 2574 15.48 | 2372 14.27 | 2183 13.13 | 2001 12.04 | 1824 10.97 |
| 16651 16700 | 3017 18.09 | 2804 16.82 | 2592 15.54 | 2389 14.33 | 2199 13.19 | 2016 12.09 | 1840 11.03 |
| 16701 16750 | 3034 18.14 | 2822 16.87 | 2610 15.61 | 2405 14.38 | 2215 13.24 | 2032 12.15 | 1854 11.09 |
| 16751 16800 | 3051 18.19 | 2839 16.92 | 2627 15.66 | 2421 14.43 | 2230 13.29 | 2047 12.20 | 1869 11.14 |
| 16801 16850 | 3070 18.25 | 2858 16.99 | 2645 15.72 | 2438 14.49 | 2247 13.36 | 2063 12.26 | 1885 11.20 |
| 16851 16900 | 3087 18.29 | 2875 17.04 | 2663 15.78 | 2455 14.55 | 2263 13.41 | 2078 12.31 | 1900 11.26 |
| 16901 16950 | 3105 18.35 | 2893 17.09 | 2680 15.83 | 2471 14.60 | 2278 13.46 | 2094 12.37 | 1915 11.31 |
| 16951 17000 | 3123 18.40 | 2911 17.15 | 2699 15.90 | 2489 14.66 | 2295 13.52 | 2110 12.43 | 1930 11.37 |
| 17001 17050 | 3141 18.45 | 2928 17.20 | 2716 15.95 | 2505 14.71 | 2311 13.57 | 2125 12.48 | 1945 11.42 |
| 17051 17100 | 3158 18.49 | 2946 17.25 | 2734 16.01 | 2522 14.77 | 2326 13.62 | 2140 12.53 | 1960 11.48 |
| 17101 17150 | 3177 18.55 | 2964 17.31 | 2752 16.07 | 2540 14.83 | 2343 13.68 | 2156 12.59 | 1975 11.53 |
| 17151 17200 | 3194 18.60 | 2982 17.36 | 2770 16.13 | 2558 14.89 | 2359 13.74 | 2171 12.64 | 1990 11.59 |
| 17201 17250 | 3212 18.65 | 2999 17.41 | 2787 16.18 | 2575 14.95 | 2375 13.79 | 2187 12.70 | 2005 11.64 |
| 17251 17300 | 3230 18.70 | 3018 17.47 | 2806 16.24 | 2593 15.01 | 2392 13.85 | 2203 12.75 | 2021 11.70 |
| 17301 17350 | 3248 18.75 | 3035 17.52 | 2823 16.29 | 2611 15.07 | 2408 13.90 | 2218 12.80 | 2036 11.75 |
| 17351 17400 | 3265 18.79 | 3053 17.57 | 2841 16.35 | 2628 15.13 | 2425 13.96 | 2234 12.86 | 2051 11.80 |
| 17401 17450 | 3284 18.85 | 3072 17.63 | 2859 16.41 | 2647 15.19 | 2442 14.01 | 2251 12.92 | 2067 11.86 |
| 17451 17500 | 3301 18.89 | 3089 17.68 | 2877 16.46 | 2664 15.24 | 2458 14.07 | 2267 12.97 | 2083 11.92 |
| 17501 17550 | 3319 18.94 | 3107 17.73 | 2894 16.51 | 2682 15.30 | 2474 14.12 | 2283 13.03 | 2098 11.97 |
| 17551 17600 | 3336 18.98 | 3124 17.78 | 2912 16.57 | 2700 15.36 | 2491 14.17 | 2298 13.08 | 2114 12.03 |
| 17601 17650 | 3355 19.04 | 3143 17.83 | 2930 16.62 | 2718 15.42 | 2509 14.24 | 2315 13.13 | 2130 12.09 |
| 17651 17700 | 3373 19.08 | 3160 17.88 | 2948 16.68 | 2736 15.48 | 2525 14.29 | 2331 13.19 | 2145 12.14 |
| 17701 17750 | 3390 19.13 | 3178 17.93 | 2965 16.73 | 2753 15.53 | 2542 14.34 | 2347 13.24 | 2161 12.19 |
| 17751 17800 | 3409 19.18 | 3196 17.98 | 2984 16.79 | 2772 15.59 | 2560 14.40 | 2363 13.29 | 2177 12.25 |
| 17801 17850 | 3426 19.22 | 3214 18.03 | 3002 16.84 | 2789 15.65 | 2577 14.46 | 2379 13.35 | 2192 12.30 |
| 17851 17900 | 3444 19.27 | 3232 18.08 | 3019 16.89 | 2807 15.70 | 2595 14.52 | 2396 13.40 | 2208 12.35 |
| 17901 17950 | 3463 19.32 | 3250 18.13 | 3038 16.95 | 2826 15.77 | 2613 14.58 | 2413 13.46 | 2224 12.41 |
| 17951 18000 | 3480 19.36 | 3268 18.18 | 3056 17.00 | 2843 15.82 | 2631 14.64 | 2429 13.51 | 2239 12.46 |
| 18001 18050 | 3498 19.41 | 3286 18.23 | 3073 17.05 | 2861 15.87 | 2648 14.69 | 2445 13.56 | 2255 12.51 |
| 18051 18100 | 3517 19.46 | 3304 18.28 | 3092 17.11 | 2880 15.93 | 2667 14.76 | 2463 13.63 | 2272 12.57 |
| 18101 18150 | 3534 19.50 | 3322 18.33 | 3110 17.16 | 2897 15.98 | 2685 14.81 | 2479 13.68 | 2288 12.62 |
| 18151 18200 | 3552 19.54 | 3340 18.38 | 3127 17.20 | 2915 16.04 | 2702 14.87 | 2495 13.73 | 2304 12.68 |
| 18201 18250 | 3571 19.59 | 3358 18.43 | 3146 17.26 | 2934 16.10 | 2721 14.93 | 2513 13.79 | 2320 12.73 |
| 18251 18300 | 3589 19.64 | 3376 18.47 | 3164 17.31 | 2951 16.15 | 2739 14.99 | 2529 13.84 | 2336 12.78 |
| 18301 18350 | 3606 19.68 | 3394 18.52 | 3181 17.36 | 2969 16.20 | 2757 15.05 | 2547 13.90 | 2352 12.83 |
| 18351 18400 | 3625 19.73 | 3413 18.57 | 3200 17.41 | 2988 16.26 | 2775 15.10 | 2564 13.95 | 2369 12.89 |
| 18401 18450 | 3643 19.77 | 3430 18.62 | 3218 17.47 | 3005 16.31 | 2793 15.16 | 2582 14.01 | 2385 12.94 |
