

**NN ohne Kirchensteuer, Grenzgänger**  
Monatstarif für Doppelverdiener (Tarif NN)

Kantons- und Gemeindesteuern  
Direkte Bundessteuer

| Tarif               |           | NON                             |      | N1N    |      | N2N      |      | N3N      |      | N4N      |   | N5N      |   |
|---------------------|-----------|---------------------------------|------|--------|------|----------|------|----------|------|----------|---|----------|---|
| Bruttolohn im Monat |           | Erwerbstätiger Doppelverdiener, |      |        |      |          |      |          |      |          |   |          |   |
| Stufe von           | Stufe bis |                                 |      | 1Kind  |      | 2 Kinder |      | 3 Kinder |      | 4 Kinder |   | 5 Kinder |   |
| Fr.                 | Fr.       | Fr.                             | %    | Fr.    | %    | Fr.      | %    | Fr.      | %    | Fr.      | % | Fr.      | % |
| 1                   | 1'200     | 10.00                           |      | 10.00  |      | 10.00    |      | 10.00    |      | 10.00    |   | 10.00    |   |
| 1'201               | 1'250     | 10.00                           |      | 10.00  |      | 10.00    |      | 10.00    |      | 10.00    |   | 10.00    |   |
| 1'251               | 1'300     | 10.00                           |      | 10.00  |      | 10.00    |      | 10.00    |      | 10.00    |   | 10.00    |   |
| 1'301               | 1'350     | 10.00                           |      | 10.00  |      | 10.00    |      | 10.00    |      | 10.00    |   | 10.00    |   |
| 1'351               | 1'400     | 13.00                           | 0.95 | 10.00  |      | 10.00    |      | 10.00    |      | 10.00    |   | 10.00    |   |
| 1'401               | 1'450     | 17.00                           | 1.19 | 10.00  |      | 10.00    |      | 10.00    |      | 10.00    |   | 10.00    |   |
| 1'451               | 1'500     | 21.00                           | 1.42 | 10.00  |      | 10.00    |      | 10.00    |      | 10.00    |   | 10.00    |   |
| 1'501               | 1'550     | 25.00                           | 1.64 | 10.00  |      | 10.00    |      | 10.00    |      | 10.00    |   | 10.00    |   |
| 1'551               | 1'600     | 29.00                           | 1.84 | 10.00  |      | 10.00    |      | 10.00    |      | 10.00    |   | 10.00    |   |
| 1'601               | 1'650     | 33.00                           | 2.03 | 10.00  |      | 10.00    |      | 10.00    |      | 10.00    |   | 10.00    |   |
| 1'651               | 1'700     | 37.00                           | 2.21 | 10.00  |      | 10.00    |      | 10.00    |      | 10.00    |   | 10.00    |   |
| 1'701               | 1'750     | 41.00                           | 2.38 | 10.00  |      | 10.00    |      | 10.00    |      | 10.00    |   | 10.00    |   |
| 1'751               | 1'800     | 44.00                           | 2.48 | 11.00  | 0.62 | 10.00    |      | 10.00    |      | 10.00    |   | 10.00    |   |
| 1'801               | 1'850     | 48.00                           | 2.63 | 14.00  | 0.77 | 10.00    |      | 10.00    |      | 10.00    |   | 10.00    |   |
| 1'851               | 1'900     | 52.00                           | 2.77 | 16.00  | 0.85 | 10.00    |      | 10.00    |      | 10.00    |   | 10.00    |   |
| 1'901               | 1'950     | 56.00                           | 2.91 | 19.00  | 0.99 | 10.00    |      | 10.00    |      | 10.00    |   | 10.00    |   |
