

**BN ohne Kirchensteuer**

Monatstarif für Alleinverdienende (Tarif BN)

Kantons- und Gemeindesteuern  
Direkte Bundessteuer

Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	ohne Kind		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	10.40		10.40		10.40		10.40		10.40		10.40	
2'101	2'150	10.40		10.40		10.40		10.40		10.40		10.40	
2'151	2'200	10.40		10.40		10.40		10.40		10.40		10.40	
2'201	2'250	10.40		10.40		10.40		10.40		10.40		10.40	
2'251	2'300	12.00	0.53	10.40		10.40		10.40		10.40		10.40	
2'301	2'350	14.40	0.60	10.40		10.40		10.40		10.40		10.40	
2'351	2'400	16.75	0.72	10.40		10.40		10.40		10.40		10.40	
2'401	2'450	19.15	0.78	10.40		10.40		10.40		10.40		10.40	
2'451	2'500	21.55	0.89	10.40		10.40		10.40		10.40		10.40	
2'501	2'550	23.90	0.95	10.40		10.40		10.40		10.40		10.40	
2'551	2'600	26.30	1.01	10.40		10.40		10.40		10.40		10.40	
2'601	2'650	28.65	1.10	10.40		10.40		10.40		10.40		10.40	
2'651	2'700	31.05	1.16	10.40		10.40		10.40		10.40		10.40	
2'701	2'750	33.45	1.21	10.40		10.40		10.40		10.40		10.40	
2'751	2'800	35.80	1.30	10.40		10.40		10.40		10.40		10.40	
2'801	2'850	39.00	1.38	10.40		10.40		10.40		10.40		10.40	
2'851	2'900	41.40	1.43	10.40		10.40		10.40		10.40		10.40	
2'901	2'950	43.75	1.50	10.40		10.40		10.40		10.40		10.40	
2'951	3'000	46.15	1.55	10.40		10.40		10.40		10.40		10.40	
3'001	3'050	48.50	1.62	10.40		10.40		10.40		10.40		10.40	
3'051	3'100	50.90	1.66	11.20	0.36	10.40		10.40		10.40		10.40	
3'101	3'150	53.30	1.70	13.60	0.45	10.40		10.40		10.40		10.40	
3'151	3'200	55.65	1.76	16.00	0.50	10.40		10.40		10.40		10.40	
3'201	3'250	58.05	1.80	18.35	0.56	10.40		10.40		10.40		10.40	
3'251	3'300	60.40	1.83	20.75	0.64	10.40		10.40		10.40		10.40	
3'301	3'350	62.80	1.89	23.10	0.69	10.40		10.40		10.40		10.40	
3'351	3'400	65.20	1.93	25.50	0.77	10.40		10.40		10.40		10.40	
3'401	3'450	67.55	1.99	27.90	0.82	10.40		10.40		10.40		10.40	
3'451	3'500	69.95	2.01	30.25	0.86	10.40		10.40		10.40		10.40	
3'501	3'550	72.35	2.04	32.65	0.94	10.40		10.40		10.40		10.40	
3'551	3'600	74.70	2.10	35.05	0.98	10.40		10.40		10.40		10.40	
3'601	3'650	77.10	2.12	37.40	1.02	10.40		10.40		10.40		10.40	
3'651	3'700	80.25	2.18	40.60	1.12	10.40		10.40		10.40		10.40	

Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
3'701	3'750	82.65	2.23	42.95	1.15	10.40		10.40		10.40		10.40	
3'751	3'800	85.05	2.25	45.35	1.19	10.40		10.40		10.40		10.40	
3'801	3'850	87.40	2.27	47.70	1.25	10.40		10.40		10.40		10.40	
3'851	3'900	89.80	2.32	50.10	1.29	10.40		10.40		10.40		10.40	
3'901	3'950	93.05	2.37	52.50	1.35	12.80	0.33	10.40		10.40		10.40	
3'951	4'000	96.35	2.42	54.85	1.38	15.20	0.38	10.40		10.40		10.40	
4'001	4'050	99.60	2.48	57.25	1.42	17.55	0.45	10.40		10.40		10.40	
4'051	4'100	102.90	2.53	59.65	1.47	19.95	0.49	10.40		10.40		10.40	
4'101	4'150	108.50	2.64	62.00	1.50	22.35	0.53	10.40		10.40		10.40	
4'151	4'200	112.20	2.68	64.40	1.53	24.70	0.60	10.40		10.40		10.40	
4'201	4'250	115.90	2.75	66.75	1.59	27.10	0.64	10.40		10.40		10.40	
4'251	4'300	119.55	2.81	69.15	1.61	29.45	0.68	10.40		10.40		10.40	
4'301	4'350	123.25	2.84	71.55	1.66	31.85	0.74	10.40		10.40		10.40	
4'351	4'400	126.95	2.90	73.90	1.69	34.25	0.78	10.40		10.40		10.40	
4'401	4'450	130.65	2.96	76.30	1.72	36.60	0.84	10.40		10.40		10.40	
4'451	4'500	134.35	2.99	78.70	1.77	39.00	0.87	10.40		10.40		10.40	
4'501	4'550	139.10	3.07	81.85	1.81	42.15	0.93	10.40		10.40		10.40	
4'551	4'600	142.70	3.13	84.25	1.84	44.55	0.98	10.40		10.40		10.40	
4'601	4'650	146.40	3.16	86.60	1.88	46.95	1.02	10.40		10.40		10.40	
4'651	4'700	150.10	3.21	89.00	1.90	49.30	1.05	10.40		10.40		10.40	
4'701	4'750	153.80	3.26	91.95	1.95	51.70	1.10	12.00	0.25	10.40		10.40	
4'751	4'800	157.50	3.31	95.25	1.99	54.05	1.13	14.40	0.29	10.40		10.40	
4'801	4'850	161.20	3.34	98.55	2.05	56.45	1.16	16.75	0.35	10.40		10.40	
4'851	4'900	164.85	3.38	101.80	2.09	58.85	1.21	19.15	0.39	10.40		10.40	
4'901	4'950	168.55	3.43	105.05	2.13	61.20	1.24	21.55	0.45	10.40		10.40	
4'951	5'000	172.25	3.46	108.35	2.17	63.60	1.29	23.90	0.48	10.40		10.40	
5'001	5'050	175.95	3.50	111.60	2.23	66.00	1.31	26.30	0.52	10.40		10.40	
5'051	5'100	179.55	3.55	114.90	2.27	68.35	1.34	28.65	0.57	10.40		10.40	
5'101	5'150	183.25	3.57	118.15	2.30	70.75	1.39	31.05	0.60	10.40		10.40	
5'151	5'200	186.95	3.61	121.45	2.34	73.10	1.41	33.45	0.64	10.40		10.40	
5'201	5'250	190.60	3.66	124.70	2.39	75.50	1.45	35.80	0.69	10.40		10.40	
5'251	5'300	194.30	3.68	128.00	2.43	77.90	1.48	38.20	0.72	10.40		10.40	
5'301	5'350	199.10	3.74	132.35	2.48	81.05	1.52	41.40	0.77	10.40		10.40	
5'351	5'400	202.80	3.78	135.65	2.53	83.45	1.54	43.75	0.82	10.40		10.40	
5'401	5'450	206.50	3.82	138.90	2.56	85.80	1.59	46.15	0.85	10.40		10.40	
5'451	5'500	210.15	3.84	142.20	2.59	88.20	1.61	48.50	0.89	10.40		10.40	
5'501	5'550	214.05	3.87	145.45	2.62	90.90	1.65	50.90	0.92	11.20	0.20	10.40	
5'551	5'600	218.25	3.91	148.75	2.67	94.15	1.69	53.30	0.95	13.60	0.25	10.40	
5'601	5'650	222.55	3.96	152.00	2.70	97.45	1.72	55.65	1.00	16.00	0.28	10.40	
5'651	5'700	226.85	4.00	155.30	2.73	100.70	1.78	58.05	1.02	18.35	0.32	10.40	
5'701	5'750	231.05	4.03	158.55	2.78	104.00	1.82	60.40	1.05	20.75	0.37	10.40	
5'751	5'800	235.30	4.07	161.85	2.81	107.25	1.85	62.80	1.09	23.10	0.40	10.40	
5'801	5'850	239.60	4.12	165.10	2.83	110.55	1.91	65.20	1.12	25.50	0.45	10.40	
5'851	5'900	242.60	4.14	167.30	2.84	112.70	1.92	66.75	1.14	27.10	0.46	10.40	
5'901	5'950	246.80	4.17	170.55	2.89	116.00	1.96	69.15	1.16	29.45	0.49	10.40	
5'951	6'000	251.10	4.20	173.85	2.91	119.25	1.99	71.55	1.21	31.85	0.54	10.40	
6'001	6'050	255.40	4.23	177.10	2.94	122.55	2.04	73.90	1.23	34.25	0.56	10.40	
6'051	6'100	259.65	4.28	180.40	2.96	125.80	2.07	76.30	1.25	36.60	0.61	10.40	
6'101	6'150	263.95	4.31	183.65	3.00	129.10	2.11	78.70	1.29	39.00	0.64	10.40	
6'151	6'200	268.25	4.34	186.95	3.03	132.35	2.14	81.05	1.31	41.40	0.66	10.40	
6'201	6'250	272.80	4.39	190.20	3.05	135.65	2.18	83.45	1.33	43.75	0.71	10.40	
6'251	6'300	277.50	4.43	193.50	3.09	138.90	2.22	85.80	1.37	46.15	0.73	10.40	
6'301	6'350	282.20	4.46	196.75	3.11	142.20	2.25	88.20	1.39	48.50	0.77	10.40	
6'351	6'400	286.90	4.50	200.20	3.14	145.45	2.27	90.90	1.43	50.90	0.80	11.20	0.17
6'401	6'450	291.60	4.54	204.10	3.18	148.75	2.32	94.15	1.46	53.30	0.82	13.60	0.22
6'451	6'500	296.30	4.57	207.95	3.21	152.00	2.35	97.45	1.50	55.65	0.86	16.00	0.25
6'501	6'550	301.00	4.61	211.85	3.25	155.30	2.38	100.70	1.55	58.05	0.89	18.35	0.28
6'551	6'600	305.70	4.65	215.70	3.29	158.55	2.42	104.00	1.58	60.40	0.91	20.75	0.32
6'601	6'650	310.40	4.68	219.55	3.32	161.85	2.45	107.25	1.62	62.80	0.95	23.10	0.35
6'651	6'700	315.10	4.72	223.45	3.34	165.10	2.47	110.55	1.66	65.20	0.97	25.50	0.39
6'701	6'750	319.80	4.76	227.30	3.38	168.35	2.50	113.80	1.70	67.55	1.01	27.90	0.42
6'751	6'800	324.50	4.80	231.20	3.41	171.65	2.54	117.10	1.73	69.95	1.03	30.25	0.44
