

## **Verordnung über die Quellensteuer (QStV-AG)**

Änderung vom 28. November 2018

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*Der Regierungsrat des Kantons Aargau*

*beschliesst:*

### **I.**

Der Erlass SAR [651.711](#) (Verordnung über die Quellensteuer [QStV-AG] vom 22. November 2000) (Stand 1. Januar 2018) wird wie folgt geändert:

#### **Anhänge**

- 2     Anhang 2 (**geändert**)
- 3     Anhang 3 (**geändert**)

### **II.**

Keine Fremdänderungen.

### **III.**

Keine Fremdaufhebungen.

#### **IV.**

Die Änderung unter Ziff. I. tritt am 1. Januar 2019 in Kraft.

Aarau, 28. November 2018

Regierungsrat Aargau

Landammann  
HÜRZELER

Staatsschreiberin  
TRIVIGNO

# Quellensteuer 2019

## Monatstarif mit Kirchensteuer (Y)

Anhang 2 zur Verordnung über die  
Quellensteuer vom 22. November 2000

Gültig ab 1. Januar 2019

## INHALTSVERZEICHNIS

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In diesen Tarifen sind folgende Steuern enthalten:

Kantons- und Gemeindesteuern  
Direkte Bundessteuer  
Feuerwehrsteuer  
Kirchensteuer

## ERLÄUTERUNGEN

### 1. Berechnungsbeispiele

Gratifikationen, 13. Monatslohn, Treueprämien, Nachzahlungen von Teuerungszulagen, Provisionen und ähnliche Leistungen

Massgebend für die Besteuerung der Einmalzahlungen ist der im Tarif abgelesene Betrag bzw. Steuersatz, der sich aus der Summe von Monatslohn und Einmalzahlung ergibt. Der so ermittelte Steuersatz ist auf die effektive Gesamtauszahlung in der entsprechenden Zahltagsperiode anzuwenden.

|           |                     |            |
|-----------|---------------------|------------|
| BEISPIEL: | Lediger (Tarif A0Y) |            |
|           | Monatslohn          | CHF 6125.– |
|           | Gratifikation       | CHF 3000.– |
|           |                     | <hr/>      |
|           | Gesamtzahlung       | CHF 9125.– |
|           |                     | <hr/>      |

Für den Quellensteuerabzug ist der im Schnittpunkt der Einkommensstufe CHF 9101.– bis 9150.– und der Kolonne Alleinstehende (A0Y) aufgeführte Steuersatz von 14,2 % anzuwenden. Die Steuer beträgt CHF 1295.75.

#### Teilsteuer-Berechnung (angebrochene Zahltagsperiode)

Bei Ein- und Austritten während der Zahltagsperiode ist eine Teilsteuer-Berechnung vorzunehmen. Mit Hilfe des Prozentsatzes im Tarif lässt sich die Teilsteuer genau ermitteln.

|           |                                            |            |
|-----------|--------------------------------------------|------------|
| BEISPIEL: | Verheirateter (Ehefrau nicht erwerbstätig) |            |
|           | 2 Kinder (Tarif B2Y)                       |            |
|           | Monatslohn                                 | CHF 6000.– |
|           | Teileinkommen in 10 Tagen                  | CHF 2000.– |

Bei der Einkommensstufe CHF 6000.– und der Kolonne «2 Kinder» ergibt sich ein Steuersatz von 2,2 %. Auf das Teileinkommen von CHF 2000.– ergibt sich eine Steuer von CHF 44.–.

### 2. Kinderabzug

Der Kinderabzug kann gewährt werden für Kinder, die unter elterlicher Sorge stehen (minderjährige Kinder) sowie für volljährige Kinder, die in Ausbildung stehen und die steuerpflichtige Person zur Hauptsache für deren Unterhalt aufkommt.

### 3. Beginn Steuerpflicht

Die Steuerpflicht für quellensteuerpflichtige Personen (auch minderjährige Kinder) beginnt in demjenigen Monat, in welchem Einkünfte erstmals von einer Leistungsschuldnerin oder einem Leistungsschuldner ausgerichtet werden.

### 4. Bewertung der Naturalleistungen

Es sind grundsätzlich die jeweiligen Ansätze der Eidgenössischen Alters- und Hinterlassenenversicherung massgebend. Sie betragen gegenwärtig:

Volle freie Station

|          |     |          |
|----------|-----|----------|
| im Tag   | CHF | 33.00    |
| im Monat | CHF | 990.00   |
| im Jahr  | CHF | 11880.00 |

Falls nicht die volle freie Station gewährt wird, gelten folgende Ansätze:

|                 |     |       |
|-----------------|-----|-------|
| für Morgenessen | CHF | 3.50  |
| für Mittagessen | CHF | 10.00 |
| für Nachtessen  | CHF | 8.00  |
| für Unterkunft  | CHF | 11.50 |

### 5. Nebenerwerb (Tarif D)

Der Tarif D (Pauschalsatz von 10 %) ist anzuwenden auf dem Nebenerwerbseinkommen einer quellensteuerpflichtigen Person, sofern diese eine Haupterwerbstätigkeit ausübt. Als Haupterwerb gilt das höchste Erwerbseinkommen. Alle anderen Tätigkeiten stellen in der Folge Nebenerwerbstätigkeiten dar und sind somit mit dem Tarif D zu besteuern.

### 6. Besteuerung von echten Grenzgängern aus Deutschland (Tarif L, M, N, O, P)

Auf den an echte Grenzgänger aus Deutschland bezahlten Bruttolöhnen (ohne Spesenanteile) ist eine Quellensteuer zum Einheitssatz von 4,5 % in Abzug zu bringen. Echte Grenzgänger sind Personen, die grundsätzlich jeden Tag an ihren deutschen Wohnsitz zurückkehren können.

Die echte Grenzgängereigenschaft geht verloren, wenn pro Jahr mehr als 60 beruflich bedingte Nichtrückkehrtage vorliegen. In diesen Fällen erfolgt die Besteuerung nach den ordentlichen Quellensteuertarifen (siehe spezielles Merkblatt für Grenzgänger aus Deutschland).

|                                                                                                                                        | AY                                                              |   |        |   |  |                                                                                                                                                                                                                                                             |   |          |   |          |   |          |   |          |   | Ausgabe 2019 |  |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|---|--------|---|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----------|---|----------|---|----------|---|----------|---|--------------|--|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | ALLEINSTEHENDE<br>Ledige, Getrennte,<br>Geschiedene, Verwitwete |   |        |   |  | Der Tarif A gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende<br>und verwitwete steuerpflichtige Personen, die nicht mit Kindern im gleichen Haushalt<br>zusammen leben. Anwendung Tarife A1–A6 siehe Tarifeinstufungen Seite 78. |   |          |   |          |   |          |   |          |   |              |  |
|                                                                                                                                        | 0 Kinder                                                        |   | 1 Kind |   |  | 2 Kinder                                                                                                                                                                                                                                                    |   | 3 Kinder |   | 4 Kinder |   | 5 Kinder |   | 6 Kinder |   |              |  |
|                                                                                                                                        | A0Y                                                             |   | A1Y    |   |  | A2Y                                                                                                                                                                                                                                                         |   | A3Y      |   | A4Y      |   | A5Y      |   | A6Y      |   |              |  |
|                                                                                                                                        | CHF                                                             | % | CHF    | % |  | CHF                                                                                                                                                                                                                                                         | % | CHF      | % | CHF      | % | CHF      | % | CHF      | % |              |  |
| 0-250                                                                                                                                  | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 251-300                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 301-350                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 351-400                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 401-450                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 451-500                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 501-550                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 551-600                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 601-650                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 651-700                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 701-750                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 751-800                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 801-850                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 851-900                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 901-950                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 951-1000                                                                                                                               | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 1001-1050                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 1051-1100                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 1101-1150                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 1151-1200                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 1201-1250                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 1251-1300                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 1301-1350                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 1351-1400                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 1401-1450                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 1451-1500                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 1501-1550                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 1551-1600                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |

|                                                                                                                                        | AY                                                              |     |        |     |  |                                                                                                                                                                                                                                                             |   |          |   |          |   |          |   |          | Ausgabe 2019 |  |
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|                                                                                                                                        | 0 Kinder                                                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                                                                    |   | 3 Kinder |   | 4 Kinder |   | 5 Kinder |   | 6 Kinder |              |  |
|                                                                                                                                        | A0Y                                                             |     | A1Y    |     |  | A2Y                                                                                                                                                                                                                                                         |   | A3Y      |   | A4Y      |   | A5Y      |   | A6Y      |              |  |
|                                                                                                                                        | CHF                                                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                                                                         | % | CHF      | % | CHF      | % | CHF      | % | CHF      | %            |  |
| 1601-1650                                                                                                                              | 2                                                               |     | 2      |     |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 1651-1700                                                                                                                              | 2                                                               |     | 2      |     |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 1701-1750                                                                                                                              | 2                                                               |     | 2      |     |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 1751-1800                                                                                                                              | 2                                                               |     | 2      |     |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 1801-1850                                                                                                                              | 2                                                               |     | 2      |     |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 1851-1900                                                                                                                              | 2                                                               |     | 2      |     |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 1901-1950                                                                                                                              | 9                                                               | 0.5 | 2      |     |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 1951-2000                                                                                                                              | 11                                                              | 0.6 | 2      |     |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 2001-2050                                                                                                                              | 14                                                              | 0.7 | 2      |     |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 2051-2100                                                                                                                              | 14                                                              | 0.7 | 2      |     |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 2101-2150                                                                                                                              | 17                                                              | 0.8 | 2      |     |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 2151-2200                                                                                                                              | 19                                                              | 0.9 | 2      |     |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 2201-2250                                                                                                                              | 20                                                              | 0.9 | 2      |     |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 2251-2300                                                                                                                              | 22                                                              | 1.0 | 2      |     |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 2301-2350                                                                                                                              | 23                                                              | 1.0 | 2      |     |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 2351-2400                                                                                                                              | 28                                                              | 1.2 | 2      |     |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 2401-2450                                                                                                                              | 31                                                              | 1.3 | 2      |     |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 2451-2500                                                                                                                              | 64                                                              | 2.6 | 2      |     |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 2501-2550                                                                                                                              | 70                                                              | 2.8 | 2      |     |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 2551-2600                                                                                                                              | 72                                                              | 2.8 | 2      |     |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 2601-2650                                                                                                                              | 78                                                              | 3.0 | 2      |     |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 2651-2700                                                                                                                              | 80                                                              | 3.0 | 2      |     |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 2701-2750                                                                                                                              | 84                                                              | 3.1 | 2      |     |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 2751-2800                                                                                                                              | 88                                                              | 3.2 | 11     | 0.4 |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 2801-2850                                                                                                                              | 96                                                              | 3.4 | 11     | 0.4 |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 2851-2900                                                                                                                              | 100                                                             | 3.5 | 14     | 0.5 |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 2901-2950                                                                                                                              | 105                                                             | 3.6 | 14     | 0.5 |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |
| 2951-3000                                                                                                                              | 110                                                             | 3.7 | 17     | 0.6 |  | 2                                                                                                                                                                                                                                                           |   | 2        |   | 2        |   | 2        |   | 2        |              |  |

|                                                                                                                                        | AY                                                              |     |        |     |  |                                                                                                                                                                                                                                                             |     |          |     |          |     |          |     |          |     | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|-----|--------|-----|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|-----|----------|-----|----------|-----|----------|-----|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | ALLEINSTEHENDE<br>Ledige, Getrennte,<br>Geschiedene, Verwitwete |     |        |     |  | Der Tarif A gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende<br>und verwitwete steuerpflichtige Personen, die nicht mit Kindern im gleichen Haushalt<br>zusammen leben. Anwendung Tarife A1–A6 siehe Tarifeinstufungen Seite 78. |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                                                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                                                                    |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | A0Y                                                             |     | A1Y    |     |  | A2Y                                                                                                                                                                                                                                                         |     | A3Y      |     | A4Y      |     | A5Y      |     | A6Y      |     |              |
|                                                                                                                                        | CHF                                                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                                                                         | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 3001-3050                                                                                                                              | 124                                                             | 4.1 | 18     | 0.6 |  | 3                                                                                                                                                                                                                                                           | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3051-3100                                                                                                                              | 129                                                             | 4.2 | 21     | 0.7 |  | 3                                                                                                                                                                                                                                                           | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3101-3150                                                                                                                              | 134                                                             | 4.3 | 25     | 0.8 |  | 3                                                                                                                                                                                                                                                           | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3151-3200                                                                                                                              | 139                                                             | 4.4 | 28     | 0.9 |  | 3                                                                                                                                                                                                                                                           | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3201-3250                                                                                                                              | 145                                                             | 4.5 | 32     | 1.0 |  | 3                                                                                                                                                                                                                                                           | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3251-3300                                                                                                                              | 150                                                             | 4.6 | 32     | 1.0 |  | 3                                                                                                                                                                                                                                                           | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3301-3350                                                                                                                              | 156                                                             | 4.7 | 66     | 2.0 |  | 3                                                                                                                                                                                                                                                           | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3351-3400                                                                                                                              | 162                                                             | 4.8 | 70     | 2.1 |  | 3                                                                                                                                                                                                                                                           | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3401-3450                                                                                                                              | 167                                                             | 4.9 | 75     | 2.2 |  | 3                                                                                                                                                                                                                                                           | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3451-3500                                                                                                                              | 173                                                             | 5.0 | 79     | 2.3 |  | 3                                                                                                                                                                                                                                                           | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3501-3550                                                                                                                              | 179                                                             | 5.1 | 84     | 2.4 |  | 3                                                                                                                                                                                                                                                           | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3551-3600                                                                                                                              | 196                                                             | 5.5 | 85     | 2.4 |  | 10                                                                                                                                                                                                                                                          | 0.3 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3601-3650                                                                                                                              | 203                                                             | 5.6 | 94     | 2.6 |  | 10                                                                                                                                                                                                                                                          | 0.3 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3651-3700                                                                                                                              | 209                                                             | 5.7 | 95     | 2.6 |  | 11                                                                                                                                                                                                                                                          | 0.3 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3701-3750                                                                                                                              | 216                                                             | 5.8 | 100    | 2.7 |  | 14                                                                                                                                                                                                                                                          | 0.4 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3751-3800                                                                                                                              | 218                                                             | 5.8 | 105    | 2.8 |  | 15                                                                                                                                                                                                                                                          | 0.4 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3801-3850                                                                                                                              | 225                                                             | 5.9 | 110    | 2.9 |  | 19                                                                                                                                                                                                                                                          | 0.5 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3851-3900                                                                                                                              | 232                                                             | 6.0 | 127    | 3.3 |  | 23                                                                                                                                                                                                                                                          | 0.6 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3901-3950                                                                                                                              | 239                                                             | 6.1 | 133    | 3.4 |  | 23                                                                                                                                                                                                                                                          | 0.6 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3951-4000                                                                                                                              | 246                                                             | 6.2 | 135    | 3.4 |  | 27                                                                                                                                                                                                                                                          | 0.7 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 4001-4050                                                                                                                              | 253                                                             | 6.3 | 140    | 3.5 |  | 28                                                                                                                                                                                                                                                          | 0.7 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4051-4100                                                                                                                              | 260                                                             | 6.4 | 146    | 3.6 |  | 32                                                                                                                                                                                                                                                          | 0.8 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4101-4150                                                                                                                              | 280                                                             | 6.8 | 152    | 3.7 |  | 66                                                                                                                                                                                                                                                          | 1.6 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4151-4200                                                                                                                              | 288                                                             | 6.9 | 158    | 3.8 |  | 70                                                                                                                                                                                                                                                          | 1.7 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4201-4250                                                                                                                              | 291                                                             | 6.9 | 164    | 3.9 |  | 71                                                                                                                                                                                                                                                          | 1.7 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4251-4300                                                                                                                              | 299                                                             | 7.0 | 171    | 4.0 |  | 76                                                                                                                                                                                                                                                          | 1.8 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4301-4350                                                                                                                              | 307                                                             | 7.1 | 177    | 4.1 |  | 82                                                                                                                                                                                                                                                          | 1.9 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4351-4400                                                                                                                              | 310                                                             | 7.1 | 183    | 4.2 |  | 83                                                                                                                                                                                                                                                          | 1.9 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |

|                                                                                                                                        | AY <span style="float: right;">Ausgabe 2019</span>              |     |        |     |  |                                                                                                                                                                                                                                                             |     |          |     |          |     |          |     |          |     |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|-----|--------|-----|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|-----|----------|-----|----------|-----|----------|-----|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | ALLEINSTEHENDE<br>Ledige, Getrennte,<br>Geschiedene, Verwitwete |     |        |     |  | Der Tarif A gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende<br>und verwitwete steuerpflichtige Personen, die nicht mit Kindern im gleichen Haushalt<br>zusammen leben. Anwendung Tarife A1–A6 siehe Tarifeinstufungen Seite 78. |     |          |     |          |     |          |     |          |     |
|                                                                                                                                        | 0 Kinder                                                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                                                                    |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |
|                                                                                                                                        | A0Y                                                             |     | A1Y    |     |  | A2Y                                                                                                                                                                                                                                                         |     | A3Y      |     | A4Y      |     | A5Y      |     | A6Y      |     |
|                                                                                                                                        | CHF                                                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                                                                         | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |
| 4401-4450                                                                                                                              | 318                                                             | 7.2 | 199    | 4.5 |  | 88                                                                                                                                                                                                                                                          | 2.0 | 8        | 0.2 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |
| 4451-4500                                                                                                                              | 326                                                             | 7.3 | 205    | 4.6 |  | 93                                                                                                                                                                                                                                                          | 2.1 | 13       | 0.3 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |
| 4501-4550                                                                                                                              | 334                                                             | 7.4 | 212    | 4.7 |  | 99                                                                                                                                                                                                                                                          | 2.2 | 13       | 0.3 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |
| 4551-4600                                                                                                                              | 338                                                             | 7.4 | 215    | 4.7 |  | 105                                                                                                                                                                                                                                                         | 2.3 | 18       | 0.4 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |
| 4601-4650                                                                                                                              | 346                                                             | 7.5 | 222    | 4.8 |  | 111                                                                                                                                                                                                                                                         | 2.4 | 18       | 0.4 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |
| 4651-4700                                                                                                                              | 355                                                             | 7.6 | 229    | 4.9 |  | 112                                                                                                                                                                                                                                                         | 2.4 | 23       | 0.5 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |
| 4701-4750                                                                                                                              | 363                                                             | 7.7 | 236    | 5.0 |  | 127                                                                                                                                                                                                                                                         | 2.7 | 23       | 0.5 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |
| 4751-4800                                                                                                                              | 367                                                             | 7.7 | 243    | 5.1 |  | 133                                                                                                                                                                                                                                                         | 2.8 | 23       | 0.5 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |
| 4801-4850                                                                                                                              | 381                                                             | 7.9 | 250    | 5.2 |  | 139                                                                                                                                                                                                                                                         | 2.9 | 28       | 0.6 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |
| 4851-4900                                                                                                                              | 385                                                             | 7.9 | 253    | 5.2 |  | 146                                                                                                                                                                                                                                                         | 3.0 | 29       | 0.6 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |
| 4901-4950                                                                                                                              | 394                                                             | 8   | 261    | 5.3 |  | 152                                                                                                                                                                                                                                                         | 3.1 | 34       | 0.7 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |
| 4951-5000                                                                                                                              | 402                                                             | 8.1 | 283    | 5.7 |  | 154                                                                                                                                                                                                                                                         | 3.1 | 69       | 1.4 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |
| 5001-5050                                                                                                                              | 412                                                             | 8.2 | 291    | 5.8 |  | 160                                                                                                                                                                                                                                                         | 3.2 | 70       | 1.4 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |
| 5051-5100                                                                                                                              | 421                                                             | 8.3 | 294    | 5.8 |  | 167                                                                                                                                                                                                                                                         | 3.3 | 76       | 1.5 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |
| 5101-5150                                                                                                                              | 430                                                             | 8.4 | 302    | 5.9 |  | 174                                                                                                                                                                                                                                                         | 3.4 | 82       | 1.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |
| 5151-5200                                                                                                                              | 434                                                             | 8.4 | 310    | 6.0 |  | 181                                                                                                                                                                                                                                                         | 3.5 | 82       | 1.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |
| 5201-5250                                                                                                                              | 444                                                             | 8.5 | 318    | 6.1 |  | 182                                                                                                                                                                                                                                                         | 3.5 | 88       | 1.7 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |
| 5251-5300                                                                                                                              | 453                                                             | 8.6 | 321    | 6.1 |  | 200                                                                                                                                                                                                                                                         | 3.8 | 89       | 1.7 | 10       | 0.2 | 5        | 0.1 | 5        | 0.1 |
| 5301-5350                                                                                                                              | 463                                                             | 8.7 | 330    | 6.2 |  | 207                                                                                                                                                                                                                                                         | 3.9 | 95       | 1.8 | 15       | 0.3 | 5        | 0.1 | 5        | 0.1 |
| 5351-5400                                                                                                                              | 467                                                             | 8.7 | 333    | 6.2 |  | 215                                                                                                                                                                                                                                                         | 4.0 | 102      | 1.9 | 16       | 0.3 | 5        | 0.1 | 5        | 0.1 |
| 5401-5450                                                                                                                              | 477                                                             | 8.8 | 341    | 6.3 |  | 222                                                                                                                                                                                                                                                         | 4.1 | 108      | 2.0 | 21       | 0.4 | 5        | 0.1 | 5        | 0.1 |
| 5451-5500                                                                                                                              | 487                                                             | 8.9 | 350    | 6.4 |  | 224                                                                                                                                                                                                                                                         | 4.1 | 109      | 2.0 | 21       | 0.4 | 5        | 0.1 | 5        | 0.1 |
| 5501-5550                                                                                                                              | 497                                                             | 9.0 | 359    | 6.5 |  | 232                                                                                                                                                                                                                                                         | 4.2 | 127      | 2.3 | 22       | 0.4 | 5        | 0.1 | 5        | 0.1 |
| 5551-5600                                                                                                                              | 501                                                             | 9.0 | 367    | 6.6 |  | 239                                                                                                                                                                                                                                                         | 4.3 | 133      | 2.4 | 27       | 0.5 | 5        | 0.1 | 5        | 0.1 |
| 5601-5650                                                                                                                              | 517                                                             | 9.2 | 382    | 6.8 |  | 247                                                                                                                                                                                                                                                         | 4.4 | 140      | 2.5 | 28       | 0.5 | 5        | 0.1 | 5        | 0.1 |
| 5651-5700                                                                                                                              | 527                                                             | 9.3 | 391    | 6.9 |  | 255                                                                                                                                                                                                                                                         | 4.5 | 147      | 2.6 | 34       | 0.6 | 5        | 0.1 | 5        | 0.1 |
| 5701-5750                                                                                                                              | 532                                                             | 9.3 | 400    | 7.0 |  | 263                                                                                                                                                                                                                                                         | 4.6 | 148      | 2.6 | 34       | 0.6 | 5        | 0.1 | 5        | 0.1 |
| 5751-5800                                                                                                                              | 542                                                             | 9.4 | 404    | 7.0 |  | 282                                                                                                                                                                                                                                                         | 4.9 | 155      | 2.7 | 69       | 1.2 | 5        | 0.1 | 5        | 0.1 |

|                                                                                                                                        | AY                                                              |      |        |     |  |                                                                                                                                                                                                                                                             |     |          |     |          |     |          |     |          |     | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|------|--------|-----|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|-----|----------|-----|----------|-----|----------|-----|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | ALLEINSTEHENDE<br>Ledige, Getrennte,<br>Geschiedene, Verwitwete |      |        |     |  | Der Tarif A gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende<br>und verwitwete steuerpflichtige Personen, die nicht mit Kindern im gleichen Haushalt<br>zusammen leben. Anwendung Tarife A1–A6 siehe Tarifeinstufungen Seite 78. |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                                                        |      | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                                                                    |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | A0Y                                                             |      | A1Y    |     |  | A2Y                                                                                                                                                                                                                                                         |     | A3Y      |     | A4Y      |     | A5Y      |     | A6Y      |     |              |
|                                                                                                                                        | CHF                                                             | %    | CHF    | %   |  | CHF                                                                                                                                                                                                                                                         | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 5801-5850                                                                                                                              | 553                                                             | 9.5  | 413    | 7.1 |  | 291                                                                                                                                                                                                                                                         | 5.0 | 163      | 2.8 | 75       | 1.3 | 5        | 0.1 | 5        | 0.1 |              |
| 5851-5900                                                                                                                              | 564                                                             | 9.6  | 428    | 7.3 |  | 299                                                                                                                                                                                                                                                         | 5.1 | 170      | 2.9 | 76       | 1.3 | 5        | 0.1 | 5        | 0.1 |              |
| 5901-5950                                                                                                                              | 574                                                             | 9.7  | 438    | 7.4 |  | 308                                                                                                                                                                                                                                                         | 5.2 | 177      | 3.0 | 82       | 1.4 | 5        | 0.1 | 5        | 0.1 |              |
| 5951-6000                                                                                                                              | 585                                                             | 9.8  | 442    | 7.4 |  | 316                                                                                                                                                                                                                                                         | 5.3 | 185      | 3.1 | 89       | 1.5 | 5        | 0.1 | 5        | 0.1 |              |
| 6001-6050                                                                                                                              | 596                                                             | 9.9  | 451    | 7.5 |  | 325                                                                                                                                                                                                                                                         | 5.4 | 204      | 3.4 | 90       | 1.5 | 12       | 0.2 | 6        | 0.1 |              |
| 6051-6100                                                                                                                              | 607                                                             | 10.0 | 467    | 7.7 |  | 334                                                                                                                                                                                                                                                         | 5.5 | 212      | 3.5 | 97       | 1.6 | 18       | 0.3 | 6        | 0.1 |              |
| 6101-6150                                                                                                                              | 612                                                             | 10.0 | 471    | 7.7 |  | 336                                                                                                                                                                                                                                                         | 5.5 | 214      | 3.5 | 104      | 1.7 | 18       | 0.3 | 6        | 0.1 |              |
| 6151-6200                                                                                                                              | 623                                                             | 10.1 | 481    | 7.8 |  | 345                                                                                                                                                                                                                                                         | 5.6 | 222      | 3.6 | 111      | 1.8 | 18       | 0.3 | 6        | 0.1 |              |
| 6201-6250                                                                                                                              | 634                                                             | 10.2 | 491    | 7.9 |  | 354                                                                                                                                                                                                                                                         | 5.7 | 230      | 3.7 | 112      | 1.8 | 24       | 0.4 | 6        | 0.1 |              |
| 6251-6300                                                                                                                              | 646                                                             | 10.3 | 502    | 8.0 |  | 363                                                                                                                                                                                                                                                         | 5.8 | 238      | 3.8 | 131      | 2.1 | 25       | 0.4 | 6        | 0.1 |              |
| 6301-6350                                                                                                                              | 657                                                             | 10.4 | 512    | 8.1 |  | 379                                                                                                                                                                                                                                                         | 6.0 | 246      | 3.9 | 139      | 2.2 | 25       | 0.4 | 6        | 0.1 |              |
| 6351-6400                                                                                                                              | 663                                                             | 10.4 | 522    | 8.2 |  | 382                                                                                                                                                                                                                                                         | 6.0 | 255      | 4.0 | 140      | 2.2 | 31       | 0.5 | 6        | 0.1 |              |
| 6401-6450                                                                                                                              | 674                                                             | 10.5 | 533    | 8.3 |  | 391                                                                                                                                                                                                                                                         | 6.1 | 263      | 4.1 | 147      | 2.3 | 32       | 0.5 | 6        | 0.1 |              |
| 6451-6500                                                                                                                              | 686                                                             | 10.6 | 537    | 8.3 |  | 401                                                                                                                                                                                                                                                         | 6.2 | 284      | 4.4 | 155      | 2.4 | 64       | 1.0 | 6        | 0.1 |              |
| 6501-6550                                                                                                                              | 698                                                             | 10.7 | 554    | 8.5 |  | 411                                                                                                                                                                                                                                                         | 6.3 | 293      | 4.5 | 163      | 2.5 | 71       | 1.1 | 6        | 0.1 |              |
| 6551-6600                                                                                                                              | 703                                                             | 10.7 | 558    | 8.5 |  | 420                                                                                                                                                                                                                                                         | 6.4 | 295      | 4.5 | 170      | 2.6 | 78       | 1.2 | 6        | 0.1 |              |
| 6601-6650                                                                                                                              | 715                                                             | 10.8 | 569    | 8.6 |  | 430                                                                                                                                                                                                                                                         | 6.5 | 304      | 4.6 | 172      | 2.6 | 79       | 1.2 | 6        | 0.1 |              |
| 6651-6700                                                                                                                              | 727                                                             | 10.9 | 580    | 8.7 |  | 440                                                                                                                                                                                                                                                         | 6.6 | 313      | 4.7 | 180      | 2.7 | 86       | 1.3 | 6        | 0.1 |              |
| 6701-6750                                                                                                                              | 733                                                             | 10.9 | 591    | 8.8 |  | 450                                                                                                                                                                                                                                                         | 6.7 | 322      | 4.8 | 201      | 3.0 | 87       | 1.3 | 13       | 0.2 |              |
| 6751-6800                                                                                                                              | 745                                                             | 11.0 | 602    | 8.9 |  | 460                                                                                                                                                                                                                                                         | 6.8 | 331      | 4.9 | 210      | 3.1 | 94       | 1.4 | 13       | 0.2 |              |
| 6801-6850                                                                                                                              | 757                                                             | 11.1 | 607    | 8.9 |  | 470                                                                                                                                                                                                                                                         | 6.9 | 334      | 4.9 | 211      | 3.1 | 102      | 1.5 | 20       | 0.3 |              |
| 6851-6900                                                                                                                              | 770                                                             | 11.2 | 618    | 9.0 |  | 481                                                                                                                                                                                                                                                         | 7.0 | 343      | 5.0 | 220      | 3.2 | 110      | 1.6 | 20       | 0.3 |              |
| 6901-6950                                                                                                                              | 775                                                             | 11.2 | 630    | 9.1 |  | 491                                                                                                                                                                                                                                                         | 7.1 | 353      | 5.1 | 228      | 3.3 | 110      | 1.6 | 20       | 0.3 |              |
| 6951-7000                                                                                                                              | 788                                                             | 11.3 | 641    | 9.2 |  | 502                                                                                                                                                                                                                                                         | 7.2 | 362      | 5.2 | 237      | 3.4 | 132      | 1.9 | 27       | 0.4 |              |
| 7001-7050                                                                                                                              | 800                                                             | 11.4 | 653    | 9.3 |  | 505                                                                                                                                                                                                                                                         | 7.2 | 372      | 5.3 | 245      | 3.5 | 133      | 1.9 | 28       | 0.4 |              |
| 7051-7100                                                                                                                              | 806                                                             | 11.4 | 657    | 9.3 |  | 516                                                                                                                                                                                                                                                         | 7.3 | 382      | 5.4 | 247      | 3.5 | 141      | 2.0 | 28       | 0.4 |              |
| 7101-7150                                                                                                                              | 819                                                             | 11.5 | 669    | 9.4 |  | 527                                                                                                                                                                                                                                                         | 7.4 | 391      | 5.5 | 256      | 3.6 | 149      | 2.1 | 35       | 0.5 |              |
| 7151-7200                                                                                                                              | 832                                                             | 11.6 | 681    | 9.5 |  | 538                                                                                                                                                                                                                                                         | 7.5 | 401      | 5.6 | 265      | 3.7 | 150      | 2.1 | 35       | 0.5 |              |