| 1'951               | 2'000     | 60.00                           | 3.04 | 22.00  | 1.11 | 10.00    |      | 10.00    |      | 10.00    |   | 10.00    |   |
| 2'001               | 2'050     | 64.00                           | 3.16 | 24.00  | 1.19 | 10.00    |      | 10.00    |      | 10.00    |   | 10.00    |   |
| 2'051               | 2'100     | 67.00                           | 3.23 | 27.00  | 1.30 | 10.00    |      | 10.00    |      | 10.00    |   | 10.00    |   |
| 2'101               | 2'150     | 71.00                           | 3.34 | 31.00  | 1.46 | 10.00    |      | 10.00    |      | 10.00    |   | 10.00    |   |
| 2'151               | 2'200     | 75.00                           | 3.45 | 33.00  | 1.52 | 10.00    |      | 10.00    |      | 10.00    |   | 10.00    |   |
| 2'201               | 2'250     | 80.00                           | 3.60 | 36.00  | 1.62 | 11.00    | 0.49 | 10.00    |      | 10.00    |   | 10.00    |   |
| 2'251               | 2'300     | 85.00                           | 3.74 | 40.00  | 1.76 | 12.00    | 0.53 | 10.00    |      | 10.00    |   | 10.00    |   |
| 2'301               | 2'350     | 91.00                           | 3.91 | 43.00  | 1.85 | 13.00    | 0.56 | 10.00    |      | 10.00    |   | 10.00    |   |
| 2'351               | 2'400     | 96.00                           | 4.04 | 46.00  | 1.94 | 15.00    | 0.63 | 10.00    |      | 10.00    |   | 10.00    |   |
| 2'401               | 2'450     | 101.00                          | 4.16 | 49.00  | 2.02 | 17.00    | 0.70 | 10.00    |      | 10.00    |   | 10.00    |   |
| 2'451               | 2'500     | 0.00                            |      | 52.00  | 2.10 | 19.00    | 0.77 | 10.00    |      | 10.00    |   | 10.00    |   |
| 2'501               | 2'550     | 0.00                            |      | 56.00  | 2.22 | 21.00    | 0.83 | 10.00    |      | 10.00    |   | 10.00    |   |
| 2'551               | 2'600     | 116.00                          | 4.50 | 59.00  | 2.29 | 23.00    | 0.89 | 10.00    |      | 10.00    |   | 10.00    |   |
| 2'601               | 2'650     | 118.00                          | 4.50 | 63.00  | 2.40 | 25.00    | 0.95 | 10.00    |      | 10.00    |   | 10.00    |   |
| 2'651               | 2'700     | 120.00                          | 4.50 | 67.00  | 2.50 | 27.00    | 1.01 | 10.00    |      | 10.00    |   | 10.00    |   |
| 2'701               | 2'750     | 123.00                          | 4.50 | 72.00  | 2.64 | 30.00    | 1.10 | 10.00    |      | 10.00    |   | 10.00    |   |
| 2'751               | 2'800     | 125.00                          | 4.50 | 77.00  | 2.77 | 32.00    | 1.15 | 10.00    |      | 10.00    |   | 10.00    |   |
| 2'801               | 2'850     | 127.00                          | 4.50 | 81.00  | 2.87 | 35.00    | 1.24 | 10.00    |      | 10.00    |   | 10.00    |   |
| 2'851               | 2'900     | 129.00                          | 4.50 | 86.00  | 2.99 | 38.00    | 1.32 | 10.00    |      | 10.00    |   | 10.00    |   |
| 2'901               | 2'950     | 132.00                          | 4.50 | 90.00  | 3.08 | 41.00    | 1.40 | 11.00    | 0.38 | 10.00    |   | 10.00    |   |
| 2'951               | 3'000     | 134.00                          | 4.50 | 95.00  | 3.19 | 43.00    | 1.45 | 13.00    | 0.44 | 10.00    |   | 10.00    |   |