6'801	6'850	327.90	4.81	233.75	3.43	173.85	2.55	119.25	1.74	71.55	1.05	31.85	0.47
6'851	6'900	332.60	4.84	237.65	3.46	177.10	2.57	122.55	1.79	73.90	1.08	34.25	0.49
6'901	6'950	337.30	4.87	241.50	3.49	180.40	2.60	125.80	1.82	76.30	1.10	36.60	0.53

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Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
6'951	7'000	342.20	4.90	245.35	3.51	183.65	2.64	129.10	1.85	78.70	1.13	39.00	0.56
7'001	7'050	347.30	4.94	249.25	3.54	186.95	2.66	132.35	1.88	81.05	1.15	41.40	0.58
7'051	7'100	352.45	4.98	253.55	3.59	190.20	2.69	135.65	1.92	83.45	1.17	43.75	0.62
7'101	7'150	357.55	5.02	258.25	3.62	193.50	2.72	138.90	1.95	85.80	1.21	46.15	0.65
7'151	7'200	362.65	5.06	262.95	3.67	196.75	2.75	142.20	1.98	88.20	1.23	48.50	0.68
7'201	7'250	367.80	5.09	267.65	3.71	200.20	2.77	145.45	2.01	90.90	1.26	50.90	0.71
7'251	7'300	372.90	5.13	272.35	3.74	204.10	2.80	148.75	2.05	94.15	1.29	53.30	0.73
7'301	7'350	378.05	5.16	277.05	3.78	207.95	2.84	152.00	2.08	97.45	1.32	55.65	0.76
7'351	7'400	383.15	5.19	281.75	3.82	211.85	2.87	155.30	2.10	100.70	1.37	58.05	0.79
7'401	7'450	388.25	5.23	286.45	3.85	215.70	2.91	158.55	2.14	104.00	1.40	60.40	0.81
7'451	7'500	393.40	5.26	291.15	3.89	219.55	2.94	161.85	2.17	107.25	1.43	62.80	0.84
7'501	7'550	398.50	5.30	295.85	3.93	223.45	2.96	165.10	2.19	110.55	1.48	65.20	0.86
7'551	7'600	403.65	5.33	300.55	3.97	227.30	3.00	168.35	2.22	113.80	1.50	67.55	0.90
7'601	7'650	408.75	5.36	305.25	4.00	231.20	3.03	171.65	2.26	117.10	1.53	69.95	0.92
7'651	7'700	413.85	5.39	309.95	4.04	235.05	3.06	174.90	2.28	120.35	1.56	72.35	0.94
7'701	7'750	419.00	5.42	315.00	4.08	238.90	3.09	178.20	2.30	123.65	1.61	74.70	0.97
7'751	7'800	422.80	5.44	318.80	4.10	241.50	3.11	180.40	2.32	125.80	1.62	76.30	0.98
7'801	7'850	428.20	5.47	324.20	4.14	245.35	3.13	183.65	2.35	129.10	1.65	78.70	1.01
7'851	7'900	433.30	5.50	329.30	4.18	249.25	3.16	186.95	2.37	132.35	1.68	81.05	1.03
7'901	7'950	438.40	5.53	334.45	4.21	253.10	3.19	190.20	2.40	135.65	1.72	83.45	1.05
7'951	8'000	443.55	5.57	339.55	4.26	257.00	3.22	193.50	2.43	138.90	1.74	85.80	1.08
8'001	8'050	448.65	5.60	344.65	4.30	260.85	3.25	196.75	2.45	142.20	1.77	88.20	1.10
8'051	8'100	453.80	5.62	349.80	4.33	264.70	3.28	200.20	2.48	145.45	1.80	90.90	1.13
8'101	8'150	458.90	5.65	354.90	4.37	268.60	3.31	204.10	2.51	148.75	1.83	94.15	1.16
8'151	8'200	464.00	5.68	360.05	4.40	272.45	3.33	207.95	2.54	152.00	1.86	97.45	1.19
8'201	8'250	469.15	5.70	365.15	4.44	276.30	3.36	211.85	2.58	155.30	1.88	100.70	1.23
8'251	8'300	474.25	5.73	370.25	4.47	280.20	3.38	215.70	2.61	158.55	1.92	104.00	1.26
8'301	8'350	479.40	5.75	375.40	4.50	284.05	3.41	219.55	2.64	161.85	1.95	107.25	1.29
8'351	8'400	484.50	5.79	380.50	4.55	287.95	3.44	223.45	2.66	165.10	1.97	110.55	1.33
8'401	8'450	489.60	5.82	385.65	4.58	291.80	3.47	227.30	2.69	168.35	1.99	113.80	1.35
8'451	8'500	494.75	5.84	390.75	4.61	295.65	3.49	231.20	2.73	171.65	2.03	117.10	1.38
8'501	8'550	499.85	5.87	395.85	4.65	299.55	3.52	235.05	2.76	174.90	2.05	120.35	1.41
8'551	8'600	505.00	5.89	401.00	4.68	303.40	3.53	238.90	2.79	178.20	2.08	123.65	1.45
8'601	8'650	510.10	5.91	406.10	4.71	307.30	3.56	242.80	2.82	181.45	2.10	126.90	1.47
8'651	8'700	515.20	5.94	411.25	4.74	311.15	3.59	246.65	2.85	184.75	2.13	130.20	1.50
8'701	8'750	519.45	5.95	415.05	4.76	313.75	3.60	249.25	2.85	186.95	2.14	132.35	1.51
8'751	8'800	525.00	5.98	420.15	4.79	317.60	3.62	253.10	2.88	190.20	2.17	135.65	1.55
8'801	8'850	530.55	6.02	425.30	4.82	321.45	3.64	257.00	2.91	193.50	2.20	138.90	1.58
8'851	8'900	536.05	6.04	430.40	4.85	326.40	3.67	260.85	2.94	196.75	2.22	142.20	1.60
8'901	8'950	541.80	6.07	435.55	4.89	331.55	3.72	264.70	2.97	200.20	2.24	145.45	1.62
8'951	9'000	547.95	6.11	440.65	4.91	336.65	3.75	268.60	3.00	204.10	2.27	148.75	1.66
9'001	9'050	554.05	6.14	445.75	4.94	341.80	3.79	272.45	3.01	207.95	2.30	152.00	1.68
9'051	9'100	560.20	6.17	450.90	4.97	346.90	3.82	276.30	3.04	211.85	2.34	155.30	1.71
9'101	9'150	566.35	6.20	456.00	5.00	352.00	3.86	280.20	3.07	215.70	2.37	158.55	1.74
9'151	9'200	572.45	6.23	461.15	5.02	357.15	3.89	284.05	3.10	219.55	2.40	161.85	1.77
9'201	9'250	578.60	6.28	466.25	5.05	362.25	3.92	287.95	3.12	223.45	2.42	165.10	1.79
9'251	9'300	584.75	6.31	471.35	5.08	367.40	3.96	291.80	3.15	227.30	2.45	168.35	1.81
9'301	9'350	590.85	6.34	476.50	5.12	372.50	4.00	295.65	3.17	231.20	2.48	171.65	1.84
9'351	9'400	597.00	6.37	481.60	5.14	377.60	4.03	299.55	3.20	235.05	2.51	174.90	1.87
9'401	9'450	603.10	6.40	486.90	5.17	382.75	4.06	303.40	3.21	238.90	2.54	178.20	1.89
9'451	9'500	609.25	6.43	492.45	5.19	387.85	4.09	307.30	3.24	242.80	2.56	181.45	1.91
9'501	9'550	615.40	6.46	497.95	5.23	393.00	4.13	311.15	3.27	246.65	2.59	184.75	1.94
9'551	9'600	621.50	6.50	503.50	5.26	398.10	4.16	315.00	3.29	250.55	2.62	188.00	1.96
9'601	9'650	627.65	6.52	509.05	5.29	403.20	4.19	318.90	3.31	254.40	2.64	191.30	1.98
9'651	9'700	632.30	6.53	513.30	5.30	407.05	4.21	321.45	3.32	257.00	2.66	193.50	2.01
9'701	9'750	638.40	6.56	518.80	5.34	412.15	4.24	325.35	3.34	260.85	2.68	196.75	2.03
9'751	9'800	644.55	6.60	524.55	5.37	417.30	4.27	329.20	3.37	264.70	2.71	200.20	2.05
9'801	9'850	650.70	6.63	530.70	5.40	422.40	4.30	333.05	3.39	268.60	2.74	204.10	2.08
9'851	9'900	656.80	6.65	536.80	5.44	427.50	4.33	336.95	3.41	272.45	2.75	207.95	2.11
9'901	9'950	662.95	6.68	542.95	5.47	432.65	4.36	340.80	3.44	276.30	2.78	211.85	2.14
9'951	10'000	669.10	6.71	549.10	5.50	437.75	4.39	344.70	3.46	280.20	2.81	215.70	2.17
10'001	10'050	675.20	6.73	555.20	5.54	442.90	4.42	348.55	3.48	284.05	2.83	219.55	2.19
10'051	10'100	681.35	6.76	561.35	5.57	448.00	4.45	352.40	3.49	287.95	2.86	223.45	2.21
10'101	10'150	687.45	6.79	567.50	5.61	453.10	4.47	356.30	3.52	291.80	2.88	227.30	2.24

Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
10'151	10'200	695.10	6.83	575.10	5.65	459.85	4.52	361.45	3.55	296.95	2.92	232.45	2.28
10'201	10'250	701.40	6.86	581.25	5.68	465.40	4.55	365.30	3.57	300.85	2.94	236.35	2.31
10'251	10'300	707.95	6.89	587.35	5.71	470.95	4.58	369.20	3.59	304.70	2.97	240.20	2.34
10'301	10'350	714.50	6.92	593.50	5.75	476.45	4.61	373.05	3.61	308.55	2.99	244.10	2.36
10'351	10'400	721.05	6.95	599.60	5.78	482.00	4.65	376.95	3.63	312.45	3.01	247.95	2.39
10'401	10'450	727.60	6.98	605.75	5.81	487.55	4.68	381.15	3.65	316.30	3.03	251.80	2.42
10'451	10'500	734.15	7.01	611.90	5.84	493.10	4.71	386.25	3.68	320.20	3.05	255.70	2.44
10'501	10'550	742.15	7.05	619.50	5.89	499.90	4.75	392.65	3.73	325.35	3.09	260.85	2.48
10'551	10'600	748.70	7.08	625.65	5.92	505.65	4.78	397.80	3.76	329.20	3.11	264.70	2.51
10'601	10'650	755.25	7.11	631.75	5.95	511.75	4.82	402.90	3.79	333.05	3.13	268.60	2.53
10'651	10'700	761.80	7.14	637.90	5.98	517.90	4.85	408.00	3.82	336.95	3.16	272.45	2.55
