

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	Stufe bis	ohne Kind		1Kind		2 Kinder		3 Kinder		4 Kinder		5 Kinder	
Fr.	Fr.	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	10.40		10.40		10.40		10.40		10.40		10.40	
2'301	2'350	10.40		10.40		10.40		10.40		10.40		10.40	
2'351	2'400	10.40		10.40		10.40		10.40		10.40		10.40	
2'401	2'450	11.80	0.49	10.40		10.40		10.40		10.40		10.40	
2'451	2'500	14.60	0.61	10.40		10.40		10.40		10.40		10.40	
2'501	2'550	18.75	0.75	10.40		10.40		10.40		10.40		10.40	
2'551	2'600	22.85	0.89	10.40		10.40		10.40		10.40		10.40	
2'601	2'650	27.00	1.03	10.40		10.40		10.40		10.40		10.40	
2'651	2'700	31.15	1.16	10.40		10.40		10.40		10.40		10.40	
2'701	2'750	35.30	1.28	10.40		10.40		10.40		10.40		10.40	
2'751	2'800	39.40	1.41	10.40		10.40		10.40		10.40		10.40	
2'801	2'850	43.40	1.52	10.40		10.40		10.40		10.40		10.40	
2'851	2'900	46.40	1.60	10.40		10.40		10.40		10.40		10.40	
2'901	2'950	50.55	1.74	10.40		10.40		10.40		10.40		10.40	
2'951	3'000	54.65	1.85	10.40		10.40		10.40		10.40		10.40	
3'001	3'050	58.80	1.95	10.40		10.40		10.40		10.40		10.40	
3'051	3'100	62.90	2.05	10.40		10.40		10.40		10.40		10.40	
3'101	3'150	67.05	2.14	10.40		10.40		10.40		10.40		10.40	
3'151	3'200	70.90	2.24	10.40		10.40		10.40		10.40		10.40	
3'201	3'250	74.05	2.29	10.40		10.40		10.40		10.40		10.40	
3'251	3'300	78.20	2.38	11.80	0.37	10.40		10.40		10.40		10.40	
3'301	3'350	82.30	2.47	15.95	0.48	10.40		10.40		10.40		10.40	
3'351	3'400	86.40	2.55	20.05	0.59	10.40		10.40		10.40		10.40	
3'401	3'450	90.50	2.66	24.20	0.70	10.40		10.40		10.40		10.40	
3'451	3'500	94.65	2.73	27.10	0.78	10.40		10.40		10.40		10.40	
3'501	3'550	98.75	2.81	31.25	0.88	10.40		10.40		10.40		10.40	
3'551	3'600	101.70	2.85	35.30	0.98	10.40		10.40		10.40		10.40	
3'601	3'650	105.80	2.92	39.40	1.08	10.40		10.40		10.40		10.40	
3'651	3'700	109.90	2.99	43.55	1.20	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	114.05	3.06	47.65	1.29	10.40		10.40		10.40		10.40	
3'751	3'800	118.15	3.13	51.80	1.38	10.40		10.40		10.40		10.40	
3'801	3'850	122.25	3.19	55.90	1.46	10.40		10.40		10.40		10.40	
3'851	3'900	126.35	3.25	59.00	1.52	10.40		10.40		10.40		10.40	
3'901	3'950	129.35	3.29	62.90	1.61	10.40		10.40		10.40		10.40	
3'951	4'000	133.45	3.35	67.05	1.69	10.40		10.40		10.40		10.40	
4'001	4'050	137.55	3.43	71.15	1.76	10.40		10.40		10.40		10.40	
4'051	4'100	141.65	3.48	75.25	1.84	10.40		10.40		10.40		10.40	
4'101	4'150	145.75	3.54	79.40	1.92	11.80	0.29	10.40		10.40		10.40	
4'151	4'200	149.85	3.59	83.50	2.01	15.95	0.38	10.40		10.40		10.40	
4'201	4'250	156.65	3.72	86.70	2.06	20.15	0.47	10.40		10.40		10.40	
4'251	4'300	162.70	3.81	90.80	2.13	24.30	0.56	10.40		10.40		10.40	
4'301	4'350	167.10	3.86	94.65	2.20	28.35	0.65	10.40		10.40		10.40	
4'351	4'400	173.15	3.95	98.75	2.26	32.45	0.73	10.40		10.40		10.40	
4'401	4'450	179.20	4.05	102.85	2.33	36.60	0.84	10.40		10.40		10.40	
4'451	4'500	185.30	4.13	106.95	2.39	40.70	0.92	10.40		10.40		10.40	
4'501	4'550	191.35	4.22	111.05	2.45	43.70	0.97	10.40		10.40		10.40	
4'551	4'600	197.40	4.31	114.35	2.49	47.85	1.05	10.40		10.40		10.40	
4'601	4'650	203.45	4.39	118.50	2.57	51.95	1.12	10.40		10.40		10.40	
4'651	4'700	207.90	4.45	122.25	2.61	55.90	1.20	10.40		10.40		10.40	
4'701	4'750	213.95	4.53	126.35	2.67	60.00	1.27	10.40		10.40		10.40	
4'751	4'800	220.00	4.61	130.45	2.72	64.15	1.34	10.40		10.40		10.40	
4'801	4'850	226.05	4.68	134.55	2.80	68.25	1.41	10.40		10.40		10.40	
4'851	4'900	232.15	4.76	138.65	2.85	71.40	1.46	10.40		10.40		10.40	
4'901	4'950	238.20	4.83	142.75	2.90	75.50	1.54	10.40		10.40		10.40	
4'951	5'000	244.25	4.90	146.15	2.93	79.65	1.61	13.20	0.26	10.40		10.40	
5'001	5'050	249.30	4.96	150.25	2.99	83.75	1.67	17.35	0.34	10.40		10.40	
5'051	5'100	254.75	5.02	154.45	3.03	87.60	1.73	21.40	0.41	10.40		10.40	
5'101	5'150	260.80	5.09	160.10	3.12	91.70	1.80	24.30	0.47	10.40		10.40	
5'151	5'200	266.85	5.16	165.75	3.21	95.80	1.86	28.40	0.54	10.40		10.40	
5'201	5'250	272.90	5.22	171.40	3.27	99.05	1.89	32.55	0.63	10.40		10.40	
5'251	5'300	278.95	5.29	177.05	3.36	103.15	1.95	36.70	0.70	10.40		10.40	
5'301	5'350	285.00	5.35	181.55	3.42	107.30	2.01	40.85	0.77	10.40		10.40	
5'351	5'400	290.15	5.40	187.25	3.48	111.40	2.07	45.00	0.84	10.40		10.40	
5'401	5'450	295.55	5.46	192.40	3.54	115.15	2.12	48.95	0.90	10.40		10.40	
5'451	5'500	301.60	5.52	198.05	3.62	119.25	2.17	53.05	0.97	10.40		10.40	
5'501	5'550	307.65	5.57	203.70	3.69	123.35	2.23	56.10	1.01	10.40		10.40	
5'551	5'600	313.70	5.63	209.35	3.75	126.70	2.28	60.25	1.08	10.40		10.40	
5'601	5'650	319.75	5.69	213.95	3.80	130.80	2.33	64.35	1.14	10.40		10.40	
5'651	5'700	324.25	5.71	219.05	3.86	134.55	2.38	68.25	1.20	10.40		10.40	
5'701	5'750	330.30	5.76	224.70	3.93	138.65	2.43	71.40	1.24	10.40		10.40	
5'751	5'800	336.35	5.82	230.35	3.98	142.05	2.46	75.50	1.32	10.40		10.40	
5'801	5'850	341.65	5.87	234.45	4.02	145.75	2.51	79.40	1.36	13.15	0.22	10.40	
5'851	5'900	346.90	5.91	240.10	4.09	149.85	2.55	83.50	1.43	17.30	0.29	10.40	
5'901	5'950	352.95	5.96	245.75	4.15	154.45	2.60	86.70	1.47	20.15	0.34	10.40	
5'951	6'000	358.25	5.99	250.85	4.20	158.50	2.66	90.50	1.52	24.20	0.40	10.40	
6'001	6'050	364.30	6.04	255.50	4.25	164.15	2.72	94.65	1.58	28.35	0.46	10.40	
6'051	6'100	370.25	6.09	261.15	4.30	169.80	2.80	98.75	1.63	32.45	0.53	10.40	
6'101	6'150	377.35	6.16	266.80	4.36	175.45	2.86	102.85	1.68	35.40	0.57	10.40	
6'151	6'200	383.65	6.22	271.85	4.40	180.65	2.93	105.80	1.72	39.40	0.63	10.40	
6'201	6'250	390.75	6.28	277.50	4.47	185.20	2.97	109.90	1.77	43.55	0.71	10.40	
6'251	6'300	396.70	6.33	282.20	4.49	190.85	3.04	114.05	1.82	47.65	0.76	10.40	
6'301	6'350	403.15	6.37	287.25	4.54	196.00	3.10	117.80	1.87	50.55	0.81	10.40	
6'351	6'400	410.20	6.43	292.90	4.60	201.65	3.17	121.10	1.90	54.65	0.86	10.40	
6'401	6'450	417.35	6.49	298.55	4.65	206.25	3.21	125.20	1.95	58.80	0.92	10.40	
6'451	6'500	424.15	6.55	302.70	4.68	211.40	3.26	128.95	1.99	62.70	0.97	10.40	
6'501	6'550	430.60	6.61	308.30	4.72	217.00	3.33	133.05	2.04	65.80	1.01	10.40	
6'551	6'600	438.10	6.66	313.95	4.78	222.65	3.39	136.40	2.07	69.95	1.06	10.40	
6'601	6'650	444.85	6.72	318.95	4.82	226.75	3.43	140.15	2.11	73.80	1.12	10.40	
6'651	6'700	452.35	6.77	323.75	4.85	232.40	3.48	144.25	2.16	77.90	1.17	10.40	
6'701	6'750	458.80	6.83	329.40	4.89	238.05	3.54	148.35	2.20	81.10	1.20	14.60	0.22
6'751	6'800	465.60	6.88	334.40	4.93	243.15	3.59	151.35	2.23	84.95	1.25	18.70	0.28
6'801	6'850	473.10	6.93	340.00	4.98	247.80	3.63	156.50	2.30	89.05	1.30	22.80	0.34
6'851	6'900	480.55	7.00	344.85	5.02	253.45	3.68	162.15	2.36	93.15	1.35	25.70	0.38
6'901	6'950	487.05	7.03	350.80	5.07	259.10	3.74	167.80	2.43	96.40	1.39	29.85	0.43

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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	493.80	7.08	356.80	5.12	264.15	3.78	171.85	2.47	100.25	1.43	33.85	0.49