| 18451 18500 | 3660 19.81 | 3448 18.66 | 3236 17.52 | 3023 16.36 | 2811 15.22 | 2599 14.07 | 2401 13.00 |
| 18501 18550 | 3679 19.86 | 3467 18.72 | 3254 17.57 | 3042 16.42 | 2829 15.27 | 2617 14.13 | 2418 13.05 |
| 18551 18600 | 3697 19.90 | 3485 18.76 | 3272 17.62 | 3060 16.47 | 2847 15.33 | 2635 14.19 | 2435 13.11 |

| Tarif | B0Y | B1Y | B2Y | B3Y | B4Y | B5Y | B6Y |
|---------------------|--|------------|------------|------------|------------|------------|------------|
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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 % |
| 18601 18650 | 3715 19.95 | 3502 18.80 | 3290 17.66 | 3077 16.52 | 2865 15.38 | 2652 14.24 | 2451 13.16 |
| 18651 18700 | 3734 19.99 | 3521 18.85 | 3309 17.72 | 3096 16.58 | 2884 15.44 | 2671 14.30 | 2468 13.22 |
| 18701 18750 | 3751 20.03 | 3539 18.90 | 3326 17.76 | 3114 16.63 | 2901 15.49 | 2689 14.36 | 2485 13.27 |
| 18751 18800 | 3769 20.07 | 3557 18.95 | 3344 17.81 | 3132 16.68 | 2919 15.55 | 2707 14.42 | 2501 13.32 |
| 18801 18850 | 3788 20.12 | 3575 18.99 | 3363 17.86 | 3150 16.73 | 2938 15.61 | 2725 14.48 | 2519 13.38 |
| 18851 18900 | 3806 20.16 | 3593 19.04 | 3381 17.91 | 3168 16.78 | 2956 15.66 | 2743 14.53 | 2535 13.43 |
| 18901 18950 | 3823 20.20 | 3611 19.08 | 3399 17.96 | 3186 16.83 | 2974 15.71 | 2761 14.59 | 2552 13.48 |
| 18951 19000 | 3841 20.24 | 3629 19.13 | 3416 18.00 | 3204 16.89 | 2991 15.76 | 2779 14.65 | 2569 13.54 |
| 19001 19050 | 3860 20.29 | 3648 19.17 | 3435 18.06 | 3223 16.94 | 3010 15.82 | 2798 14.71 | 2587 13.60 |
| 19051 19100 | 3878 20.33 | 3665 19.21 | 3453 18.10 | 3240 16.99 | 3028 15.87 | 2815 14.76 | 2604 13.65 |
| 19101 19150 | 3896 20.37 | 3683 19.26 | 3471 18.15 | 3258 17.04 | 3046 15.93 | 2833 14.81 | 2621 13.70 |
| 19151 19200 | 3915 20.42 | 3702 19.31 | 3490 18.20 | 3277 17.09 | 3064 15.98 | 2852 14.87 | 2640 13.77 |
| 19201 19250 | 3933 20.46 | 3720 19.35 | 3507 18.24 | 3295 17.14 | 3082 16.03 | 2870 14.93 | 2657 13.82 |
| 19251 19300 | 3951 20.50 | 3738 19.39 | 3525 18.29 | 3313 17.19 | 3100 16.08 | 2888 14.98 | 2675 13.88 |
| 19301 19350 | 3970 20.54 | 3757 19.44 | 3544 18.34 | 3332 17.24 | 3119 16.14 | 2906 15.04 | 2694 13.94 |
| 19351 19400 | 3987 20.58 | 3775 19.48 | 3562 18.38 | 3350 17.29 | 3137 16.19 | 2924 15.09 | 2712 14.00 |
| 19401 19450 | 4005 20.62 | 3793 19.53 | 3580 18.43 | 3367 17.33 | 3155 16.24 | 2942 15.15 | 2730 14.05 |
| 19451 19500 | 4024 20.66 | 3812 19.57 | 3599 18.48 | 3386 17.39 | 3174 16.30 | 2961 15.20 | 2749 14.12 |
| 19501 19550 | 4042 20.70 | 3830 19.62 | 3617 18.52 | 3404 17.43 | 3192 16.35 | 2979 15.26 | 2766 14.17 |
| 19551 19600 | 4060 20.74 | 3847 19.65 | 3635 18.57 | 3422 17.48 | 3210 16.40 | 2997 15.31 | 2784 14.22 |
| 19601 19650 | 4079 20.78 | 3866 19.70 | 3654 18.62 | 3441 17.53 | 3229 16.45 | 3016 15.37 | 2803 14.28 |
| 19651 19700 | 4097 20.82 | 3884 19.74 | 3672 18.66 | 3459 17.58 | 3246 16.50 | 3034 15.42 | 2821 14.34 |
| 19701 19750 | 4115 20.86 | 3902 19.78 | 3690 18.71 | 3477 17.63 | 3264 16.55 | 3052 15.47 | 2839 14.39 |
| 19751 19800 | 4134 20.91 | 3921 19.83 | 3709 18.76 | 3496 17.68 | 3283 16.60 | 3071 15.53 | 2858 14.45 |
| 19801 19850 | 4152 20.94 | 3939 19.87 | 3727 18.80 | 3514 17.73 | 3301 16.65 | 3089 15.58 | 2876 14.51 |
| 19851 19900 | 4170 20.98 | 3957 19.91 | 3745 18.84 | 3532 17.77 | 3319 16.70 | 3107 15.63 | 2894 14.56 |
| 19901 19950 | 4189 21.02 | 3976 19.95 | 3764 18.89 | 3551 17.82 | 3338 16.75 | 3126 15.69 | 2913 14.62 |
| 19951 20000 | 4207 21.06 | 3994 19.99 | 3781 18.93 | 3569 17.87 | 3356 16.80 | 3144 15.74 | 2931 14.67 |
| 20001 20050 | 4225 21.10 | 4012 20.03 | 3799 18.97 | 3587 17.91 | 3374 16.85 | 3162 15.79 | 2949 14.73 |
| 20051 20100 | 4244 21.14 | 4031 20.08 | 3818 19.02 | 3606 17.96 | 3393 16.90 | 3181 15.85 | 2968 14.78 |
| 20101 20150 | 4262 21.18 | 4049 20.12 | 3837 19.07 | 3624 18.01 | 3411 16.95 | 3198 15.89 | 2986 14.84 |
| 20151 20200 | 4280 21.21 | 4067 20.16 | 3855 19.11 | 3642 18.05 | 3429 17.00 | 3216 15.94 | 3004 14.89 |