10'701	10'750	768.35	7.16	644.05	6.00	524.05	4.89	413.15	3.85	340.80	3.18	276.30	2.57
10'751	10'800	774.90	7.19	650.15	6.03	530.15	4.92	418.25	3.88	344.70	3.20	280.20	2.60
10'801	10'850	781.45	7.21	656.30	6.06	536.30	4.95	423.40	3.91	348.55	3.22	284.05	2.62
10'851	10'900	788.00	7.25	662.40	6.09	542.45	4.98	428.60	3.94	352.40	3.24	287.95	2.65
10'901	10'950	796.45	7.29	670.40	6.13	550.40	5.03	435.75	3.99	357.60	3.28	293.10	2.68
10'951	11'000	803.00	7.32	676.95	6.17	556.50	5.08	441.30	4.02	361.45	3.29	296.95	2.71
11'001	11'050	809.55	7.35	683.45	6.20	562.65	5.11	446.80	4.05	365.30	3.31	300.85	2.73
11'051	11'100	816.10	7.37	690.00	6.23	568.75	5.14	452.35	4.08	369.20	3.33	304.70	2.75
11'101	11'150	822.65	7.40	696.55	6.27	574.90	5.17	457.90	4.12	373.05	3.35	308.55	2.78
11'151	11'200	829.20	7.42	703.10	6.29	581.05	5.20	463.40	4.14	376.95	3.37	312.45	2.79
11'201	11'250	837.25	7.46	711.15	6.33	588.65	5.25	470.25	4.19	382.10	3.40	317.60	2.83
11'251	11'300	843.80	7.49	717.70	6.37	594.80	5.28	475.80	4.22	385.95	3.42	321.45	2.85
11'301	11'350	850.35	7.51	724.25	6.39	600.90	5.31	481.30	4.25	389.85	3.44	325.35	2.87
11'351	11'400	857.30	7.53	731.20	6.43	607.40	5.34	487.40	4.28	393.70	3.46	329.20	2.89
11'401	11'450	865.35	7.57	739.25	6.47	615.00	5.38	495.00	4.33	398.85	3.49	334.35	2.92
11'451	11'500	871.90	7.60	745.80	6.50	621.15	5.41	501.15	4.37	402.70	3.51	338.25	2.95
11'501	11'550	878.45	7.62	752.35	6.52	627.25	5.44	507.25	4.40	406.60	3.53	342.10	2.97
11'551	11'600	885.40	7.65	758.90	6.56	633.40	5.47	513.40	4.43	410.45	3.54	346.00	2.99
11'601	11'650	894.35	7.69	767.35	6.60	641.35	5.51	521.35	4.48	415.60	3.58	351.15	3.02
11'651	11'700	901.30	7.72	773.90	6.63	647.80	5.55	527.50	4.52	419.50	3.60	355.00	3.04
11'701	11'750	908.30	7.74	780.45	6.65	654.35	5.58	533.60	4.55	423.35	3.61	358.85	3.06
11'751	11'800	915.25	7.77	787.00	6.68	660.90	5.61	539.75	4.59	427.25	3.63	362.75	3.08
11'801	11'850	923.70	7.81	795.05	6.72	668.95	5.66	547.35	4.63	432.40	3.65	367.90	3.11
11'851	11'900	931.15	7.84	802.00	6.75	675.90	5.69	553.85	4.67	437.00	3.68	371.75	3.13
11'901	11'950	938.15	7.87	808.55	6.78	682.45	5.72	559.95	4.70	442.55	3.71	375.65	3.15
11'951	12'000	945.10	7.89	815.10	6.81	689.00	5.75	566.10	4.73	448.10	3.74	379.50	3.17
12'001	12'050	953.55	7.93	823.15	6.84	697.05	5.80	573.70	4.77	454.90	3.78	384.65	3.20
12'051	12'100	960.50	7.96	829.70	6.87	703.60	5.83	579.85	4.80	460.45	3.81	388.55	3.22
12'101	12'150	967.95	7.98	836.65	6.90	710.55	5.86	586.30	4.83	466.30	3.84	392.40	3.23
12'151	12'200	974.95	8.01	843.20	6.92	717.10	5.89	592.45	4.86	472.45	3.88	396.30	3.25
12'201	12'250	983.40	8.04	851.25	6.96	725.15	5.93	600.05	4.91	480.05	3.93	401.45	3.28
12'251	12'300	990.35	8.07	858.20	6.99	731.70	5.96	606.20	4.94	486.20	3.96	405.30	3.30
12'301	12'350	997.30	8.09	865.15	7.02	738.25	5.99	612.35	4.97	492.35	3.99	409.20	3.32
12'351	12'400	1'004.80	8.12	872.60	7.05	745.20	6.02	619.15	5.00	498.80	4.03	413.05	3.34
12'401	12'450	1'013.25	8.15	881.10	7.09	753.25	6.06	627.15	5.05	506.40	4.07	418.20	3.36
12'451	12'500	1'020.20	8.18	888.05	7.12	759.80	6.09	633.70	5.08	512.55	4.11	422.10	3.38
12'501	12'550	1'027.65	8.21	895.50	7.15	766.75	6.12	640.70	5.12	519.00	4.14	425.95	3.40
12'551	12'600	1'036.10	8.24	903.95	7.19	774.80	6.16	648.70	5.16	526.65	4.19	431.10	3.43
12'601	12'650	1'043.10	8.26	910.90	7.22	781.35	6.19	655.25	5.19	532.75	4.22	434.95	3.45
12'651	12'700	1'051.05	8.29	918.40	7.24	788.30	6.22	662.25	5.22	539.25	4.25	438.85	3.46
12'701	12'750	1'059.90	8.33	926.85	7.28	796.35	6.26	670.25	5.27	546.85	4.30	444.00	3.49
12'751	12'800	1'067.30	8.35	933.80	7.31	802.90	6.29	676.80	5.30	553.00	4.33	447.85	3.51
12'801	12'850	1'074.70	8.38	940.75	7.34	809.45	6.31	683.35	5.33	559.10	4.36	451.75	3.52
12'851	12'900	1'084.15	8.42	949.70	7.38	817.90	6.35	691.80	5.37	567.05	4.40	456.90	3.55
12'901	12'950	1'091.50	8.45	956.70	7.40	824.55	6.38	698.35	5.40	573.20	4.43	461.35	3.57
12'951	13'000	1'098.90	8.47	963.65	7.43	831.50	6.41	704.90	5.43	579.35	4.46	465.85	3.59
13'001	13'050	1'108.35	8.51	972.60	7.47	840.45	6.45	713.35	5.47	587.30	4.51	471.80	3.62
13'051	13'100	1'115.75	8.54	979.55	7.50	847.40	6.48	719.90	5.51	593.85	4.54	476.25	3.64
13'101	13'150	1'123.10	8.56	986.55	7.52	854.35	6.51	726.45	5.53	600.40	4.57	480.70	3.66
13'151	13'200	1'132.55	8.60	995.50	7.56	863.35	6.55	734.90	5.58	608.85	4.62	487.50	3.70
13'201	13'250	1'139.95	8.62	1'002.45	7.58	870.30	6.58	741.45	5.60	615.40	4.65	493.65	3.74
13'251	13'300	1'147.35	8.64	1'009.40	7.60	877.25	6.61	748.00	5.63	621.95	4.69	499.75	3.77
13'301	13'350	1'156.80	8.68	1'018.55	7.65	886.20	6.65	756.45	5.67	630.40	4.73	507.70	3.81
13'351	13'400	1'164.15	8.70	1'025.90	7.67	893.15	6.68	763.00	5.70	636.95	4.76	513.85	3.84

Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
13'401	13'450	1'171.55	8.73	1'033.30	7.69	900.15	6.70	769.55	5.74	643.50	4.80	520.00	3.87
13'451	13'500	1'181.00	8.76	1'042.75	7.74	909.10	6.75	778.00	5.77	651.95	4.84	527.95	3.92
13'501	13'550	1'188.40	8.78	1'050.15	7.76	916.05	6.77	784.55	5.80	658.50	4.87	534.05	3.95
13'551	13'600	1'196.20	8.81	1'057.50	7.79	923.00	6.80	791.10	5.83	665.05	4.90	540.20	3.98
13'601	13'650	1'206.15	8.85	1'066.95	7.83	931.95	6.84	799.80	5.87	673.50	4.95	548.15	4.02
13'651	13'700	1'213.95	8.88	1'074.35	7.85	938.95	6.87	806.80	5.90	680.05	4.97	554.30	4.05
13'701	13'750	1'221.75	8.90	1'081.75	7.88	945.90	6.89	813.75	5.93	686.60	5.01	560.50	4.09
13'751	13'800	1'231.70	8.94	1'091.20	7.92	954.85	6.93	822.70	5.97	695.05	5.05	568.95	4.13
13'801	13'850	1'239.50	8.97	1'098.55	7.95	961.80	6.96	829.65	6.00	701.60	5.08	575.50	4.17
13'851	13'900	1'247.30	8.99	1'105.95	7.97	968.80	6.98	836.60	6.03	708.15	5.10	582.05	4.19
13'901	13'950	1'257.25	9.03	1'115.40	8.01	977.75	7.02	845.60	6.08	716.60	5.15	590.50	4.24
13'951	14'000	1'265.05	9.05	1'122.80	8.04	984.70	7.05	852.55	6.10	723.15	5.17	597.05	4.27
14'001	14'050	1'272.85	9.08	1'130.15	8.06	991.90	7.07	859.50	6.13	729.70	5.20	603.60	4.31
14'051	14'100	1'282.80	9.12	1'139.60	8.10	1'001.35	7.11	868.45	6.17	738.15	5.24	612.05	4.35
14'101	14'150	1'290.60	9.14	1'147.00	8.12	1'008.75	7.14	875.40	6.19	744.70	5.27	618.60	4.38
14'151	14'200	1'298.40	9.16	1'154.40	8.14	1'016.15	7.17	882.40	6.22	751.25	5.30	625.15	4.41
14'201	14'250	1'306.20	9.18	1'161.85	8.17	1'023.50	7.20	889.35	6.25	757.75	5.33	631.70	4.44
14'251	14'300	1'316.40	9.22	1'171.80	8.21	1'032.95	7.24	898.30	6.29	766.20	5.37	640.15	4.48
14'301	14'350	1'324.60	9.25	1'179.60	8.24	1'040.35	7.26	905.25	6.32	773.10	5.40	646.70	4.52
14'351	14'400	1'332.80	9.27	1'187.40	8.26	1'047.75	7.29	912.25	6.34	780.05	5.43	653.25	4.54
14'401	14'450	1'343.25	9.31	1'197.35	8.30	1'057.20	7.33	921.20	6.38	789.05	5.47	661.70	4.59