7'001	7'050	501.30	7.13	363.45	5.17	268.85	3.83	177.50	2.53	104.35	1.48	38.00	0.54
7'051	7'100	508.75	7.19	369.00	5.22	274.50	3.89	183.15	2.59	108.45	1.53	41.00	0.58
7'101	7'150	514.55	7.23	375.00	5.26	279.55	3.93	188.35	2.64	111.40	1.56	45.00	0.63
7'151	7'200	522.05	7.28	381.70	5.32	285.20	3.97	192.90	2.69	115.50	1.62	49.10	0.68
7'201	7'250	529.70	7.34	388.35	5.37	289.95	4.01	198.55	2.75	119.60	1.66	53.20	0.73
7'251	7'300	536.80	7.38	393.25	5.40	295.00	4.05	203.70	2.80	123.35	1.69	56.10	0.77
7'301	7'350	543.80	7.43	399.90	5.46	300.60	4.11	209.35	2.85	126.70	1.73	60.25	0.82
7'351	7'400	551.70	7.48	406.55	5.52	306.25	4.15	213.95	2.90	130.80	1.78	64.35	0.87
7'401	7'450	558.80	7.53	414.70	5.59	310.40	4.18	219.05	2.95	134.55	1.82	68.25	0.92
7'451	7'500	566.70	7.59	421.10	5.63	316.05	4.23	224.70	3.01	138.65	1.86	71.40	0.95
7'501	7'550	573.70	7.63	428.60	5.70	321.65	4.28	230.35	3.06	142.05	1.89	75.50	1.01
7'551	7'600	580.80	7.67	435.40	5.74	326.65	4.32	234.45	3.09	145.75	1.93	79.40	1.04
7'601	7'650	588.70	7.72	442.90	5.81	331.45	4.34	240.10	3.15	149.85	1.97	83.50	1.10
7'651	7'700	596.60	7.78	449.35	5.85	337.10	4.39	245.75	3.21	154.45	2.01	87.60	1.15
7'701	7'750	602.80	7.81	456.10	5.90	342.10	4.43	250.85	3.25	158.50	2.06	90.50	1.18
7'751	7'800	610.70	7.86	463.60	5.97	347.75	4.48	255.50	3.29	164.15	2.11	94.65	1.22
7'801	7'850	618.60	7.91	471.10	6.02	353.25	4.51	261.15	3.34	169.80	2.17	98.75	1.27
7'851	7'900	626.50	7.96	477.60	6.07	359.90	4.57	266.80	3.39	175.45	2.22	102.85	1.31
7'901	7'950	632.75	7.99	484.35	6.11	365.90	4.62	271.85	3.43	180.65	2.28	105.80	1.34
7'951	8'000	640.60	8.04	492.00	6.17	372.60	4.68	277.50	3.49	185.20	2.32	109.90	1.38
8'001	8'050	648.50	8.09	499.90	6.23	379.25	4.72	282.20	3.51	190.85	2.38	114.05	1.42
8'051	8'100	655.60	8.12	506.10	6.27	384.15	4.76	287.25	3.55	196.00	2.43	117.80	1.46
8'101	8'150	662.65	8.16	514.00	6.33	390.80	4.81	292.90	3.61	201.65	2.49	121.10	1.49
8'151	8'200	670.55	8.21	521.90	6.39	397.45	4.86	298.55	3.66	206.25	2.52	125.20	1.53
8'201	8'250	677.60	8.24	529.00	6.43	403.40	4.90	302.70	3.68	211.40	2.57	128.95	1.57
8'251	8'300	685.50	8.29	536.90	6.49	409.00	4.94	308.30	3.72	217.00	2.62	133.05	1.61
8'301	8'350	693.40	8.32	543.90	6.53	415.65	5.00	313.95	3.77	222.65	2.68	136.40	1.63
8'351	8'400	699.65	8.36	551.00	6.58	421.60	5.04	318.95	3.81	226.75	2.71	140.15	1.67
8'401	8'450	707.50	8.40	558.90	6.64	428.25	5.08	323.75	3.85	232.40	2.75	144.25	1.71
8'451	8'500	715.40	8.44	566.80	6.69	433.90	5.12	329.40	3.88	238.05	2.81	148.35	1.75
8'501	8'550	722.45	8.47	573.00	6.72	439.85	5.16	334.40	3.92	243.15	2.85	151.35	1.77
8'551	8'600	729.55	8.51	580.90	6.78	446.50	5.21	340.00	3.97	247.80	2.89	156.50	1.83
8'601	8'650	737.45	8.54	588.80	6.83	453.15	5.25	344.85	4.00	253.45	2.93	162.15	1.88
8'651	8'700	745.35	8.59	596.70	6.88	458.80	5.29	350.80	4.05	259.10	2.99	167.80	1.94
8'701	8'750	752.35	8.62	602.90	6.91	464.70	5.33	356.80	4.09	264.15	3.03	171.85	1.97
8'751	8'800	759.50	8.66	610.85	6.96	471.35	5.37	363.45	4.14	268.85	3.07	177.50	2.03
8'801	8'850	767.35	8.69	618.70	7.01	478.00	5.42	369.00	4.18	274.50	3.12	183.15	2.07
8'851	8'900	774.40	8.72	625.80	7.05	482.95	5.44	375.00	4.23	279.55	3.15	188.35	2.12
8'901	8'950	782.30	8.76	632.85	7.09	489.60	5.49	381.70	4.28	285.20	3.19	192.90	2.16
8'951	9'000	789.15	8.79	640.50	7.14	496.25	5.53	388.35	4.32	289.95	3.23	198.55	2.22
9'001	9'050	796.45	8.82	647.55	7.18	502.15	5.56	393.25	4.35	295.00	3.27	203.70	2.26
9'051	9'100	804.75	8.87	655.45	7.22	507.85	5.60	399.90	4.41	300.60	3.32	209.35	2.30
9'101	9'150	813.05	8.91	662.50	7.27	514.50	5.64	406.55	4.46	306.25	3.35	213.95	2.35
9'151	9'200	819.70	8.94	669.60	7.30	520.40	5.67	412.50	4.50	310.40	3.38	219.05	2.39
9'201	9'250	828.00	8.98	677.45	7.34	527.05	5.71	418.10	4.53	316.05	3.43	224.70	2.44
9'251	9'300	836.35	9.01	685.35	7.39	535.85	5.78	424.80	4.58	321.65	3.47	230.35	2.48
9'301	9'350	843.75	9.05	691.60	7.42	542.95	5.82	430.75	4.62	326.65	3.51	234.45	2.51
9'351	9'400	851.30	9.08	699.50	7.47	550.85	5.88	437.40	4.66	331.45	3.53	240.10	2.56
9'401	9'450	859.65	9.12	707.40	7.50	558.75	5.93	443.00	4.70	337.10	3.58	245.75	2.61
9'451	9'500	867.05	9.15	714.40	7.54	565.00	5.96	448.95	4.74	342.10	3.61	250.85	2.65
9'501	9'550	875.35	9.19	721.55	7.58	572.90	6.02	455.60	4.79	347.75	3.65	255.50	2.69
9'551	9'600	882.95	9.22	729.40	7.61	580.80	6.07	462.25	4.83	353.25	3.69	261.15	2.73
9'601	9'650	891.25	9.26	737.30	7.66	588.65	6.12	467.95	4.86	359.90	3.74	266.80	2.77
9'651	9'700	898.65	9.29	744.35	7.69	594.90	6.15	473.85	4.90	365.90	3.78	271.85	2.81
9'701	9'750	906.95	9.33	751.45	7.72	602.80	6.20	480.50	4.95	372.60	3.84	277.50	2.86
9'751	9'800	914.55	9.36	759.60	7.77	610.70	6.25	487.15	4.98	379.25	3.88	282.20	2.88
9'801	9'850	922.60	9.39	767.05	7.81	617.75	6.29	492.10	5.01	384.15	3.91	287.25	2.92
9'851	9'900	931.95	9.44	775.35	7.85	624.80	6.33	498.75	5.05	390.80	3.96	292.90	2.97
9'901	9'950	941.30	9.48	782.90	7.89	632.70	6.38	505.40	5.09	397.45	4.00	298.55	3.01
9'951	10'000	948.70	9.51	790.30	7.92	639.75	6.42	511.25	5.12	403.40	4.04	302.70	3.04
10'001	10'050	958.00	9.56	798.60	7.97	647.65	6.46	517.90	5.17	409.00	4.08	308.30	3.07
10'051	10'100	967.35	9.60	806.95	8.01	655.55	6.51	523.65	5.20	415.65	4.13	313.95	3.12
10'101	10'150	975.75	9.64	814.35	8.04	661.80	6.54	529.50	5.23	421.60	4.17	318.95	3.15

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	985.10	9.68	821.90	8.08	669.70	6.58	536.15	5.27	428.25	4.21	323.75	3.18
10'201	10'250	993.45	9.71	830.25	8.12	677.60	6.63	542.80	5.31	433.90	4.24	329.40	3.22
10'251	10'300	1'001.85	9.75	837.65	8.16	684.60	6.67	547.75	5.33	439.85	4.28	334.40	3.25
10'301	10'350	1'011.15	9.79	845.95	8.19	691.70	6.70	554.40	5.37	446.50	4.33	340.00	3.29
10'351	10'400	1'020.50	9.84	853.55	8.23	699.60	6.75	561.05	5.41	453.15	4.37	344.85	3.33
10'401	10'450	1'029.85	9.88	861.85	8.27	707.50	6.79	567.70	5.45	459.80	4.41	350.80	3.37
10'451	10'500	1'039.15	9.92	870.15	8.31	715.40	6.83	574.35	5.48	466.45	4.45	357.45	3.41
10'501	10'550	1'047.55	9.96	878.45	8.34	723.55	6.88	581.00	5.52	473.10	4.49	364.15	3.46
10'551	10'600	1'056.85	10.00	886.75	8.39	731.85	6.92	587.65	5.56	478.80	4.53	370.80	3.51
10'601	10'650	1'066.60	10.04	895.05	8.42	740.15	6.96	594.30	5.59	485.45	4.56	377.45	3.55
10'651	10'700	1'076.35	10.08	904.05	8.47	748.45	7.01	600.90	5.63	492.10	4.61	384.15	3.60
10'701	10'750	1'086.10	10.13	913.35	8.51	756.75	7.06	606.75	5.66	498.75	4.65	390.80	3.65
10'751	10'800	1'095.85	10.17	922.70	8.57	765.05	7.10	613.40	5.69	505.40	4.69	397.45	3.68
10'801	10'850	1'105.60	10.22	932.05	8.61	773.35	7.14	620.00	5.73	512.05	4.73	404.10	3.73
10'851	10'900	1'115.35	10.25	941.40	8.65	781.65	7.19	629.10	5.78	518.70	4.77	410.75	3.78
10'901	10'950	1'125.10	10.30	950.70	8.70	789.25	7.22	637.00	5.83	525.35	4.81	417.40	3.82