| 20201 20250 | 4299 21.26 | 4086 20.20 | 3874 19.15 | 3661 18.10 | 3448 17.05 | 3235 16.00 | 3023 14.95 |
| 20251 20300 | 4317 21.29 | 4104 20.24 | 3892 19.20 | 3679 18.15 | 3466 17.09 | 3254 16.05 | 3041 15.00 |
| 20301 20350 | 4335 21.33 | 4122 20.28 | 3910 19.24 | 3697 18.19 | 3484 17.14 | 3272 16.10 | 3059 15.05 |
| 20351 20400 | 4354 21.37 | 4142 20.33 | 3929 19.28 | 3716 18.24 | 3503 17.19 | 3291 16.15 | 3078 15.11 |
| 20401 20450 | 4372 21.41 | 4160 20.37 | 3947 19.32 | 3734 18.28 | 3521 17.24 | 3309 16.20 | 3096 15.16 |
| 20451 20500 | 4390 21.44 | 4178 20.41 | 3965 19.37 | 3752 18.32 | 3539 17.28 | 3327 16.25 | 3114 15.21 |
| 20501 20550 | 4409 21.48 | 4196 20.44 | 3983 19.41 | 3770 18.37 | 3557 17.33 | 3345 16.30 | 3132 15.26 |
| 20551 20600 | 4428 21.52 | 4215 20.49 | 4002 19.45 | 3789 18.42 | 3576 17.38 | 3364 16.35 | 3151 15.31 |
| 20601 20650 | 4446 21.56 | 4233 20.52 | 4020 19.49 | 3807 18.46 | 3595 17.43 | 3382 16.40 | 3169 15.36 |
| 20651 20700 | 4464 21.59 | 4251 20.56 | 4038 19.53 | 3826 18.51 | 3613 17.48 | 3400 16.44 | 3187 15.41 |
| 20701 20750 | 4483 21.63 | 4270 20.60 | 4057 19.58 | 3845 18.55 | 3632 17.52 | 3419 16.50 | 3206 15.47 |
| 20751 20800 | 4501 21.67 | 4288 20.64 | 4075 19.61 | 3863 18.59 | 3650 17.57 | 3437 16.54 | 3224 15.52 |
| 20801 20850 | 4519 21.70 | 4306 20.68 | 4094 19.66 | 3881 18.64 | 3668 17.61 | 3455 16.59 | 3243 15.57 |
| 20851 20900 | 4538 21.74 | 4326 20.72 | 4113 19.70 | 3900 18.68 | 3687 17.66 | 3474 16.64 | 3262 15.63 |
| 20901 20950 | 4557 21.78 | 4344 20.76 | 4131 19.74 | 3918 18.72 | 3705 17.71 | 3493 16.69 | 3280 15.68 |
| 20951 21000 | 4575 21.81 | 4362 20.80 | 4149 19.78 | 3936 18.77 | 3723 17.75 | 3511 16.74 | 3298 15.72 |
| 21001 21050 | 4594 21.85 | 4381 20.84 | 4168 19.82 | 3955 18.81 | 3743 17.80 | 3530 16.79 | 3317 15.78 |
| 21051 21100 | 4612 21.88 | 4399 20.87 | 4186 19.86 | 3974 18.86 | 3761 17.85 | 3548 16.84 | 3335 15.82 |
| 21101 21150 | 4630 21.92 | 4417 20.91 | 4205 19.91 | 3992 18.90 | 3779 17.89 | 3566 16.88 | 3353 15.87 |
| 21151 21200 | 4650 21.96 | 4437 20.95 | 4224 19.95 | 4011 18.94 | 3798 17.94 | 3585 16.93 | 3373 15.93 |
| 21201 21250 | 4668 21.99 | 4455 20.99 | 4242 19.99 | 4029 18.98 | 3816 17.98 | 3603 16.98 | 3391 15.98 |
| 21251 21300 | 4686 22.03 | 4473 21.02 | 4260 20.02 | 4047 19.02 | 3835 18.03 | 3622 17.02 | 3409 16.02 |
| 21301 21350 | 4705 22.06 | 4492 21.06 | 4279 20.07 | 4067 19.07 | 3854 18.07 | 3641 17.07 | 3428 16.08 |
| 21351 21400 | 4723 22.10 | 4511 21.10 | 4298 20.11 | 4085 19.11 | 3872 18.11 | 3659 17.12 | 3446 16.12 |
| 21401 21450 | 4742 22.13 | 4529 21.14 | 4316 20.14 | 4103 19.15 | 3890 18.16 | 3677 17.16 | 3464 16.17 |
| 21451 21500 | 4761 22.17 | 4548 21.18 | 4335 20.19 | 4122 19.19 | 3909 18.20 | 3697 17.22 | 3484 16.22 |
| 21501 21550 | 4779 22.20 | 4566 21.21 | 4353 20.22 | 4140 19.23 | 3927 18.24 | 3715 17.26 | 3502 16.27 |
| 21551 21600 | 4797 22.23 | 4584 21.25 | 4371 20.26 | 4159 19.28 | 3946 18.29 | 3733 17.30 | 3520 16.32 |

| Tarif | B0Y | B1Y | B2Y | B3Y | B4Y | B5Y | B6Y |
|---------------------|--|------------|------------|------------|------------|------------|------------|
| Bruttolohn im Monat | In rechtlich oder tatsächlich ungetrennter Ehe lebende Ehegatten, bei welchen nur ein Ehegatte erwerbstätig ist. (Der Tarif B ist nicht anwendbar für sog. Halbfamilien (Alleinerziehende). Diese werden mit dem Tarif H1 – H6 besteuert) | | | | | | |
| 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 | 4817 22.28 | 4604 21.29 | 4391 20.31 | 4178 19.32 | 3965 18.34 | 3752 17.35 | 3539 16.37 |
| 21651 21700 | 4835 22.31 | 4622 21.32 | 4409 20.34 | 4196 19.36 | 3983 18.38 | 3770 17.39 | 3557 16.41 |
| 21701 21750 | 4853 22.34 | 4640 21.36 | 4427 20.38 | 4214 19.40 | 4001 18.42 | 3788 17.44 | 3576 16.46 |
| 21751 21800 | 4872 22.37 | 4659 21.40 | 4446 20.42 | 4234 19.44 | 4021 18.47 | 3808 17.49 | 3595 16.51 |
| 21801 21850 | 4890 22.41 | 4678 21.43 | 4465 20.46 | 4252 19.48 | 4039 18.51 | 3826 17.53 | 3613 16.55 |