14'451	14'500	1'351.50	9.34	1'205.15	8.32	1'064.55	7.36	928.15	6.41	796.00	5.50	668.25	4.61
14'501	14'550	1'359.70	9.36	1'212.95	8.35	1'071.95	7.38	935.10	6.44	802.95	5.53	674.80	4.65
14'551	14'600	1'370.15	9.40	1'222.90	8.39	1'081.40	7.42	944.05	6.48	811.90	5.57	683.25	4.69
14'601	14'650	1'378.35	9.42	1'230.70	8.42	1'088.80	7.45	951.05	6.50	818.85	5.60	689.80	4.72
14'651	14'700	1'386.55	9.45	1'238.50	8.44	1'096.15	7.47	958.00	6.53	825.85	5.63	696.35	4.74
14'701	14'750	1'397.05	9.49	1'248.45	8.48	1'105.60	7.51	967.35	6.57	834.80	5.67	704.80	4.79
14'751	14'800	1'405.25	9.51	1'256.25	8.50	1'113.00	7.53	974.75	6.60	841.75	5.70	711.35	4.81
14'801	14'850	1'413.80	9.54	1'264.05	8.53	1'120.40	7.55	982.15	6.62	848.70	5.73	717.90	4.84
14'851	14'900	1'424.75	9.58	1'274.00	8.56	1'129.85	7.60	991.60	6.67	857.65	5.77	726.35	4.88
14'901	14'950	1'433.40	9.60	1'281.80	8.59	1'137.45	7.62	998.95	6.69	864.65	5.80	732.90	4.91
14'951	15'000	1'442.00	9.63	1'289.95	8.61	1'145.25	7.65	1'006.35	6.72	871.60	5.82	739.45	4.93
15'001	15'050	1'452.95	9.67	1'300.40	8.65	1'155.20	7.69	1'015.80	6.76	880.55	5.86	748.40	4.98
15'051	15'100	1'461.60	9.70	1'308.60	8.68	1'163.00	7.71	1'023.20	6.79	887.50	5.89	755.35	5.01
15'101	15'150	1'470.20	9.72	1'316.80	8.71	1'170.80	7.74	1'030.55	6.82	894.50	5.92	762.30	5.04
15'151	15'200	1'481.45	9.76	1'327.25	8.74	1'180.75	7.78	1'040.00	6.85	903.45	5.95	771.30	5.08
15'201	15'250	1'490.50	9.79	1'335.50	8.78	1'188.55	7.81	1'047.40	6.88	910.40	5.98	778.25	5.11
15'251	15'300	1'499.50	9.82	1'343.70	8.80	1'196.35	7.83	1'054.80	6.91	917.35	6.00	785.20	5.14
15'301	15'350	1'511.00	9.86	1'354.15	8.84	1'206.30	7.87	1'064.25	6.94	926.30	6.04	794.15	5.18
15'351	15'400	1'520.35	9.89	1'362.35	8.86	1'214.10	7.90	1'071.60	6.97	933.35	6.07	801.10	5.21
15'401	15'450	1'529.80	9.92	1'370.55	8.89	1'221.90	7.92	1'079.00	7.00	940.75	6.10	808.10	5.24
15'451	15'500	1'541.80	9.96	1'381.10	8.92	1'231.85	7.96	1'088.45	7.03	950.20	6.14	817.05	5.28
15'501	15'550	1'551.35	9.99	1'389.75	8.95	1'239.65	7.99	1'095.85	7.06	957.60	6.17	824.00	5.31
15'551	15'600	1'561.20	10.02	1'398.35	8.98	1'247.45	8.01	1'103.20	7.08	964.95	6.20	830.95	5.34
15'601	15'650	1'573.65	10.07	1'409.35	9.02	1'257.50	8.05	1'113.10	7.12	974.40	6.23	839.90	5.38
15'651	15'700	1'583.55	10.11	1'417.95	9.05	1'265.70	8.08	1'120.90	7.15	981.80	6.26	846.90	5.40
15'701	15'750	1'593.40	10.13	1'426.60	9.07	1'273.95	8.10	1'128.70	7.18	989.20	6.29	853.85	5.43
15'751	15'800	1'604.80	10.17	1'436.70	9.11	1'283.65	8.14	1'137.95	7.21	998.05	6.33	862.30	5.46
15'801	15'850	1'615.75	10.21	1'446.15	9.14	1'292.60	8.17	1'146.45	7.24	1'006.00	6.36	869.75	5.50
15'851	15'900	1'625.65	10.24	1'455.15	9.17	1'300.80	8.20	1'154.25	7.27	1'013.40	6.38	876.75	5.52
15'901	15'950	1'637.00	10.28	1'465.70	9.21	1'310.50	8.23	1'163.50	7.31	1'022.25	6.42	885.20	5.56
15'951	16'000	1'647.95	10.32	1'475.65	9.24	1'319.50	8.26	1'172.00	7.34	1'030.25	6.45	892.65	5.59
16'001	16'050	1'657.85	10.35	1'484.70	9.27	1'327.70	8.29	1'179.75	7.36	1'037.60	6.48	899.60	5.62
16'051	16'100	1'669.20	10.38	1'495.65	9.31	1'337.40	8.32	1'189.05	7.40	1'046.50	6.51	908.25	5.65
16'101	16'150	1'680.20	10.42	1'506.10	9.34	1'346.35	8.35	1'197.55	7.43	1'054.45	6.54	916.20	5.68
16'151	16'200	1'690.05	10.45	1'515.55	9.37	1'354.75	8.38	1'205.35	7.45	1'061.85	6.57	923.60	5.71
16'201	16'250	1'701.45	10.48	1'526.70	9.41	1'364.85	8.41	1'214.60	7.49	1'070.70	6.60	932.45	5.74
16'251	16'300	1'712.40	10.52	1'537.65	9.45	1'374.35	8.44	1'223.10	7.51	1'078.75	6.63	940.40	5.78
16'301	16'350	1'722.30	10.55	1'547.55	9.48	1'382.95	8.47	1'231.05	7.54	1'086.55	6.66	947.80	5.81
16'351	16'400	1'733.65	10.59	1'558.90	9.52	1'393.10	8.51	1'240.75	7.58	1'095.85	6.69	956.65	5.84
16'401	16'450	1'744.60	10.62	1'569.85	9.56	1'402.55	8.54	1'249.70	7.61	1'104.30	6.72	964.65	5.88
16'451	16'500	1'754.50	10.65	1'579.75	9.59	1'411.15	8.56	1'257.95	7.64	1'112.10	6.75	972.00	5.90
16'501	16'550	1'765.85	10.69	1'591.15	9.63	1'421.30	8.60	1'267.65	7.67	1'121.40	6.78	980.90	5.94
16'551	16'600	1'776.85	10.72	1'602.10	9.67	1'431.25	8.63	1'276.60	7.70	1'129.85	6.82	988.85	5.97
16'601	16'650	1'786.70	10.75	1'611.95	9.70	1'440.30	8.66	1'284.80	7.73	1'137.65	6.85	996.25	5.99

Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
16'651	16'700	1'796.80	10.78	1'621.85	9.73	1'449.35	8.69	1'293.00	7.75	1'145.45	6.87	1'003.60	6.02
16'701	16'750	1'809.65	10.82	1'634.30	9.77	1'461.00	8.74	1'303.50	7.80	1'155.40	6.91	1'013.05	6.06
16'751	16'800	1'819.85	10.85	1'644.20	9.80	1'470.45	8.76	1'311.70	7.82	1'163.20	6.93	1'020.45	6.08
16'801	16'850	1'830.00	10.88	1'654.05	9.83	1'479.90	8.80	1'319.90	7.85	1'171.00	6.96	1'027.85	6.11
16'851	16'900	1'842.85	10.92	1'666.50	9.88	1'491.85	8.84	1'330.70	7.89	1'180.95	7.00	1'037.30	6.15
16'901	16'950	1'853.05	10.95	1'676.40	9.90	1'501.65	8.87	1'339.30	7.91	1'188.75	7.03	1'044.65	6.17
16'951	17'000	1'863.20	10.97	1'686.30	9.93	1'511.55	8.91	1'347.95	7.94	1'196.55	7.05	1'052.20	6.20
17'001	17'050	1'876.05	11.02	1'698.75	9.98	1'524.00	8.95	1'358.90	7.98	1'206.85	7.09	1'062.15	6.24
17'051	17'100	1'886.25	11.05	1'708.60	10.01	1'533.85	8.98	1'367.55	8.01	1'215.05	7.12	1'069.95	6.27
17'101	17'150	1'896.40	11.07	1'718.50	10.04	1'543.75	9.02	1'376.15	8.04	1'223.25	7.14	1'077.75	6.29
17'151	17'200	1'908.20	11.11	1'729.85	10.07	1'555.10	9.05	1'386.30	8.07	1'232.95	7.18	1'087.05	6.33
17'201	17'250	1'919.45	11.14	1'740.85	10.11	1'566.10	9.09	1'395.90	8.10	1'241.95	7.21	1'095.50	6.36
17'251	17'300	1'929.65	11.17	1'750.70	10.14	1'575.95	9.12	1'404.95	8.13	1'250.15	7.24	1'103.30	6.38
17'301	17'350	1'941.40	11.20	1'762.10	10.17	1'587.35	9.16	1'415.50	8.17	1'259.85	7.27	1'112.60	6.42
17'351	17'400	1'952.65	11.24	1'773.05	10.20	1'598.30	9.20	1'425.45	8.20	1'268.80	7.30	1'121.05	6.45
17'401	17'450	1'962.85	11.27	1'783.15	10.23	1'608.20	9.23	1'434.75	8.24	1'277.00	7.33	1'128.85	6.48
17'451	17'500	1'974.60	11.30	1'794.90	10.27	1'619.55	9.27	1'445.75	8.27	1'286.75	7.36	1'138.15	6.51
17'501	17'550	1'985.85	11.33	1'806.15	10.31	1'630.50	9.31	1'456.20	8.31	1'295.70	7.40	1'146.60	6.54
17'551	17'600	1'996.05	11.36	1'816.35	10.33	1'640.40	9.33	1'465.65	8.34	1'304.30	7.42	1'154.40	6.57
17'601	17'650	2'007.80	11.39	1'828.10	10.37	1'651.75	9.37	1'477.00	8.38	1'314.45	7.46	1'163.70	6.60
17'651	17'700	2'019.05	11.42	1'839.35	10.40	1'662.75	9.41	1'488.00	8.42	1'323.90	7.49	1'172.15	6.63
17'701	17'750	2'029.25	11.45	1'849.55	10.44	1'672.60	9.44	1'497.85	8.45	1'332.55	7.52	1'180.40	6.66
17'751	17'800	2'041.00	11.48	1'861.30	10.47	1'684.00	9.47	1'509.25	8.49	1'342.65	7.56	1'190.10	6.69
17'801	17'850	2'052.30	11.51	1'872.55	10.51	1'694.95	9.51	1'520.20	8.53	1'352.10	7.58	1'199.05	6.73
17'851	17'900	2'062.45	11.54	1'882.75	10.53	1'704.85	9.54	1'530.10	8.56	1'360.75	7.61	1'207.25	6.75