| 3'001               | 3'050     | 136.00                          | 4.50 | 100.00 | 3.31 | 46.00    | 1.52 | 14.00    | 0.46 | 10.00    |   | 10.00    |   |
| 3'051               | 3'100     | 138.00                          | 4.50 | 105.00 | 3.41 | 50.00    | 1.63 | 16.00    | 0.52 | 10.00    |   | 10.00    |   |
| 3'101               | 3'150     | 141.00                          | 4.50 | 109.00 | 3.49 | 54.00    | 1.73 | 17.00    | 0.54 | 10.00    |   | 10.00    |   |
| 3'151               | 3'200     | 143.00                          | 4.50 | 114.00 | 3.59 | 57.00    | 1.80 | 19.00    | 0.60 | 10.00    |   | 10.00    |   |
| 3'201               | 3'250     | 145.00                          | 4.50 | 119.00 | 3.69 | 61.00    | 1.89 | 21.00    | 0.65 | 10.00    |   | 10.00    |   |
| 3'251               | 3'300     | 147.00                          | 4.50 | 124.00 | 3.79 | 66.00    | 2.02 | 23.00    | 0.70 | 10.00    |   | 10.00    |   |
| 3'301               | 3'350     | 150.00                          | 4.50 | 128.00 | 3.85 | 70.00    | 2.11 | 26.00    | 0.78 | 10.00    |   | 10.00    |   |
| 3'351               | 3'400     | 152.00                          | 4.50 | 133.00 | 3.94 | 74.00    | 2.19 | 28.00    | 0.83 | 10.00    |   | 10.00    |   |
| 3'401               | 3'450     | 154.00                          | 4.50 | 138.00 | 4.03 | 78.00    | 2.28 | 30.00    | 0.88 | 10.00    |   | 10.00    |   |
| 3'451               | 3'500     | 156.00                          | 4.50 | 143.00 | 4.12 | 82.00    | 2.36 | 33.00    | 0.95 | 10.00    |   | 10.00    |   |
| 3'501               | 3'550     | 159.00                          | 4.50 | 0.00   |      | 86.00    | 2.44 | 36.00    | 1.02 | 10.00    |   | 10.00    |   |
| 3'551               | 3'600     | 161.00                          | 4.50 | 0.00   |      | 91.00    | 2.55 | 39.00    | 1.09 | 10.00    |   | 10.00    |   |
| 3'601               | 3'650     | 163.00                          | 4.50 | 0.00   |      | 95.00    | 2.62 | 43.00    | 1.19 | 10.00    |   | 10.00    |   |
| 3'651               | 3'700     | 165.00                          | 4.50 | 165.00 | 4.50 | 99.00    | 2.69 | 46.00    | 1.25 | 10.00    |   | 10.00    |   |

| Tarif               | NON                             |        | N1N  |        | N2N  |          | N3N  |          | N4N  |          | N5N  |          |      |
|---------------------|---------------------------------|--------|------|--------|------|----------|------|----------|------|----------|------|----------|------|
| Bruttolohn im Monat | Erwerbstätiger Doppelverdiener, |        |      |        |      |          |      |          |      |          |      |          |      |
| Stufe von           | Stufe bis                       |        |      | 1Kind  |      | 2 Kinder |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      |
| Fr.                 | Fr.                             | Fr.    | %    | Fr.    | %    | Fr.      | %    | Fr.      | %    | Fr.      | %    | Fr.      | %    |
| 3'701               | 3'750                           | 168.00 | 4.50 | 168.00 | 4.50 | 104.00   | 2.79 | 49.00    | 1.32 | 11.00    | 0.30 | 10.00    |      |
| 3'751               | 3'800                           | 170.00 | 4.50 | 170.00 | 4.50 | 108.00   | 2.86 | 53.00    | 1.40 | 13.00    | 0.34 | 10.00    |      |