| 21851 21900 | 4909 22.44 | 4696 21.47 | 4483 20.49 | 4270 19.52 | 4057 18.55 | 3844 17.57 | 3631 16.60 |
| 21901 21950 | 4927 22.47 | 4714 21.50 | 4501 20.53 | 4288 19.56 | 4075 18.59 | 3862 17.61 | 3649 16.64 |
| 21951 22000 | 4946 22.51 | 4733 21.54 | 4520 20.57 | 4307 19.60 | 4095 18.63 | 3882 17.67 | 3669 16.70 |
| 22001 22050 | 4964 22.54 | 4751 21.57 | 4539 20.61 | 4326 19.64 | 4113 18.67 | 3900 17.71 | 3687 16.74 |
| 22051 22100 | 4983 22.57 | 4770 21.61 | 4557 20.64 | 4344 19.68 | 4131 18.71 | 3918 17.75 | 3705 16.78 |
| 22101 22150 | 5002 22.61 | 4789 21.65 | 4576 20.68 | 4363 19.72 | 4150 18.76 | 3937 17.79 | 3724 16.83 |
| 22151 22200 | 5020 22.64 | 4807 21.68 | 4594 20.72 | 4381 19.76 | 4168 18.80 | 3956 17.84 | 3743 16.88 |
| 22201 22250 | 5038 22.67 | 4825 21.71 | 4612 20.75 | 4400 19.80 | 4187 18.84 | 3974 17.88 | 3761 16.92 |
| 22251 22300 | 5058 22.71 | 4845 21.75 | 4632 20.79 | 4419 19.84 | 4206 18.88 | 3993 17.93 | 3780 16.97 |
| 22301 22350 | 5076 22.74 | 4863 21.78 | 4650 20.83 | 4437 19.87 | 4224 18.92 | 4011 17.97 | 3798 17.01 |
| 22351 22400 | 5094 22.77 | 4881 21.81 | 4668 20.86 | 4455 19.91 | 4242 18.96 | 4029 18.01 | 3817 17.06 |
| 22401 22450 | 5113 22.80 | 4900 21.85 | 4687 20.90 | 4475 19.96 | 4262 19.01 | 4049 18.06 | 3836 17.11 |
| 22451 22500 | 5131 22.83 | 4919 21.89 | 4706 20.94 | 4493 19.99 | 4280 19.04 | 4067 18.10 | 3854 17.15 |
| 22501 22550 | 5150 22.86 | 4937 21.92 | 4724 20.97 | 4511 20.03 | 4298 19.08 | 4085 18.14 | 3872 17.19 |
| 22551 22600 | 5169 22.90 | 4956 21.95 | 4743 21.01 | 4530 20.07 | 4317 19.12 | 4104 18.18 | 3891 17.24 |
| 22601 22650 | 5187 22.93 | 4974 21.98 | 4761 21.04 | 4548 20.10 | 4336 19.16 | 4123 18.22 | 3910 17.28 |
| 22651 22700 | 5205 22.95 | 4992 22.02 | 4780 21.08 | 4567 20.14 | 4354 19.20 | 4141 18.26 | 3928 17.32 |
| 22701 22750 | 5225 22.99 | 5012 22.06 | 4799 21.12 | 4586 20.18 | 4373 19.24 | 4160 18.31 | 3947 17.37 |
| 22751 22800 | 5243 23.02 | 5030 22.09 | 4817 21.15 | 4604 20.22 | 4391 19.28 | 4179 18.35 | 3966 17.41 |
| 22801 22850 | 5261 23.05 | 5048 22.12 | 4835 21.18 | 4623 20.25 | 4410 19.32 | 4197 18.39 | 3984 17.45 |
| 22851 22900 | 5281 23.09 | 5068 22.16 | 4855 21.22 | 4642 20.29 | 4429 19.36 | 4216 18.43 | 4003 17.50 |
| 22901 22950 | 5299 23.11 | 5086 22.19 | 4873 21.26 | 4660 20.33 | 4447 19.40 | 4234 18.47 | 4021 17.54 |
| 22951 23000 | 5317 23.14 | 5104 22.22 | 4891 21.29 | 4678 20.36 | 4465 19.43 | 4252 18.51 | 4040 17.58 |
| 23001 23050 | 5336 23.17 | 5123 22.25 | 4910 21.32 | 4698 20.40 | 4485 19.48 | 4272 18.55 | 4059 17.63 |
| 23051 23100 | 5354 23.20 | 5142 22.28 | 4929 21.36 | 4716 20.44 | 4503 19.51 | 4290 18.59 | 4077 17.67 |
| 23101 23150 | 5373 23.23 | 5160 22.31 | 4947 21.39 | 4734 20.47 | 4521 19.55 | 4308 18.63 | 4095 17.71 |
| 23151 23200 | 5392 23.27 | 5179 22.35 | 4966 21.43 | 4754 20.51 | 4541 19.59 | 4328 18.68 | 4115 17.76 |
| 23201 23250 | 5410 23.29 | 5198 22.38 | 4985 21.46 | 4772 20.55 | 4559 19.63 | 4346 18.71 | 4133 17.80 |
| 23251 23300 | 5429 23.33 | 5216 22.41 | 5003 21.50 | 4790 20.58 | 4577 19.66 | 4364 18.75 | 4151 17.83 |
| 23301 23350 | 5448 23.36 | 5235 22.44 | 5022 21.53 | 4809 20.62 | 4596 19.70 | 4383 18.79 | 4171 17.88 |
| 23351 23400 | 5466 23.38 | 5254 22.48 | 5041 21.57 | 4827 20.65 | 4615 19.74 | 4402 18.83 | 4189 17.92 |
| 23401 23450 | 5485 23.42 | 5272 22.51 | 5059 21.60 | 4846 20.69 | 4633 19.78 | 4420 18.87 | 4207 17.96 |
| 23451 23500 | 5503 23.44 | 5290 22.53 | 5077 21.63 | 4864 20.72 | 4651 19.81 | 4438 18.91 | 4225 18.00 |
| 23501 23550 | 5522 23.47 | 5309 22.57 | 5096 21.66 | 4883 20.76 | 4670 19.85 | 4458 18.95 | 4245 18.04 |
| 23551 23600 | 5540 23.50 | 5327 22.60 | 5115 21.70 | 4902 20.79 | 4689 19.89 | 4476 18.99 | 4263 18.08 |
| 23601 23650 | 5559 23.53 | 5346 22.63 | 5133 21.73 | 4920 20.83 | 4707 19.92 | 4494 19.02 | 4281 18.12 |
| 23651 23700 | 5578 23.56 | 5365 22.66 | 5152 21.76 | 4939 20.86 | 4726 19.96 | 4513 19.06 | 4300 18.16 |