|                                                                                                                                        | AY                                                              |      |        |      |  |                                                                                                                                                                                                                                                             |     |          |     |          |     |          |     |          |     | Ausgabe 2019 |
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|                                                                                                                                        | 0 Kinder                                                        |      | 1 Kind |      |  | 2 Kinder                                                                                                                                                                                                                                                    |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | A0Y                                                             |      | A1Y    |      |  | A2Y                                                                                                                                                                                                                                                         |     | A3Y      |     | A4Y      |     | A5Y      |     | A6Y      |     |              |
|                                                                                                                                        | CHF                                                             | %    | CHF    | %    |  | CHF                                                                                                                                                                                                                                                         | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 7201-7250                                                                                                                              | 845                                                             | 11.7 | 693    | 9.6  |  | 549                                                                                                                                                                                                                                                         | 7.6 | 411      | 5.7 | 289      | 4.0 | 158      | 2.2 | 72       | 1.0 |              |
| 7251-7300                                                                                                                              | 851                                                             | 11.7 | 698    | 9.6  |  | 560                                                                                                                                                                                                                                                         | 7.7 | 421      | 5.8 | 298      | 4.1 | 167      | 2.3 | 72       | 1.0 |              |
| 7301-7350                                                                                                                              | 864                                                             | 11.8 | 710    | 9.7  |  | 564                                                                                                                                                                                                                                                         | 7.7 | 432      | 5.9 | 300      | 4.1 | 175      | 2.4 | 80       | 1.1 |              |
| 7351-7400                                                                                                                              | 870                                                             | 11.8 | 722    | 9.8  |  | 575                                                                                                                                                                                                                                                         | 7.8 | 435      | 5.9 | 309      | 4.2 | 177      | 2.4 | 81       | 1.1 |              |
| 7401-7450                                                                                                                              | 883                                                             | 11.9 | 727    | 9.8  |  | 586                                                                                                                                                                                                                                                         | 7.9 | 445      | 6.0 | 319      | 4.3 | 185      | 2.5 | 89       | 1.2 |              |
| 7451-7500                                                                                                                              | 897                                                             | 12.0 | 740    | 9.9  |  | 598                                                                                                                                                                                                                                                         | 8.0 | 455      | 6.1 | 328      | 4.4 | 201      | 2.7 | 97       | 1.3 |              |
| 7501-7550                                                                                                                              | 903                                                             | 12.0 | 752    | 10.0 |  | 609                                                                                                                                                                                                                                                         | 8.1 | 466      | 6.2 | 331      | 4.4 | 210      | 2.8 | 97       | 1.3 |              |
| 7551-7600                                                                                                                              | 916                                                             | 12.1 | 765    | 10.1 |  | 613                                                                                                                                                                                                                                                         | 8.1 | 477      | 6.3 | 340      | 4.5 | 219      | 2.9 | 106      | 1.4 |              |
| 7601-7650                                                                                                                              | 922                                                             | 12.1 | 770    | 10.1 |  | 625                                                                                                                                                                                                                                                         | 8.2 | 488      | 6.4 | 350      | 4.6 | 221      | 2.9 | 114      | 1.5 |              |
| 7651-7700                                                                                                                              | 936                                                             | 12.2 | 782    | 10.2 |  | 637                                                                                                                                                                                                                                                         | 8.3 | 498      | 6.5 | 360      | 4.7 | 230      | 3.0 | 130      | 1.7 |              |
| 7701-7750                                                                                                                              | 950                                                             | 12.3 | 795    | 10.3 |  | 648                                                                                                                                                                                                                                                         | 8.4 | 502      | 6.5 | 370      | 4.8 | 239      | 3.1 | 131      | 1.7 |              |
| 7751-7800                                                                                                                              | 956                                                             | 12.3 | 808    | 10.4 |  | 660                                                                                                                                                                                                                                                         | 8.5 | 513      | 6.6 | 380      | 4.9 | 248      | 3.2 | 139      | 1.8 |              |
| 7801-7850                                                                                                                              | 970                                                             | 12.4 | 813    | 10.4 |  | 665                                                                                                                                                                                                                                                         | 8.5 | 524      | 6.7 | 391      | 5.0 | 258      | 3.3 | 140      | 1.8 |              |
| 7851-7900                                                                                                                              | 984                                                             | 12.5 | 826    | 10.5 |  | 677                                                                                                                                                                                                                                                         | 8.6 | 535      | 6.8 | 393      | 5.0 | 259      | 3.3 | 149      | 1.9 |              |
| 7901-7950                                                                                                                              | 998                                                             | 12.6 | 840    | 10.6 |  | 689                                                                                                                                                                                                                                                         | 8.7 | 546      | 6.9 | 404      | 5.1 | 285      | 3.6 | 158      | 2.0 |              |
| 7951-8000                                                                                                                              | 1004                                                            | 12.6 | 845    | 10.6 |  | 693                                                                                                                                                                                                                                                         | 8.7 | 550      | 6.9 | 414      | 5.2 | 295      | 3.7 | 167      | 2.1 |              |
| 8001-8050                                                                                                                              | 1019                                                            | 12.7 | 858    | 10.7 |  | 706                                                                                                                                                                                                                                                         | 8.8 | 561      | 7.0 | 425      | 5.3 | 296      | 3.7 | 168      | 2.1 |              |
| 8051-8100                                                                                                                              | 1033                                                            | 12.8 | 872    | 10.8 |  | 718                                                                                                                                                                                                                                                         | 8.9 | 573      | 7.1 | 436      | 5.4 | 306      | 3.8 | 177      | 2.2 |              |
| 8101-8150                                                                                                                              | 1048                                                            | 12.9 | 877    | 10.8 |  | 731                                                                                                                                                                                                                                                         | 9.0 | 585      | 7.2 | 446      | 5.5 | 316      | 3.9 | 186      | 2.3 |              |
| 8151-8200                                                                                                                              | 1054                                                            | 12.9 | 891    | 10.9 |  | 735                                                                                                                                                                                                                                                         | 9.0 | 596      | 7.3 | 457      | 5.6 | 318      | 3.9 | 204      | 2.5 |              |
| 8201-8250                                                                                                                              | 1069                                                            | 13.0 | 904    | 11.0 |  | 748                                                                                                                                                                                                                                                         | 9.1 | 600      | 7.3 | 460      | 5.6 | 329      | 4.0 | 205      | 2.5 |              |
| 8251-8300                                                                                                                              | 1084                                                            | 13.1 | 910    | 11.0 |  | 761                                                                                                                                                                                                                                                         | 9.2 | 612      | 7.4 | 471      | 5.7 | 339      | 4.1 | 215      | 2.6 |              |
| 8301-8350                                                                                                                              | 1090                                                            | 13.1 | 924    | 11.1 |  | 765                                                                                                                                                                                                                                                         | 9.2 | 624      | 7.5 | 482      | 5.8 | 349      | 4.2 | 224      | 2.7 |              |
| 8351-8400                                                                                                                              | 1105                                                            | 13.2 | 929    | 11.1 |  | 778                                                                                                                                                                                                                                                         | 9.3 | 636      | 7.6 | 494      | 5.9 | 360      | 4.3 | 226      | 2.7 |              |
| 8401-8450                                                                                                                              | 1120                                                            | 13.3 | 943    | 11.2 |  | 791                                                                                                                                                                                                                                                         | 9.4 | 640      | 7.6 | 497      | 5.9 | 362      | 4.3 | 235      | 2.8 |              |
| 8451-8500                                                                                                                              | 1135                                                            | 13.4 | 957    | 11.3 |  | 805                                                                                                                                                                                                                                                         | 9.5 | 652      | 7.7 | 508      | 6.0 | 372      | 4.4 | 245      | 2.9 |              |
| 8501-8550                                                                                                                              | 1142                                                            | 13.4 | 963    | 11.3 |  | 809                                                                                                                                                                                                                                                         | 9.5 | 664      | 7.8 | 520      | 6.1 | 383      | 4.5 | 255      | 3.0 |              |
| 8551-8600                                                                                                                              | 1157                                                            | 13.5 | 977    | 11.4 |  | 823                                                                                                                                                                                                                                                         | 9.6 | 677      | 7.9 | 531      | 6.2 | 394      | 4.6 | 257      | 3.0 |              |

