

PN ohne Kirchensteuer, Grenzgänge
Monatstarif für Alleinerziehende (Tarif PN)

Kantons- und Gemeindesteuern
Direkte Bundessteuer

Tarif		P0N		P1N		P2N		P3N		P4N		P5N	
Bruttolohn im Monat		Alleinerziehende unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.			1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
1	1'200	10.40		10.40		10.40		10.40		10.40		10.40	
1'201	1'250	10.40		10.40		10.40		10.40		10.40		10.40	
1'251	1'300	10.40		10.40		10.40		10.40		10.40		10.40	
1'301	1'350	10.40		10.40		10.40		10.40		10.40		10.40	
1'351	1'400	10.40		10.40		10.40		10.40		10.40		10.40	
1'401	1'450	10.40		10.40		10.40		10.40		10.40		10.40	
1'451	1'500	10.40		10.40		10.40		10.40		10.40		10.40	
1'501	1'550	10.40		10.40		10.40		10.40		10.40		10.40	
1'551	1'600	10.40		10.40		10.40		10.40		10.40		10.40	
1'601	1'650	10.40		10.40		10.40		10.40		10.40		10.40	
1'651	1'700	10.40		10.40		10.40		10.40		10.40		10.40	
1'701	1'750	10.40		10.40		10.40		10.40		10.40		10.40	
1'751	1'800	10.40		10.40		10.40		10.40		10.40		10.40	
1'801	1'850	10.40		10.40		10.40		10.40		10.40		10.40	
1'851	1'900	10.40		10.40		10.40		10.40		10.40		10.40	
1'901	1'950	10.40		10.40		10.40		10.40		10.40		10.40	
1'951	2'000	10.40		10.40		10.40		10.40		10.40		10.40	
2'001	2'050	10.40		10.40		10.40		10.40		10.40		10.40	
2'051	2'100	12.80	0.63	10.40		10.40		10.40		10.40		10.40	
2'101	2'150	15.15	0.71	10.40		10.40		10.40		10.40		10.40	
2'151	2'200	18.30	0.83	10.40		10.40		10.40		10.40		10.40	
2'201	2'250	20.65	0.94	10.40		10.40		10.40		10.40		10.40	
2'251	2'300	23.00	1.01	10.40		10.40		10.40		10.40		10.40	
2'301	2'350	25.35	1.08	10.40		10.40		10.40		10.40		10.40	
2'351	2'400	27.75	1.18	10.40		10.40		10.40		10.40		10.40	
2'401	2'450	30.10	1.24	10.40		10.40		10.40		10.40		10.40	
2'451	2'500	33.25	1.33	10.40		10.40		10.40		10.40		10.40	
2'501	2'550	35.60	1.43	10.40		10.40		10.40		10.40		10.40	
2'551	2'600	37.95	1.48	10.40		10.40		10.40		10.40		10.40	
2'601	2'650	40.30	1.52	10.40		10.40		10.40		10.40		10.40	
2'651	2'700	42.65	1.61	10.40		10.40		10.40		10.40		10.40	
2'701	2'750	45.05	1.65	10.40		10.40		10.40		10.40		10.40	
2'751	2'800	47.40	1.69	10.40		10.40		10.40		10.40		10.40	
2'801	2'850	50.55	1.81	12.00	0.42	10.40		10.40		10.40		10.40	
2'851	2'900	52.90	1.84	14.35	0.49	10.40		10.40		10.40		10.40	
2'901	2'950	55.25	1.88	16.70	0.58	10.40		10.40		10.40		10.40	
2'951	3'000	57.60	1.95	19.05	0.64	10.40		10.40		10.40		10.40	
3'001	3'050	60.00	1.98	21.45	0.69	10.40		10.40		10.40		10.40	
3'051	3'100	62.35	2.02	24.60	0.81	10.40		10.40		10.40		10.40	
3'101	3'150	64.70	2.08	26.95	0.86	10.40		10.40		10.40		10.40	
3'151	3'200	67.85	2.14	29.30	0.91	10.40		10.40		10.40		10.40	
3'201	3'250	70.20	2.17	31.65	0.99	10.40		10.40		10.40		10.40	
3'251	3'300	72.55	2.23	34.00	1.04	10.40		10.40		10.40		10.40	