| 23701 23750 | 5596 23.59 | 5383 22.69 | 5170 21.79 | 4958 20.90 | 4745 20.00 | 4532 19.10 | 4319 18.20 |
| 23751 23800 | 5614 23.61 | 5402 22.72 | 5189 21.83 | 4976 20.93 | 4763 20.03 | 4550 19.14 | 4337 18.24 |
| 23801 23850 | 5634 23.65 | 5421 22.75 | 5208 21.86 | 4995 20.97 | 4782 20.07 | 4569 19.18 | 4356 18.28 |
| 23851 23900 | 5652 23.67 | 5439 22.78 | 5226 21.89 | 5014 21.00 | 4800 20.10 | 4587 19.21 | 4375 18.32 |
| 23901 23950 | 5670 23.70 | 5458 22.81 | 5245 21.92 | 5032 21.03 | 4819 20.14 | 4606 19.25 | 4393 18.36 |
| 23951 24000 | 5690 23.73 | 5477 22.84 | 5264 21.96 | 5051 21.07 | 4838 20.18 | 4625 19.29 | 4412 18.40 |
| 24001 24050 | 5708 23.76 | 5495 22.87 | 5282 21.99 | 5069 21.10 | 4856 20.21 | 4643 19.33 | 4431 18.44 |
| 24051 24100 | 5726 23.78 | 5514 22.90 | 5301 22.02 | 5088 21.13 | 4875 20.25 | 4662 19.36 | 4449 18.48 |
| 24101 24150 | 5746 23.82 | 5533 22.93 | 5320 22.05 | 5107 21.17 | 4894 20.29 | 4681 19.40 | 4468 18.52 |
| 24151 24200 | 5764 23.84 | 5551 22.96 | 5338 22.08 | 5125 21.20 | 4912 20.32 | 4699 19.44 | 4486 18.56 |
| 24201 24250 | 5782 23.87 | 5569 22.99 | 5356 22.11 | 5143 21.23 | 4930 20.35 | 4718 19.48 | 4505 18.60 |
| 24251 24300 | 5802 23.90 | 5589 23.02 | 5376 22.15 | 5163 21.27 | 4950 20.39 | 4737 19.51 | 4524 18.64 |
| 24301 24350 | 5820 23.93 | 5607 23.05 | 5394 22.17 | 5181 21.30 | 4968 20.42 | 4755 19.55 | 4542 18.67 |
| 24351 24400 | 5838 23.95 | 5625 23.08 | 5412 22.20 | 5199 21.33 | 4986 20.46 | 4774 19.59 | 4561 18.71 |
| 24401 24450 | 5858 23.98 | 5645 23.11 | 5432 22.24 | 5219 21.37 | 5006 20.50 | 4793 19.62 | 4580 18.75 |
| 24451 24500 | 5876 24.01 | 5663 23.14 | 5450 22.27 | 5237 21.40 | 5024 20.53 | 4811 19.66 | 4598 18.79 |
| 24501 24550 | 5894 24.03 | 5681 23.16 | 5468 22.30 | 5255 21.43 | 5042 20.56 | 4830 19.69 | 4617 18.83 |
| 24551 24600 | 5914 24.07 | 5701 23.20 | 5488 22.33 | 5275 21.46 | 5062 20.60 | 4849 19.73 | 4636 18.86 |

| Tarif | B0Y | B1Y | B2Y | B3Y | B4Y | B5Y | B6Y |
|--|-------------|------------|------------|------------|------------|------------|------------|
| 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 % |
| Bruttolohn im Monat | | | | | | | |
| In rechtlich oder tatsächlich ungetrennter Ehe lebende Ehegatten, bei welchen nur ein Ehegatte erwerbstätig ist. (Der Tarif B ist nicht anwendbar für sog. Halbfamilien (Alleinerziehende). Diese werden mit dem Tarif H1 – H6 besteuert) | | | | | | | |
| 24601 24650 | 5932 24.09 | 5719 23.22 | 5506 22.36 | 5293 21.49 | 5080 20.63 | 4867 19.76 | 4654 18.90 |
| 24651 24700 | 5950 24.11 | 5737 23.25 | 5524 22.39 | 5311 21.52 | 5098 20.66 | 4885 19.80 | 4673 18.94 |
| 24701 24750 | 5970 24.15 | 5757 23.28 | 5544 22.42 | 5331 21.56 | 5118 20.70 | 4905 19.84 | 4692 18.98 |
| 24751 24800 | 5988 24.17 | 5775 23.31 | 5562 22.45 | 5349 21.59 | 5136 20.73 | 4923 19.87 | 4710 19.01 |
| 24801 24850 | 6006 24.19 | 5793 23.34 | 5580 22.48 | 5367 21.62 | 5154 20.76 | 4941 19.90 | 4729 19.05 |
| 24851 24900 | 6024 24.22 | 5812 23.36 | 5599 22.51 | 5386 21.65 | 5173 20.80 | 4960 19.94 | 4747 19.08 |
| 24901 24950 | 6044 24.25 | 5831 23.39 | 5618 22.54 | 5405 21.69 | 5192 20.83 | 4979 19.98 | 4766 19.12 |
| 24951 25000 | 6062 24.27 | 5849 23.42 | 5636 22.57 | 5423 21.71 | 5210 20.86 | 4997 20.01 | 4785 19.16 |
| 25001 25050 | 6080 24.30 | 5868 23.45 | 5655 22.60 | 5442 21.75 | 5229 20.90 | 5016 20.04 | 4803 19.19 |
| 25051 25100 | 6100 24.33 | 5887 23.48 | 5674 22.63 | 5461 21.78 | 5248 20.93 | 5035 20.08 | 4822 19.23 |
| 25101 25150 | 6118 24.35 | 5905 23.50 | 5692 22.65 | 5479 21.81 | 5266 20.96 | 5053 20.11 | 4840 19.26 |
| 25151 25200 | 6137 24.38 | 5923 23.53 | 5711 22.69 | 5498 21.84 | 5285 20.99 | 5072 20.15 | 4859 19.30 |
| 25201 25250 | 6156 24.40 | 5943 23.56 | 5730 22.72 | 5517 21.87 | 5304 21.03 | 5091 20.18 | 4878 19.34 |
| 25251 25300 | 6174 24.43 | 5961 23.58 | 5748 22.74 | 5535 21.90 | 5322 21.06 | 5109 20.21 | 4896 19.37 |