10'951	11'000	1'134.85	10.34	960.05	8.75	797.55	7.27	644.85	5.88	532.00	4.85	424.05	3.86
11'001	11'050	1'144.60	10.39	969.35	8.79	805.85	7.31	652.75	5.92	538.65	4.89	430.75	3.91
11'051	11'100	1'154.35	10.42	977.70	8.83	814.15	7.35	660.65	5.97	545.30	4.92	437.40	3.95
11'101	11'150	1'164.10	10.46	987.05	8.87	822.45	7.39	668.55	6.01	551.95	4.96	444.05	3.99
11'151	11'200	1'173.85	10.51	997.35	8.92	830.75	7.44	676.45	6.05	558.60	5.00	450.70	4.04
11'201	11'250	1'183.55	10.55	1'006.70	8.97	839.05	7.47	684.35	6.09	565.20	5.03	457.35	4.07
11'251	11'300	1'193.30	10.58	1'016.05	9.01	847.35	7.51	692.50	6.15	571.85	5.07	464.00	4.12
11'301	11'350	1'204.50	10.64	1'026.75	9.07	856.90	7.57	702.00	6.20	579.35	5.11	471.35	4.16
11'351	11'400	1'214.20	10.67	1'036.50	9.12	865.20	7.60	710.30	6.24	585.95	5.15	478.00	4.20
11'401	11'450	1'223.95	10.71	1'046.25	9.16	873.50	7.65	718.60	6.29	592.60	5.19	484.70	4.25
11'451	11'500	1'233.70	10.75	1'056.00	9.20	882.15	7.69	726.90	6.34	599.25	5.22	491.30	4.28
11'501	11'550	1'243.45	10.79	1'065.75	9.25	892.55	7.75	735.20	6.38	605.90	5.26	497.95	4.32
11'551	11'600	1'253.20	10.83	1'075.45	9.29	901.85	7.79	743.50	6.43	612.55	5.30	504.60	4.36
11'601	11'650	1'264.35	10.87	1'086.60	9.35	912.45	7.85	753.05	6.48	620.00	5.33	512.05	4.40
11'651	11'700	1'274.10	10.91	1'096.35	9.39	921.80	7.90	761.35	6.52	626.65	5.37	518.70	4.45
11'701	11'750	1'283.85	10.95	1'106.10	9.43	931.15	7.94	769.65	6.57	633.30	5.40	525.35	4.48
11'751	11'800	1'293.60	10.99	1'115.85	9.48	940.45	7.98	777.95	6.61	639.95	5.44	532.00	4.52
11'801	11'850	1'303.35	11.02	1'125.60	9.52	949.80	8.03	787.00	6.66	646.60	5.47	538.65	4.56
11'851	11'900	1'313.10	11.06	1'135.35	9.56	959.15	8.08	795.30	6.69	653.25	5.50	545.30	4.59
11'901	11'950	1'324.30	11.10	1'146.50	9.62	969.75	8.13	804.80	6.75	660.75	5.54	552.75	4.64
11'951	12'000	1'334.45	11.14	1'156.25	9.65	979.05	8.18	813.15	6.79	667.40	5.57	559.40	4.67
12'001	12'050	1'344.60	11.19	1'166.00	9.70	988.40	8.22	821.45	6.83	674.00	5.60	566.05	4.71
12'051	12'100	1'354.75	11.22	1'175.75	9.74	998.00	8.27	829.75	6.87	680.65	5.64	572.65	4.75
12'101	12'150	1'364.90	11.26	1'185.50	9.78	1'007.75	8.31	838.05	6.91	688.10	5.67	579.35	4.78
12'151	12'200	1'375.90	11.30	1'195.20	9.82	1'017.50	8.36	846.35	6.95	694.70	5.71	585.95	4.81
12'201	12'250	1'387.60	11.35	1'206.40	9.87	1'028.60	8.42	855.90	7.00	702.25	5.74	593.45	4.85
12'251	12'300	1'397.75	11.39	1'216.15	9.91	1'038.35	8.46	864.85	7.05	708.85	5.78	600.10	4.89
12'301	12'350	1'407.90	11.42	1'225.90	9.95	1'048.10	8.50	874.20	7.09	717.60	5.83	606.75	4.92
12'351	12'400	1'418.05	11.46	1'235.65	9.99	1'057.85	8.55	883.55	7.14	725.90	5.87	614.20	4.96
12'401	12'450	1'428.20	11.49	1'246.25	10.03	1'067.60	8.60	892.90	7.19	734.20	5.91	620.85	5.00
12'451	12'500	1'439.90	11.54	1'257.40	10.08	1'078.75	8.65	903.45	7.24	743.70	5.96	628.35	5.03
12'501	12'550	1'450.10	11.58	1'267.15	10.12	1'089.40	8.69	912.80	7.29	752.00	6.00	634.95	5.07
12'551	12'600	1'460.25	11.61	1'276.90	10.16	1'099.15	8.74	922.15	7.33	760.35	6.04	641.60	5.11
12'601	12'650	1'471.95	11.66	1'288.10	10.20	1'110.30	8.79	933.75	7.40	769.85	6.10	649.10	5.14
12'651	12'700	1'482.10	11.69	1'298.05	10.24	1'120.05	8.84	943.10	7.44	778.15	6.14	655.75	5.18
12'701	12'750	1'492.25	11.72	1'308.25	10.28	1'129.80	8.88	952.40	7.48	787.20	6.18	662.40	5.20
12'751	12'800	1'503.20	11.77	1'318.40	10.32	1'139.55	8.92	961.85	7.53	795.50	6.23	669.00	5.24
12'801	12'850	1'514.90	11.81	1'330.10	10.37	1'150.70	8.97	972.95	7.59	805.05	6.28	677.30	5.28
12'851	12'900	1'525.05	11.84	1'341.05	10.42	1'160.45	9.01	982.70	7.63	813.35	6.31	683.95	5.31
12'901	12'950	1'535.20	11.88	1'351.20	10.45	1'170.20	9.05	992.45	7.68	821.65	6.36	690.60	5.35
12'951	13'000	1'546.95	11.92	1'362.90	10.50	1'182.25	9.11	1'003.60	7.74	831.20	6.40	698.10	5.38
13'001	13'050	1'557.10	11.95	1'373.05	10.54	1'192.00	9.15	1'013.30	7.78	839.50	6.45	704.75	5.41
13'051	13'100	1'567.35	11.98	1'383.20	10.58	1'201.75	9.19	1'024.00	7.83	848.80	6.49	711.35	5.44
13'101	13'150	1'579.55	12.04	1'394.95	10.63	1'212.90	9.24	1'035.15	7.89	859.40	6.54	718.90	5.48
13'151	13'200	1'590.90	12.08	1'405.10	10.66	1'222.65	9.28	1'044.90	7.93	869.75	6.60	725.55	5.51
13'201	13'250	1'601.45	12.11	1'415.25	10.70	1'232.40	9.32	1'054.65	7.98	879.10	6.65	732.15	5.53
13'251	13'300	1'612.00	12.14	1'426.20	10.74	1'242.15	9.36	1'064.40	8.02	888.40	6.69	739.55	5.57
13'301	13'350	1'624.25	12.19	1'437.90	10.79	1'253.30	9.40	1'075.55	8.08	899.05	6.75	747.10	5.61
13'351	13'400	1'634.85	12.22	1'448.05	10.83	1'263.25	9.44	1'085.30	8.11	908.35	6.79	753.70	5.64

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	1'645.40	12.25	1'458.20	10.86	1'274.20	9.49	1'095.05	8.16	917.70	6.84	760.35	5.66
13'451	13'500	1'657.65	12.30	1'469.95	10.91	1'285.90	9.54	1'106.20	8.21	928.40	6.89	767.90	5.70
13'501	13'550	1'668.20	12.33	1'480.10	10.94	1'296.05	9.58	1'116.85	8.26	938.15	6.94	774.50	5.73
13'551	13'600	1'678.80	12.37	1'490.25	10.98	1'306.25	9.62	1'126.55	8.30	947.90	6.98	781.15	5.75
13'601	13'650	1'690.05	12.40	1'500.40	11.01	1'316.40	9.66	1'136.30	8.34	958.60	7.04	787.80	5.78
13'651	13'700	1'702.30	12.45	1'512.10	11.06	1'328.10	9.71	1'147.50	8.39	969.75	7.09	798.15	5.84
13'701	13'750	1'712.90	12.48	1'523.05	11.10	1'338.25	9.75	1'157.20	8.43	979.50	7.14	807.15	5.88
13'751	13'800	1'723.45	12.51	1'533.20	11.13	1'348.40	9.79	1'166.95	8.47	989.25	7.18	815.45	5.92
13'801	13'850	1'735.70	12.56	1'545.40	11.18	1'360.90	9.84	1'178.15	8.52	1'000.35	7.23	825.70	5.97
13'851	13'900	1'746.25	12.58	1'556.00	11.21	1'371.05	9.88	1'187.90	8.56	1'010.10	7.28	835.05	6.02
13'901	13'950	1'756.85	12.62	1'566.55	11.25	1'381.20	9.92	1'198.50	8.61	1'019.85	7.32	844.40	6.06
13'951	14'000	1'767.40	12.64	1'577.15	11.28	1'391.40	9.95	1'208.25	8.64	1'029.60	7.37	853.70	6.11
14'001	14'050	1'779.95	12.69	1'589.35	11.33	1'403.10	10.00	1'219.40	8.69	1'040.75	7.42	864.30	6.16
14'051	14'100	1'791.60	12.73	1'599.95	11.37	1'413.25	10.04	1'229.25	8.73	1'051.40	7.47	873.65	6.21
14'101	14'150	1'802.60	12.76	1'610.50	11.41	1'423.40	10.07	1'239.40	8.77	1'061.15	7.51	883.00	6.25
14'151	14'200	1'815.35	12.80	1'623.50	11.46	1'435.10	10.12	1'251.10	8.83	1'072.30	7.56	894.60	6.31
14'201	14'250	1'826.35	12.84	1'634.05	11.49	1'445.25	10.16	1'261.25	8.86	1'082.05	7.61	904.35	6.36
14'251	14'300	1'837.30	12.87	1'644.60	11.52	1'456.20	10.20	1'271.40	8.90	1'091.80	7.65	914.10	6.40
14'301	14'350	1'850.10	12.91	1'656.85	11.57	1'467.90	10.25	1'283.10	8.96	1'102.95	7.70	925.20	6.46
14'351	14'400	1'861.05	12.95	1'667.45	11.60	1'478.05	10.28	1'294.10	9.00	1'112.70	7.74	934.95	6.50
14'401	14'450	1'872.05	12.98	1'678.00	11.63	1'488.25	10.32	1'304.20	9.04	1'122.45	7.78	944.70	6.55
14'451	14'500	1'883.05	13.01	1'688.55	11.67	1'498.40	10.35	1'314.40	9.08	1'133.10	7.83	954.45	6.59