17'901	17'950	2'074.25	11.57	1'894.50	10.57	1'716.20	9.57	1'541.45	8.60	1'371.15	7.65	1'216.95	6.79
17'951	18'000	2'085.50	11.61	1'905.80	10.60	1'727.15	9.61	1'552.40	8.63	1'381.10	7.68	1'225.95	6.82
18'001	18'050	2'095.65	11.63	1'915.95	10.63	1'737.05	9.64	1'562.30	8.67	1'390.15	7.71	1'234.15	6.85
18'051	18'100	2'107.45	11.66	1'927.75	10.67	1'748.40	9.67	1'573.70	8.71	1'400.65	7.75	1'243.85	6.88
18'101	18'150	2'118.70	11.69	1'939.00	10.70	1'759.40	9.70	1'584.65	8.74	1'411.05	7.78	1'252.80	6.91
18'151	18'200	2'128.90	11.71	1'949.15	10.72	1'769.45	9.73	1'594.50	8.78	1'420.50	7.82	1'261.00	6.94
18'201	18'250	2'140.65	11.75	1'960.95	10.76	1'781.25	9.77	1'605.90	8.81	1'431.50	7.86	1'270.80	6.97
18'251	18'300	2'151.90	11.78	1'972.20	10.79	1'792.50	9.81	1'616.85	8.85	1'442.10	7.89	1'280.25	7.00
18'301	18'350	2'162.10	11.80	1'982.40	10.82	1'802.65	9.84	1'626.75	8.88	1'452.00	7.92	1'288.90	7.03
18'351	18'400	2'173.85	11.83	1'994.15	10.85	1'814.45	9.87	1'638.10	8.91	1'463.35	7.96	1'299.05	7.07
18'401	18'450	2'185.10	11.86	2'005.40	10.88	1'825.70	9.91	1'649.05	8.95	1'474.30	8.00	1'308.50	7.10
18'451	18'500	2'195.30	11.88	2'015.60	10.91	1'835.90	9.94	1'658.95	8.98	1'484.20	8.03	1'317.10	7.13
18'501	18'550	2'207.05	11.91	2'027.35	10.94	1'847.65	9.98	1'670.30	9.01	1'495.60	8.08	1'327.25	7.16
18'551	18'600	2'218.30	11.94	2'038.60	10.98	1'858.90	10.01	1'681.30	9.05	1'506.55	8.11	1'336.70	7.20
18'601	18'650	2'228.50	11.97	2'048.80	11.00	1'869.10	10.03	1'691.15	9.08	1'516.40	8.14	1'345.75	7.23
18'651	18'700	2'240.25	11.99	2'060.55	11.04	1'880.85	10.07	1'702.55	9.12	1'527.80	8.18	1'356.30	7.26
18'701	18'750	2'250.45	12.02	2'070.75	11.06	1'891.05	10.10	1'712.40	9.14	1'537.65	8.21	1'365.35	7.29
18'751	18'800	2'261.70	12.05	2'082.00	11.09	1'902.30	10.13	1'723.40	9.18	1'548.65	8.25	1'375.40	7.32
18'801	18'850	2'273.50	12.08	2'093.80	11.12	1'914.05	10.17	1'734.75	9.22	1'560.00	8.29	1'386.35	7.36
18'851	18'900	2'283.65	12.10	2'103.95	11.15	1'924.25	10.19	1'744.65	9.25	1'569.90	8.32	1'395.80	7.40
18'901	18'950	2'294.90	12.13	2'115.20	11.18	1'935.50	10.23	1'755.80	9.28	1'580.85	8.35	1'406.25	7.43
18'951	19'000	2'305.10	12.15	2'125.40	11.20	1'945.70	10.26	1'765.95	9.31	1'590.75	8.38	1'416.00	7.46
19'001	19'050	2'316.85	12.18	2'137.15	11.23	1'957.45	10.29	1'777.75	9.35	1'602.10	8.42	1'427.35	7.50
19'051	19'100	2'328.15	12.20	2'148.40	11.26	1'968.70	10.32	1'789.00	9.38	1'613.05	8.46	1'438.30	7.54
19'101	19'150	2'338.30	12.22	2'158.60	11.29	1'978.90	10.35	1'799.20	9.41	1'622.95	8.49	1'448.20	7.57
19'151	19'200	2'350.05	12.26	2'170.35	11.32	1'990.65	10.38	1'810.95	9.44	1'634.30	8.52	1'459.55	7.61
19'201	19'250	2'361.35	12.28	2'181.65	11.35	2'001.90	10.41	1'822.20	9.48	1'645.30	8.56	1'470.55	7.65
19'251	19'300	2'371.50	12.31	2'191.80	11.37	2'012.10	10.44	1'832.40	9.50	1'655.15	8.59	1'480.40	7.68
19'301	19'350	2'383.30	12.33	2'203.55	11.40	2'023.85	10.47	1'844.15	9.54	1'666.55	8.63	1'491.80	7.72
19'351	19'400	2'394.55	12.36	2'214.85	11.43	2'035.15	10.50	1'855.40	9.57	1'677.50	8.66	1'502.75	7.76
19'401	19'450	2'404.70	12.38	2'225.00	11.45	2'045.30	10.53	1'865.60	9.61	1'687.40	8.68	1'512.65	7.79
19'451	19'500	2'416.50	12.41	2'236.80	11.49	2'057.10	10.56	1'877.35	9.64	1'698.75	8.72	1'524.00	7.83
19'501	19'550	2'427.75	12.44	2'248.05	11.51	2'068.35	10.59	1'888.65	9.67	1'709.70	8.76	1'534.95	7.86
19'551	19'600	2'437.95	12.45	2'258.25	11.54	2'078.50	10.62	1'898.80	9.70	1'719.60	8.79	1'544.85	7.89
19'601	19'650	2'449.70	12.48	2'270.00	11.57	2'090.30	10.65	1'910.60	9.74	1'730.95	8.82	1'556.20	7.93
19'651	19'700	2'460.95	12.51	2'281.25	11.59	2'101.55	10.68	1'921.85	9.77	1'742.15	8.85	1'567.20	7.96
19'701	19'750	2'471.15	12.53	2'291.45	11.61	2'111.75	10.71	1'932.00	9.79	1'752.30	8.88	1'577.05	7.99
19'751	19'800	2'482.90	12.56	2'303.20	11.65	2'123.50	10.74	1'943.80	9.83	1'764.10	8.92	1'588.45	8.03
19'801	19'850	2'494.15	12.58	2'314.45	11.67	2'134.75	10.77	1'955.05	9.86	1'775.35	8.95	1'599.40	8.07
19'851	19'900	2'504.35	12.60	2'324.65	11.70	2'144.95	10.79	1'965.25	9.89	1'785.50	8.99	1'609.30	8.10

Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
19'901	19'950	2'516.10	12.63	2'336.40	11.72	2'156.70	10.83	1'977.00	9.92	1'797.30	9.02	1'620.65	8.14
19'951	20'000	2'527.40	12.65	2'347.65	11.75	2'167.95	10.85	1'988.25	9.95	1'808.55	9.06	1'631.60	8.17
20'001	20'050	2'537.55	12.67	2'357.85	11.78	2'178.15	10.88	1'998.45	9.98	1'818.75	9.08	1'641.50	8.20
20'051	20'100	2'549.30	12.70	2'369.60	11.81	2'189.90	10.91	2'010.20	10.01	1'830.50	9.12	1'652.85	8.23
20'101	20'150	2'559.50	12.72	2'379.80	11.83	2'200.10	10.93	2'020.40	10.04	1'840.65	9.15	1'662.75	8.26
20'151	20'200	2'570.75	12.74	2'391.05	11.85	2'211.35	10.96	2'031.65	10.07	1'851.95	9.18	1'673.70	8.30
20'201	20'250	2'582.55	12.77	2'402.80	11.88	2'223.10	10.99	2'043.40	10.10	1'863.70	9.22	1'685.10	8.33
20'251	20'300	2'592.70	12.79	2'413.00	11.90	2'233.30	11.01	2'053.60	10.13	1'873.90	9.24	1'694.95	8.36
20'301	20'350	2'603.95	12.81	2'424.25	11.93	2'244.55	11.05	2'064.85	10.16	1'885.15	9.27	1'705.95	8.39
20'351	20'400	2'615.75	12.84	2'436.05	11.96	2'256.30	11.07	2'076.60	10.19	1'896.90	9.31	1'717.30	8.43
20'401	20'450	2'625.90	12.86	2'446.20	11.98	2'266.50	11.10	2'086.80	10.22	1'907.10	9.34	1'727.40	8.46
20'451	20'500	2'637.20	12.88	2'457.45	12.00	2'277.75	11.13	2'098.05	10.25	1'918.35	9.37	1'738.65	8.49
20'501	20'550	2'648.95	12.91	2'469.25	12.03	2'289.55	11.16	2'109.85	10.28	1'930.10	9.40	1'750.40	8.53
20'551	20'600	2'659.15	12.92	2'479.40	12.05	2'299.70	11.18	2'120.00	10.30	1'940.30	9.43	1'760.60	8.56
20'601	20'650	2'670.40	12.95	2'490.70	12.08	2'311.00	11.20	2'131.25	10.33	1'951.55	9.46	1'771.85	8.59
20'651	20'700	2'682.15	12.97	2'502.45	12.10	2'322.75	11.24	2'143.05	10.37	1'963.30	9.49	1'783.60	8.63
20'701	20'750	2'692.35	12.99	2'512.65	12.13	2'332.90	11.26	2'153.20	10.39	1'973.50	9.52	1'793.80	8.66
20'751	20'800	2'703.60	13.02	2'523.90	12.15	2'344.20	11.28	2'164.45	10.42	1'984.75	9.55	1'805.05	8.69
20'801	20'850	2'715.35	13.04	2'535.65	12.18	2'355.95	11.31	2'176.25	10.45	1'996.55	9.59	1'816.80	8.73
20'851	20'900	2'725.55	13.06	2'545.85	12.20	2'366.15	11.33	2'186.40	10.47	2'006.70	9.61	1'827.00	8.75
20'901	20'950	2'736.80	13.08	2'557.10	12.22	2'377.40	11.36	2'197.70	10.50	2'017.95	9.64	1'838.25	8.78
20'951	21'000	2'748.55	13.11	2'568.85	12.25	2'389.15	11.39	2'209.45	10.53	2'029.75	9.68	1'850.05	8.82
21'001	21'050	2'758.75	13.12	2'579.05	12.27	2'399.35	11.41	2'219.65	10.56	2'039.90	9.70	1'860.20	8.85
21'051	21'100	2'770.00	13.14	2'590.30	12.29	2'410.60	11.44	2'230.90	10.59	2'051.20	9.73	1'871.50	8.88
21'101	21'150	2'781.80	13.17	2'602.05	12.32	2'422.35	11.47	2'242.65	10.62	2'062.95	9.77	1'883.25	8.91
21'151	21'200	2'791.95	13.19	2'612.25	12.34	2'432.55	11.49	2'252.85	10.64	2'073.15	9.79	1'893.40	8.94