| 25301 25350 | 6193 24.45 | 5980 23.61 | 5767 22.77 | 5554 21.93 | 5341 21.09 | 5128 20.25 | 4915 19.41 |
| 25351 25400 | 6212 24.48 | 5999 23.64 | 5786 22.80 | 5573 21.96 | 5360 21.12 | 5147 20.28 | 4934 19.44 |
| 25401 25450 | 6230 24.50 | 6017 23.67 | 5804 22.83 | 5591 21.99 | 5378 21.15 | 5166 20.32 | 4952 19.48 |
| 25451 25500 | 6249 24.53 | 6036 23.69 | 5823 22.86 | 5610 22.02 | 5397 21.19 | 5184 20.35 | 4971 19.51 |
| 25501 25550 | 6268 24.56 | 6055 23.72 | 5842 22.89 | 5629 22.05 | 5416 21.22 | 5203 20.38 | 4990 19.55 |
| 25551 25600 | 6286 24.58 | 6073 23.75 | 5861 22.92 | 5647 22.08 | 5434 21.25 | 5222 20.42 | 5008 19.58 |
| 25601 25650 | 6305 24.60 | 6092 23.77 | 5879 22.94 | 5666 22.11 | 5453 21.28 | 5240 20.45 | 5027 19.62 |
| 25651 25700 | 6324 24.63 | 6111 23.80 | 5898 22.97 | 5685 22.14 | 5472 21.31 | 5259 20.48 | 5046 19.65 |
| 25701 25750 | 6342 24.65 | 6129 23.83 | 5917 23.00 | 5704 22.17 | 5490 21.34 | 5278 20.52 | 5065 19.69 |
| 25751 25800 | 6361 24.68 | 6148 23.85 | 5935 23.03 | 5722 22.20 | 5509 21.37 | 5296 20.55 | 5083 19.72 |
| 25801 25850 | 6380 24.70 | 6167 23.88 | 5954 23.06 | 5741 22.23 | 5528 21.41 | 5315 20.58 | 5102 19.76 |
| 25851 25900 | 6399 24.73 | 6186 23.91 | 5972 23.08 | 5760 22.26 | 5547 21.44 | 5334 20.61 | 5121 19.79 |
| 25901 25950 | 6417 24.75 | 6204 23.93 | 5991 23.11 | 5778 22.29 | 5565 21.47 | 5352 20.64 | 5139 19.82 |
| 25951 26000 | 6436 24.78 | 6223 23.96 | 6010 23.14 | 5797 22.32 | 5584 21.50 | 5371 20.68 | 5158 19.86 |
| 26001 26050 | 6455 24.80 | 6242 23.98 | 6029 23.17 | 5816 22.35 | 5603 21.53 | 5390 20.71 | 5177 19.89 |
| 26051 26100 | 6473 24.82 | 6260 24.01 | 6047 23.19 | 5834 22.37 | 5621 21.56 | 5408 20.74 | 5195 19.92 |
| 26101 26150 | 6493 24.85 | 6279 24.03 | 6066 23.22 | 5854 22.41 | 5640 21.59 | 5427 20.77 | 5215 19.96 |
| 26151 26200 | 6511 24.87 | 6298 24.06 | 6085 23.25 | 5872 22.43 | 5659 21.62 | 5446 20.81 | 5233 19.99 |
| 26201 26250 | 6529 24.90 | 6316 24.08 | 6103 23.27 | 5890 22.46 | 5677 21.65 | 5464 20.84 | 5251 20.02 |
| 26251 26300 | 6549 24.92 | 6336 24.11 | 6122 23.30 | 5910 22.49 | 5697 21.68 | 5483 20.87 | 5271 20.06 |
| 26301 26350 | 6567 24.95 | 6354 24.14 | 6141 23.33 | 5928 22.52 | 5715 21.71 | 5502 20.90 | 5289 20.09 |
| 26351 26400 | 6585 24.97 | 6372 24.16 | 6159 23.35 | 5946 22.54 | 5733 21.74 | 5520 20.93 | 5307 20.12 |
| 26401 26450 | 6604 24.99 | 6391 24.19 | 6178 23.38 | 5965 22.57 | 5752 21.77 | 5539 20.96 | 5326 20.16 |
| 26451 26500 | 6623 25.02 | 6410 24.21 | 6197 23.41 | 5984 22.60 | 5771 21.80 | 5558 20.99 | 5345 20.19 |
| 26501 26550 | 6641 25.04 | 6429 24.24 | 6215 23.43 | 6002 22.63 | 5789 21.82 | 5576 21.02 | 5363 20.22 |
| 26551 26600 | 6660 25.06 | 6447 24.26 | 6234 23.46 | 6021 22.66 | 5808 21.86 | 5595 21.05 | 5382 20.25 |
| 26601 26650 | 6679 25.09 | 6466 24.29 | 6253 23.49 | 6040 22.69 | 5827 21.89 | 5614 21.09 | 5401 20.29 |
| 26651 26700 | 6698 25.11 | 6485 24.31 | 6272 23.51 | 6058 22.71 | 5846 21.92 | 5633 21.12 | 5419 20.31 |
| 26701 26750 | 6716 25.13 | 6503 24.33 | 6290 23.54 | 6077 22.74 | 5864 21.94 | 5651 21.14 | 5438 20.35 |
| 26751 26800 | 6735 25.15 | 6522 24.36 | 6309 23.56 | 6096 22.77 | 5883 21.97 | 5670 21.18 | 5457 20.38 |
| 26801 26850 | 6754 25.18 | 6541 24.38 | 6328 23.59 | 6115 22.80 | 5902 22.00 | 5689 21.21 | 5476 20.41 |
| 26851 26900 | 6772 25.20 | 6559 24.41 | 6346 23.61 | 6133 22.82 | 5920 22.03 | 5707 21.24 | 5494 20.44 |
| 26901 26950 | 6792 25.23 | 6579 24.43 | 6366 23.64 | 6152 22.85 | 5940 22.06 | 5727 21.27 | 5513 20.48 |
| 26951 27000 | 6810 25.25 | 6597 24.46 | 6384 23.67 | 6171 22.88 | 5958 22.09 | 5745 21.30 | 5532 20.51 |
| 27001 27050 | 6828 25.27 | 6615 24.48 | 6402 23.69 | 6189 22.90 | 5976 22.11 | 5763 21.32 | 5550 20.54 |
| 27051 27100 | 6848 25.29 | 6635 24.51 | 6422 23.72 | 6209 22.93 | 5996 22.15 | 5783 21.36 | 5570 20.57 |
| 27101 27150 | 6866 25.31 | 6653 24.53 | 6440 23.74 | 6227 22.96 | 6014 22.17 | 5801 21.39 | 5588 20.60 |