14'501	14'550	1'896.45	13.05	1'700.85	11.71	1'510.55	10.40	1'326.10	9.13	1'144.25	7.88	965.60	6.65
14'551	14'600	1'907.45	13.08	1'711.40	11.74	1'521.10	10.44	1'336.25	9.17	1'154.00	7.92	975.30	6.69
14'601	14'650	1'918.45	13.11	1'722.65	11.78	1'531.65	10.48	1'346.40	9.20	1'163.75	7.96	986.00	6.74
14'651	14'700	1'931.20	13.16	1'734.90	11.82	1'543.90	10.52	1'358.10	9.25	1'174.90	8.01	997.15	6.79
14'701	14'750	1'942.20	13.19	1'745.65	11.86	1'555.20	10.56	1'368.25	9.29	1'184.65	8.05	1'006.90	6.84
14'751	14'800	1'953.45	13.22	1'756.65	11.89	1'565.80	10.60	1'378.40	9.33	1'194.40	8.08	1'016.65	6.88
14'801	14'850	1'964.80	13.25	1'767.60	11.93	1'576.35	10.63	1'389.35	9.37	1'204.55	8.13	1'026.40	6.92
14'851	14'900	1'978.10	13.30	1'780.40	11.97	1'588.60	10.68	1'401.05	9.42	1'216.25	8.17	1'037.55	6.98
14'901	14'950	1'989.50	13.33	1'791.35	12.00	1'599.15	10.71	1'411.25	9.45	1'227.25	8.22	1'047.30	7.02
14'951	15'000	2'001.55	13.37	1'802.35	12.03	1'609.75	10.75	1'421.40	9.49	1'237.40	8.26	1'057.05	7.06
15'001	15'050	2'014.85	13.41	1'815.10	12.08	1'622.00	10.80	1'433.10	9.54	1'249.10	8.31	1'069.10	7.11
15'051	15'100	2'026.25	13.44	1'826.80	12.12	1'632.55	10.83	1'443.25	9.57	1'259.25	8.35	1'078.85	7.16
15'101	15'150	2'037.65	13.47	1'837.75	12.15	1'643.10	10.86	1'453.40	9.61	1'269.40	8.39	1'088.55	7.20
15'151	15'200	2'050.95	13.52	1'850.55	12.20	1'656.10	10.91	1'465.15	9.65	1'281.10	8.44	1'099.75	7.25
15'201	15'250	2'062.35	13.54	1'861.50	12.23	1'666.65	10.95	1'475.60	9.69	1'291.25	8.48	1'109.50	7.29
15'251	15'300	2'073.70	13.58	1'872.50	12.26	1'677.20	10.98	1'486.95	9.73	1'301.40	8.52	1'119.20	7.33
15'301	15'350	2'085.30	13.61	1'883.50	12.29	1'687.80	11.01	1'497.50	9.77	1'311.55	8.56	1'128.95	7.37
15'351	15'400	2'099.10	13.65	1'896.25	12.33	1'700.05	11.06	1'509.75	9.82	1'324.05	8.61	1'140.15	7.41
15'401	15'450	2'111.50	13.69	1'907.25	12.36	1'710.70	11.09	1'520.35	9.85	1'334.25	8.65	1'149.90	7.46
15'451	15'500	2'123.35	13.72	1'918.40	12.39	1'721.70	11.13	1'530.90	9.89	1'344.40	8.68	1'160.50	7.50
15'501	15'550	2'137.15	13.76	1'932.35	12.44	1'734.45	11.17	1'543.15	9.94	1'356.10	8.73	1'172.10	7.55
15'551	15'600	2'148.95	13.80	1'943.75	12.48	1'745.45	11.20	1'553.70	9.98	1'366.25	8.77	1'182.25	7.59
15'601	15'650	2'160.75	13.83	1'955.15	12.51	1'757.10	11.24	1'564.25	10.01	1'376.40	8.81	1'192.40	7.63
15'651	15'700	2'172.55	13.86	1'966.50	12.55	1'768.10	11.28	1'574.85	10.05	1'386.55	8.85	1'202.55	7.67
15'701	15'750	2'186.80	13.91	1'979.80	12.59	1'780.85	11.33	1'587.80	10.10	1'398.30	8.89	1'214.25	7.72
15'751	15'800	2'199.05	13.94	1'991.20	12.62	1'791.85	11.36	1'598.40	10.13	1'408.45	8.93	1'224.40	7.76
15'801	15'850	2'211.25	13.97	2'002.60	12.66	1'802.80	11.39	1'608.95	10.17	1'419.35	8.97	1'234.55	7.80
15'851	15'900	2'226.15	14.02	2'015.90	12.70	1'815.60	11.44	1'621.20	10.21	1'431.10	9.01	1'246.25	7.85
15'901	15'950	2'238.80	14.06	2'027.30	12.73	1'826.55	11.47	1'631.75	10.25	1'441.50	9.05	1'257.25	7.89
15'951	16'000	2'251.45	14.09	2'039.35	12.76	1'837.55	11.51	1'642.35	10.28	1'452.05	9.09	1'267.40	7.93
16'001	16'050	2'264.10	14.13	2'050.80	12.80	1'848.55	11.54	1'652.90	10.32	1'462.65	9.13	1'277.55	7.98
16'051	16'100	2'279.00	14.18	2'064.60	12.85	1'861.95	11.58	1'665.15	10.36	1'474.85	9.18	1'289.25	8.02
16'101	16'150	2'292.05	14.21	2'076.40	12.87	1'872.95	11.62	1'675.75	10.39	1'485.45	9.21	1'299.40	8.06
16'151	16'200	2'305.10	14.25	2'088.25	12.91	1'884.00	11.65	1'687.40	10.43	1'496.00	9.25	1'309.55	8.10
16'201	16'250	2'320.45	14.30	2'102.05	12.96	1'897.30	11.69	1'700.15	10.48	1'508.25	9.29	1'321.25	8.14
16'251	16'300	2'334.10	14.34	2'113.85	12.99	1'908.70	11.73	1'711.15	10.51	1'519.55	9.34	1'331.45	8.18
16'301	16'350	2'347.15	14.38	2'125.65	13.02	1'920.10	11.76	1'722.15	10.55	1'530.10	9.37	1'341.60	8.22
16'351	16'400	2'362.45	14.42	2'140.05	13.07	1'933.40	11.80	1'734.90	10.60	1'542.35	9.42	1'354.10	8.27
16'401	16'450	2'375.50	14.47	2'152.20	13.10	1'944.80	11.84	1'745.90	10.63	1'552.95	9.46	1'364.25	8.30
16'451	16'500	2'388.60	14.50	2'164.45	13.14	1'956.20	11.87	1'756.85	10.66	1'563.50	9.49	1'374.40	8.34
16'501	16'550	2'401.65	14.54	2'176.70	13.17	1'968.20	11.91	1'767.85	10.70	1'574.05	9.52	1'384.55	8.38
16'551	16'600	2'416.95	14.58	2'191.00	13.22	1'981.50	11.96	1'780.60	10.75	1'586.30	9.57	1'396.25	8.42
16'601	16'650	2'430.05	14.62	2'203.55	13.26	1'992.90	11.99	1'792.30	10.78	1'596.90	9.61	1'406.60	8.46

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	2'443.10	14.65	2'216.20	13.29	2'004.30	12.02	1'803.25	10.81	1'607.45	9.64	1'417.15	8.50
16'701	16'750	2'459.00	14.70	2'231.00	13.34	2'017.70	12.07	1'816.05	10.86	1'620.40	9.69	1'429.40	8.54
16'751	16'800	2'472.05	14.74	2'243.65	13.38	2'029.50	12.10	1'827.00	10.89	1'631.00	9.72	1'439.95	8.58
16'801	16'850	2'485.10	14.77	2'257.30	13.41	2'041.30	12.13	1'838.00	10.92	1'641.55	9.76	1'451.30	8.62
16'851	16'900	2'498.15	14.80	2'270.35	13.45	2'053.10	12.17	1'849.00	10.96	1'652.45	9.79	1'461.85	8.66
16'901	16'950	2'513.50	14.85	2'285.70	13.51	2'067.55	12.22	1'862.25	11.00	1'665.20	9.84	1'474.10	8.71
16'951	17'000	2'526.55	14.89	2'298.75	13.54	2'079.35	12.25	1'873.65	11.04	1'676.20	9.87	1'484.65	8.75
17'001	17'050	2'539.60	14.92	2'311.80	13.58	2'091.15	12.28	1'885.70	11.08	1'687.20	9.91	1'495.25	8.78
17'051	17'100	2'554.95	14.96	2'327.10	13.63	2'104.95	12.33	1'899.00	11.12	1'699.95	9.96	1'507.45	8.83
17'101	17'150	2'568.00	15.00	2'340.20	13.66	2'117.05	12.36	1'910.40	11.15	1'710.95	9.99	1'518.05	8.86
17'151	17'200	2'581.60	15.03	2'353.25	13.70	2'129.25	12.40	1'921.80	11.19	1'722.60	10.03	1'528.60	8.90
17'201	17'250	2'594.70	15.07	2'366.30	13.74	2'141.50	12.44	1'933.20	11.22	1'733.60	10.07	1'539.20	8.93
17'251	17'300	2'610.00	15.11	2'382.20	13.79	2'155.80	12.48	1'946.50	11.27	1'746.35	10.11	1'552.15	8.98
17'301	17'350	2'623.05	15.14	2'395.25	13.82	2'168.30	12.51	1'957.90	11.30	1'757.35	10.14	1'562.70	9.02
17'351	17'400	2'636.15	15.17	2'408.30	13.86	2'181.50	12.56	1'969.25	11.33	1'768.30	10.18	1'573.30	9.05
17'401	17'450	2'651.45	15.21	2'423.65	13.91	2'196.35	12.60	1'982.55	11.38	1'781.10	10.22	1'585.55	9.10
17'451	17'500	2'664.55	15.25	2'436.70	13.95	2'209.00	12.64	1'995.00	11.42	1'792.05	10.25	1'596.10	9.13
17'501	17'550	2'677.60	15.28	2'449.75	13.98	2'221.95	12.68	2'006.85	11.45	1'803.05	10.29	1'606.65	9.17
17'551	17'600	2'692.95	15.32	2'465.10	14.03	2'237.25	12.73	2'020.65	11.50	1'816.50	10.34	1'619.25	9.21
17'601	17'650	2'706.50	15.36	2'478.15	14.06	2'250.35	12.77	2'032.45	11.53	1'827.90	10.37	1'630.25	9.25
17'651	17'700	2'719.60	15.39	2'491.20	14.09	2'263.40	12.80	2'044.25	11.56	1'839.30	10.40	1'641.95	9.29
17'701	17'750	2'732.65	15.42	2'504.85	14.13	2'276.45	12.84	2'056.05	11.60	1'850.70	10.44	1'652.90	9.33
17'751	17'800	2'748.00	15.46	2'520.15	14.18	2'291.80	12.89	2'069.85	11.65	1'863.95	10.49	1'665.65	9.37