|                                                                                                                                        | AY                                                              |      |        |      |  |                                                                                                                                                                                                                                                             |      |          |     |          |     |          |     |          |     | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|------|--------|------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|-----|----------|-----|----------|-----|----------|-----|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | ALLEINSTEHENDE<br>Ledige, Getrennte,<br>Geschiedene, Verwitwete |      |        |      |  | Der Tarif A gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende<br>und verwitwete steuerpflichtige Personen, die nicht mit Kindern im gleichen Haushalt<br>zusammen leben. Anwendung Tarife A1–A6 siehe Tarifeinstufungen Seite 78. |      |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                                                        |      | 1 Kind |      |  | 2 Kinder                                                                                                                                                                                                                                                    |      | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | A0Y                                                             |      | A1Y    |      |  | A2Y                                                                                                                                                                                                                                                         |      | A3Y      |     | A4Y      |     | A5Y      |     | A6Y      |     |              |
|                                                                                                                                        | CHF                                                             | %    | CHF    | %    |  | CHF                                                                                                                                                                                                                                                         | %    | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 8601-8650                                                                                                                              | 1173                                                            | 13.6 | 991    | 11.5 |  | 836                                                                                                                                                                                                                                                         | 9.7  | 681      | 7.9 | 543      | 6.3 | 405      | 4.7 | 284      | 3.3 |              |
| 8651-8700                                                                                                                              | 1179                                                            | 13.6 | 1006   | 11.6 |  | 841                                                                                                                                                                                                                                                         | 9.7  | 694      | 8.0 | 546      | 6.3 | 416      | 4.8 | 286      | 3.3 |              |
| 8701-8750                                                                                                                              | 1195                                                            | 13.7 | 1012   | 11.6 |  | 855                                                                                                                                                                                                                                                         | 9.8  | 706      | 8.1 | 558      | 6.4 | 418      | 4.8 | 296      | 3.4 |              |
| 8751-8800                                                                                                                              | 1210                                                            | 13.8 | 1026   | 11.7 |  | 868                                                                                                                                                                                                                                                         | 9.9  | 710      | 8.1 | 570      | 6.5 | 429      | 4.9 | 307      | 3.5 |              |
| 8801-8850                                                                                                                              | 1217                                                            | 13.8 | 1041   | 11.8 |  | 873                                                                                                                                                                                                                                                         | 9.9  | 723      | 8.2 | 582      | 6.6 | 441      | 5.0 | 308      | 3.5 |              |
| 8851-8900                                                                                                                              | 1233                                                            | 13.9 | 1056   | 11.9 |  | 887                                                                                                                                                                                                                                                         | 10.0 | 736      | 8.3 | 585      | 6.6 | 452      | 5.1 | 319      | 3.6 |              |
| 8901-8950                                                                                                                              | 1249                                                            | 14.0 | 1062   | 11.9 |  | 901                                                                                                                                                                                                                                                         | 10.1 | 749      | 8.4 | 597      | 6.7 | 464      | 5.2 | 330      | 3.7 |              |
| 8951-9000                                                                                                                              | 1256                                                            | 14.0 | 1077   | 12.0 |  | 906                                                                                                                                                                                                                                                         | 10.1 | 753      | 8.4 | 610      | 6.8 | 466      | 5.2 | 332      | 3.7 |              |
| 9001-9050                                                                                                                              | 1272                                                            | 14.1 | 1092   | 12.1 |  | 920                                                                                                                                                                                                                                                         | 10.2 | 767      | 8.5 | 622      | 6.9 | 478      | 5.3 | 342      | 3.8 |              |
| 9051-9100                                                                                                                              | 1288                                                            | 14.2 | 1107   | 12.2 |  | 925                                                                                                                                                                                                                                                         | 10.2 | 780      | 8.6 | 626      | 6.9 | 490      | 5.4 | 353      | 3.9 |              |
| 9101-9150                                                                                                                              | 1295                                                            | 14.2 | 1113   | 12.2 |  | 939                                                                                                                                                                                                                                                         | 10.3 | 784      | 8.6 | 638      | 7.0 | 501      | 5.5 | 365      | 4.0 |              |
| 9151-9200                                                                                                                              | 1312                                                            | 14.3 | 1128   | 12.3 |  | 954                                                                                                                                                                                                                                                         | 10.4 | 798      | 8.7 | 651      | 7.1 | 504      | 5.5 | 367      | 4.0 |              |
| 9201-9250                                                                                                                              | 1319                                                            | 14.3 | 1143   | 12.4 |  | 959                                                                                                                                                                                                                                                         | 10.4 | 811      | 8.8 | 654      | 7.1 | 516      | 5.6 | 378      | 4.1 |              |
| 9251-9300                                                                                                                              | 1335                                                            | 14.4 | 1150   | 12.4 |  | 973                                                                                                                                                                                                                                                         | 10.5 | 816      | 8.8 | 667      | 7.2 | 528      | 5.7 | 389      | 4.2 |              |
| 9301-9350                                                                                                                              | 1342                                                            | 14.4 | 1165   | 12.5 |  | 988                                                                                                                                                                                                                                                         | 10.6 | 829      | 8.9 | 680      | 7.3 | 540      | 5.8 | 400      | 4.3 |              |
| 9351-9400                                                                                                                              | 1359                                                            | 14.5 | 1181   | 12.6 |  | 1003                                                                                                                                                                                                                                                        | 10.7 | 843      | 9.0 | 693      | 7.4 | 543      | 5.8 | 412      | 4.4 |              |
| 9401-9450                                                                                                                              | 1376                                                            | 14.6 | 1187   | 12.6 |  | 1008                                                                                                                                                                                                                                                        | 10.7 | 848      | 9.0 | 697      | 7.4 | 556      | 5.9 | 414      | 4.4 |              |
| 9451-9500                                                                                                                              | 1383                                                            | 14.6 | 1203   | 12.7 |  | 1023                                                                                                                                                                                                                                                        | 10.8 | 862      | 9.1 | 710      | 7.5 | 568      | 6.0 | 426      | 4.5 |              |
| 9501-9550                                                                                                                              | 1400                                                            | 14.7 | 1219   | 12.8 |  | 1038                                                                                                                                                                                                                                                        | 10.9 | 876      | 9.2 | 723      | 7.6 | 581      | 6.1 | 438      | 4.6 |              |
| 9551-9600                                                                                                                              | 1407                                                            | 14.7 | 1225   | 12.8 |  | 1053                                                                                                                                                                                                                                                        | 11.0 | 880      | 9.2 | 727      | 7.6 | 584      | 6.1 | 450      | 4.7 |              |
| 9601-9650                                                                                                                              | 1424                                                            | 14.8 | 1241   | 12.9 |  | 1058                                                                                                                                                                                                                                                        | 11.0 | 895      | 9.3 | 741      | 7.7 | 596      | 6.2 | 452      | 4.7 |              |
| 9651-9700                                                                                                                              | 1431                                                            | 14.8 | 1257   | 13.0 |  | 1073                                                                                                                                                                                                                                                        | 11.1 | 899      | 9.3 | 754      | 7.8 | 609      | 6.3 | 464      | 4.8 |              |
| 9701-9750                                                                                                                              | 1449                                                            | 14.9 | 1264   | 13.0 |  | 1089                                                                                                                                                                                                                                                        | 11.2 | 914      | 9.4 | 768      | 7.9 | 612      | 6.3 | 476      | 4.9 |              |
| 9751-9800                                                                                                                              | 1456                                                            | 14.9 | 1280   | 13.1 |  | 1094                                                                                                                                                                                                                                                        | 11.2 | 928      | 9.5 | 772      | 7.9 | 625      | 6.4 | 488      | 5.0 |              |
| 9801-9850                                                                                                                              | 1473                                                            | 15.0 | 1296   | 13.2 |  | 1110                                                                                                                                                                                                                                                        | 11.3 | 933      | 9.5 | 786      | 8.0 | 638      | 6.5 | 491      | 5.0 |              |
| 9851-9900                                                                                                                              | 1481                                                            | 15.0 | 1303   | 13.2 |  | 1125                                                                                                                                                                                                                                                        | 11.4 | 948      | 9.6 | 790      | 8.0 | 641      | 6.5 | 503      | 5.1 |              |
| 9901-9950                                                                                                                              | 1498                                                            | 15.1 | 1320   | 13.3 |  | 1131                                                                                                                                                                                                                                                        | 11.4 | 952      | 9.6 | 803      | 8.1 | 655      | 6.6 | 516      | 5.2 |              |
| 9951-10000                                                                                                                             | 1516                                                            | 15.2 | 1326   | 13.3 |  | 1147                                                                                                                                                                                                                                                        | 11.5 | 967      | 9.7 | 817      | 8.2 | 668      | 6.7 | 528      | 5.3 |              |

|                                                                                                                                        | AY                                                              |      |        |      |  |                                                                                                                                                                                                                                                             |      |          |      |          |      |          |      |          |      | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|------|--------|------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|------|----------|------|----------|------|----------|------|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | ALLEINSTEHENDE<br>Ledige, Getrennte,<br>Geschiedene, Verwitwete |      |        |      |  | Der Tarif A gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende<br>und verwitwete steuerpflichtige Personen, die nicht mit Kindern im gleichen Haushalt<br>zusammen leben. Anwendung Tarife A1–A6 siehe Tarifeinstufungen Seite 78. |      |          |      |          |      |          |      |          |      |              |
|                                                                                                                                        | 0 Kinder                                                        |      | 1 Kind |      |  | 2 Kinder                                                                                                                                                                                                                                                    |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      |              |
|                                                                                                                                        | A0Y                                                             |      | A1Y    |      |  | A2Y                                                                                                                                                                                                                                                         |      | A3Y      |      | A4Y      |      | A5Y      |      | A6Y      |      |              |
|                                                                                                                                        | CHF                                                             | %    | CHF    | %    |  | CHF                                                                                                                                                                                                                                                         | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |              |
| 10001-10500                                                                                                                            |                                                                 | 15.4 |        | 13.6 |  |                                                                                                                                                                                                                                                             | 11.9 |          | 10.1 |          | 8.5  |          | 7.0  |          | 5.6  |              |
| 10501-11000                                                                                                                            |                                                                 | 15.9 |        | 14.2 |  |                                                                                                                                                                                                                                                             | 12.5 |          | 10.8 |          | 9.2  |          | 7.7  |          | 6.3  |              |
| 11001-11500                                                                                                                            |                                                                 | 16.4 |        | 14.7 |  |                                                                                                                                                                                                                                                             | 13.1 |          | 11.5 |          | 9.9  |          | 8.3  |          | 7.0  |              |
| 11501-12000                                                                                                                            |                                                                 | 16.9 |        | 15.2 |  |                                                                                                                                                                                                                                                             | 13.6 |          | 12.1 |          | 10.5 |          | 9.0  |          | 7.6  |              |
| 12001-12500                                                                                                                            |                                                                 | 17.4 |        | 15.7 |  |                                                                                                                                                                                                                                                             | 14.1 |          | 12.6 |          | 11.1 |          | 9.6  |          | 8.2  |              |
| 12501-13000                                                                                                                            |                                                                 | 17.8 |        | 16.2 |  |                                                                                                                                                                                                                                                             | 14.7 |          | 13.1 |          | 11.7 |          | 10.3 |          | 8.9  |              |
| 13001-13500                                                                                                                            |                                                                 | 18.2 |        | 16.7 |  |                                                                                                                                                                                                                                                             | 15.2 |          | 13.7 |          | 12.2 |          | 10.9 |          | 9.5  |              |
| 13501-14000                                                                                                                            |                                                                 | 18.6 |        | 17.2 |  |                                                                                                                                                                                                                                                             | 15.7 |          | 14.2 |          | 12.8 |          | 11.4 |          | 10.1 |              |
| 14001-14500                                                                                                                            |                                                                 | 19.1 |        | 17.6 |  |                                                                                                                                                                                                                                                             | 16.2 |          | 14.7 |          | 13.3 |          | 11.9 |          | 10.7 |              |
| 14501-15000                                                                                                                            |                                                                 | 19.5 |        | 18.0 |  |                                                                                                                                                                                                                                                             | 16.6 |          | 15.2 |          | 13.9 |          | 12.5 |          | 11.2 |              |
| 15001-15500                                                                                                                            |                                                                 | 19.8 |        | 18.4 |  |                                                                                                                                                                                                                                                             | 17.0 |          | 15.7 |          | 14.4 |          | 13.0 |          | 11.7 |              |
| 15501-16000                                                                                                                            |                                                                 | 20.2 |        | 18.8 |  |                                                                                                                                                                                                                                                             | 17.5 |          | 16.1 |          | 14.8 |          | 13.5 |          | 12.3 |              |
| 16001-16500                                                                                                                            |                                                                 | 20.5 |        | 19.2 |  |                                                                                                                                                                                                                                                             | 17.9 |          | 16.5 |          | 15.3 |          | 14.0 |          | 12.8 |              |
| 16501-17000                                                                                                                            |                                                                 | 20.8 |        | 19.5 |  |                                                                                                                                                                                                                                                             | 18.3 |          | 17.0 |          | 15.7 |          | 14.5 |          | 13.3 |              |
| 17001-17500                                                                                                                            |                                                                 | 21.1 |        | 19.9 |  |                                                                                                                                                                                                                                                             | 18.6 |          | 17.4 |          | 16.1 |          | 14.9 |          | 13.7 |              |
| 17501-18000                                                                                                                            |                                                                 | 21.4 |        | 20.2 |  |                                                                                                                                                                                                                                                             | 19.0 |          | 17.8 |          | 16.6 |          | 15.3 |          | 14.1 |              |
| 18001-18500                                                                                                                            |                                                                 | 21.8 |        | 20.5 |  |                                                                                                                                                                                                                                                             | 19.3 |          | 18.1 |          | 17.0 |          | 15.8 |          | 14.6 |              |
| 18501-19000                                                                                                                            |                                                                 | 22.1 |        | 20.8 |  |                                                                                                                                                                                                                                                             | 19.6 |          | 18.5 |          | 17.3 |          | 16.2 |          | 15.0 |              |
| 19001-19500                                                                                                                            |                                                                 | 22.4 |        | 21.2 |  |                                                                                                                                                                                                                                                             | 20.0 |          | 18.8 |          | 17.7 |          | 16.6 |          | 15.4 |              |
| 19501-20000                                                                                                                            |                                                                 | 22.7 |        | 21.5 |  |                                                                                                                                                                                                                                                             | 20.3 |          | 19.1 |          | 18.0 |          | 16.9 |          | 15.8 |              |
| 20001-20500                                                                                                                            |                                                                 | 23.0 |        | 21.8 |  |                                                                                                                                                                                                                                                             | 20.7 |          | 19.5 |          | 18.4 |          | 17.3 |          | 16.2 |              |
| 20501-21000                                                                                                                            |                                                                 | 23.2 |        | 22.1 |  |                                                                                                                                                                                                                                                             | 21.0 |          | 19.8 |          | 18.7 |          | 17.6 |          | 16.6 |              |
| 21001-21500                                                                                                                            |                                                                 | 23.5 |        | 22.4 |  |                                                                                                                                                                                                                                                             | 21.3 |          | 20.2 |          | 19.1 |          | 18.0 |          | 16.9 |              |
| 21501-22000                                                                                                                            |                                                                 | 23.7 |        | 22.6 |  |                                                                                                                                                                                                                                                             | 21.6 |          | 20.5 |          | 19.4 |          | 18.3 |          | 17.2 |              |
| 22001-22500                                                                                                                            |                                                                 | 23.9 |        | 22.9 |  |                                                                                                                                                                                                                                                             | 21.8 |          | 20.8 |          | 19.7 |          | 18.7 |          | 17.6 |              |
| 22501-23000                                                                                                                            |                                                                 | 24.2 |        | 23.1 |  |                                                                                                                                                                                                                                                             | 22.1 |          | 21.1 |          | 20.0 |          | 19.0 |          | 18.0 |              |
| 23001-23500                                                                                                                            |                                                                 | 24.4 |        | 23.3 |  |                                                                                                                                                                                                                                                             | 22.3 |          | 21.3 |          | 20.3 |          | 19.3 |          | 18.3 |              |
| 23501-24000                                                                                                                            |                                                                 | 24.5 |        | 23.6 |  |                                                                                                                                                                                                                                                             | 22.6 |          | 21.6 |          | 20.6 |          | 19.6 |          | 18.6 |              |