| 27151 27200 | 6885 25.34 | 6671 24.55 | 6459 23.77 | 6245 22.98 | 6032 22.20 | 5820 21.42 | 5606 20.63 |
| 27201 27250 | 6904 25.36 | 6691 24.58 | 6478 23.79 | 6265 23.01 | 6052 22.23 | 5839 21.45 | 5626 20.66 |
| 27251 27300 | 6922 25.38 | 6709 24.60 | 6496 23.82 | 6283 23.04 | 6070 22.25 | 5857 21.47 | 5644 20.69 |
| 27301 27350 | 6941 25.40 | 6728 24.62 | 6515 23.84 | 6302 23.06 | 6089 22.28 | 5876 21.50 | 5663 20.72 |
| 27351 27400 | 6960 25.42 | 6747 24.65 | 6534 23.87 | 6321 23.09 | 6108 22.31 | 5895 21.53 | 5682 20.76 |
| 27401 27450 | 6979 25.45 | 6766 24.67 | 6553 23.89 | 6340 23.12 | 6126 22.34 | 5914 21.56 | 5700 20.78 |
| 27451 27500 | 6997 25.47 | 6784 24.69 | 6571 23.92 | 6358 23.14 | 6145 22.37 | 5932 21.59 | 5719 20.82 |
| 27501 27550 | 7016 25.49 | 6803 24.72 | 6590 23.94 | 6377 23.17 | 6164 22.39 | 5951 21.62 | 5738 20.85 |
| 27551 27600 | 7035 25.51 | 6822 24.74 | 6609 23.97 | 6396 23.19 | 6183 22.42 | 5970 21.65 | 5757 20.88 |

| Tarif | B0Y | B1Y | B2Y | B3Y | B4Y | B5Y | B6Y |
|---------------------|--|-------------|-------------|-------------|-------------|-------------|-------------|
| Bruttolohn im Monat | In rechtlich oder tatsächlich ungetrennter Ehe lebende Ehegatten, bei welchen nur ein Ehegatte erwerbstätig ist. (Der Tarif B ist nicht anwendbar für sog. Halbfamilien (Alleinerziehende). Diese werden mit dem Tarif H1 – H6 besteuert) | | | | | | |
| 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 | 7053 25.53 | 6840 24.76 | 6627 23.99 | 6414 23.22 | 6201 22.45 | 5988 21.68 | 5775 20.90 |
| 27651 27700 | 7073 25.56 | 6860 24.79 | 6647 24.02 | 6434 23.25 | 6220 22.48 | 6008 21.71 | 5795 20.94 |
| 27701 27750 | 7091 25.58 | 6878 24.81 | 6665 24.04 | 6452 23.27 | 6239 22.50 | 6026 21.73 | 5813 20.97 |
| 27751 27800 | 7110 25.60 | 6896 24.83 | 6684 24.06 | 6470 23.29 | 6257 22.53 | 6044 21.76 | 5831 20.99 |
| 27801 27850 | 7128 25.62 | 6915 24.85 | 6702 24.09 | 6489 23.32 | 6276 22.56 | 6063 21.79 | 5850 21.02 |
| 27851 27900 | 7147 25.64 | 6934 24.88 | 6721 24.11 | 6508 23.35 | 6295 22.58 | 6082 21.82 | 5869 21.05 |
| 27901 27950 | 7166 25.66 | 6953 24.90 | 6740 24.14 | 6527 23.37 | 6314 22.61 | 6100 21.84 | 5888 21.09 |
| 27951 28000 | 7184 25.68 | 6971 24.92 | 6758 24.16 | 6545 23.40 | 6332 22.63 | 6119 21.87 | 5906 21.11 |
| 28001 28050 | 7204 25.71 | 6991 24.95 | 6778 24.19 | 6565 23.43 | 6351 22.66 | 6139 21.91 | 5925 21.14 |
| 28051 28100 | 7222 25.72 | 7009 24.97 | 6796 24.21 | 6583 23.45 | 6370 22.69 | 6157 21.93 | 5944 21.17 |
| 28101 28150 | 7241 25.75 | 7027 24.98 | 6814 24.23 | 6601 23.47 | 6388 22.71 | 6175 21.96 | 5962 21.20 |
| 28151 28200 | 7260 25.77 | 7047 25.01 | 6834 24.26 | 6621 23.50 | 6408 22.74 | 6195 21.99 | 5982 21.23 |
| 28201 28250 | 7278 25.79 | 7065 25.03 | 6852 24.28 | 6639 23.52 | 6426 22.77 | 6213 22.01 | 6000 21.26 |
| 28251 28300 | 7297 25.81 | 7084 25.05 | 6871 24.30 | 6658 23.55 | 6445 22.79 | 6231 22.04 | 6019 21.29 |
| 28301 28350 | 7316 25.83 | 7103 25.08 | 6890 24.32 | 6677 23.57 | 6464 22.82 | 6251 22.07 | 6038 21.32 |
| 28351 28400 | 7335 25.85 | 7122 25.10 | 6909 24.35 | 6696 23.60 | 6482 22.84 | 6269 22.09 | 6056 21.34 |
| 28401 28450 | 7353 25.87 | 7140 25.12 | 6927 24.37 | 6714 23.62 | 6501 22.87 | 6288 22.12 | 6075 21.37 |
| 28451 28500 | 7373 25.89 | 7160 25.14 | 6947 24.40 | 6733 23.65 | 6520 22.90 | 6307 22.15 | 6094 21.40 |
| 28501 28550 | 7391 25.91 | 7178 25.16 | 6965 24.42 | 6752 23.67 | 6539 22.92 | 6326 22.18 | 6113 21.43 |
| 28551 28600 | 7410 25.93 | 7196 25.18 | 6983 24.44 | 6770 23.69 | 6557 22.95 | 6344 22.20 | 6131 21.46 |
| 28601 28650 | 7429 25.95 | 7216 25.21 | 7003 24.46 | 6790 23.72 | 6577 22.98 | 6364 22.23 | 6151 21.49 |
| 28651 28700 | 7447 25.97 | 7234 25.23 | 7021 24.48 | 6808 23.74 | 6595 23.00 | 6382 22.26 | 6169 21.51 |
| 28701 28750 | 7466 25.99 | 7253 25.25 | 7040 24.51 | 6827 23.77 | 6614 23.03 | 6400 22.28 | 6188 21.54 |
| 28751 28800 | 7485 26.01 | 7272 25.27 | 7059 24.53 | 6846 23.79 | 6633 23.05 | 6420 22.31 | 6207 21.57 |