17'801	17'850	2'761.05	15.49	2'533.20	14.21	2'305.40	12.93	2'081.85	11.68	1'875.35	10.52	1'676.65	9.41
17'851	17'900	2'774.10	15.52	2'546.30	14.24	2'318.45	12.97	2'094.05	11.71	1'886.75	10.56	1'687.65	9.44
17'901	17'950	2'789.45	15.56	2'561.60	14.29	2'333.80	13.02	2'109.00	11.77	1'900.05	10.60	1'700.40	9.48
17'951	18'000	2'802.50	15.59	2'574.70	14.33	2'346.85	13.06	2'121.20	11.80	1'911.45	10.63	1'711.40	9.52
18'001	18'050	2'815.55	15.62	2'587.75	14.36	2'359.90	13.09	2'133.60	11.84	1'923.50	10.67	1'722.35	9.55
18'051	18'100	2'829.15	15.65	2'600.80	14.39	2'372.95	13.13	2'146.25	11.87	1'934.90	10.71	1'733.35	9.59
18'101	18'150	2'844.50	15.70	2'616.15	14.43	2'388.30	13.18	2'161.05	11.92	1'948.15	10.75	1'746.80	9.64
18'151	18'200	2'857.55	15.72	2'629.75	14.47	2'401.35	13.21	2'173.70	11.96	1'959.90	10.78	1'757.80	9.67
18'201	18'250	2'870.80	15.75	2'642.80	14.50	2'414.40	13.25	2'186.60	12.00	1'971.70	10.82	1'768.75	9.71
18'251	18'300	2'886.65	15.80	2'658.15	14.54	2'430.30	13.30	2'201.90	12.05	1'985.50	10.87	1'781.55	9.75
18'301	18'350	2'900.20	15.83	2'671.20	14.58	2'443.40	13.33	2'215.00	12.09	1'997.35	10.90	1'792.85	9.78
18'351	18'400	2'913.80	15.86	2'684.25	14.61	2'456.45	13.37	2'228.65	12.13	2'009.15	10.93	1'804.25	9.82
18'401	18'450	2'927.40	15.89	2'697.30	14.64	2'469.50	13.41	2'241.70	12.17	2'020.95	10.97	1'815.65	9.86
18'451	18'500	2'943.25	15.93	2'712.65	14.68	2'484.85	13.45	2'257.00	12.22	2'035.40	11.01	1'828.95	9.90
18'501	18'550	2'957.50	15.97	2'725.70	14.72	2'497.90	13.48	2'270.05	12.25	2'047.25	11.05	1'840.35	9.93
18'551	18'600	2'971.10	15.99	2'738.75	14.75	2'510.95	13.52	2'283.15	12.29	2'059.50	11.09	1'852.40	9.97
18'601	18'650	2'986.95	16.04	2'754.65	14.79	2'526.30	13.56	2'298.45	12.34	2'073.80	11.14	1'865.65	10.02
18'651	18'700	3'000.55	16.07	2'767.70	14.82	2'539.35	13.60	2'311.50	12.38	2'086.05	11.17	1'877.05	10.05
18'701	18'750	3'014.10	16.10	2'780.75	14.85	2'552.95	13.63	2'324.60	12.42	2'098.35	11.20	1'888.45	10.08
18'751	18'800	3'030.00	16.14	2'796.10	14.89	2'568.30	13.68	2'339.90	12.46	2'113.15	11.25	1'901.75	10.13
18'801	18'850	3'043.55	16.17	2'809.15	14.92	2'581.35	13.71	2'353.55	12.50	2'125.80	11.29	1'913.15	10.16
18'851	18'900	3'057.15	16.20	2'822.25	14.95	2'594.40	13.74	2'366.60	12.54	2'138.45	11.33	1'924.80	10.20
18'901	18'950	3'071.35	16.23	2'835.30	14.98	2'607.45	13.78	2'379.65	12.58	2'151.85	11.37	1'936.60	10.24
18'951	19'000	3'087.25	16.27	2'850.65	15.03	2'622.80	13.82	2'395.00	12.62	2'167.15	11.42	1'950.40	10.28
19'001	19'050	3'100.85	16.30	2'864.05	15.05	2'635.85	13.86	2'408.05	12.66	2'180.25	11.46	1'962.85	10.32
19'051	19'100	3'114.40	16.33	2'878.30	15.09	2'648.90	13.89	2'421.10	12.69	2'193.30	11.50	1'974.65	10.35
19'101	19'150	3'130.30	16.37	2'894.20	15.13	2'664.25	13.93	2'436.45	12.74	2'208.60	11.55	1'988.45	10.39
19'151	19'200	3'143.85	16.40	2'907.75	15.17	2'677.85	13.97	2'449.50	12.78	2'221.65	11.59	2'000.25	10.43
19'201	19'250	3'157.45	16.42	2'921.30	15.19	2'690.90	14.00	2'462.55	12.81	2'234.75	11.63	2'012.10	10.47
19'251	19'300	3'171.00	16.45	2'934.90	15.23	2'703.95	14.03	2'476.15	12.85	2'247.80	11.66	2'024.30	10.50
19'301	19'350	3'186.90	16.49	2'950.80	15.27	2'719.30	14.07	2'491.50	12.90	2'263.10	11.71	2'038.60	10.55
19'351	19'400	3'201.10	16.52	2'964.35	15.30	2'732.35	14.10	2'504.55	12.93	2'276.75	11.75	2'050.85	10.59
19'401	19'450	3'214.70	16.55	2'977.90	15.33	2'745.45	14.13	2'517.60	12.96	2'289.80	11.79	2'063.05	10.62
19'451	19'500	3'230.60	16.59	2'994.50	15.38	2'760.80	14.18	2'532.95	13.01	2'305.15	11.84	2'078.50	10.68
19'501	19'550	3'244.15	16.61	3'008.05	15.41	2'773.85	14.21	2'546.00	13.04	2'318.20	11.87	2'091.15	10.71
19'551	19'600	3'257.75	16.64	3'021.60	15.44	2'786.90	14.24	2'559.05	13.07	2'331.25	11.91	2'103.80	10.75
19'601	19'650	3'271.30	16.67	3'035.20	15.46	2'800.50	14.27	2'572.10	13.11	2'344.30	11.94	2'116.50	10.79
19'651	19'700	3'287.20	16.71	3'051.10	15.51	2'815.85	14.31	2'587.45	13.15	2'359.65	11.99	2'131.80	10.84
19'701	19'750	3'300.75	16.74	3'064.65	15.54	2'828.90	14.34	2'601.05	13.19	2'372.70	12.03	2'144.90	10.87
19'751	19'800	3'314.35	16.76	3'078.20	15.57	2'842.10	14.37	2'614.15	13.22	2'385.75	12.07	2'157.95	10.91
19'801	19'850	3'330.85	16.80	3'094.10	15.61	2'858.00	14.42	2'629.45	13.26	2'401.65	12.12	2'173.25	10.96
19'851	19'900	3'344.45	16.83	3'107.70	15.64	2'871.55	14.45	2'642.55	13.30	2'414.70	12.15	2'186.30	11.00

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	3'358.00	16.85	3'121.90	15.67	2'885.15	14.48	2'655.60	13.33	2'427.75	12.19	2'199.95	11.04
19'951	20'000	3'373.90	16.89	3'137.80	15.71	2'901.00	14.52	2'670.95	13.37	2'443.10	12.23	2'215.30	11.09
20'001	20'050	3'387.50	16.92	3'151.35	15.74	2'915.25	14.56	2'684.00	13.40	2'456.15	12.26	2'228.35	11.13
20'051	20'100	3'401.05	16.94	3'164.95	15.77	2'928.85	14.59	2'697.05	13.43	2'469.20	12.30	2'241.40	11.16
20'101	20'150	3'414.65	16.97	3'178.50	15.80	2'942.40	14.62	2'710.65	13.47	2'482.30	12.33	2'254.45	11.20
20'151	20'200	3'430.55	17.01	3'194.40	15.83	2'958.30	14.66	2'726.00	13.51	2'497.60	12.38	2'269.80	11.25
20'201	20'250	3'444.10	17.03	3'208.00	15.86	2'971.85	14.69	2'739.05	13.54	2'510.70	12.42	2'282.85	11.29
20'251	20'300	3'458.30	17.06	3'221.55	15.89	2'985.45	14.72	2'752.10	13.57	2'524.30	12.45	2'295.90	11.32
20'301	20'350	3'474.20	17.09	3'237.45	15.93	3'001.30	14.77	2'767.45	13.61	2'539.60	12.50	2'311.25	11.37
20'351	20'400	3'487.80	17.12	3'251.65	15.96	3'014.90	14.80	2'780.50	13.65	2'552.70	12.53	2'324.85	11.41
20'401	20'450	3'501.35	17.14	3'265.25	15.99	3'028.45	14.82	2'793.55	13.68	2'565.75	12.56	2'337.90	11.45
20'451	20'500	3'514.90	17.17	3'278.80	16.01	3'042.70	14.86	2'806.60	13.71	2'578.80	12.60	2'351.00	11.48
20'501	20'550	3'530.85	17.20	3'294.70	16.05	3'058.60	14.90	2'822.00	13.75	2'594.15	12.64	2'366.30	11.53
20'551	20'600	3'544.40	17.22	3'308.25	16.08	3'072.15	14.93	2'836.05	13.78	2'607.20	12.67	2'379.35	11.56
20'601	20'650	3'557.95	17.25	3'321.85	16.11	3'085.75	14.96	2'849.65	13.82	2'620.25	12.70	2'392.45	11.60
20'651	20'700	3'573.90	17.29	3'337.75	16.15	3'101.60	15.00	2'865.50	13.86	2'636.15	12.75	2'407.75	11.65
20'701	20'750	3'588.05	17.31	3'351.30	16.17	3'115.20	15.03	2'879.10	13.89	2'649.20	12.78	2'420.80	11.68
20'751	20'800	3'601.60	17.34	3'364.90	16.20	3'128.75	15.06	2'892.65	13.93	2'662.25	12.81	2'434.45	11.72
20'801	20'850	3'615.20	17.36	3'379.10	16.23	3'142.35	15.09	2'906.25	13.95	2'675.30	12.85	2'447.50	11.76
20'851	20'900	3'631.10	17.39	3'395.00	16.26	3'158.25	15.13	2'922.10	14.00	2'690.65	12.89	2'462.85	11.80
20'901	20'950	3'644.70	17.42	3'408.55	16.29	3'172.45	15.16	2'935.70	14.03	2'703.70	12.92	2'475.90	11.83
20'951	21'000	3'658.25	17.44	3'422.15	16.31	3'186.05	15.19	2'949.25	14.06	2'716.75	12.95	2'488.95	11.87
21'001	21'050	3'674.15	17.47	3'438.05	16.35	3'201.90	15.23	2'965.80	14.11	2'732.10	12.99	2'504.30	11.91