3'301	3'350	74.95	2.26	36.40	1.08	10.40		10.40		10.40		10.40	
3'351	3'400	77.30	2.28	38.75	1.16	10.40		10.40		10.40		10.40	
3'401	3'450	79.90	2.34	41.90	1.23	10.40		10.40		10.40		10.40	
3'451	3'500	82.65	2.39	44.25	1.27	10.40		10.40		10.40		10.40	
3'501	3'550	86.25	2.44	46.60	1.33	10.40		10.40		10.40		10.40	
3'551	3'600	89.00	2.49	48.95	1.37	10.40		10.40		10.40		10.40	
3'601	3'650	92.10	2.54	51.35	1.41	12.80	0.36	10.40		10.40		10.40	
3'651	3'700	95.75	2.61	53.70	1.47	15.95	0.44	10.40		10.40		10.40	

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Bruttolohn im Monat	Alleinerziehende unter Berücksichtigung der zulageberechtigten Kinder												
Stufe von Fr.	Stufe bis Fr.			1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
3'701	3'750	99.40	2.66	56.05	1.50	18.30	0.48	10.40		10.40		10.40	
3'751	3'800	103.05	2.73	59.20	1.56	20.65	0.56	10.40		10.40		10.40	
3'801	3'850	107.80	2.82	61.55	1.62	23.00	0.60	10.40		10.40		10.40	
3'851	3'900	111.45	2.86	63.90	1.65	25.35	0.65	10.40		10.40		10.40	
3'901	3'950	115.15	2.93	66.25	1.68	27.75	0.71	10.40		10.40		10.40	
3'951	4'000	118.80	2.99	68.65	1.74	30.10	0.75	10.40		10.40		10.40	
4'001	4'050	122.45	3.03	71.00	1.76	33.25	0.82	10.40		10.40		10.40	
4'051	4'100	126.10	3.09	74.15	1.82	35.60	0.88	10.40		10.40		10.40	
4'101	4'150	129.80	3.15	76.50	1.87	37.95	0.92	10.40		10.40		10.40	
4'151	4'200	134.55	3.23	78.85	1.89	40.30	0.96	10.40		10.40		10.40	
4'201	4'250	138.20	3.27	81.20	1.92	42.65	1.02	10.40		10.40		10.40	
4'251	4'300	141.85	3.32	83.60	1.96	45.05	1.05	10.40		10.40		10.40	
4'301	4'350	145.50	3.38	85.95	1.99	48.20	1.11	10.40		10.40		10.40	
4'351	4'400	149.15	3.41	88.30	2.01	50.55	1.17	12.00	0.27	10.40		10.40	
4'401	4'450	152.85	3.46	92.35	2.08	52.90	1.20	14.35	0.32	10.40		10.40	
4'451	4'500	156.50	3.51	95.60	2.15	55.25	1.23	16.70	0.38	10.40		10.40	
4'501	4'550	161.25	3.56	98.80	2.19	57.60	1.28	19.05	0.42	10.40		10.40	
4'551	4'600	165.00	3.61	102.05	2.23	60.00	1.31	22.20	0.48	10.40		10.40	
4'601	4'650	168.65	3.65	105.30	2.27	62.35	1.34	24.60	0.54	10.40		10.40	
4'651	4'700	172.30	3.68	108.55	2.33	65.50	1.41	26.95	0.58	10.40		10.40	
4'701	4'750	175.95	3.72	111.80	2.37	67.85	1.44	29.30	0.61	10.40		10.40	
4'751	4'800	179.65	3.77	116.15	2.43	70.20	1.47	31.65	0.67	10.40		10.40	
4'801	4'850	184.35	3.81	119.35	2.47	72.55	1.51	34.00	0.70	10.40		10.40	
4'851	4'900	188.05	3.86	122.60	2.52	75.70	1.56	37.15	0.76	10.40		10.40	
4'901	4'950	191.80	3.90	126.95	2.58	78.05	1.58	39.55	0.81	10.40		10.40	
4'951	5'000	196.50	3.96	130.20	2.61	80.45	1.61	41.90	0.84	10.40		10.40	
5'001	5'050	200.20	3.98	133.45	2.65	82.80	1.65	45.05	0.90	10.40		10.40	
5'051	5'100	203.85	4.02	136.70	2.70	85.95	1.69	47.40	0.93	10.40		10.40	
5'101	5'150	207.50	4.06	141.00	2.75	88.30	1.72	49.75	0.98	11.20	0.21	10.40	