| 28801 28850 | 7504 26.03 | 7291 25.29 | 7078 24.56 | 6865 23.82 | 6651 23.07 | 6438 22.33 | 6225 21.60 |
| 28851 28900 | 7522 26.05 | 7309 25.31 | 7096 24.57 | 6883 23.84 | 6670 23.10 | 6457 22.36 | 6244 21.62 |
| 28901 28950 | 7542 26.07 | 7329 25.34 | 7116 24.60 | 6903 23.87 | 6689 23.13 | 6476 22.39 | 6263 21.65 |
| 28951 29000 | 7560 26.09 | 7347 25.36 | 7134 24.62 | 6921 23.89 | 6708 23.15 | 6495 22.42 | 6282 21.68 |
| 29001 29050 | 7579 26.11 | 7365 25.37 | 7152 24.64 | 6939 23.91 | 6726 23.17 | 6513 22.44 | 6300 21.71 |
| 29051 29100 | 7598 26.13 | 7385 25.40 | 7172 24.67 | 6959 23.93 | 6746 23.20 | 6533 22.47 | 6320 21.74 |
| 29101 29150 | 7617 26.15 | 7403 25.42 | 7190 24.69 | 6977 23.96 | 6764 23.22 | 6551 22.49 | 6338 21.76 |
| 29151 29200 | 7635 26.17 | 7422 25.44 | 7209 24.71 | 6996 23.98 | 6783 23.25 | 6569 22.52 | 6357 21.79 |
| 29201 29250 | 7654 26.19 | 7441 25.46 | 7228 24.73 | 7015 24.00 | 6802 23.27 | 6589 22.55 | 6376 21.82 |
| 29251 29300 | 7673 26.21 | 7460 25.48 | 7247 24.75 | 7034 24.03 | 6821 23.30 | 6607 22.57 | 6394 21.84 |
| 29301 29350 | 7691 26.23 | 7478 25.50 | 7265 24.77 | 7052 24.05 | 6839 23.32 | 6626 22.60 | 6413 21.87 |
| 29351 29400 | 7710 26.25 | 7497 25.52 | 7284 24.80 | 7071 24.07 | 6857 23.34 | 6644 22.62 | 6431 21.89 |
| 29401 29450 | 7729 26.27 | 7516 25.54 | 7303 24.82 | 7090 24.10 | 6877 23.37 | 6664 22.65 | 6451 21.92 |
| 29451 29500 | 7748 26.29 | 7535 25.56 | 7321 24.84 | 7109 24.12 | 6895 23.39 | 6682 22.67 | 6469 21.95 |
| 29501 29550 | 7766 26.30 | 7553 25.58 | 7340 24.86 | 7127 24.14 | 6914 23.42 | 6701 22.70 | 6488 21.97 |
| 29551 29600 | 7786 26.33 | 7573 25.61 | 7360 24.89 | 7146 24.16 | 6933 23.44 | 6720 22.72 | 6507 22.00 |
| 29601 29650 | 7804 26.34 | 7591 25.62 | 7378 24.90 | 7165 24.19 | 6952 23.47 | 6739 22.75 | 6526 22.03 |
| 29651 29700 | 7823 26.36 | 7609 25.64 | 7396 24.92 | 7183 24.21 | 6970 23.49 | 6757 22.77 | 6544 22.05 |
| 29701 29750 | 7842 26.38 | 7629 25.67 | 7416 24.95 | 7203 24.23 | 6990 23.52 | 6777 22.80 | 6564 22.08 |
| 29751 29800 | 7861 26.40 | 7647 25.68 | 7434 24.97 | 7221 24.25 | 7008 23.54 | 6795 22.82 | 6582 22.11 |
| 29801 29850 | 7879 26.42 | 7666 25.70 | 7453 24.99 | 7240 24.27 | 7027 23.56 | 6814 22.85 | 6601 22.13 |
| 29851 29900 | 7899 26.44 | 7685 25.72 | 7472 25.01 | 7259 24.30 | 7046 23.58 | 6833 22.87 | 6620 22.16 |
| 29901 29950 | 7917 26.46 | 7704 25.74 | 7491 25.03 | 7278 24.32 | 7065 23.61 | 6851 22.89 | 6639 22.19 |
| 29951 30000 | 7936 26.48 | 7722 25.76 | 7509 25.05 | 7296 24.34 | 7083 23.63 | 6870 22.92 | 6657 22.21 |
| 30001 35000 | 8887 27.34 | 8674 26.69 | 8461 26.03 | 8248 25.38 | 8035 24.72 | 7821 24.06 | 7608 23.41 |
| 35001 40000 | 10780 28.75 | 10566 28.18 | 10353 27.61 | 10140 27.04 | 9927 26.47 | 9713 25.90 | 9500 25.33 |
| 40001 45000 | 12683 29.84 | 12469 29.34 | 12256 28.84 | 12043 28.34 | 11829 27.83 | 11616 27.33 | 11403 26.83 |
| 45001 50000 | 14596 30.73 | 14383 30.28 | 14169 29.83 | 13956 29.38 | 13743 28.93 | 13529 28.48 | 13316 28.03 |
| 50001 55000 | 16517 31.46 | 16303 31.05 | 16090 30.65 | 15877 30.24 | 15663 29.83 | 15450 29.43 | 15236 29.02 |
| 55001 60000 | 18445 32.08 | 18232 31.71 | 18018 31.34 | 17804 30.96 | 17591 30.59 | 17377 30.22 | 17164 29.85 |
| 60001 65000 | 20380 32.61 | 20166 32.27 | 19953 31.92 | 19739 31.58 | 19526 31.24 | 19312 30.90 | 19098 30.56 |
| 65001 70000 | 22321 33.07 | 22108 32.75 | 21894 32.44 | 21680 32.12 | 21467 31.80 | 21253 31.49 | 21039 31.17 |
| 70001 75000 | 24269 33.47 | 24055 33.18 | 23842 32.89 | 23628 32.59 | 23415 32.30 | 23201 32.00 | 22987 31.71 |
| 75001 80000 | 26221 33.83 | 26008 33.56 | 25794 33.28 | 25580 33.01 | 25367 32.73 | 25153 32.46 | 24939 32.18 |
| 80001 85000 | 28179 34.16 | 27965 33.90 | 27751 33.64 | 27538 33.38 | 27324 33.12 | 27110 32.86 | 26896 32.60 |
| 85001 90000 | 30117 34.42 | 29912 34.19 | 29707 33.95 | 29499 33.71 | 29286 33.47 | 29072 33.23 | 28858 32.98 |