21'051	21'100	3'687.75	17.50	3'451.60	16.38	3'215.50	15.26	2'979.40	14.14	2'745.15	13.02	2'517.35	11.94
21'101	21'150	3'701.30	17.52	3'465.20	16.40	3'229.05	15.29	2'992.95	14.17	2'758.75	13.06	2'530.40	11.98
21'151	21'200	3'717.85	17.56	3'481.10	16.44	3'244.95	15.32	3'008.85	14.21	2'774.10	13.10	2'545.75	12.02
21'201	21'250	3'731.40	17.58	3'494.65	16.47	3'258.55	15.35	3'022.40	14.24	2'787.15	13.13	2'559.35	12.06
21'251	21'300	3'744.95	17.60	3'508.85	16.49	3'272.10	15.38	3'036.00	14.27	2'800.20	13.16	2'572.40	12.09
21'301	21'350	3'758.55	17.63	3'522.40	16.52	3'285.65	15.41	3'049.55	14.30	2'813.45	13.19	2'585.45	12.12
21'351	21'400	3'774.45	17.66	3'538.30	16.55	3'302.20	15.45	3'065.45	14.34	2'829.30	13.24	2'600.80	12.17
21'401	21'450	3'788.05	17.68	3'551.90	16.58	3'315.80	15.48	3'079.00	14.37	2'842.90	13.27	2'613.85	12.20
21'451	21'500	3'801.60	17.70	3'565.45	16.60	3'329.35	15.50	3'093.25	14.40	2'856.45	13.30	2'626.90	12.23
21'501	21'550	3'817.50	17.74	3'581.40	16.64	3'345.25	15.54	3'109.15	14.44	2'872.35	13.34	2'642.25	12.27
21'551	21'600	3'831.10	17.76	3'594.95	16.66	3'358.80	15.57	3'122.70	14.48	2'886.60	13.38	2'655.30	12.31
21'601	21'650	3'845.25	17.78	3'608.50	16.69	3'372.40	15.59	3'136.30	14.50	2'900.20	13.41	2'668.40	12.34
21'651	21'700	3'858.80	17.80	3'622.10	16.71	3'385.95	15.62	3'149.85	14.53	2'913.75	13.44	2'681.95	12.37
21'701	21'750	3'874.75	17.84	3'638.60	16.75	3'401.85	15.66	3'165.75	14.57	2'929.60	13.49	2'697.30	12.41
21'751	21'800	3'888.30	17.86	3'652.20	16.77	3'415.45	15.68	3'179.30	14.60	2'943.20	13.52	2'710.35	12.45
21'801	21'850	3'901.85	17.88	3'665.75	16.80	3'429.65	15.72	3'192.90	14.63	2'956.75	13.55	2'723.45	12.48
21'851	21'900	3'917.80	17.91	3'681.65	16.83	3'445.55	15.75	3'208.80	14.67	2'972.65	13.59	2'738.80	12.52
21'901	21'950	3'931.35	17.93	3'695.25	16.85	3'459.10	15.78	3'223.00	14.70	2'986.25	13.62	2'751.85	12.55
21'951	22'000	3'944.95	17.95	3'708.80	16.88	3'472.65	15.80	3'236.55	14.73	2'999.80	13.65	2'764.90	12.58
22'001	22'050	3'961.45	17.98	3'724.75	16.91	3'488.60	15.84	3'252.45	14.77	3'016.35	13.69	2'780.25	12.62
22'051	22'100	3'975.00	18.01	3'738.30	16.93	3'502.15	15.86	3'266.05	14.80	3'029.90	13.73	2'793.30	12.65
22'101	22'150	3'988.55	18.03	3'751.85	16.96	3'515.75	15.89	3'279.60	14.82	3'043.50	13.76	2'807.40	12.69
22'151	22'200	4'002.15	18.05	3'766.00	16.98	3'529.30	15.91	3'293.15	14.85	3'057.05	13.79	2'820.95	12.72
22'201	22'250	4'018.10	18.08	3'781.95	17.02	3'545.25	15.95	3'309.10	14.89	3'072.95	13.83	2'836.85	12.76
22'251	22'300	4'031.65	18.10	3'795.50	17.04	3'559.40	15.98	3'322.65	14.92	3'086.55	13.86	2'850.40	12.79
22'301	22'350	4'045.20	18.12	3'809.10	17.06	3'572.95	16.00	3'336.20	14.94	3'100.10	13.89	2'864.00	12.83
22'351	22'400	4'061.15	18.15	3'825.00	17.09	3'588.90	16.04	3'352.75	14.99	3'116.00	13.93	2'879.85	12.87
22'401	22'450	4'074.70	18.17	3'838.60	17.12	3'602.45	16.06	3'366.35	15.01	3'129.55	13.96	2'893.45	12.90
22'451	22'500	4'088.85	18.19	3'852.15	17.14	3'616.00	16.09	3'379.90	15.04	3'143.80	13.99	2'907.00	12.93
22'501	22'550	4'102.40	18.21	3'865.70	17.16	3'629.60	16.12	3'393.45	15.06	3'157.35	14.02	2'920.60	12.97
22'551	22'600	4'118.35	18.24	3'882.20	17.20	3'645.50	16.15	3'409.35	15.10	3'173.25	14.06	2'937.15	13.01
22'601	22'650	4'131.90	18.26	3'895.80	17.22	3'659.10	16.17	3'422.95	15.13	3'186.80	14.09	2'950.70	13.04
22'651	22'700	4'145.50	18.28	3'909.35	17.24	3'673.25	16.20	3'436.50	15.16	3'200.40	14.11	2'964.30	13.07
22'701	22'750	4'161.45	18.31	3'925.30	17.27	3'689.15	16.23	3'452.45	15.19	3'216.30	14.15	2'980.20	13.11
22'751	22'800	4'175.00	18.33	3'938.85	17.30	3'702.70	16.26	3'466.00	15.22	3'229.85	14.18	2'993.75	13.15
22'801	22'850	4'188.55	18.35	3'952.40	17.31	3'716.30	16.28	3'480.20	15.25	3'243.45	14.21	3'007.30	13.17
22'851	22'900	4'202.15	18.37	3'966.00	17.34	3'729.85	16.31	3'493.75	15.27	3'257.00	14.24	3'020.90	13.21
22'901	22'950	4'218.60	18.40	3'981.95	17.37	3'745.80	16.34	3'509.65	15.31	3'273.55	14.28	3'036.80	13.25
22'951	23'000	4'232.20	18.42	3'995.50	17.39	3'759.35	16.36	3'523.25	15.33	3'287.10	14.31	3'050.35	13.28
23'001	23'050	4'245.75	18.44	4'009.60	17.42	3'772.95	16.39	3'536.80	15.36	3'300.70	14.34	3'064.60	13.31
23'051	23'100	4'261.70	18.47	4'025.55	17.45	3'788.85	16.42	3'552.70	15.40	3'316.60	14.37	3'080.45	13.35
23'101	23'150	4'275.25	18.49	4'039.15	17.47	3'803.00	16.45	3'566.30	15.42	3'330.15	14.40	3'094.05	13.38

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	4'288.85	18.51	4'052.70	17.49	3'816.55	16.47	3'579.85	15.45	3'343.75	14.43	3'107.60	13.41
23'201	23'250	4'304.80	18.54	4'068.65	17.52	3'832.50	16.50	3'596.35	15.48	3'359.65	14.47	3'123.50	13.45
23'251	23'300	4'318.35	18.55	4'082.20	17.54	3'846.05	16.52	3'609.95	15.51	3'373.20	14.49	3'137.10	13.48
23'301	23'350	4'331.90	18.57	4'095.75	17.56	3'859.65	16.55	3'623.50	15.54	3'386.80	14.52	3'150.65	13.51
23'351	23'400	4'346.00	18.59	4'109.35	17.58	3'873.20	16.57	3'637.05	15.56	3'400.95	14.55	3'164.20	13.54
23'401	23'450	4'361.95	18.62	4'125.30	17.61	3'889.15	16.60	3'653.00	15.59	3'416.85	14.59	3'180.10	13.58
23'451	23'500	4'375.55	18.64	4'139.40	17.63	3'902.70	16.63	3'666.55	15.62	3'430.45	14.61	3'194.35	13.61
23'501	23'550	4'389.10	18.66	4'152.95	17.65	3'916.25	16.65	3'680.15	15.64	3'444.00	14.64	3'207.90	13.64
23'551	23'600	4'405.05	18.69	4'168.90	17.68	3'932.75	16.68	3'696.05	15.68	3'459.95	14.68	3'223.80	13.68
23'601	23'650	4'418.60	18.70	4'182.45	17.70	3'946.35	16.70	3'709.65	15.70	3'473.50	14.70	3'237.40	13.70
23'651	23'700	4'432.20	18.72	4'196.05	17.72	3'959.90	16.73	3'723.80	15.73	3'487.05	14.73	3'250.95	13.73
23'701	23'750	4'445.75	18.74	4'209.60	17.74	3'973.45	16.75	3'737.35	15.75	3'500.65	14.76	3'264.50	13.76
23'751	23'800	4'461.70	18.77	4'225.55	17.77	3'989.40	16.78	3'753.30	15.79	3'517.15	14.79	3'280.40	13.80
23'801	23'850	4'475.80	18.79	4'239.10	17.79	4'003.00	16.80	3'766.85	15.81	3'530.75	14.82	3'294.00	13.83
23'851	23'900	4'489.35	18.80	4'252.70	17.81	4'016.55	16.83	3'780.40	15.83	3'544.30	14.84	3'308.20	13.86
23'901	23'950	4'505.30	18.83	4'269.20	17.84	4'032.50	16.86	3'796.35	15.87	3'560.20	14.88	3'324.10	13.89
23'951	24'000	4'518.90	18.85	4'282.75	17.86	4'046.05	16.88	3'809.90	15.89	3'573.80	14.91	3'337.65	13.92
24'001	24'050	4'532.45	18.86	4'296.30	17.88	4'060.15	16.90	3'823.50	15.92	3'587.35	14.93	3'351.25	13.95
24'051	24'100	4'546.00	18.88	4'309.85	17.90	4'073.75	16.92	3'837.05	15.94	3'600.90	14.96	3'364.80	13.98
24'101	24'150	4'561.95	18.91	4'325.80	17.93	4'089.70	16.95	3'853.55	15.98	3'616.85	14.99	3'380.70	14.01
24'151	24'200	4'575.55	18.93	4'339.40	17.95	4'103.25	16.97	3'867.10	16.00	3'630.40	15.02	3'394.25	14.04
24'201	24'250	4'589.10	18.94	4'352.95	17.97	4'116.80	16.99	3'880.70	16.02	3'644.55	15.05	3'407.85	14.07