| 3'801               | 3'850                           | 172.00 | 4.50 | 172.00 | 4.50 | 113.00   | 2.95 | 57.00    | 1.49 | 15.00    | 0.39 | 10.00    |      |
| 3'851               | 3'900                           | 174.00 | 4.50 | 174.00 | 4.50 | 117.00   | 3.02 | 60.00    | 1.55 | 17.00    | 0.44 | 10.00    |      |
| 3'901               | 3'950                           | 177.00 | 4.50 | 177.00 | 4.50 | 122.00   | 3.11 | 64.00    | 1.63 | 19.00    | 0.48 | 10.00    |      |
| 3'951               | 4'000                           | 179.00 | 4.50 | 179.00 | 4.50 | 127.00   | 3.19 | 68.00    | 1.71 | 21.00    | 0.53 | 10.00    |      |
| 4'001               | 4'050                           | 181.00 | 4.50 | 181.00 | 4.50 | 133.00   | 3.30 | 72.00    | 1.79 | 24.00    | 0.60 | 10.00    |      |
| 4'051               | 4'100                           | 183.00 | 4.50 | 183.00 | 4.50 | 138.00   | 3.39 | 76.00    | 1.87 | 27.00    | 0.66 | 10.00    |      |
| 4'101               | 4'150                           | 186.00 | 4.50 | 186.00 | 4.50 | 143.00   | 3.47 | 80.00    | 1.94 | 30.00    | 0.73 | 10.00    |      |
| 4'151               | 4'200                           | 188.00 | 4.50 | 188.00 | 4.50 | 148.00   | 3.54 | 84.00    | 2.01 | 33.00    | 0.79 | 10.00    |      |
| 4'201               | 4'250                           | 190.00 | 4.50 | 190.00 | 4.50 | 154.00   | 3.64 | 88.00    | 2.08 | 36.00    | 0.85 | 10.00    |      |
| 4'251               | 4'300                           | 192.00 | 4.50 | 192.00 | 4.50 | 159.00   | 3.72 | 92.00    | 2.15 | 39.00    | 0.91 | 10.00    |      |
| 4'301               | 4'350                           | 195.00 | 4.50 | 195.00 | 4.50 | 165.00   | 3.82 | 96.00    | 2.22 | 42.00    | 0.97 | 10.00    |      |
| 4'351               | 4'400                           | 197.00 | 4.50 | 197.00 | 4.50 | 170.00   | 3.89 | 101.00   | 2.31 | 45.00    | 1.03 | 10.00    |      |
| 4'401               | 4'450                           | 199.00 | 4.50 | 199.00 | 4.50 | 176.00   | 3.98 | 106.00   | 2.40 | 49.00    | 1.11 | 10.00    |      |
| 4'451               | 4'500                           | 201.00 | 4.50 | 201.00 | 4.50 | 181.00   | 4.04 | 111.00   | 2.48 | 52.00    | 1.16 | 10.00    |      |
| 4'501               | 4'550                           | 204.00 | 4.50 | 204.00 | 4.50 | 187.00   | 4.13 | 116.00   | 2.56 | 56.00    | 1.24 | 10.00    |      |
| 4'551               | 4'600                           | 206.00 | 4.50 | 206.00 | 4.50 | 0.00     |      | 121.00   | 2.64 | 60.00    | 1.31 | 12.00    | 0.26 |
| 4'601               | 4'650                           | 208.00 | 4.50 | 208.00 | 4.50 | 0.00     |      | 126.00   | 2.72 | 63.00    | 1.36 | 15.00    | 0.32 |
| 4'651               | 4'700                           | 210.00 | 4.50 | 210.00 | 4.50 | 0.00     |      | 131.00   | 2.80 | 67.00    | 1.43 | 18.00    | 0.39 |
| 4'701               | 4'750                           | 213.00 | 4.50 | 213.00 | 4.50 | 0.00     |      | 136.00   | 2.88 | 71.00    | 1.50 | 20.00    | 0.42 |
| 4'751               | 4'800                           | 215.00 | 4.50 | 215.00 | 4.50 | 215.00   | 4.50 | 141.00   | 2.95 | 75.00    | 1.57 | 23.00    | 0.48 |
| 4'801               | 4'850                           | 217.00 | 4.50 | 217.00 | 4.50 | 217.00   | 4.50 | 146.00   | 3.03 | 80.00    | 1.66 | 26.00    | 0.54 |