21'201	21'250	2'803.20	13.21	2'623.50	12.36	2'443.80	11.51	2'264.10	10.67	2'084.40	9.82	1'904.70	8.98
21'251	21'300	2'813.40	13.22	2'633.70	12.38	2'454.00	11.53	2'274.30	10.69	2'094.55	9.85	1'914.85	9.00
21'301	21'350	2'825.15	13.25	2'645.45	12.40	2'465.75	11.56	2'286.05	10.72	2'106.35	9.88	1'926.65	9.04
21'351	21'400	2'836.45	13.27	2'656.75	12.43	2'477.00	11.59	2'297.30	10.75	2'117.60	9.91	1'937.90	9.07
21'401	21'450	2'846.60	13.29	2'666.90	12.45	2'487.20	11.61	2'307.50	10.77	2'127.80	9.93	1'948.05	9.09
21'451	21'500	2'858.35	13.31	2'678.65	12.47	2'498.95	11.64	2'319.25	10.80	2'139.55	9.97	1'959.85	9.13
21'501	21'550	2'869.65	13.33	2'689.95	12.50	2'510.25	11.66	2'330.50	10.83	2'150.80	9.99	1'971.10	9.16
21'551	21'600	2'879.80	13.35	2'700.10	12.51	2'520.40	11.68	2'340.70	10.85	2'161.00	10.02	1'981.30	9.18
21'601	21'650	2'891.60	13.37	2'711.90	12.54	2'532.15	11.71	2'352.45	10.88	2'172.75	10.05	1'993.05	9.22
21'651	21'700	2'901.75	13.39	2'722.05	12.56	2'542.35	11.73	2'362.65	10.90	2'182.95	10.07	2'003.20	9.24
21'701	21'750	2'913.05	13.41	2'733.30	12.58	2'553.60	11.76	2'373.90	10.93	2'194.20	10.10	2'014.50	9.28
21'751	21'800	2'924.80	13.43	2'745.10	12.61	2'565.40	11.78	2'385.65	10.96	2'205.95	10.13	2'026.25	9.30
21'801	21'850	2'935.00	13.45	2'755.25	12.62	2'575.55	11.80	2'395.85	10.98	2'216.15	10.15	2'036.45	9.33
21'851	21'900	2'946.25	13.47	2'766.55	12.65	2'586.80	11.83	2'407.10	11.00	2'227.40	10.18	2'047.70	9.36
21'901	21'950	2'958.00	13.49	2'778.30	12.67	2'598.60	11.85	2'418.90	11.03	2'239.15	10.21	2'059.45	9.39
21'951	22'000	2'968.20	13.51	2'788.45	12.69	2'608.75	11.87	2'429.05	11.05	2'249.35	10.23	2'069.65	9.42
22'001	22'050	2'979.45	13.53	2'799.75	12.71	2'620.05	11.90	2'440.30	11.08	2'260.60	10.27	2'080.90	9.45
22'051	22'100	2'991.20	13.55	2'811.50	12.74	2'631.80	11.92	2'452.10	11.11	2'272.40	10.29	2'092.65	9.48
22'101	22'150	3'001.40	13.56	2'821.70	12.75	2'642.00	11.94	2'462.25	11.13	2'282.55	10.32	2'102.85	9.51
22'151	22'200	3'012.65	13.59	2'832.95	12.78	2'653.25	11.96	2'473.55	11.16	2'293.80	10.34	2'114.10	9.53
22'201	22'250	3'024.40	13.61	2'844.70	12.80	2'665.00	11.99	2'485.30	11.18	2'305.60	10.38	2'125.90	9.57
22'251	22'300	3'034.60	13.63	2'854.90	12.82	2'675.20	12.01	2'495.50	11.21	2'315.75	10.40	2'136.05	9.59
22'301	22'350	3'045.85	13.64	2'866.15	12.84	2'686.45	12.03	2'506.75	11.23	2'327.05	10.42	2'147.30	9.62
22'351	22'400	3'057.65	13.67	2'877.90	12.86	2'698.20	12.06	2'518.50	11.26	2'338.80	10.45	2'159.10	9.65
22'401	22'450	3'067.80	13.68	2'888.10	12.88	2'708.40	12.08	2'528.70	11.28	2'348.95	10.47	2'169.25	9.67
22'451	22'500	3'079.05	13.70	2'899.35	12.90	2'719.65	12.10	2'539.95	11.30	2'360.25	10.50	2'180.55	9.70
22'501	22'550	3'090.85	13.72	2'911.15	12.92	2'731.40	12.12	2'551.70	11.33	2'372.00	10.53	2'192.30	9.73
22'551	22'600	3'101.00	13.74	2'921.30	12.94	2'741.60	12.15	2'561.90	11.35	2'382.20	10.55	2'202.50	9.76
22'601	22'650	3'112.30	13.75	2'932.55	12.96	2'752.85	12.17	2'573.15	11.37	2'393.45	10.58	2'213.75	9.79
22'651	22'700	3'124.05	13.78	2'944.35	12.98	2'764.65	12.19	2'584.90	11.40	2'405.20	10.61	2'225.50	9.82
22'701	22'750	3'134.20	13.79	2'954.50	13.00	2'774.80	12.21	2'595.10	11.42	2'415.40	10.63	2'235.70	9.84
22'751	22'800	3'145.50	13.81	2'965.80	13.02	2'786.05	12.23	2'606.35	11.44	2'426.65	10.66	2'246.95	9.87
22'801	22'850	3'157.25	13.83	2'977.55	13.05	2'797.85	12.26	2'618.15	11.47	2'438.40	10.68	2'258.70	9.90
22'851	22'900	3'167.45	13.84	2'987.70	13.06	2'808.00	12.28	2'628.30	11.49	2'448.60	10.71	2'268.90	9.92
22'901	22'950	3'178.70	13.87	2'999.00	13.08	2'819.30	12.30	2'639.55	11.52	2'459.85	10.73	2'280.15	9.95
22'951	23'000	3'190.45	13.88	3'010.75	13.11	2'831.05	12.32	2'651.35	11.54	2'471.65	10.76	2'291.90	9.98
23'001	23'050	3'200.65	13.90	3'020.95	13.12	2'841.20	12.34	2'661.50	11.56	2'481.80	10.78	2'302.10	10.00
23'051	23'100	3'210.80	13.92	3'031.10	13.14	2'851.40	12.36	2'671.70	11.58	2'492.00	10.80	2'312.30	10.02
23'101	23'150	3'223.65	13.94	3'043.95	13.16	2'864.25	12.38	2'684.55	11.61	2'504.85	10.83	2'325.15	10.05

Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
23'151	23'200	3'233.85	13.95	3'054.15	13.18	2'874.45	12.40	2'694.70	11.63	2'515.00	10.85	2'335.30	10.08
23'201	23'250	3'244.05	13.97	3'064.30	13.19	2'884.60	12.42	2'704.90	11.65	2'525.20	10.87	2'345.50	10.10
23'251	23'300	3'256.85	13.99	3'077.15	13.22	2'897.45	12.45	2'717.75	11.68	2'538.05	10.90	2'358.35	10.13
23'301	23'350	3'267.05	14.01	3'087.35	13.23	2'907.65	12.47	2'727.95	11.70	2'548.20	10.92	2'368.50	10.16
23'351	23'400	3'277.25	14.02	3'097.55	13.25	2'917.80	12.48	2'738.10	11.71	2'558.40	10.94	2'378.70	10.18
23'401	23'450	3'290.10	14.04	3'110.40	13.28	2'930.65	12.51	2'750.95	11.74	2'571.25	10.98	2'391.55	10.21
23'451	23'500	3'300.25	14.06	3'120.55	13.29	2'940.85	12.53	2'761.15	11.76	2'581.45	10.99	2'401.70	10.23
23'501	23'550	3'310.45	14.07	3'130.75	13.31	2'951.05	12.54	2'771.30	11.78	2'591.60	11.02	2'411.90	10.25
23'551	23'600	3'323.30	14.10	3'143.60	13.34	2'963.90	12.57	2'784.15	11.81	2'604.45	11.05	2'424.75	10.29
23'601	23'650	3'333.50	14.11	3'153.75	13.35	2'974.05	12.59	2'794.35	11.83	2'614.65	11.07	2'434.95	10.31
23'651	23'700	3'343.65	14.12	3'163.95	13.36	2'984.25	12.60	2'804.55	11.85	2'624.80	11.09	2'445.10	10.33
23'701	23'750	3'354.90	14.14	3'175.20	13.38	2'995.50	12.63	2'815.80	11.87	2'636.10	11.11	2'456.40	10.35
23'751	23'800	3'366.70	14.16	3'186.95	13.40	3'007.25	12.65	2'827.55	11.89	2'647.85	11.14	2'468.15	10.38
23'801	23'850	3'376.85	14.17	3'197.15	13.42	3'017.45	12.66	2'837.75	11.91	2'658.05	11.16	2'478.30	10.40
23'851	23'900	3'388.15	14.19	3'208.40	13.44	3'028.70	12.69	2'849.00	11.93	2'669.30	11.18	2'489.60	10.43
23'901	23'950	3'399.90	14.21	3'220.20	13.46	3'040.45	12.71	2'860.75	11.96	2'681.05	11.21	2'501.35	10.45
23'951	24'000	3'410.05	14.22	3'230.35	13.47	3'050.65	12.73	2'870.95	11.97	2'691.25	11.22	2'511.55	10.48
24'001	24'050	3'421.35	14.24	3'241.60	13.49	3'061.90	12.75	2'882.20	12.00	2'702.50	11.25	2'522.80	10.50
24'051	24'100	3'433.10	14.26	3'253.40	13.51	3'073.70	12.77	2'894.00	12.02	2'714.25	11.27	2'534.55	10.53
24'101	24'150	3'443.30	14.27	3'263.55	13.53	3'083.85	12.78	2'904.15	12.04	2'724.45	11.29	2'544.75	10.55
24'151	24'200	3'454.70	14.29	3'274.85	13.55	3'095.15	12.80	2'915.40	12.06	2'735.70	11.32	2'556.00	10.57
24'201	24'250	3'467.05	14.31	3'286.60	13.57	3'106.90	12.83	2'927.20	12.08	2'747.45	11.34	2'567.75	10.60
24'251	24'300	3'477.70	14.33	3'296.80	13.58	3'117.05	12.84	2'937.35	12.10	2'757.65	11.36	2'577.95	10.62
24'301	24'350	3'489.40	14.34	3'308.05	13.60	3'128.35	12.86	2'948.65	12.12	2'768.90	11.38	2'589.20	10.64
24'351	24'400	3'501.75	14.37	3'319.80	13.62	3'140.10	12.88	2'960.40	12.14	2'780.70	11.41	2'601.00	10.67