24'251	24'300	4'605.60	18.97	4'368.90	18.00	4'132.75	17.03	3'896.60	16.05	3'660.50	15.08	3'423.75	14.11
24'301	24'350	4'619.15	18.99	4'382.45	18.01	4'146.35	17.04	3'910.20	16.07	3'674.05	15.10	3'437.95	14.13
24'351	24'400	4'632.70	19.01	4'396.55	18.04	4'159.90	17.07	3'923.75	16.10	3'687.65	15.13	3'451.50	14.16
24'401	24'450	4'648.65	19.03	4'412.55	18.07	4'175.85	17.10	3'939.70	16.13	3'703.55	15.16	3'467.40	14.19
24'451	24'500	4'662.25	19.05	4'426.10	18.08	4'189.95	17.12	3'953.25	16.15	3'717.10	15.19	3'481.00	14.22
24'501	24'550	4'675.80	19.07	4'439.65	18.10	4'203.50	17.14	3'966.85	16.18	3'730.70	15.21	3'494.55	14.25
24'551	24'600	4'689.35	19.08	4'453.20	18.12	4'217.10	17.16	3'980.95	16.20	3'744.25	15.23	3'508.15	14.27
24'601	24'650	4'705.35	19.11	4'469.20	18.15	4'233.05	17.19	3'996.90	16.23	3'760.20	15.27	3'524.05	14.31
24'651	24'700	4'718.90	19.12	4'482.75	18.17	4'246.60	17.21	4'010.45	16.25	3'774.35	15.29	3'537.60	14.34
24'701	24'750	4'732.95	19.14	4'496.30	18.18	4'260.15	17.23	4'024.05	16.28	3'787.90	15.32	3'551.20	14.36
24'751	24'800	4'748.95	19.17	4'512.25	18.21	4'276.10	17.26	4'039.95	16.31	3'803.85	15.35	3'567.70	14.40
24'801	24'850	4'762.50	19.19	4'526.35	18.23	4'289.70	17.28	4'053.55	16.33	3'817.40	15.38	3'581.30	14.42
24'851	24'900	4'776.05	19.20	4'539.90	18.25	4'303.25	17.30	4'067.10	16.35	3'830.95	15.40	3'594.85	14.45
24'901	24'950	4'789.60	19.22	4'553.45	18.27	4'317.35	17.32	4'080.65	16.37	3'844.55	15.43	3'608.40	14.48
24'951	25'000	4'805.60	19.24	4'569.45	18.29	4'333.30	17.35	4'096.60	16.40	3'860.50	15.46	3'624.35	14.51
25'001	25'050	4'819.15	19.26	4'583.00	18.31	4'346.85	17.37	4'110.75	16.43	3'874.05	15.48	3'637.90	14.54
25'051	25'100	4'832.70	19.27	4'596.55	18.33	4'360.40	17.39	4'124.30	16.45	3'887.60	15.51	3'651.45	14.56
25'101	25'150	4'849.20	19.30	4'612.55	18.36	4'376.40	17.42	4'140.25	16.48	3'904.10	15.54	3'667.40	14.60
25'151	25'200	4'862.75	19.32	4'626.10	18.38	4'389.95	17.44	4'153.80	16.50	3'917.65	15.56	3'680.95	14.62
25'201	25'250	4'876.30	19.33	4'639.65	18.39	4'403.50	17.46	4'167.35	16.52	3'931.25	15.58	3'695.10	14.65
25'251	25'300	4'889.85	19.35	4'653.70	18.41	4'417.10	17.48	4'180.95	16.54	3'944.80	15.61	3'708.70	14.67
25'301	25'350	4'905.85	19.37	4'669.70	18.44	4'433.05	17.50	4'196.90	16.57	3'960.75	15.64	3'724.60	14.71
25'351	25'400	4'919.40	19.39	4'683.25	18.46	4'447.10	17.53	4'210.45	16.59	3'974.30	15.66	3'738.20	14.73
25'401	25'450	4'932.95	19.40	4'696.80	18.47	4'460.70	17.55	4'224.00	16.61	3'987.85	15.69	3'751.75	14.76
25'451	25'500	4'948.95	19.43	4'712.80	18.50	4'476.65	17.57	4'240.50	16.65	4'003.80	15.72	3'767.70	14.79
25'501	25'550	4'962.50	19.44	4'726.35	18.52	4'490.20	17.59	4'254.05	16.67	4'017.40	15.74	3'781.25	14.81
25'551	25'600	4'976.55	19.46	4'739.95	18.53	4'503.75	17.61	4'267.65	16.69	4'031.50	15.77	3'794.80	14.84
25'601	25'650	4'992.55	19.48	4'755.90	18.56	4'519.75	17.64	4'283.60	16.72	4'047.45	15.79	3'810.75	14.87
25'651	25'700	5'006.10	19.50	4'769.95	18.58	4'533.30	17.66	4'297.15	16.74	4'061.00	15.82	3'824.90	14.90
25'701	25'750	5'019.65	19.51	4'783.50	18.60	4'546.85	17.68	4'310.75	16.76	4'074.60	15.84	3'838.45	14.92
25'751	25'800	5'033.25	19.53	4'797.10	18.61	4'560.95	17.70	4'324.30	16.78	4'088.15	15.86	3'852.00	14.94
25'801	25'850	5'049.20	19.55	4'813.05	18.64	4'576.90	17.72	4'340.25	16.81	4'104.10	15.89	3'867.95	14.98
25'851	25'900	5'062.80	19.57	4'826.60	18.66	4'590.45	17.74	4'353.80	16.83	4'117.65	15.91	3'881.50	15.00
25'901	25'950	5'076.35	19.58	4'840.20	18.67	4'604.05	17.76	4'367.90	16.85	4'131.25	15.93	3'895.10	15.02
25'951	26'000	5'092.30	19.60	4'856.15	18.69	4'620.00	17.79	4'383.85	16.88	4'147.20	15.97	3'911.05	15.06
26'001	26'050	5'106.35	19.62	4'869.70	18.71	4'633.55	17.81	4'397.40	16.90	4'161.30	15.99	3'924.60	15.08
26'051	26'100	5'119.90	19.64	4'883.30	18.73	4'647.15	17.82	4'411.00	16.92	4'174.85	16.01	3'938.15	15.10
26'101	26'150	5'133.45	19.65	4'897.35	18.74	4'660.70	17.84	4'424.55	16.94	4'188.40	16.03	3'952.30	15.13
26'151	26'200	5'149.45	19.67	4'913.30	18.77	4'676.65	17.87	4'440.50	16.97	4'204.35	16.06	3'968.25	15.16
26'201	26'250	5'163.00	19.69	4'926.90	18.79	4'690.75	17.89	4'454.10	16.98	4'217.95	16.08	3'981.80	15.18
26'251	26'300	5'176.60	19.70	4'940.45	18.80	4'704.30	17.90	4'467.65	17.00	4'231.50	16.11	3'995.35	15.20
26'301	26'350	5'192.60	19.73	4'956.40	18.83	4'720.25	17.93	4'484.10	17.03	4'247.45	16.13	4'011.30	15.24

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.	%
26'351	26'400	5'206.15	19.74	4'970.00	18.84	4'733.85	17.95	4'497.70	17.05	4'261.00	16.16	4'024.90	15.26
26'401	26'450	5'219.70	19.75	4'983.55	18.86	4'747.40	17.96	4'511.25	17.07	4'275.10	16.18	4'038.45	15.28
26'451	26'500	5'233.70	19.77	4'997.10	18.87	4'760.95	17.98	4'524.80	17.09	4'288.65	16.20	4'052.00	15.31
26'501	26'550	5'250.50	19.80	5'013.10	18.90	4'776.95	18.01	4'540.80	17.12	4'304.65	16.23	4'067.95	15.34
26'551	26'600	5'264.80	19.81	5'027.10	18.92	4'790.50	18.03	4'554.35	17.14	4'318.20	16.25	4'082.05	15.36
26'601	26'650	5'279.15	19.83	5'040.70	18.93	4'804.05	18.04	4'567.90	17.16	4'331.75	16.27	4'095.60	15.38
26'651	26'700	5'295.95	19.85	5'056.65	18.96	4'820.50	18.07	4'583.85	17.18	4'347.75	16.30	4'111.60	15.42
26'701	26'750	5'310.25	19.87	5'070.25	18.97	4'834.10	18.09	4'597.45	17.20	4'361.30	16.32	4'125.15	15.43
26'751	26'800	5'324.60	19.89	5'083.80	18.99	4'847.65	18.11	4'611.50	17.23	4'374.85	16.34	4'138.70	15.46
26'801	26'850	5'341.40	19.91	5'099.80	19.01	4'863.60	18.13	4'627.45	17.25	4'390.80	16.37	4'154.65	15.49
26'851	26'900	5'355.70	19.93	5'113.35	19.03	4'877.20	18.15	4'641.05	17.27	4'404.90	16.39	4'168.25	15.51
26'901	26'950	5'370.75	19.95	5'126.90	19.04	4'890.75	18.17	4'654.60	17.29	4'418.45	16.41	4'181.80	15.53
26'951	27'000	5'385.10	19.96	5'140.45	19.05	4'904.30	18.18	4'668.15	17.30	4'432.00	16.43	4'195.90	15.56
27'001	27'050	5'401.85	19.99	5'156.90	19.08	4'920.30	18.21	4'684.15	17.33	4'448.00	16.46	4'211.85	15.59
27'051	27'100	5'416.20	20.00	5'170.50	19.10	4'933.85	18.22	4'697.70	17.35	4'461.55	16.48	4'225.40	15.60
27'101	27'150	5'430.55	20.02	5'184.05	19.11	4'947.90	18.24	4'711.25	17.37	4'475.10	16.50	4'238.95	15.63
27'151	27'200	5'447.30	20.04	5'200.05	19.14	4'963.90	18.27	4'727.25	17.39	4'491.10	16.53	4'254.95	15.66
27'201	27'250	5'461.65	20.06	5'213.60	19.15	4'977.45	18.28	4'741.30	17.41	4'504.65	16.55	4'268.50	15.68
27'251	27'300	5'476.00	20.08	5'227.40	19.16	4'991.00	18.30	4'754.85	17.43	4'518.20	16.56	4'282.05	15.70
27'301	27'350	5'490.35	20.09	5'241.75	19.18	5'004.55	18.32	4'768.40	17.45	4'532.25	16.59	4'295.60	15.72
27'351	27'400	5'507.80	20.12	5'258.50	19.21	5'020.55	18.34	4'784.40	17.48	4'548.25	16.61	4'311.60	15.75
27'401	27'450	5'522.15	20.13	5'272.85	19.23	5'034.10	18.36	4'797.95	17.49	4'561.80	16.63	4'325.65	15.77
27'451	27'500	5'536.45	20.15	5'287.90	19.25	5'047.65	18.37	4'811.50	17.51	4'575.35	16.65	4'339.25	15.79