5'151	5'200	212.35	4.10	144.25	2.78	91.25	1.76	52.10	1.00	14.35	0.27	10.40	
5'201	5'250	216.60	4.15	147.50	2.83	94.50	1.82	55.25	1.05	16.70	0.33	10.40	
5'251	5'300	220.85	4.19	150.75	2.86	98.80	1.88	57.60	1.10	19.05	0.36	10.40	
5'301	5'350	0.40		155.05	2.91	102.05	1.92	60.00	1.13	21.45	0.39	10.40	
5'351	5'400	0.40		158.30	2.94	105.30	1.95	62.35	1.15	24.60	0.47	10.40	
5'401	5'450	0.40		161.55	2.99	108.55	2.01	65.50	1.22	26.95	0.50	10.40	
5'451	5'500	0.40		164.80	3.01	112.90	2.06	67.85	1.24	29.30	0.53	10.40	
5'501	5'550	0.40		169.15	3.06	116.15	2.10	70.20	1.27	31.65	0.58	10.40	
5'551	5'600	0.40		172.35	3.09	119.35	2.13	72.55	1.31	34.80	0.63	10.40	
5'601	5'650	0.40		175.60	3.13	122.60	2.19	75.70	1.35	37.15	0.66	10.40	
5'651	5'700	255.40	4.50	178.85	3.15	125.85	2.22	78.05	1.37	39.55	0.70	10.40	
5'701	5'750	257.65	4.50	182.10	3.18	130.20	2.27	80.45	1.40	41.90	0.73	10.40	
5'751	5'800	259.90	4.50	185.35	3.20	133.45	2.30	82.80	1.44	44.25	0.76	10.40	
5'801	5'850	262.15	4.50	189.70	3.26	136.70	2.35	85.15	1.46	46.60	0.81	10.40	
5'851	5'900	264.40	4.50	192.95	3.29	139.90	2.38	87.50	1.50	49.75	0.85	11.20	0.19
5'901	5'950	266.65	4.50	196.15	3.31	143.15	2.41	90.15	1.52	52.10	0.88	13.55	0.24
5'951	6'000	268.90	4.50	199.80	3.35	146.40	2.44	94.50	1.59	54.45	0.90	15.95	0.27
6'001	6'050	271.15	4.50	203.65	3.39	149.65	2.49	97.75	1.63	56.85	0.95	18.30	0.30
6'051	6'100	273.40	4.50	207.50	3.42	154.00	2.53	101.00	1.66	59.20	0.97	20.65	0.35
6'101	6'150	275.65	4.50	212.60	3.48	157.25	2.56	104.25	1.70	61.55	1.01	23.80	0.39
6'151	6'200	277.90	4.50	216.45	3.50	160.50	2.61	107.45	1.73	63.90	1.04	26.15	0.42
6'201	6'250	280.15	4.50	220.25	3.53	163.70	2.63	110.70	1.78	67.05	1.08	28.50	0.47
6'251	6'300	282.40	4.50	224.10	3.57	166.95	2.66	113.95	1.82	69.40	1.10	30.85	0.49
6'301	6'350	284.65	4.50	227.95	3.60	170.20	2.69	118.30	1.87	71.80	1.14	33.25	0.52
6'351	6'400	286.90	4.50	231.75	3.64	174.55	2.75	121.55	1.91	74.15	1.16	35.60	0.56
6'401	6'450	289.15	4.50	235.60	3.67	177.80	2.77	124.80	1.95	76.50	1.20	37.95	0.59
6'451	6'500	291.40	4.50	241.15	3.72	181.05	2.80	128.05	1.98	78.85	1.22	41.10	0.63
6'501	6'550	293.65	4.50	245.80	3.77	184.25	2.82	131.25	2.01	81.20	1.24	43.45	0.66
6'551	6'600	295.90	4.50	250.45	3.80	187.50	2.86	134.50	2.05	84.35	1.28	45.80	0.70
6'601	6'650	298.15	4.50	255.15	3.85	190.75	2.88	138.85	2.10	86.75	1.31	48.20	0.72
6'651	6'700	300.40	4.50	259.80	3.90	194.00	2.91	142.10	2.13	89.10	1.33	50.55	0.76
6'701	6'750	302.65	4.50	264.45	3.93	198.55	2.96	145.35	2.16	92.35	1.37	52.90	0.79
6'751	6'800	304.90	4.50	269.15	3.97	202.35	2.98	148.60	2.20	95.60	1.42	55.25	0.81
6'801	6'850	307.15	4.50	275.10	4.03	206.20	3.02	151.80	2.23	98.80	1.45	58.40	0.85
6'851	6'900	309.40	4.50	279.75	4.07	210.05	3.05	155.05	2.25	102.05	1.48	60.75	0.89