|                                                                                                                                        | AY                                                              |      |        |      |  |                                                                                                                                                                                                                                                             |      |          |      |          |      |          |      |          |      | Ausgabe 2019 |  |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|------|--------|------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|------|----------|------|----------|------|----------|------|--------------|--|
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|                                                                                                                                        | 0 Kinder                                                        |      | 1 Kind |      |  | 2 Kinder                                                                                                                                                                                                                                                    |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      |              |  |
|                                                                                                                                        | A0Y                                                             |      | A1Y    |      |  | A2Y                                                                                                                                                                                                                                                         |      | A3Y      |      | A4Y      |      | A5Y      |      | A6Y      |      |              |  |
|                                                                                                                                        | CHF                                                             | %    | CHF    | %    |  | CHF                                                                                                                                                                                                                                                         | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |              |  |
| 24001-24500                                                                                                                            |                                                                 | 24.7 |        | 23.8 |  |                                                                                                                                                                                                                                                             | 22.8 |          | 21.9 |          | 20.9 |          | 19.9 |          | 19.0 |              |  |
| 24501-25000                                                                                                                            |                                                                 | 24.9 |        | 24.0 |  |                                                                                                                                                                                                                                                             | 23.0 |          | 22.1 |          | 21.1 |          | 20.2 |          | 19.3 |              |  |
| 25001-25500                                                                                                                            |                                                                 | 25.1 |        | 24.2 |  |                                                                                                                                                                                                                                                             | 23.2 |          | 22.3 |          | 21.4 |          | 20.5 |          | 19.5 |              |  |
| 25501-26000                                                                                                                            |                                                                 | 25.3 |        | 24.4 |  |                                                                                                                                                                                                                                                             | 23.5 |          | 22.5 |          | 21.6 |          | 20.7 |          | 19.8 |              |  |
| 26001-26500                                                                                                                            |                                                                 | 25.4 |        | 24.5 |  |                                                                                                                                                                                                                                                             | 23.6 |          | 22.8 |          | 21.9 |          | 21.0 |          | 20.1 |              |  |
| 26501-27000                                                                                                                            |                                                                 | 25.6 |        | 24.7 |  |                                                                                                                                                                                                                                                             | 23.8 |          | 23.0 |          | 22.1 |          | 21.2 |          | 20.3 |              |  |
| 27001-27500                                                                                                                            |                                                                 | 25.7 |        | 24.9 |  |                                                                                                                                                                                                                                                             | 24.0 |          | 23.2 |          | 22.3 |          | 21.4 |          | 20.6 |              |  |
| 27501-28000                                                                                                                            |                                                                 | 25.9 |        | 25.0 |  |                                                                                                                                                                                                                                                             | 24.2 |          | 23.3 |          | 22.5 |          | 21.7 |          | 20.8 |              |  |
| 28001-28500                                                                                                                            |                                                                 | 26.0 |        | 25.2 |  |                                                                                                                                                                                                                                                             | 24.4 |          | 23.5 |          | 22.7 |          | 21.9 |          | 21.0 |              |  |
| 28501-29000                                                                                                                            |                                                                 | 26.2 |        | 25.3 |  |                                                                                                                                                                                                                                                             | 24.5 |          | 23.7 |          | 22.9 |          | 22.1 |          | 21.3 |              |  |
| 29001-29500                                                                                                                            |                                                                 | 26.3 |        | 25.5 |  |                                                                                                                                                                                                                                                             | 24.7 |          | 23.9 |          | 23.1 |          | 22.3 |          | 21.5 |              |  |
| 29501-30000                                                                                                                            |                                                                 | 26.4 |        | 25.6 |  |                                                                                                                                                                                                                                                             | 24.8 |          | 24.0 |          | 23.3 |          | 22.5 |          | 21.7 |              |  |
| 30001-35000                                                                                                                            |                                                                 | 27.0 |        | 26.3 |  |                                                                                                                                                                                                                                                             | 25.6 |          | 24.9 |          | 24.1 |          | 23.4 |          | 22.7 |              |  |
| 35001-40000                                                                                                                            |                                                                 | 28.1 |        | 27.4 |  |                                                                                                                                                                                                                                                             | 26.8 |          | 26.1 |          | 25.5 |          | 24.9 |          | 24.2 |              |  |
| 40001-45000                                                                                                                            |                                                                 | 28.9 |        | 28.3 |  |                                                                                                                                                                                                                                                             | 27.7 |          | 27.2 |          | 26.6 |          | 26.0 |          | 25.5 |              |  |
| 45001-50000                                                                                                                            |                                                                 | 29.5 |        | 29.0 |  |                                                                                                                                                                                                                                                             | 28.5 |          | 28.0 |          | 27.5 |          | 26.9 |          | 26.4 |              |  |
| 50001-55000                                                                                                                            |                                                                 | 30.0 |        | 29.5 |  |                                                                                                                                                                                                                                                             | 29.1 |          | 28.6 |          | 28.2 |          | 27.7 |          | 27.2 |              |  |
| 55001-60000                                                                                                                            |                                                                 | 30.4 |        | 30.0 |  |                                                                                                                                                                                                                                                             | 29.6 |          | 29.2 |          | 28.7 |          | 28.3 |          | 27.9 |              |  |
| 60001-65000                                                                                                                            |                                                                 | 30.8 |        | 30.4 |  |                                                                                                                                                                                                                                                             | 30.0 |          | 29.6 |          | 29.2 |          | 28.8 |          | 28.4 |              |  |
| 65001-70000                                                                                                                            |                                                                 | 31.1 |        | 30.7 |  |                                                                                                                                                                                                                                                             | 30.3 |          | 30.0 |          | 29.6 |          | 29.3 |          | 28.9 |              |  |
| 70001-75000                                                                                                                            |                                                                 | 31.3 |        | 31.0 |  |                                                                                                                                                                                                                                                             | 30.7 |          | 30.3 |          | 30.0 |          | 29.7 |          | 29.3 |              |  |
| 75001-80000                                                                                                                            |                                                                 | 31.4 |        | 31.1 |  |                                                                                                                                                                                                                                                             | 30.8 |          | 30.5 |          | 30.2 |          | 29.9 |          | 29.6 |              |  |
| 80001-85000                                                                                                                            |                                                                 | 31.6 |        | 31.3 |  |                                                                                                                                                                                                                                                             | 31.0 |          | 30.7 |          | 30.4 |          | 30.2 |          | 29.9 |              |  |
| 85001-90000                                                                                                                            |                                                                 | 31.7 |        | 31.4 |  |                                                                                                                                                                                                                                                             | 31.1 |          | 30.9 |          | 30.6 |          | 30.3 |          | 30.1 |              |  |
| 90001-95000                                                                                                                            |                                                                 | 31.7 |        | 31.5 |  |                                                                                                                                                                                                                                                             | 31.2 |          | 31.0 |          | 30.7 |          | 30.5 |          | 30.2 |              |  |
| 95001-100000                                                                                                                           |                                                                 | 31.8 |        | 31.6 |  |                                                                                                                                                                                                                                                             | 31.3 |          | 31.1 |          | 30.9 |          | 30.6 |          | 30.4 |              |  |

|                                                                                                                                        | BY                              |   |        |   |                                                                                                                                                                                                                   |          |   |          |   |          |   |          |   |          | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|---|--------|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---|----------|---|----------|---|----------|---|----------|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Alleinvertiener |   |        |   | Der Tarif B gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe<br>leben und bei denen sich die Erwerbstätigkeit auf einen Ehegatten beschränkt.<br>Gilt auch für eingetragene Partnerschaften. |          |   |          |   |          |   |          |   |          |              |
|                                                                                                                                        | 0 Kinder                        |   | 1 Kind |   |                                                                                                                                                                                                                   | 2 Kinder |   | 3 Kinder |   | 4 Kinder |   | 5 Kinder |   | 6 Kinder |              |
|                                                                                                                                        | B0Y                             |   | B1Y    |   |                                                                                                                                                                                                                   | B2Y      |   | B3Y      |   | B4Y      |   | B5Y      |   | B6Y      |              |
|                                                                                                                                        | CHF                             | % | CHF    | % |                                                                                                                                                                                                                   | CHF      | % | CHF      | % | CHF      | % | CHF      | % | CHF      | %            |
| 0-250                                                                                                                                  | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 251-300                                                                                                                                | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 301-350                                                                                                                                | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 351-400                                                                                                                                | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 401-450                                                                                                                                | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 451-500                                                                                                                                | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 501-550                                                                                                                                | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 551-600                                                                                                                                | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 601-650                                                                                                                                | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 651-700                                                                                                                                | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 701-750                                                                                                                                | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 751-800                                                                                                                                | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 801-850                                                                                                                                | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 851-900                                                                                                                                | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 901-950                                                                                                                                | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 951-1000                                                                                                                               | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 1001-1050                                                                                                                              | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 1051-1100                                                                                                                              | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 1101-1150                                                                                                                              | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 1151-1200                                                                                                                              | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 1201-1250                                                                                                                              | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 1251-1300                                                                                                                              | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 1301-1350                                                                                                                              | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 1351-1400                                                                                                                              | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 1401-1450                                                                                                                              | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 1451-1500                                                                                                                              | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 1501-1550                                                                                                                              | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |
| 1551-1600                                                                                                                              | 2                               |   | 2      |   |                                                                                                                                                                                                                   | 2        |   | 2        |   | 2        |   | 2        |   | 2        |              |

|                                                                                                                                        | BY                              |     |        |   |  |                                                                                                                                                                                                                   |   |          |   |          |   |          |   |          |   | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-----|--------|---|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----------|---|----------|---|----------|---|----------|---|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Alleinverdiener |     |        |   |  | Der Tarif B gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe<br>leben und bei denen sich die Erwerbstätigkeit auf einen Ehegatten beschränkt.<br>Gilt auch für eingetragene Partnerschaften. |   |          |   |          |   |          |   |          |   |              |
|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |   |  | 2 Kinder                                                                                                                                                                                                          |   | 3 Kinder |   | 4 Kinder |   | 5 Kinder |   | 6 Kinder |   |              |
|                                                                                                                                        | B0Y                             |     | B1Y    |   |  | B2Y                                                                                                                                                                                                               |   | B3Y      |   | B4Y      |   | B5Y      |   | B6Y      |   |              |
|                                                                                                                                        | CHF                             | %   | CHF    | % |  | CHF                                                                                                                                                                                                               | % | CHF      | % | CHF      | % | CHF      | % | CHF      | % |              |
| 1601-1650                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1651-1700                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1701-1750                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1751-1800                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1801-1850                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1851-1900                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1901-1950                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1951-2000                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2001-2050                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2051-2100                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2101-2150                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2151-2200                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2201-2250                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2251-2300                                                                                                                              | 4                               | 0.2 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2301-2350                                                                                                                              | 4                               | 0.2 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2351-2400                                                                                                                              | 4                               | 0.2 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2401-2450                                                                                                                              | 7                               | 0.3 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2451-2500                                                                                                                              | 7                               | 0.3 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2501-2550                                                                                                                              | 7                               | 0.3 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2551-2600                                                                                                                              | 10                              | 0.4 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2601-2650                                                                                                                              | 10                              | 0.4 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2651-2700                                                                                                                              | 10                              | 0.4 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2701-2750                                                                                                                              | 24                              | 0.9 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2751-2800                                                                                                                              | 27                              | 1.0 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2801-2850                                                                                                                              | 28                              | 1.0 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2851-2900                                                                                                                              | 31                              | 1.1 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2901-2950                                                                                                                              | 32                              | 1.1 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2951-3000                                                                                                                              | 35                              | 1.2 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |

|                                                                                                                                        |                                 |     |        |     | BY |                                                                                                                                                                                                                   |     |          |     |          |     |          |     |          |     |  | Ausgabe 2019 |  |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-----|--------|-----|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|-----|----------|-----|----------|-----|----------|-----|--|--------------|--|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Alleinvertiener |     |        |     |    | Der Tarif B gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe<br>leben und bei denen sich die Erwerbstätigkeit auf einen Ehegatten beschränkt.<br>Gilt auch für eingetragene Partnerschaften. |     |          |     |          |     |          |     |          |     |  |              |  |
|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |    | 2 Kinder                                                                                                                                                                                                          |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |  |              |  |
|                                                                                                                                        | B0Y                             |     | B1Y    |     |    | B2Y                                                                                                                                                                                                               |     | B3Y      |     | B4Y      |     | B5Y      |     | B6Y      |     |  |              |  |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |    | CHF                                                                                                                                                                                                               | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |  |              |  |
| 3001-3050                                                                                                                              | 36                              | 1.2 | 3      | 0.1 |    | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |  |              |  |
| 3051-3100                                                                                                                              | 36                              | 1.2 | 3      | 0.1 |    | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |  |              |  |
| 3101-3150                                                                                                                              | 40                              | 1.3 | 3      | 0.1 |    | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |  |              |  |
| 3151-3200                                                                                                                              | 41                              | 1.3 | 6      | 0.2 |    | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |  |              |  |
| 3201-3250                                                                                                                              | 45                              | 1.4 | 6      | 0.2 |    | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |  |              |  |
| 3251-3300                                                                                                                              | 52                              | 1.6 | 6      | 0.2 |    | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |  |              |  |
| 3301-3350                                                                                                                              | 53                              | 1.6 | 6      | 0.2 |    | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |  |              |  |
| 3351-3400                                                                                                                              | 57                              | 1.7 | 10     | 0.3 |    | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |  |              |  |
| 3401-3450                                                                                                                              | 61                              | 1.8 | 10     | 0.3 |    | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |  |              |  |
| 3451-3500                                                                                                                              | 62                              | 1.8 | 10     | 0.3 |    | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |  |              |  |
| 3501-3550                                                                                                                              | 66                              | 1.9 | 24     | 0.7 |    | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |  |              |  |
| 3551-3600                                                                                                                              | 67                              | 1.9 | 25     | 0.7 |    | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |  |              |  |
| 3601-3650                                                                                                                              | 72                              | 2.0 | 29     | 0.8 |    | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |  |              |  |
| 3651-3700                                                                                                                              | 73                              | 2.0 | 29     | 0.8 |    | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |  |              |  |
| 3701-3750                                                                                                                              | 78                              | 2.1 | 33     | 0.9 |    | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |  |              |  |
| 3751-3800                                                                                                                              | 79                              | 2.1 | 33     | 0.9 |    | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |  |              |  |
| 3801-3850                                                                                                                              | 87                              | 2.3 | 34     | 0.9 |    | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |  |              |  |
| 3851-3900                                                                                                                              | 89                              | 2.3 | 38     | 1.0 |    | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |  |              |  |
| 3901-3950                                                                                                                              | 94                              | 2.4 | 39     | 1.0 |    | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |  |              |  |
| 3951-4000                                                                                                                              | 95                              | 2.4 | 39     | 1.0 |    | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |  |              |  |
| 4001-4050                                                                                                                              | 100                             | 2.5 | 44     | 1.1 |    | 4                                                                                                                                                                                                                 | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |  |              |  |
| 4051-4100                                                                                                                              | 105                             | 2.6 | 48     | 1.2 |    | 8                                                                                                                                                                                                                 | 0.2 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |  |              |  |
| 4101-4150                                                                                                                              | 111                             | 2.7 | 53     | 1.3 |    | 8                                                                                                                                                                                                                 | 0.2 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |  |              |  |
| 4151-4200                                                                                                                              | 112                             | 2.7 | 54     | 1.3 |    | 8                                                                                                                                                                                                                 | 0.2 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |  |              |  |
| 4201-4250                                                                                                                              | 118                             | 2.8 | 59     | 1.4 |    | 8                                                                                                                                                                                                                 | 0.2 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |  |              |  |
| 4251-4300                                                                                                                              | 123                             | 2.9 | 59     | 1.4 |    | 8                                                                                                                                                                                                                 | 0.2 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |  |              |  |
| 4301-4350                                                                                                                              | 125                             | 2.9 | 64     | 1.5 |    | 12                                                                                                                                                                                                                | 0.3 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |  |              |  |
| 4351-4400                                                                                                                              | 140                             | 3.2 | 65     | 1.5 |    | 26                                                                                                                                                                                                                | 0.6 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |  |              |  |

|                                                                                                                                        | BY                              |     |        |     |  |                                                                                                                                                                                                                   |     |          |     |          |     |          |     |          |     | Ausgabe 2019 |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Alleinvertiener |     |        |     |  | Der Tarif B gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe<br>leben und bei denen sich die Erwerbstätigkeit auf einen Ehegatten beschränkt.<br>Gilt auch für eingetragene Partnerschaften. |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                          |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | B0Y                             |     | B1Y    |     |  | B2Y                                                                                                                                                                                                               |     | B3Y      |     | B4Y      |     | B5Y      |     | B6Y      |     |              |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                               | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 4401-4450                                                                                                                              | 141                             | 3.2 | 70     | 1.6 |  | 26                                                                                                                                                                                                                | 0.6 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4451-4500                                                                                                                              | 147                             | 3.3 | 71     | 1.6 |  | 26                                                                                                                                                                                                                | 0.6 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4501-4550                                                                                                                              | 149                             | 3.3 | 76     | 1.7 |  | 31                                                                                                                                                                                                                | 0.7 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4551-4600                                                                                                                              | 155                             | 3.4 | 77     | 1.7 |  | 32                                                                                                                                                                                                                | 0.7 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4601-4650                                                                                                                              | 157                             | 3.4 | 87     | 1.9 |  | 32                                                                                                                                                                                                                | 0.7 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4651-4700                                                                                                                              | 163                             | 3.5 | 88     | 1.9 |  | 37                                                                                                                                                                                                                | 0.8 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4701-4750                                                                                                                              | 165                             | 3.5 | 89     | 1.9 |  | 37                                                                                                                                                                                                                | 0.8 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4751-4800                                                                                                                              | 171                             | 3.6 | 95     | 2.0 |  | 38                                                                                                                                                                                                                | 0.8 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4801-4850                                                                                                                              | 173                             | 3.6 | 96     | 2.0 |  | 43                                                                                                                                                                                                                | 0.9 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4851-4900                                                                                                                              | 180                             | 3.7 | 102    | 2.1 |  | 43                                                                                                                                                                                                                | 0.9 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4901-4950                                                                                                                              | 187                             | 3.8 | 103    | 2.1 |  | 49                                                                                                                                                                                                                | 1.0 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4951-5000                                                                                                                              | 189                             | 3.8 | 109    | 2.2 |  | 54                                                                                                                                                                                                                | 1.1 | 9        | 0.2 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 5001-5050                                                                                                                              | 195                             | 3.9 | 110    | 2.2 |  | 55                                                                                                                                                                                                                | 1.1 | 10       | 0.2 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5051-5100                                                                                                                              | 197                             | 3.9 | 116    | 2.3 |  | 60                                                                                                                                                                                                                | 1.2 | 10       | 0.2 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5101-5150                                                                                                                              | 205                             | 4.0 | 117    | 2.3 |  | 61                                                                                                                                                                                                                | 1.2 | 10       | 0.2 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5151-5200                                                                                                                              | 212                             | 4.1 | 124    | 2.4 |  | 62                                                                                                                                                                                                                | 1.2 | 10       | 0.2 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5201-5250                                                                                                                              | 214                             | 4.1 | 135    | 2.6 |  | 67                                                                                                                                                                                                                | 1.3 | 26       | 0.5 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5251-5300                                                                                                                              | 221                             | 4.2 | 137    | 2.6 |  | 68                                                                                                                                                                                                                | 1.3 | 26       | 0.5 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5301-5350                                                                                                                              | 223                             | 4.2 | 143    | 2.7 |  | 74                                                                                                                                                                                                                | 1.4 | 31       | 0.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5351-5400                                                                                                                              | 231                             | 4.3 | 145    | 2.7 |  | 75                                                                                                                                                                                                                | 1.4 | 32       | 0.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5401-5450                                                                                                                              | 233                             | 4.3 | 146    | 2.7 |  | 75                                                                                                                                                                                                                | 1.4 | 32       | 0.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5451-5500                                                                                                                              | 240                             | 4.4 | 153    | 2.8 |  | 87                                                                                                                                                                                                                | 1.6 | 32       | 0.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5501-5550                                                                                                                              | 243                             | 4.4 | 154    | 2.8 |  | 88                                                                                                                                                                                                                | 1.6 | 38       | 0.7 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5551-5600                                                                                                                              | 250                             | 4.5 | 161    | 2.9 |  | 94                                                                                                                                                                                                                | 1.7 | 39       | 0.7 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5601-5650                                                                                                                              | 258                             | 4.6 | 168    | 3.0 |  | 95                                                                                                                                                                                                                | 1.7 | 39       | 0.7 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5651-5700                                                                                                                              | 261                             | 4.6 | 170    | 3.0 |  | 102                                                                                                                                                                                                               | 1.8 | 45       | 0.8 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5701-5750                                                                                                                              | 269                             | 4.7 | 177    | 3.1 |  | 103                                                                                                                                                                                                               | 1.8 | 51       | 0.9 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5751-5800                                                                                                                              | 271                             | 4.7 | 179    | 3.1 |  | 109                                                                                                                                                                                                               | 1.9 | 51       | 0.9 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |

|                                                                                                                                        | BY                              |     |        |     |  |                                                                                                                                                                                                                   |     |          |     |          |     |          |     |          |     | Ausgabe 2019 |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Alleinvertiener |     |        |     |  | Der Tarif B gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe<br>leben und bei denen sich die Erwerbstätigkeit auf einen Ehegatten beschränkt.<br>Gilt auch für eingetragene Partnerschaften. |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                          |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | B0Y                             |     | B1Y    |     |  | B2Y                                                                                                                                                                                                               |     | B3Y      |     | B4Y      |     | B5Y      |     | B6Y      |     |              |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                               | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 5801-5850                                                                                                                              | 279                             | 4.8 | 186    | 3.2 |  | 110                                                                                                                                                                                                               | 1.9 | 58       | 1.0 | 11       | 0.2 | 5        | 0.1 | 5        | 0.1 |              |
| 5851-5900                                                                                                                              | 287                             | 4.9 | 193    | 3.3 |  | 117                                                                                                                                                                                                               | 2.0 | 58       | 1.0 | 11       | 0.2 | 5        | 0.1 | 5        | 0.1 |              |
| 5901-5950                                                                                                                              | 290                             | 4.9 | 195    | 3.3 |  | 124                                                                                                                                                                                                               | 2.1 | 65       | 1.1 | 11       | 0.2 | 5        | 0.1 | 5        | 0.1 |              |
| 5951-6000                                                                                                                              | 298                             | 5.0 | 203    | 3.4 |  | 131                                                                                                                                                                                                               | 2.2 | 65       | 1.1 | 23       | 0.4 | 5        | 0.1 | 5        | 0.1 |              |
| 6001-6050                                                                                                                              | 307                             | 5.1 | 204    | 3.4 |  | 138                                                                                                                                                                                                               | 2.3 | 72       | 1.2 | 30       | 0.5 | 6        | 0.1 | 6        | 0.1 |              |
| 6051-6100                                                                                                                              | 315                             | 5.2 | 212    | 3.5 |  | 139                                                                                                                                                                                                               | 2.3 | 72       | 1.2 | 30       | 0.5 | 6        | 0.1 | 6        | 0.1 |              |
| 6101-6150                                                                                                                              | 318                             | 5.2 | 220    | 3.6 |  | 147                                                                                                                                                                                                               | 2.4 | 73       | 1.2 | 30       | 0.5 | 6        | 0.1 | 6        | 0.1 |              |
| 6151-6200                                                                                                                              | 327                             | 5.3 | 222    | 3.6 |  | 148                                                                                                                                                                                                               | 2.4 | 80       | 1.3 | 30       | 0.5 | 6        | 0.1 | 6        | 0.1 |              |
| 6201-6250                                                                                                                              | 336                             | 5.4 | 230    | 3.7 |  | 155                                                                                                                                                                                                               | 2.5 | 87       | 1.4 | 37       | 0.6 | 6        | 0.1 | 6        | 0.1 |              |
| 6251-6300                                                                                                                              | 338                             | 5.4 | 232    | 3.7 |  | 156                                                                                                                                                                                                               | 2.5 | 94       | 1.5 | 37       | 0.6 | 6        | 0.1 | 6        | 0.1 |              |
| 6301-6350                                                                                                                              | 347                             | 5.5 | 240    | 3.8 |  | 164                                                                                                                                                                                                               | 2.6 | 94       | 1.5 | 37       | 0.6 | 6        | 0.1 | 6        | 0.1 |              |
| 6351-6400                                                                                                                              | 357                             | 5.6 | 242    | 3.8 |  | 172                                                                                                                                                                                                               | 2.7 | 102      | 1.6 | 44       | 0.7 | 6        | 0.1 | 6        | 0.1 |              |
| 6401-6450                                                                                                                              | 359                             | 5.6 | 250    | 3.9 |  | 173                                                                                                                                                                                                               | 2.7 | 102      | 1.6 | 51       | 0.8 | 6        | 0.1 | 6        | 0.1 |              |
| 6451-6500                                                                                                                              | 369                             | 5.7 | 252    | 3.9 |  | 181                                                                                                                                                                                                               | 2.8 | 110      | 1.7 | 51       | 0.8 | 6        | 0.1 | 6        | 0.1 |              |
| 6501-6550                                                                                                                              | 378                             | 5.8 | 261    | 4.0 |  | 182                                                                                                                                                                                                               | 2.8 | 110      | 1.7 | 58       | 0.9 | 6        | 0.1 | 6        | 0.1 |              |
| 6551-6600                                                                                                                              | 381                             | 5.8 | 269    | 4.1 |  | 190                                                                                                                                                                                                               | 2.9 | 118      | 1.8 | 59       | 0.9 | 6        | 0.1 | 6        | 0.1 |              |
| 6601-6650                                                                                                                              | 390                             | 5.9 | 271    | 4.1 |  | 192                                                                                                                                                                                                               | 2.9 | 119      | 1.8 | 59       | 0.9 | 13       | 0.2 | 6        | 0.1 |              |
| 6651-6700                                                                                                                              | 400                             | 6.0 | 280    | 4.2 |  | 200                                                                                                                                                                                                               | 3.0 | 133      | 2.0 | 66       | 1.0 | 26       | 0.4 | 6        | 0.1 |              |
| 6701-6750                                                                                                                              | 403                             | 6.0 | 282    | 4.2 |  | 208                                                                                                                                                                                                               | 3.1 | 134      | 2.0 | 67       | 1.0 | 26       | 0.4 | 6        | 0.1 |              |
| 6751-6800                                                                                                                              | 413                             | 6.1 | 291    | 4.3 |  | 210                                                                                                                                                                                                               | 3.1 | 142      | 2.1 | 74       | 1.1 | 27       | 0.4 | 6        | 0.1 |              |
| 6801-6850                                                                                                                              | 423                             | 6.2 | 300    | 4.4 |  | 218                                                                                                                                                                                                               | 3.2 | 143      | 2.1 | 75       | 1.1 | 34       | 0.5 | 6        | 0.1 |              |
| 6851-6900                                                                                                                              | 426                             | 6.2 | 302    | 4.4 |  | 220                                                                                                                                                                                                               | 3.2 | 151      | 2.2 | 75       | 1.1 | 34       | 0.5 | 6        | 0.1 |              |
| 6901-6950                                                                                                                              | 436                             | 6.3 | 311    | 4.5 |  | 228                                                                                                                                                                                                               | 3.3 | 152      | 2.2 | 90       | 1.3 | 34       | 0.5 | 6        | 0.1 |              |
| 6951-7000                                                                                                                              | 439                             | 6.3 | 313    | 4.5 |  | 230                                                                                                                                                                                                               | 3.3 | 160      | 2.3 | 90       | 1.3 | 34       | 0.5 | 6        | 0.1 |              |
| 7001-7050                                                                                                                              | 449                             | 6.4 | 323    | 4.6 |  | 238                                                                                                                                                                                                               | 3.4 | 161      | 2.3 | 91       | 1.3 | 42       | 0.6 | 7        | 0.1 |              |
| 7051-7100                                                                                                                              | 459                             | 6.5 | 332    | 4.7 |  | 240                                                                                                                                                                                                               | 3.4 | 169      | 2.4 | 99       | 1.4 | 42       | 0.6 | 7        | 0.1 |              |
| 7101-7150                                                                                                                              | 463                             | 6.5 | 342    | 4.8 |  | 249                                                                                                                                                                                                               | 3.5 | 171      | 2.4 | 99       | 1.4 | 42       | 0.6 | 7        | 0.1 |              |
| 7151-7200                                                                                                                              | 473                             | 6.6 | 344    | 4.8 |  | 251                                                                                                                                                                                                               | 3.5 | 179      | 2.5 | 107      | 1.5 | 50       | 0.7 | 7        | 0.1 |              |