27'501	27'550	5'553.25	20.17	5'304.70	19.27	5'063.65	18.40	4'827.50	17.54	4'591.35	16.68	4'355.20	15.82
27'551	27'600	5'567.60	20.19	5'319.00	19.29	5'077.70	18.42	4'841.05	17.56	4'604.90	16.70	4'368.75	15.84
27'601	27'650	5'581.95	20.21	5'333.35	19.30	5'091.25	18.43	4'854.60	17.57	4'618.45	16.72	4'382.30	15.86
27'651	27'700	5'598.70	20.23	5'350.15	19.33	5'107.25	18.45	4'871.10	17.60	4'634.45	16.74	4'398.30	15.89
27'701	27'750	5'613.05	20.25	5'364.45	19.35	5'120.80	18.47	4'884.65	17.62	4'648.00	16.76	4'411.85	15.91
27'751	27'800	5'627.40	20.26	5'378.80	19.37	5'134.35	18.48	4'898.20	17.63	4'662.05	16.78	4'425.40	15.93
27'801	27'850	5'642.40	20.28	5'393.15	19.38	5'147.90	18.50	4'911.75	17.65	4'675.60	16.81	4'438.95	15.95
27'851	27'900	5'659.20	20.30	5'409.90	19.41	5'163.90	18.53	4'927.75	17.68	4'691.60	16.83	4'455.45	15.98
27'901	27'950	5'673.55	20.32	5'424.95	19.43	5'177.45	18.54	4'941.30	17.69	4'705.15	16.85	4'469.00	16.00
27'951	28'000	5'687.85	20.33	5'439.30	19.44	5'191.05	18.56	4'954.85	17.71	4'718.70	16.87	4'482.60	16.03
28'001	28'050	5'704.65	20.36	5'456.05	19.47	5'207.50	18.58	4'970.85	17.74	4'734.70	16.90	4'498.55	16.05
28'051	28'100	5'719.00	20.37	5'470.40	19.48	5'221.80	18.60	4'984.40	17.75	4'748.25	16.91	4'512.10	16.07
28'101	28'150	5'733.30	20.38	5'484.75	19.50	5'236.15	18.62	4'998.45	17.77	4'761.80	16.93	4'525.65	16.09
28'151	28'200	5'747.65	20.40	5'499.05	19.52	5'250.50	18.64	5'012.00	17.79	4'775.40	16.95	4'539.25	16.11
28'201	28'250	5'765.15	20.43	5'515.85	19.54	5'267.25	18.66	5'028.00	17.81	4'791.85	16.98	4'555.20	16.14
28'251	28'300	5'779.45	20.44	5'530.20	19.56	5'281.60	18.68	5'041.55	17.83	4'805.40	16.99	4'568.75	16.16
28'301	28'350	5'793.80	20.46	5'544.50	19.58	5'295.95	18.70	5'055.10	17.85	4'818.95	17.01	4'582.85	16.18
28'351	28'400	5'810.60	20.48	5'562.00	19.60	5'312.70	18.72	5'071.10	17.87	4'834.95	17.04	4'598.80	16.21
28'401	28'450	5'824.90	20.49	5'576.35	19.62	5'327.05	18.74	5'084.65	17.89	4'848.50	17.06	4'612.35	16.23
28'451	28'500	5'839.25	20.51	5'590.65	19.63	5'342.10	18.76	5'098.25	17.90	4'862.10	17.07	4'625.95	16.25
28'501	28'550	5'853.60	20.52	5'605.00	19.65	5'356.45	18.78	5'111.80	17.92	4'875.65	17.09	4'639.50	16.27
28'551	28'600	5'870.40	20.54	5'621.80	19.67	5'373.20	18.80	5'128.25	17.95	4'891.60	17.12	4'655.45	16.29
28'601	28'650	5'884.70	20.56	5'636.10	19.69	5'387.55	18.82	5'141.80	17.96	4'905.20	17.14	4'669.05	16.31
28'651	28'700	5'899.70	20.58	5'650.45	19.70	5'401.85	18.84	5'155.35	17.98	4'919.20	17.15	4'682.60	16.33
28'701	28'750	5'916.50	20.60	5'667.25	19.73	5'418.65	18.87	5'171.35	18.00	4'935.20	17.18	4'698.55	16.36
28'751	28'800	5'930.85	20.61	5'682.25	19.75	5'433.00	18.88	5'184.90	18.02	4'948.75	17.20	4'712.60	16.38
28'801	28'850	5'945.15	20.62	5'696.60	19.76	5'447.30	18.90	5'198.75	18.04	4'962.35	17.21	4'726.20	16.40
28'851	28'900	5'962.00	20.65	5'713.40	19.79	5'464.80	18.93	5'215.50	18.06	4'978.30	17.24	4'742.15	16.42
28'901	28'950	5'976.30	20.66	5'727.70	19.80	5'479.15	18.94	5'229.85	18.08	4'991.90	17.26	4'755.70	16.44
28'951	29'000	5'990.65	20.68	5'742.05	19.82	5'493.45	18.96	5'244.20	18.10	5'005.45	17.27	4'769.30	16.46
29'001	29'050	6'004.95	20.69	5'756.40	19.83	5'507.80	18.98	5'259.25	18.12	5'019.00	17.29	4'782.85	16.48
29'051	29'100	6'021.80	20.71	5'773.20	19.86	5'524.60	19.00	5'276.00	18.15	5'035.00	17.32	4'798.85	16.51
29'101	29'150	6'036.75	20.73	5'787.50	19.87	5'538.90	19.02	5'290.35	18.16	5'049.00	17.34	4'812.40	16.52
29'151	29'200	6'051.10	20.74	5'801.85	19.89	5'553.25	19.03	5'304.70	18.18	5'062.60	17.35	4'825.95	16.54
29'201	29'250	6'067.90	20.76	5'819.30	19.91	5'570.05	19.06	5'321.45	18.21	5'078.55	17.38	4'842.40	16.57
29'251	29'300	6'082.25	20.78	5'833.65	19.93	5'584.40	19.07	5'335.80	18.23	5'092.15	17.39	4'855.95	16.59
29'301	29'350	6'096.55	20.79	5'848.00	19.94	5'599.40	19.09	5'350.15	18.24	5'105.70	17.41	4'869.55	16.61
29'351	29'400	6'110.90	20.80	5'862.30	19.96	5'613.75	19.11	5'364.45	18.26	5'119.25	17.43	4'883.10	16.62
29'401	29'450	6'127.70	20.83	5'879.10	19.98	5'630.50	19.14	5'381.95	18.29	5'135.25	17.45	4'899.10	16.65
29'451	29'500	6'142.05	20.84	5'893.45	19.99	5'644.85	19.15	5'396.25	18.31	5'148.80	17.47	4'912.65	16.67
29'501	29'550	6'156.35	20.85	5'907.75	20.01	5'659.20	19.17	5'410.60	18.33	5'162.85	17.49	4'926.20	16.68
29'551	29'600	6'173.80	20.88	5'924.60	20.03	5'676.00	19.19	5'427.40	18.35	5'178.80	17.51	4'942.20	16.71

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	6'188.15	20.89	5'938.90	20.05	5'690.30	19.21	5'441.75	18.37	5'193.15	17.53	4'955.75	16.73
29'651	29'700	6'202.50	20.90	5'953.90	20.06	5'704.65	19.22	5'456.05	18.39	5'207.50	17.55	4'969.80	16.75
29'701	29'750	6'216.80	20.92	5'968.25	20.08	5'719.00	19.24	5'470.40	18.40	5'221.85	17.57	4'983.35	16.76
29'751	29'800	6'233.65	20.94	5'985.05	20.10	5'736.45	19.26	5'487.20	18.43	5'238.60	17.60	4'999.35	16.79
29'801	29'850	6'247.95	20.95	5'999.35	20.11	5'750.80	19.28	5'501.50	18.45	5'252.95	17.61	5'012.90	16.81
29'851	29'900	6'262.30	20.96	6'013.70	20.13	5'765.10	19.30	5'516.55	18.47	5'267.25	17.63	5'026.45	16.82
29'901	29'950	6'279.10	20.98	6'030.50	20.15	5'781.90	19.32	5'533.35	18.49	5'284.05	17.66	5'042.45	16.85
29'951	30'000	6'293.45	20.99	6'044.85	20.17	5'796.25	19.34	5'547.65	18.51	5'299.10	17.68	5'056.00	16.87
30'001	35'000	7'057.25	21.71	6'808.10	20.95	6'559.50	20.18	6'310.90	19.42	6'062.30	18.65	5'813.05	17.89
35'001	40'000	8'569.40	22.85	8'320.75	22.19	8'071.65	21.53	7'823.00	20.86	7'574.40	20.20	7'325.80	19.54
40'001	45'000	10'084.10	23.73	9'835.45	23.14	9'586.85	22.56	9'338.20	21.97	9'089.10	21.39	8'840.45	20.80
45'001	50'000	11'668.35	24.56	11'406.60	24.01	11'145.55	23.47	10'884.50	22.92	10'623.40	22.36	10'361.70	21.81
50'001	55'000	13'260.95	25.26	12'999.85	24.76	12'738.20	24.26	12'477.10	23.77	12'216.00	23.27	11'954.95	22.77
55'001	60'000	14'853.55	25.83	14'592.45	25.38	14'331.35	24.92	14'069.75	24.47	13'808.65	24.02	13'547.55	23.56
60'001	65'000	16'446.20	26.31	16'185.05	25.90	15'923.95	25.48	15'662.85	25.06	15'401.25	24.64	15'140.15	24.22
65'001	70'000	18'042.00	26.73	17'780.45	26.34	17'519.35	25.95	17'258.20	25.57	16'997.10	25.18	16'736.00	24.79
70'001	75'000	19'733.30	27.22	19'455.65	26.84	19'177.95	26.45	18'899.50	26.07	18'621.85	25.69	18'344.15	25.30
75'001	80'000	21'377.35	27.58	21'132.80	27.27	20'877.85	26.94	20'600.15	26.58	20'321.75	26.22	20'044.05	25.86
80'001	85'000	22'862.75	27.71	22'618.15	27.42	22'373.55	27.12	22'129.00	26.82	21'884.40	26.53	21'639.85	26.23
85'001	90'000	24'348.10	27.83	24'103.55	27.55	23'858.95	27.27	23'614.35	26.99	23'369.80	26.71	23'125.20	26.43
90'001	95'000	25'811.20	27.90	25'576.00	27.65	25'340.80	27.40	25'102.55	27.14	24'858.00	26.87	24'613.40	26.61
95'001			27.93		27.69		27.45		27.21		26.96		26.72