6'901	6'950	311.65	4.50	284.45	4.10	213.85	3.09	158.30	2.28	106.40	1.53	63.15	0.91

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Stufe von Fr.	Stufe bis Fr.			1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
6'951	7'000	313.90	4.50	289.10	4.14	217.70	3.13	162.65	2.34	109.65	1.58	65.50	0.95
7'001	7'050	316.15	4.50	0.40		221.55	3.16	165.90	2.36	112.90	1.61	67.85	0.97
7'051	7'100	318.40	4.50	0.40		226.65	3.21	169.15	2.39	116.15	1.64	70.20	0.99
7'101	7'150	320.65	4.50	0.40		230.50	3.24	172.35	2.41	119.35	1.67	72.55	1.02
7'151	7'200	322.90	4.50	0.40		234.30	3.26	175.60	2.45	122.60	1.71	75.70	1.06
7'201	7'250	325.15	4.50	0.40		238.15	3.29	178.85	2.48	126.95	1.76	78.05	1.08
7'251	7'300	327.40	4.50	0.40		242.00	3.33	182.10	2.50	130.20	1.79	80.45	1.10
7'301	7'350	329.65	4.50	0.40		245.85	3.36	186.45	2.54	133.45	1.82	82.80	1.13
7'351	7'400	331.90	4.50	0.40		249.65	3.39	189.70	2.58	136.70	1.86	85.15	1.15
7'401	7'450	334.15	4.50	334.15	4.50	254.80	3.43	192.95	2.60	139.90	1.89	87.50	1.19
7'451	7'500	336.40	4.50	336.40	4.50	258.60	3.46	196.15	2.62	143.15	1.91	91.25	1.22
7'501	7'550	338.65	4.50	338.65	4.50	262.45	3.48	199.80	2.66	146.40	1.94	94.50	1.26
7'551	7'600	340.90	4.50	340.90	4.50	266.30	3.51	203.65	2.69	150.75	1.99	97.75	1.29
7'601	7'650	343.15	4.50	343.15	4.50	270.10	3.54	207.50	2.73	154.00	2.02	101.00	1.32
7'651	7'700	345.40	4.50	345.40	4.50	273.95	3.57	212.60	2.78	157.25	2.05	104.25	1.36
7'701	7'750	347.65	4.50	347.65	4.50	279.05	3.61	216.45	2.80	160.50	2.08	107.45	1.39
7'751	7'800	349.90	4.50	349.90	4.50	282.90	3.64	220.25	2.83	163.70	2.11	110.70	1.43
7'801	7'850	352.15	4.50	352.15	4.50	286.75	3.67	224.10	2.86	166.95	2.13	115.05	1.47
7'851	7'900	354.40	4.50	354.40	4.50	290.55	3.70	227.95	2.90	170.20	2.16	118.30	1.50
7'901	7'950	356.65	4.50	356.65	4.50	294.40	3.71	231.75	2.93	174.55	2.21	121.55	1.54
7'951	8'000	358.90	4.50	358.90	4.50	298.25	3.74	236.90	2.97	177.80	2.23	124.80	1.57
8'001	8'050	361.15	4.50	361.15	4.50	302.10	3.76	240.70	3.00	181.05	2.26	128.05	1.60
8'051	8'100	363.40	4.50	363.40	4.50	307.20	3.80	244.55	3.03	184.25	2.28	131.25	1.62
8'101	8'150	365.65	4.50	365.65	4.50	311.00	3.83	248.40	3.05	187.50	2.31	134.50	1.66
8'151	8'200	367.90	4.50	367.90	4.50	314.85	3.85	252.20	3.08	190.75	2.34	138.85	1.70
8'201	8'250	370.15	4.50	370.15	4.50	319.20	3.88	256.05	3.11	195.10	2.37	142.10	1.73
8'251	8'300	372.40	4.50	372.40	4.50	324.30	3.92	259.90	3.14	198.55	2.40	145.35	1.75
8'301	8'350	374.65	4.50	374.65	4.50	329.35	3.95	265.00	3.18	202.35	2.43	148.60	1.79
8'351	8'400	376.90	4.50	376.90	4.50	334.45	3.99	268.85	3.21	206.20	2.46	151.80	1.81
8'401	8'450	379.15	4.50	379.15	4.50	340.80	4.05	272.65	3.24	210.05	2.49	155.05	1.84
8'451	8'500	381.40	4.50	381.40	4.50	346.15	4.08	276.50	3.27	213.85	2.53	159.40	1.88