24'401	24'450	3'512.35	14.38	3'330.00	13.63	3'150.30	12.90	2'970.55	12.16	2'790.85	11.43	2'611.15	10.69
24'451	24'500	3'524.10	14.40	3'341.25	13.65	3'161.55	12.92	2'981.85	12.18	2'802.15	11.45	2'622.40	10.71
24'501	24'550	3'536.45	14.42	3'353.00	13.67	3'173.30	12.94	2'993.60	12.21	2'813.90	11.47	2'634.20	10.74
24'551	24'600	3'547.05	14.43	3'363.20	13.68	3'183.50	12.96	3'003.80	12.22	2'824.05	11.49	2'644.35	10.76
24'601	24'650	3'557.70	14.45	3'373.40	13.70	3'193.65	12.97	3'013.95	12.24	2'834.25	11.51	2'654.55	10.78
24'651	24'700	3'571.15	14.47	3'386.20	13.72	3'206.50	13.00	3'026.80	12.27	2'847.10	11.54	2'667.40	10.81
24'701	24'750	3'581.75	14.49	3'396.40	13.74	3'216.70	13.01	3'037.00	12.28	2'857.30	11.56	2'677.55	10.83
24'751	24'800	3'592.40	14.50	3'406.60	13.75	3'226.85	13.03	3'047.15	12.30	2'867.45	11.57	2'687.75	10.85
24'801	24'850	3'605.85	14.53	3'419.45	13.77	3'239.70	13.05	3'060.00	12.33	2'880.30	11.60	2'700.60	10.88
24'851	24'900	3'616.45	14.54	3'429.60	13.79	3'249.90	13.07	3'070.20	12.34	2'890.50	11.62	2'710.80	10.90
24'901	24'950	3'627.10	14.55	3'439.95	13.80	3'260.10	13.08	3'080.40	12.36	2'900.65	11.64	2'720.95	10.92
24'951	25'000	3'640.55	14.58	3'453.40	13.83	3'272.95	13.11	3'093.20	12.38	2'913.50	11.67	2'733.80	10.95
25'001	25'050	3'651.15	14.59	3'464.00	13.84	3'283.10	13.12	3'103.40	12.40	2'923.70	11.68	2'744.00	10.97
25'051	25'100	3'661.80	14.60	3'474.65	13.86	3'293.30	13.13	3'113.60	12.42	2'933.90	11.70	2'754.15	10.98
25'101	25'150	3'675.25	14.63	3'488.10	13.88	3'306.15	13.16	3'126.45	12.44	2'946.70	11.73	2'767.00	11.01
25'151	25'200	3'685.85	14.64	3'498.70	13.90	3'316.30	13.17	3'136.60	12.46	2'956.90	11.75	2'777.20	11.03
25'201	25'250	3'696.50	14.66	3'509.35	13.91	3'326.50	13.19	3'146.80	12.48	2'967.10	11.76	2'787.40	11.05
25'251	25'300	3'709.95	14.68	3'522.80	13.94	3'339.35	13.21	3'159.65	12.50	2'979.95	11.79	2'800.20	11.08
25'301	25'350	3'720.55	14.69	3'533.40	13.95	3'349.55	13.23	3'169.80	12.52	2'990.10	11.81	2'810.40	11.10
25'351	25'400	3'731.20	14.70	3'544.05	13.97	3'359.70	13.24	3'180.00	12.53	3'000.30	11.82	2'820.60	11.12
25'401	25'450	3'744.60	14.73	3'557.45	13.99	3'372.55	13.27	3'192.85	12.56	3'013.15	11.85	2'833.45	11.14
25'451	25'500	3'755.25	14.74	3'568.10	14.01	3'382.75	13.28	3'203.05	12.57	3'023.30	11.87	2'843.60	11.16
25'501	25'550	3'765.85	14.75	3'578.70	14.02	3'392.90	13.29	3'213.20	12.59	3'033.50	11.89	2'853.80	11.18
25'551	25'600	3'779.30	14.78	3'592.15	14.04	3'405.75	13.32	3'226.05	12.61	3'046.35	11.91	2'866.65	11.21
25'601	25'650	3'789.95	14.79	3'602.80	14.06	3'415.95	13.33	3'236.25	12.63	3'056.55	11.93	2'876.80	11.23
25'651	25'700	3'800.55	14.80	3'613.40	14.07	3'426.25	13.34	3'246.40	12.64	3'066.70	11.95	2'887.00	11.24
25'701	25'750	3'814.00	14.83	3'626.85	14.10	3'439.70	13.37	3'259.25	12.67	3'079.55	11.97	2'899.85	11.27
25'751	25'800	3'824.65	14.84	3'637.50	14.11	3'450.35	13.39	3'269.45	12.68	3'089.75	11.99	2'910.05	11.29
25'801	25'850	3'835.25	14.85	3'648.10	14.13	3'460.95	13.40	3'279.60	12.70	3'099.90	12.00	2'920.20	11.31
25'851	25'900	3'848.70	14.88	3'661.55	14.15	3'474.40	13.43	3'292.50	12.73	3'112.75	12.03	2'933.05	11.34
25'901	25'950	3'859.35	14.89	3'672.20	14.16	3'485.05	13.44	3'302.65	12.74	3'122.95	12.05	2'943.25	11.35
25'951	26'000	3'869.95	14.90	3'682.80	14.18	3'495.65	13.46	3'312.85	12.75	3'133.15	12.06	2'953.40	11.37
26'001	26'050	3'880.60	14.91	3'693.45	14.19	3'506.30	13.47	3'323.00	12.77	3'143.30	12.08	2'963.60	11.39
26'051	26'100	3'894.05	14.93	3'706.90	14.22	3'519.75	13.50	3'335.85	12.79	3'156.15	12.10	2'976.45	11.41
26'101	26'150	3'904.65	14.95	3'717.50	14.23	3'530.35	13.51	3'346.05	12.81	3'166.35	12.12	2'986.60	11.43
26'151	26'200	3'915.30	14.96	3'728.15	14.24	3'541.00	13.53	3'356.20	12.82	3'176.50	12.14	2'996.80	11.45
26'201	26'250	3'928.75	14.98	3'741.60	14.27	3'554.45	13.55	3'369.05	12.85	3'189.35	12.16	3'009.65	11.48
26'251	26'300	3'939.35	14.99	3'752.20	14.28	3'565.05	13.57	3'379.25	12.86	3'199.55	12.18	3'019.85	11.49
26'301	26'350	3'950.00	15.00	3'762.85	14.29	3'575.70	13.58	3'389.45	12.87	3'209.70	12.19	3'030.00	11.51



Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
26'351	26'400	3'963.45	15.03	3'776.30	14.32	3'589.15	13.61	3'402.30	12.90	3'222.55	12.22	3'042.85	11.54
26'401	26'450	3'974.05	15.04	3'786.90	14.33	3'599.75	13.62	3'412.60	12.92	3'232.75	12.23	3'053.05	11.55
26'451	26'500	3'984.70	15.05	3'797.55	14.35	3'610.40	13.64	3'423.25	12.93	3'242.90	12.25	3'063.20	11.57
26'501	26'550	3'998.15	15.07	3'810.95	14.37	3'623.85	13.66	3'436.70	12.96	3'255.80	12.28	3'076.05	11.60
26'551	26'600	4'008.75	15.09	3'821.60	14.38	3'634.45	13.67	3'447.30	12.97	3'265.95	12.29	3'086.25	11.61
26'601	26'650	4'019.40	15.09	3'832.25	14.39	3'645.10	13.69	3'457.95	12.99	3'276.15	12.30	3'096.45	11.63
26'651	26'700	4'032.80	15.12	3'845.65	14.42	3'658.55	13.72	3'471.35	13.01	3'289.00	12.33	3'109.30	11.66
26'701	26'750	4'043.45	15.13	3'856.30	14.43	3'669.15	13.73	3'482.00	13.03	3'299.15	12.34	3'119.45	11.67
26'751	26'800	4'054.05	15.14	3'866.90	14.44	3'679.75	13.74	3'492.65	13.05	3'309.35	12.36	3'129.65	11.69
26'801	26'850	4'067.50	15.16	3'880.35	14.46	3'693.20	13.77	3'506.05	13.07	3'322.20	12.38	3'142.50	11.72
26'851	26'900	4'078.15	15.17	3'891.00	14.48	3'703.85	13.78	3'516.70	13.09	3'332.40	12.40	3'152.65	11.73
26'901	26'950	4'088.75	15.19	3'901.60	14.49	3'714.45	13.79	3'527.30	13.10	3'342.55	12.42	3'162.85	11.75
26'951	27'000	4'102.20	15.21	3'915.05	14.51	3'727.90	13.82	3'540.75	13.13	3'355.40	12.44	3'175.70	11.77
27'001	27'050	4'112.85	15.22	3'925.70	14.53	3'738.55	13.84	3'551.40	13.14	3'365.60	12.46	3'185.85	11.79
27'051	27'100	4'123.45	15.23	3'936.30	14.54	3'749.15	13.85	3'562.00	13.16	3'375.75	12.47	3'196.05	11.80
27'101	27'150	4'136.90	15.25	3'949.75	14.56	3'762.60	13.87	3'575.45	13.18	3'388.60	12.49	3'208.90	11.83
27'151	27'200	4'147.55	15.26	3'960.40	14.57	3'773.25	13.88	3'586.10	13.20	3'398.95	12.51	3'219.10	11.85
27'201	27'250	4'158.15	15.27	3'971.00	14.59	3'783.85	13.90	3'596.70	13.21	3'409.55	12.53	3'229.25	11.86
27'251	27'300	4'171.60	15.30	3'984.45	14.61	3'797.30	13.92	3'610.15	13.24	3'423.00	12.55	3'242.10	11.89
27'301	27'350	4'182.25	15.30	3'995.10	14.62	3'807.95	13.94	3'620.80	13.25	3'433.65	12.57	3'252.30	11.90
27'351	27'400	4'192.85	15.32	4'005.70	14.63	3'818.55	13.95	3'631.40	13.26	3'444.25	12.58	3'262.45	11.92
27'401	27'450	4'206.30	15.34	4'019.15	14.65	3'832.00	13.97	3'644.85	13.29	3'457.70	12.61	3'275.30	11.94
27'451	27'500	4'216.95	15.35	4'029.80	14.67	3'842.65	13.99	3'655.50	13.31	3'468.35	12.62	3'285.50	11.96
27'501	27'550	4'227.55	15.36	4'040.40	14.68	3'853.25	14.00	3'666.10	13.32	3'478.95	12.64	3'295.70	11.97
27'551	27'600	4'239.90	15.38	4'052.75	14.70	3'865.60	14.02	3'678.45	13.34	3'491.30	12.66	3'307.45	11.99