|                                                                                                                                        | BY                              |     |        |     |  |                                                                                                                                                                                                                   |     |          |     |          |     |          |     |          |     | Ausgabe 2019 |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Alleinvertiener |     |        |     |  | Der Tarif B gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe<br>leben und bei denen sich die Erwerbstätigkeit auf einen Ehegatten beschränkt.<br>Gilt auch für eingetragene Partnerschaften. |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                          |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | B0Y                             |     | B1Y    |     |  | B2Y                                                                                                                                                                                                               |     | B3Y      |     | B4Y      |     | B5Y      |     | B6Y      |     |              |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                               | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 7201-7250                                                                                                                              | 484                             | 6.7 | 354    | 4.9 |  | 260                                                                                                                                                                                                               | 3.6 | 180      | 2.5 | 108      | 1.5 | 57       | 0.8 | 7        | 0.1 |              |
| 7251-7300                                                                                                                              | 487                             | 6.7 | 363    | 5.0 |  | 261                                                                                                                                                                                                               | 3.6 | 189      | 2.6 | 116      | 1.6 | 58       | 0.8 | 7        | 0.1 |              |
| 7301-7350                                                                                                                              | 498                             | 6.8 | 366    | 5.0 |  | 271                                                                                                                                                                                                               | 3.7 | 190      | 2.6 | 117      | 1.6 | 58       | 0.8 | 7        | 0.1 |              |
| 7351-7400                                                                                                                              | 508                             | 6.9 | 376    | 5.1 |  | 280                                                                                                                                                                                                               | 3.8 | 199      | 2.7 | 125      | 1.7 | 66       | 0.9 | 14       | 0.2 |              |
| 7401-7450                                                                                                                              | 512                             | 6.9 | 378    | 5.1 |  | 282                                                                                                                                                                                                               | 3.8 | 200      | 2.7 | 133      | 1.8 | 66       | 0.9 | 22       | 0.3 |              |
| 7451-7500                                                                                                                              | 523                             | 7.0 | 388    | 5.2 |  | 291                                                                                                                                                                                                               | 3.9 | 209      | 2.8 | 142      | 1.9 | 74       | 1.0 | 29       | 0.4 |              |
| 7501-7550                                                                                                                              | 534                             | 7.1 | 398    | 5.3 |  | 293                                                                                                                                                                                                               | 3.9 | 210      | 2.8 | 142      | 1.9 | 75       | 1.0 | 30       | 0.4 |              |
| 7551-7600                                                                                                                              | 545                             | 7.2 | 401    | 5.3 |  | 303                                                                                                                                                                                                               | 4.0 | 219      | 2.9 | 143      | 1.9 | 75       | 1.0 | 30       | 0.4 |              |
| 7601-7650                                                                                                                              | 549                             | 7.2 | 411    | 5.4 |  | 305                                                                                                                                                                                                               | 4.0 | 221      | 2.9 | 152      | 2.0 | 83       | 1.1 | 30       | 0.4 |              |
| 7651-7700                                                                                                                              | 560                             | 7.3 | 422    | 5.5 |  | 314                                                                                                                                                                                                               | 4.1 | 230      | 3.0 | 153      | 2.0 | 92       | 1.2 | 38       | 0.5 |              |
| 7701-7750                                                                                                                              | 563                             | 7.3 | 424    | 5.5 |  | 324                                                                                                                                                                                                               | 4.2 | 231      | 3.0 | 162      | 2.1 | 92       | 1.2 | 38       | 0.5 |              |
| 7751-7800                                                                                                                              | 575                             | 7.4 | 435    | 5.6 |  | 326                                                                                                                                                                                                               | 4.2 | 241      | 3.1 | 163      | 2.1 | 93       | 1.2 | 38       | 0.5 |              |
| 7801-7850                                                                                                                              | 586                             | 7.5 | 438    | 5.6 |  | 336                                                                                                                                                                                                               | 4.3 | 242      | 3.1 | 172      | 2.2 | 101      | 1.3 | 39       | 0.5 |              |
| 7851-7900                                                                                                                              | 590                             | 7.5 | 448    | 5.7 |  | 338                                                                                                                                                                                                               | 4.3 | 252      | 3.2 | 173      | 2.2 | 102      | 1.3 | 47       | 0.6 |              |
| 7901-7950                                                                                                                              | 602                             | 7.6 | 459    | 5.8 |  | 348                                                                                                                                                                                                               | 4.4 | 253      | 3.2 | 182      | 2.3 | 110      | 1.4 | 55       | 0.7 |              |
| 7951-8000                                                                                                                              | 614                             | 7.7 | 470    | 5.9 |  | 350                                                                                                                                                                                                               | 4.4 | 263      | 3.3 | 183      | 2.3 | 111      | 1.4 | 55       | 0.7 |              |
| 8001-8050                                                                                                                              | 617                             | 7.7 | 473    | 5.9 |  | 361                                                                                                                                                                                                               | 4.5 | 264      | 3.3 | 192      | 2.4 | 120      | 1.5 | 56       | 0.7 |              |
| 8051-8100                                                                                                                              | 629                             | 7.8 | 484    | 6.0 |  | 363                                                                                                                                                                                                               | 4.5 | 274      | 3.4 | 193      | 2.4 | 121      | 1.5 | 64       | 0.8 |              |
| 8101-8150                                                                                                                              | 633                             | 7.8 | 495    | 6.1 |  | 373                                                                                                                                                                                                               | 4.6 | 284      | 3.5 | 203      | 2.5 | 130      | 1.6 | 65       | 0.8 |              |
| 8151-8200                                                                                                                              | 645                             | 7.9 | 498    | 6.1 |  | 376                                                                                                                                                                                                               | 4.6 | 286      | 3.5 | 204      | 2.5 | 138      | 1.7 | 73       | 0.9 |              |
| 8201-8250                                                                                                                              | 649                             | 7.9 | 509    | 6.2 |  | 386                                                                                                                                                                                                               | 4.7 | 296      | 3.6 | 213      | 2.6 | 139      | 1.7 | 74       | 0.9 |              |
| 8251-8300                                                                                                                              | 662                             | 8.0 | 521    | 6.3 |  | 388                                                                                                                                                                                                               | 4.7 | 297      | 3.6 | 215      | 2.6 | 148      | 1.8 | 74       | 0.9 |              |
| 8301-8350                                                                                                                              | 666                             | 8.0 | 524    | 6.3 |  | 391                                                                                                                                                                                                               | 4.7 | 308      | 3.7 | 224      | 2.7 | 149      | 1.8 | 74       | 0.9 |              |
| 8351-8400                                                                                                                              | 678                             | 8.1 | 536    | 6.4 |  | 402                                                                                                                                                                                                               | 4.8 | 309      | 3.7 | 226      | 2.7 | 150      | 1.8 | 92       | 1.1 |              |
| 8401-8450                                                                                                                              | 690                             | 8.2 | 547    | 6.5 |  | 404                                                                                                                                                                                                               | 4.8 | 320      | 3.8 | 235      | 2.8 | 160      | 1.9 | 92       | 1.1 |              |
| 8451-8500                                                                                                                              | 694                             | 8.2 | 550    | 6.5 |  | 415                                                                                                                                                                                                               | 4.9 | 322      | 3.8 | 237      | 2.8 | 161      | 1.9 | 93       | 1.1 |              |
| 8501-8550                                                                                                                              | 707                             | 8.3 | 562    | 6.6 |  | 417                                                                                                                                                                                                               | 4.9 | 332      | 3.9 | 247      | 2.9 | 170      | 2.0 | 102      | 1.2 |              |
| 8551-8600                                                                                                                              | 711                             | 8.3 | 565    | 6.6 |  | 428                                                                                                                                                                                                               | 5.0 | 334      | 3.9 | 248      | 2.9 | 171      | 2.0 | 102      | 1.2 |              |

|                                                                                                                                        | BY                              |     |        |     |  |                                                                                                                                                                                                                   |     |          |     |          |     |          |     |          |     | Ausgabe 2019 |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Alleinvertiener |     |        |     |  | Der Tarif B gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe<br>leben und bei denen sich die Erwerbstätigkeit auf einen Ehegatten beschränkt.<br>Gilt auch für eingetragene Partnerschaften. |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                          |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | B0Y                             |     | B1Y    |     |  | B2Y                                                                                                                                                                                                               |     | B3Y      |     | B4Y      |     | B5Y      |     | B6Y      |     |              |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                               | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 8601-8650                                                                                                                              | 724                             | 8.4 | 577    | 6.7 |  | 431                                                                                                                                                                                                               | 5.0 | 345      | 4.0 | 250      | 2.9 | 181      | 2.1 | 103      | 1.2 |              |
| 8651-8700                                                                                                                              | 728                             | 8.4 | 589    | 6.8 |  | 442                                                                                                                                                                                                               | 5.1 | 347      | 4.0 | 260      | 3.0 | 182      | 2.1 | 112      | 1.3 |              |
| 8701-8750                                                                                                                              | 741                             | 8.5 | 593    | 6.8 |  | 453                                                                                                                                                                                                               | 5.2 | 357      | 4.1 | 261      | 3.0 | 191      | 2.2 | 113      | 1.3 |              |
| 8751-8800                                                                                                                              | 754                             | 8.6 | 605    | 6.9 |  | 456                                                                                                                                                                                                               | 5.2 | 359      | 4.1 | 272      | 3.1 | 193      | 2.2 | 122      | 1.4 |              |
| 8801-8850                                                                                                                              | 758                             | 8.6 | 608    | 6.9 |  | 467                                                                                                                                                                                                               | 5.3 | 370      | 4.2 | 282      | 3.2 | 202      | 2.3 | 132      | 1.5 |              |
| 8851-8900                                                                                                                              | 772                             | 8.7 | 621    | 7.0 |  | 479                                                                                                                                                                                                               | 5.4 | 372      | 4.2 | 284      | 3.2 | 204      | 2.3 | 133      | 1.5 |              |
| 8901-8950                                                                                                                              | 785                             | 8.8 | 624    | 7.0 |  | 481                                                                                                                                                                                                               | 5.4 | 383      | 4.3 | 294      | 3.3 | 214      | 2.4 | 142      | 1.6 |              |
| 8951-9000                                                                                                                              | 789                             | 8.8 | 637    | 7.1 |  | 493                                                                                                                                                                                                               | 5.5 | 385      | 4.3 | 296      | 3.3 | 215      | 2.4 | 143      | 1.6 |              |
| 9001-9050                                                                                                                              | 803                             | 8.9 | 640    | 7.1 |  | 505                                                                                                                                                                                                               | 5.6 | 397      | 4.4 | 306      | 3.4 | 216      | 2.4 | 144      | 1.6 |              |
| 9051-9100                                                                                                                              | 807                             | 8.9 | 653    | 7.2 |  | 508                                                                                                                                                                                                               | 5.6 | 399      | 4.4 | 308      | 3.4 | 226      | 2.5 | 154      | 1.7 |              |
| 9101-9150                                                                                                                              | 821                             | 9.0 | 666    | 7.3 |  | 520                                                                                                                                                                                                               | 5.7 | 401      | 4.4 | 319      | 3.5 | 228      | 2.5 | 155      | 1.7 |              |
| 9151-9200                                                                                                                              | 834                             | 9.1 | 669    | 7.3 |  | 532                                                                                                                                                                                                               | 5.8 | 412      | 4.5 | 321      | 3.5 | 238      | 2.6 | 165      | 1.8 |              |
| 9201-9250                                                                                                                              | 839                             | 9.1 | 682    | 7.4 |  | 535                                                                                                                                                                                                               | 5.8 | 415      | 4.5 | 332      | 3.6 | 239      | 2.6 | 166      | 1.8 |              |
| 9251-9300                                                                                                                              | 853                             | 9.2 | 686    | 7.4 |  | 547                                                                                                                                                                                                               | 5.9 | 426      | 4.6 | 333      | 3.6 | 250      | 2.7 | 176      | 1.9 |              |
| 9301-9350                                                                                                                              | 857                             | 9.2 | 699    | 7.5 |  | 550                                                                                                                                                                                                               | 5.9 | 428      | 4.6 | 345      | 3.7 | 251      | 2.7 | 177      | 1.9 |              |
| 9351-9400                                                                                                                              | 871                             | 9.3 | 703    | 7.5 |  | 562                                                                                                                                                                                                               | 6.0 | 440      | 4.7 | 346      | 3.7 | 253      | 2.7 | 178      | 1.9 |              |
| 9401-9450                                                                                                                              | 876                             | 9.3 | 716    | 7.6 |  | 574                                                                                                                                                                                                               | 6.1 | 442      | 4.7 | 348      | 3.7 | 263      | 2.8 | 188      | 2.0 |              |
| 9451-9500                                                                                                                              | 890                             | 9.4 | 729    | 7.7 |  | 577                                                                                                                                                                                                               | 6.1 | 454      | 4.8 | 360      | 3.8 | 265      | 2.8 | 189      | 2.0 |              |
| 9501-9550                                                                                                                              | 904                             | 9.5 | 733    | 7.7 |  | 590                                                                                                                                                                                                               | 6.2 | 457      | 4.8 | 361      | 3.8 | 276      | 2.9 | 200      | 2.1 |              |
| 9551-9600                                                                                                                              | 909                             | 9.5 | 746    | 7.8 |  | 593                                                                                                                                                                                                               | 6.2 | 469      | 4.9 | 373      | 3.9 | 287      | 3.0 | 201      | 2.1 |              |
| 9601-9650                                                                                                                              | 924                             | 9.6 | 760    | 7.9 |  | 606                                                                                                                                                                                                               | 6.3 | 471      | 4.9 | 375      | 3.9 | 288      | 3.0 | 211      | 2.2 |              |
| 9651-9700                                                                                                                              | 928                             | 9.6 | 764    | 7.9 |  | 609                                                                                                                                                                                                               | 6.3 | 483      | 5.0 | 387      | 4.0 | 290      | 3.0 | 212      | 2.2 |              |
| 9701-9750                                                                                                                              | 943                             | 9.7 | 778    | 8.0 |  | 622                                                                                                                                                                                                               | 6.4 | 486      | 5.0 | 389      | 4.0 | 301      | 3.1 | 223      | 2.3 |              |
| 9751-9800                                                                                                                              | 948                             | 9.7 | 791    | 8.1 |  | 635                                                                                                                                                                                                               | 6.5 | 498      | 5.1 | 400      | 4.1 | 303      | 3.1 | 224      | 2.3 |              |
| 9801-9850                                                                                                                              | 962                             | 9.8 | 795    | 8.1 |  | 638                                                                                                                                                                                                               | 6.5 | 501      | 5.1 | 402      | 4.1 | 314      | 3.2 | 225      | 2.3 |              |
| 9851-9900                                                                                                                              | 967                             | 9.8 | 809    | 8.2 |  | 651                                                                                                                                                                                                               | 6.6 | 513      | 5.2 | 404      | 4.1 | 316      | 3.2 | 237      | 2.4 |              |
| 9901-9950                                                                                                                              | 982                             | 9.9 | 813    | 8.2 |  | 655                                                                                                                                                                                                               | 6.6 | 516      | 5.2 | 416      | 4.2 | 327      | 3.3 | 238      | 2.4 |              |
| 9951-10000                                                                                                                             | 987                             | 9.9 | 827    | 8.3 |  | 668                                                                                                                                                                                                               | 6.7 | 528      | 5.3 | 418      | 4.2 | 329      | 3.3 | 249      | 2.5 |              |