8'501	8'550	383.65	4.50	383.65	4.50	351.25	4.12	280.35	3.28	217.70	2.56	162.65	1.91
8'551	8'600	385.90	4.50	385.90	4.50	356.30	4.15	284.20	3.31	222.80	2.60	165.90	1.94
8'601	8'650	388.15	4.50	388.15	4.50	0.40		288.00	3.34	226.65	2.63	169.15	1.96
8'651	8'700	390.40	4.50	390.40	4.50	0.40		293.15	3.38	230.50	2.66	172.35	1.98
8'701	8'750	392.65	4.50	392.65	4.50	0.40		296.95	3.40	234.30	2.68	175.60	2.02
8'751	8'800	394.90	4.50	394.90	4.50	0.40		300.80	3.43	238.15	2.71	178.85	2.04
8'801	8'850	397.15	4.50	397.15	4.50	0.40		304.65	3.46	242.00	2.74	183.20	2.07
8'851	8'900	399.40	4.50	399.40	4.50	0.40		308.45	3.47	245.85	2.77	186.45	2.10
8'901	8'950	401.65	4.50	401.65	4.50	0.40		312.30	3.50	250.95	2.81	189.70	2.13
8'951	9'000	403.90	4.50	403.90	4.50	0.40		317.40	3.53	254.80	2.84	192.95	2.15
9'001	9'050	406.15	4.50	406.15	4.50	0.40		321.25	3.56	258.60	2.87	196.15	2.17
9'051	9'100	408.40	4.50	408.40	4.50	408.40	4.50	325.10	3.58	262.45	2.89	199.80	2.20
9'101	9'150	410.65	4.50	410.65	4.50	410.65	4.50	328.90	3.61	266.30	2.92	203.65	2.24
9'151	9'200	412.90	4.50	412.90	4.50	412.90	4.50	332.75	3.63	270.10	2.94	208.75	2.28
9'201	9'250	415.15	4.50	415.15	4.50	415.15	4.50	336.60	3.65	275.25	2.98	212.60	2.31
9'251	9'300	417.40	4.50	417.40	4.50	417.40	4.50	340.45	3.67	279.05	3.01	216.45	2.33
9'301	9'350	419.65	4.50	419.65	4.50	419.65	4.50	345.55	3.71	282.90	3.03	220.25	2.36
9'351	9'400	421.90	4.50	421.90	4.50	421.90	4.50	349.35	3.72	286.75	3.06	224.10	2.39
9'401	9'450	424.15	4.50	424.15	4.50	424.15	4.50	353.20	3.75	290.55	3.09	227.95	2.42
9'451	9'500	426.40	4.50	426.40	4.50	426.40	4.50	357.05	3.77	294.40	3.10	231.75	2.45
9'501	9'550	428.65	4.50	428.65	4.50	428.65	4.50	360.90	3.79	298.25	3.13	236.90	2.49
9'551	9'600	430.90	4.50	430.90	4.50	430.90	4.50	364.70	3.81	303.35	3.16	240.70	2.52
9'601	9'650	433.15	4.50	433.15	4.50	433.15	4.50	368.55	3.83	307.20	3.19	244.55	2.55
9'651	9'700	435.40	4.50	435.40	4.50	435.40	4.50	373.65	3.87	311.00	3.21	248.40	2.56
9'701	9'750	437.65	4.50	437.65	4.50	437.65	4.50	377.50	3.89	314.85	3.24	252.20	2.59
9'751	9'800	439.90	4.50	439.90	4.50	439.90	4.50	382.15	3.91	318.70	3.26	256.05	2.62
9'801	9'850	442.15	4.50	442.15	4.50	442.15	4.50	387.25	3.94	322.55	3.29	261.15	2.66
9'851	9'900	444.40	4.50	444.40	4.50	444.40	4.50	392.35	3.97	326.35	3.30	265.00	2.68
9'901	9'950	446.65	4.50	446.65	4.50	446.65	4.50	397.40	4.00	331.50	3.35	268.85	2.71
9'951	10'000	448.90	4.50	448.90	4.50	448.90	4.50	402.50	4.04	335.30	3.36	272.65	2.74
10'001	10'050	451.15	4.50	451.15	4.50	451.15	4.50	408.85	4.08	339.15	3.38	276.50	2.76
10'051	10'100	453.40	4.50	453.40	4.50	453.40	4.50	413.95	4.11	343.00	3.40	280.35	2.78
10'101	10'150	455.65	4.50	455.65	4.50	455.65	4.50	419.05	4.14	346.80	3.43	284.20	2.80