27'601	27'650	4'251.65	15.39	4'064.45	14.71	3'877.35	14.03	3'690.20	13.36	3'503.05	12.68	3'318.70	12.01
27'651	27'700	4'262.25	15.40	4'075.10	14.72	3'887.95	14.05	3'700.80	13.37	3'513.65	12.70	3'328.90	12.03
27'701	27'750	4'274.60	15.42	4'087.45	14.74	3'900.30	14.07	3'713.15	13.39	3'526.00	12.72	3'340.65	12.05
27'751	27'800	4'286.30	15.43	4'099.15	14.76	3'912.00	14.08	3'724.85	13.41	3'537.70	12.74	3'351.90	12.07
27'801	27'850	4'296.95	15.44	4'109.80	14.77	3'922.65	14.10	3'735.50	13.43	3'548.35	12.75	3'362.10	12.08
27'851	27'900	4'309.30	15.46	4'122.15	14.79	3'935.00	14.12	3'747.85	13.45	3'560.70	12.77	3'373.85	12.10
27'901	27'950	4'321.00	15.47	4'133.85	14.80	3'946.70	14.13	3'759.55	13.46	3'572.40	12.79	3'385.25	12.12
27'951	28'000	4'331.65	15.49	4'144.50	14.82	3'957.35	14.14	3'770.20	13.48	3'583.05	12.81	3'395.90	12.14
28'001	28'050	4'344.00	15.50	4'156.85	14.83	3'969.70	14.17	3'782.55	13.50	3'595.40	12.83	3'408.25	12.16
28'051	28'100	4'355.70	15.52	4'168.55	14.85	3'981.40	14.18	3'794.25	13.51	3'607.10	12.85	3'419.95	12.18
28'101	28'150	4'366.35	15.52	4'179.20	14.86	3'992.05	14.19	3'804.90	13.53	3'617.75	12.86	3'430.60	12.20
28'151	28'200	4'378.70	15.54	4'191.55	14.88	4'004.40	14.21	3'817.25	13.55	3'630.10	12.88	3'442.95	12.22
28'201	28'250	4'390.40	15.55	4'203.25	14.89	4'016.10	14.23	3'828.95	13.57	3'641.80	12.90	3'454.65	12.24
28'251	28'300	4'401.05	15.56	4'213.90	14.90	4'026.75	14.24	3'839.60	13.58	3'652.45	12.92	3'465.30	12.25
28'301	28'350	4'411.65	15.58	4'224.50	14.92	4'037.35	14.25	3'850.20	13.59	3'663.05	12.93	3'475.90	12.27
28'351	28'400	4'425.10	15.59	4'237.95	14.94	4'050.80	14.28	3'863.65	13.62	3'676.50	12.96	3'489.35	12.30
28'401	28'450	4'435.75	15.61	4'248.60	14.95	4'061.45	14.29	3'874.30	13.63	3'687.15	12.97	3'500.00	12.31
28'451	28'500	4'446.35	15.61	4'259.20	14.96	4'072.05	14.30	3'884.90	13.64	3'697.75	12.99	3'510.60	12.33
28'501	28'550	4'459.80	15.64	4'272.65	14.98	4'085.50	14.32	3'898.35	13.67	3'711.20	13.01	3'524.05	12.35
28'551	28'600	4'470.45	15.64	4'283.30	14.99	4'096.15	14.33	3'909.00	13.68	3'721.85	13.03	3'534.70	12.37
28'601	28'650	4'481.05	15.65	4'293.90	15.00	4'106.75	14.35	3'919.60	13.69	3'732.45	13.04	3'545.30	12.38
28'651	28'700	4'494.50	15.68	4'307.35	15.02	4'120.20	14.37	3'933.05	13.72	3'745.90	13.06	3'558.75	12.41
28'701	28'750	4'505.15	15.68	4'318.00	15.03	4'130.85	14.38	3'943.70	13.73	3'756.55	13.08	3'569.40	12.42
28'751	28'800	4'515.75	15.69	4'328.60	15.04	4'141.45	14.39	3'954.30	13.74	3'767.15	13.09	3'580.00	12.44
28'801	28'850	4'529.20	15.71	4'342.05	15.06	4'154.90	14.41	3'967.75	13.77	3'780.60	13.12	3'593.45	12.46
28'851	28'900	4'539.80	15.72	4'352.70	15.08	4'165.55	14.43	3'978.40	13.78	3'791.25	13.13	3'604.10	12.48
28'901	28'950	4'550.45	15.73	4'363.30	15.08	4'176.15	14.44	3'989.00	13.79	3'801.85	13.14	3'614.70	12.50
28'951	29'000	4'562.80	15.75	4'375.65	15.10	4'188.50	14.46	4'001.35	13.81	3'814.20	13.16	3'627.05	12.52
29'001	29'050	4'574.50	15.76	4'387.35	15.11	4'200.20	14.47	4'013.05	13.83	3'825.90	13.18	3'638.75	12.54
29'051	29'100	4'585.15	15.77	4'398.00	15.13	4'210.85	14.48	4'023.70	13.84	3'836.55	13.20	3'649.40	12.55
29'101	29'150	4'597.50	15.79	4'410.35	15.14	4'223.20	14.50	4'036.05	13.86	3'848.90	13.22	3'661.75	12.57
29'151	29'200	4'609.20	15.80	4'422.05	15.16	4'234.90	14.52	4'047.75	13.87	3'860.60	13.23	3'673.45	12.59
29'201	29'250	4'619.85	15.81	4'432.70	15.17	4'245.55	14.53	4'058.40	13.89	3'871.25	13.25	3'684.10	12.61
29'251	29'300	4'632.20	15.82	4'445.05	15.18	4'257.90	14.54	4'070.75	13.91	3'883.60	13.27	3'696.45	12.63
29'301	29'350	4'643.90	15.84	4'456.75	15.20	4'269.60	14.56	4'082.45	13.92	3'895.30	13.28	3'708.15	12.64
29'351	29'400	4'654.55	15.85	4'467.40	15.21	4'280.25	14.57	4'093.10	13.93	3'905.95	13.30	3'718.80	12.66
29'401	29'450	4'666.90	15.86	4'479.75	15.23	4'292.60	14.59	4'105.45	13.95	3'918.30	13.32	3'731.15	12.68
29'451	29'500	4'678.60	15.87	4'491.45	15.24	4'304.30	14.60	4'117.15	13.97	3'930.00	13.33	3'742.85	12.70
29'501	29'550	4'689.25	15.88	4'502.10	15.25	4'314.95	14.61	4'127.80	13.98	3'940.65	13.35	3'753.50	12.71
29'551	29'600	4'701.60	15.90	4'514.45	15.26	4'327.30	14.63	4'140.15	14.00	3'953.00	13.37	3'765.85	12.73

Tarif		B0N		B1N		B2N		B3N		B4N		B5N	
Bruttolohn im Monat		Verheiratete Alleinverdiener unter Berücksichtigung der zulageberechtigten Kinder											
Stufe von Fr.	Stufe bis Fr.	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
		Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%	Fr.	%
29'601	29'650	4'713.30	15.91	4'526.15	15.28	4'339.00	14.65	4'151.85	14.02	3'964.70	13.38	3'777.55	12.75
29'651	29'700	4'723.95	15.92	4'536.80	15.29	4'349.65	14.66	4'162.50	14.03	3'975.35	13.40	3'788.20	12.76
29'701	29'750	4'736.30	15.93	4'549.15	15.30	4'362.00	14.67	4'174.85	14.05	3'987.70	13.42	3'800.55	12.79
29'751	29'800	4'748.00	15.95	4'560.85	15.32	4'373.70	14.69	4'186.55	14.06	3'999.40	13.43	3'812.25	12.80
29'801	29'850	4'758.65	15.96	4'571.50	15.33	4'384.35	14.70	4'197.20	14.07	4'010.05	13.45	3'822.90	12.82
29'851	29'900	4'771.00	15.97	4'583.85	15.34	4'396.70	14.72	4'209.55	14.09	4'022.40	13.46	3'835.25	12.84
29'901	29'950	4'782.70	15.98	4'595.55	15.36	4'408.40	14.73	4'221.25	14.11	4'034.10	13.48	3'846.95	12.86
29'951	30'000	4'793.30	15.99	4'606.15	15.37	4'419.05	14.74	4'231.85	14.12	4'044.75	13.49	3'857.60	12.87
30'001	35'000	5'376.45	16.54	5'189.30	15.97	5'002.15	15.39	4'815.00	14.82	4'627.85	14.24	4'440.70	13.66
35'001	40'000	6'530.95	17.42	6'343.80	16.92	6'156.70	16.42	5'969.50	15.92	5'782.40	15.42	5'595.20	14.92
40'001	45'000	7'716.50	18.16	7'521.90	17.70	7'327.30	17.24	7'132.75	16.78	6'938.15	16.32	6'748.00	15.88
45'001	50'000	8'920.60	18.78	8'726.00	18.37	8'531.40	17.96	8'336.80	17.55	8'142.25	17.14	7'947.65	16.73
50'001	55'000	10'124.70	19.29	9'930.10	18.91	9'735.50	18.54	9'540.90	18.17	9'346.30	17.80	9'151.75	17.43
55'001	60'000	11'327.95	19.70	11'133.35	19.36	10'938.80	19.02	10'744.20	18.69	10'549.60	18.35	10'355.00	18.01
60'001	65'000	12'542.15	20.07	12'337.65	19.74	12'142.85	19.43	11'948.30	19.12	11'753.70	18.81	11'559.10	18.49
65'001	70'000	13'812.35	20.46	13'607.85	20.16	13'403.30	19.86	13'198.80	19.55	12'994.30	19.25	12'789.80	18.95
70'001	75'000	14'994.70	20.68	14'810.05	20.43	14'625.35	20.17	14'440.70	19.92	14'256.00	19.66	14'057.85	19.39
75'001	80'000	16'132.70	20.82	15'948.05	20.58	15'763.35	20.34	15'578.70	20.10	15'394.05	19.86	15'209.35	19.62
80'001	85'000	17'270.10	20.93	17'085.45	20.71	16'900.80	20.49	16'716.10	20.26	16'531.45	20.04	16'346.75	19.81
85'001	90'000	18'406.50	21.04	18'223.45	20.83	18'038.80	20.62	17'854.10	20.40	17'669.45	20.19	17'484.80	19.98
90'001	95'000	19'478.00	21.06	19'302.45	20.87	19'126.90	20.68	18'951.40	20.49	18'775.85	20.30	18'600.30	20.11
95'001			21.07		20.89		20.71		20.53		20.35		20.17