| 4'851               | 4'900                           | 219.00 | 4.50 | 219.00 | 4.50 | 219.00   | 4.50 | 151.00   | 3.10 | 84.00    | 1.72 | 29.00    | 0.59 |
| 4'901               | 4'950                           | 222.00 | 4.50 | 222.00 | 4.50 | 222.00   | 4.50 | 157.00   | 3.19 | 89.00    | 1.81 | 32.00    | 0.65 |
| 4'951               | 5'000                           | 224.00 | 4.50 | 224.00 | 4.50 | 224.00   | 4.50 | 162.00   | 3.26 | 93.00    | 1.87 | 35.00    | 0.70 |
| 5'001               | 5'050                           | 226.00 | 4.50 | 226.00 | 4.50 | 226.00   | 4.50 | 167.00   | 3.32 | 98.00    | 1.95 | 39.00    | 0.78 |
| 5'051               | 5'100                           | 228.00 | 4.50 | 228.00 | 4.50 | 228.00   | 4.50 | 172.00   | 3.39 | 102.00   | 2.01 | 42.00    | 0.83 |
| 5'101               | 5'150                           | 231.00 | 4.50 | 231.00 | 4.50 | 231.00   | 4.50 | 178.00   | 3.47 | 107.00   | 2.09 | 46.00    | 0.90 |
| 5'151               | 5'200                           | 233.00 | 4.50 | 233.00 | 4.50 | 233.00   | 4.50 | 183.00   | 3.54 | 112.00   | 2.16 | 49.00    | 0.95 |
| 5'201               | 5'250                           | 235.00 | 4.50 | 235.00 | 4.50 | 235.00   | 4.50 | 188.00   | 3.60 | 116.00   | 2.22 | 53.00    | 1.01 |
| 5'251               | 5'300                           | 237.00 | 4.50 | 237.00 | 4.50 | 237.00   | 4.50 | 194.00   | 3.68 | 121.00   | 2.29 | 57.00    | 1.08 |
| 5'301               | 5'350                           | 240.00 | 4.50 | 240.00 | 4.50 | 240.00   | 4.50 | 199.00   | 3.74 | 126.00   | 2.37 | 61.00    | 1.15 |
| 5'351               | 5'400                           | 242.00 | 4.50 | 242.00 | 4.50 | 242.00   | 4.50 | 205.00   | 3.81 | 132.00   | 2.46 | 66.00    | 1.23 |
| 5'401               | 5'450                           | 244.00 | 4.50 | 244.00 | 4.50 | 244.00   | 4.50 | 211.00   | 3.89 | 137.00   | 2.53 | 71.00    | 1.31 |
| 5'451               | 5'500                           | 246.00 | 4.50 | 246.00 | 4.50 | 246.00   | 4.50 | 216.00   | 3.95 | 142.00   | 2.59 | 75.00    | 1.37 |
| 5'501               | 5'550                           | 249.00 | 4.50 | 249.00 | 4.50 | 249.00   | 4.50 | 221.00   | 4.00 | 147.00   | 2.66 | 79.00    | 1.43 |
| 5'551               | 5'600                           | 251.00 | 4.50 | 251.00 | 4.50 | 251.00   | 4.50 | 227.00   | 4.07 | 151.00   | 2.71 | 83.00    | 1.49 |
| 5'601               | 5'650                           | 253.00 | 4.50 | 253.00 | 4.50 | 253.00   | 4.50 | 232.00   | 4.12 | 156.00   | 2.77 | 87.00    | 1.55 |
| 5'651               | 5'700                           | 255.00 | 4.50 | 255.00 | 4.50 | 255.00   | 4.50 | 0.00     |      | 161.00   | 2.84 | 92.00    | 1.62 |
| 5'701               | 5'750                           | 258.00 | 4.50 | 258.00 | 4.50 | 258.00   | 4.50 | 0.00     |      | 166.00   | 2.90 | 96.00    | 1.68 |
| 5'751               | 5'800                           | 260.00 | 4.50 | 260.00 | 4.50 | 260.00   | 4.50 | 0.00     |      | 171.00   | 2.96 | 101.00   | 1.75 |
| 5'801               | 5'850                           | 262.00 | 4.50 | 262.00 | 4.50 | 262.00   | 4.50 | 0.00     |      | 176.00   | 3.02 | 105.00   | 1.80 |
| 5'851               | 5'900                           | 264.00 | 4.50 | 264.00 | 4.50 | 264.00   | 4.50 | 0.00     |      | 181.00   | 3.08 | 110.00   | 1.87 |
| 5'901               | 5'950                           | 267.00 | 4.50 | 267.00 | 4.50 | 267.00   | 4.50 | 0.00     |      | 186.00   | 3.14 | 114.00   | 1.92 |
| 5'951               | 6'000                           | 269.00 | 4.50 | 269.00 | 4.50 | 269.00   | 4.50 | 269.00   | 4.50 | 191.00   | 3.20 | 119.00   | 1.99 |
| 6'001               | 6'050                           | 271.00 | 4.50 | 271.00 | 4.50 | 271.00   | 4.50 | 271.00   | 4.50 | 196.00   | 3.25 | 123.00   | 2.04 |
| 6'051               | 6'100                           | 273.00 | 4.50 | 273.00 | 4.50 | 273.00   | 4.50 | 273.00   | 4.50 | 201.00   | 3.31 | 128.00   | 2.11 |
| 6'101               | 6'150                           | 276.00 | 4.50 | 276.00 | 4.50 | 276.00   | 4.50 | 276.00   | 4.50 | 206.00   | 3.36 | 133.00   | 2.17 |
| 6'151               | 6'200                           | 278.00 | 4.50 | 278.00 | 4.50 | 278.00   | 4.50 | 278.00   | 4.50 | 211.00   | 3.42 | 137.00   | 2.22 |
| 6'201               | 6'250                           | 280.00 | 4.50 | 280.00 | 4.50 | 280.00   | 4.50 | 280.00   | 4.50 | 217.00   | 3.49 | 142.00   | 2.28 |
| 6'251               | 6'300                           | 282.00 | 4.50 | 282.00 | 4.50 | 282.00   | 4.50 | 282.00   | 4.50 | 222.00   | 3.54 | 147.00   | 2.34 |
| 6'301               | 6'350                           | 285.00 | 4.50 | 285.00 | 4.50 | 285.00   | 4.50 | 285.00   | 4.50 | 227.00   | 3.59 | 152.00   | 2.40 |
| 6'351               | 6'400                           | 287.00 | 4.50 | 287.00 | 4.50 | 287.00   | 4.50 | 287.00   | 4.50 | 232.00   | 3.64 | 157.00   | 2.46 |
| 6'401               | 6'450                           | 289.00 | 4.50 | 289.00 | 4.50 | 289.00   | 4.50 | 289.00   | 4.50 | 237.00   | 3.69 | 161.00   | 2.51 |
| 6'451               | 6'500                           | 291.00 | 4.50 | 291.00 | 4.50 | 291.00   | 4.50 | 291.00   | 4.50 | 242.00   | 3.74 | 166.00   | 2.56 |
| 6'501               | 6'550                           | 294.00 | 4.50 | 294.00 | 4.50 | 294.00   | 4.50 | 294.00   | 4.50 | 247.00   | 3.79 | 171.00   | 2.62 |
| 6'551               | 6'600                           | 296.00 | 4.50 | 296.00 | 4.50 | 296.00   | 4.50 | 296.00   | 4.50 | 252.00   | 3.83 | 176.00   | 2.68 |
| 6'601               | 6'650                           | 298.00 | 4.50 | 298.00 | 4.50 | 298.00   | 4.50 | 298.00   | 4.50 | 258.00   | 3.89 | 181.00   | 2.73 |
| 6'651               | 6'700                           | 300.00 | 4.50 | 300.00 | 4.50 | 300.00   | 4.50 | 300.00   | 4.50 | 263.00   | 3.94 | 185.00   | 2.77 |
| 6'701               | 6'750                           | 303.00 | 4.50 | 303.00 | 4.50 | 303.00   | 4.50 | 303.00   | 4.50 | 268.00   | 3.99 | 190.00   | 2.83 |
| 6'751               | 6'800                           | 305.00 | 4.50 | 305.00 | 4.50 | 305.00   | 4.50 | 305.00   | 4.50 | 273.00   | 4.03 | 195.00   | 2.88 |
| 6'801               | 6'850                           | 307.00 | 4.50 | 307.00 | 4.50 | 307.00   | 4.50 | 307.00   | 4.50 | 279.00   | 4.09 | 200.00   | 2.93 |
| 6'851               | 6'900                           | 309.00 | 4.50 | 309.00 | 4.50 | 309.00   | 4.50 | 309.00   | 4.50 | 284.00   | 4.13 | 205.00   | 2.98 |
| 6'901               | 6'950                           | 312.00 | 4.50 | 312.00 | 4.50 | 312.00   | 4.50 | 312.00   | 4.50 | 0.00     |      | 210.00   | 3.03 |

