|                                                                                                                                        |                                 |      |        |      | BY |                                                                                                                                                                                                                   |      |          |      |          |      |          |      |          |      | Ausgabe 2019 |  |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Alleinverdiener |      |        |      |    | Der Tarif B gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe<br>leben und bei denen sich die Erwerbstätigkeit auf einen Ehegatten beschränkt.<br>Gilt auch für eingetragene Partnerschaften. |      |          |      |          |      |          |      |          |      |              |  |
|                                                                                                                                        | 0 Kinder                        |      | 1 Kind |      |    | 2 Kinder                                                                                                                                                                                                          |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      |              |  |
|                                                                                                                                        | B0Y                             |      | B1Y    |      |    | B2Y                                                                                                                                                                                                               |      | B3Y      |      | B4Y      |      | B5Y      |      | B6Y      |      |              |  |
|                                                                                                                                        | CHF                             | %    | CHF    | %    |    | CHF                                                                                                                                                                                                               | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |              |  |
| 10001-10500                                                                                                                            |                                 | 10.2 |        | 8.6  |    |                                                                                                                                                                                                                   | 7.0  |          | 5.5  |          | 4.5  |          | 3.6  |          | 2.7  |              |  |
| 10501-11000                                                                                                                            |                                 | 10.7 |        | 9.1  |    |                                                                                                                                                                                                                   | 7.6  |          | 6.1  |          | 5.0  |          | 4.0  |          | 3.2  |              |  |
| 11001-11500                                                                                                                            |                                 | 11.3 |        | 9.7  |    |                                                                                                                                                                                                                   | 8.2  |          | 6.7  |          | 5.4  |          | 4.5  |          | 3.6  |              |  |
| 11501-12000                                                                                                                            |                                 | 11.7 |        | 10.2 |    |                                                                                                                                                                                                                   | 8.7  |          | 7.3  |          | 5.9  |          | 4.9  |          | 4.0  |              |  |
| 12001-12500                                                                                                                            |                                 | 12.2 |        | 10.7 |    |                                                                                                                                                                                                                   | 9.2  |          | 7.8  |          | 6.4  |          | 5.3  |          | 4.4  |              |  |
| 12501-13000                                                                                                                            |                                 | 12.7 |        | 11.2 |    |                                                                                                                                                                                                                   | 9.7  |          | 8.3  |          | 7.0  |          | 5.7  |          | 4.8  |              |  |
| 13001-13500                                                                                                                            |                                 | 13.1 |        | 11.7 |    |                                                                                                                                                                                                                   | 10.3 |          | 8.9  |          | 7.5  |          | 6.3  |          | 5.3  |              |  |
| 13501-14000                                                                                                                            |                                 | 13.6 |        | 12.2 |    |                                                                                                                                                                                                                   | 10.7 |          | 9.4  |          | 8.1  |          | 6.8  |          | 5.7  |              |  |
| 14001-14500                                                                                                                            |                                 | 14.1 |        | 12.6 |    |                                                                                                                                                                                                                   | 11.2 |          | 9.9  |          | 8.6  |          | 7.3  |          | 6.1  |              |  |
| 14501-15000                                                                                                                            |                                 | 14.5 |        | 13.1 |    |                                                                                                                                                                                                                   | 11.7 |          | 10.4 |          | 9.1  |          | 7.8  |          | 6.6  |              |  |
| 15001-15500                                                                                                                            |                                 | 15.1 |        | 13.6 |    |                                                                                                                                                                                                                   | 12.2 |          | 10.9 |          | 9.6  |          | 8.4  |          | 7.2  |              |  |
| 15501-16000                                                                                                                            |                                 | 15.6 |        | 14.1 |    |                                                                                                                                                                                                                   | 12.7 |          | 11.4 |          | 10.1 |          | 8.8  |          | 7.7  |              |  |
| 16001-16500                                                                                                                            |                                 | 16.1 |        | 14.6 |    |                                                                                                                                                                                                                   | 13.1 |          | 11.8 |          | 10.6 |          | 9.3  |          | 8.1  |              |  |
| 16501-17000                                                                                                                            |                                 | 16.5 |        | 15.1 |    |                                                                                                                                                                                                                   | 13.7 |          | 12.3 |          | 11.0 |          | 9.8  |          | 8.6  |              |  |
| 17001-17500                                                                                                                            |                                 | 17.0 |        | 15.6 |    |                                                                                                                                                                                                                   | 14.2 |          | 12.8 |          | 11.5 |          | 10.3 |          | 9.1  |              |  |
| 17501-18000                                                                                                                            |                                 | 17.4 |        | 16.0 |    |                                                                                                                                                                                                                   | 14.7 |          | 13.3 |          | 12.0 |          | 10.8 |          | 9.6  |              |  |
| 18001-18500                                                                                                                            |                                 | 17.8 |        | 16.5 |    |                                                                                                                                                                                                                   | 15.2 |          | 13.8 |          | 12.5 |          | 11.2 |          | 10.1 |              |  |
| 18501-19000                                                                                                                            |                                 | 18.1 |        | 16.9 |    |                                                                                                                                                                                                                   | 15.6 |          | 14.3 |          | 13.0 |          | 11.8 |          | 10.5 |              |  |
| 19001-19500                                                                                                                            |                                 | 18.5 |        | 17.2 |    |                                                                                                                                                                                                                   | 16.0 |          | 14.8 |          | 13.5 |          | 12.3 |          | 11.0 |              |  |
| 19501-20000                                                                                                                            |                                 | 18.8 |        | 17.6 |    |                                                                                                                                                                                                                   | 16.4 |          | 15.2 |          | 14.0 |          | 12.8 |          | 11.6 |              |  |
| 20001-20500                                                                                                                            |                                 | 19.1 |        | 17.9 |    |                                                                                                                                                                                                                   | 16.8 |          | 15.6 |          | 14.4 |          | 13.2 |          | 12.0 |              |  |
| 20501-21000                                                                                                                            |                                 | 19.4 |        | 18.3 |    |                                                                                                                                                                                                                   | 17.1 |          | 16.0 |          | 14.8 |          | 13.7 |          | 12.5 |              |  |
| 21001-21500                                                                                                                            |                                 | 19.7 |        | 18.6 |    |                                                                                                                                                                                                                   | 17.5 |          | 16.3 |          | 15.2 |          | 14.1 |          | 13.0 |              |  |
| 21501-22000                                                                                                                            |                                 | 20.0 |        | 18.9 |    |                                                                                                                                                                                                                   | 17.8 |          | 16.7 |          | 15.6 |          | 14.5 |          | 13.4 |              |  |
| 22001-22500                                                                                                                            |                                 | 20.3 |        | 19.2 |    |                                                                                                                                                                                                                   | 18.1 |          | 17.0 |          | 15.9 |          | 14.9 |          | 13.8 |              |  |
| 22501-23000                                                                                                                            |                                 | 20.6 |        | 19.5 |    |                                                                                                                                                                                                                   | 18.4 |          | 17.3 |          | 16.3 |          | 15.2 |          | 14.2 |              |  |
| 23001-23500                                                                                                                            |                                 | 20.8 |        | 19.8 |    |                                                                                                                                                                                                                   | 18.7 |          | 17.7 |          | 16.6 |          | 15.6 |          | 14.6 |              |  |
| 23501-24000                                                                                                                            |                                 | 21.1 |        | 20.0 |    |                                                                                                                                                                                                                   | 19.0 |          | 18.0 |          | 16.9 |          | 15.9 |          | 14.9 |              |  |

|                                                                                                                                        |                                 | BY   |        |      |  |          |      |          |      |          |      |          |      |          |                                                                                                                                                                                                                   | Ausgabe 2019 |  |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|------|--------|------|--|----------|------|----------|------|----------|------|----------|------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Alleinvertiener |      |        |      |  |          |      |          |      |          |      |          |      |          | Der Tarif B gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe<br>leben und bei denen sich die Erwerbstätigkeit auf einen Ehegatten beschränkt.<br>Gilt auch für eingetragene Partnerschaften. |              |  |
|                                                                                                                                        | 0 Kinder                        |      | 1 Kind |      |  | 2 Kinder |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |                                                                                                                                                                                                                   |              |  |
|                                                                                                                                        | B0Y                             |      | B1Y    |      |  | B2Y      |      | B3Y      |      | B4Y      |      | B5Y      |      | B6Y      |                                                                                                                                                                                                                   |              |  |
|                                                                                                                                        | CHF                             | %    | CHF    | %    |  | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %                                                                                                                                                                                                                 |              |  |
| 24001-24500                                                                                                                            |                                 | 21.3 |        | 20.3 |  |          | 19.3 |          | 18.3 |          | 17.3 |          | 16.2 |          | 15.3                                                                                                                                                                                                              |              |  |
| 24501-25000                                                                                                                            |                                 | 21.5 |        | 20.5 |  |          | 19.5 |          | 18.6 |          | 17.6 |          | 16.6 |          | 15.6                                                                                                                                                                                                              |              |  |
| 25001-25500                                                                                                                            |                                 | 21.8 |        | 20.8 |  |          | 19.8 |          | 18.8 |          | 17.8 |          | 16.9 |          | 15.9                                                                                                                                                                                                              |              |  |
| 25501-26000                                                                                                                            |                                 | 22.0 |        | 21.0 |  |          | 20.1 |          | 19.1 |          | 18.1 |          | 17.2 |          | 16.2                                                                                                                                                                                                              |              |  |
| 26001-26500                                                                                                                            |                                 | 22.2 |        | 21.2 |  |          | 20.3 |          | 19.4 |          | 18.4 |          | 17.5 |          | 16.5                                                                                                                                                                                                              |              |  |
| 26501-27000                                                                                                                            |                                 | 22.4 |        | 21.4 |  |          | 20.5 |          | 19.6 |          | 18.7 |          | 17.8 |          | 16.8                                                                                                                                                                                                              |              |  |
| 27001-27500                                                                                                                            |                                 | 22.6 |        | 21.6 |  |          | 20.7 |          | 19.8 |          | 18.9 |          | 18.0 |          | 17.1                                                                                                                                                                                                              |              |  |
| 27501-28000                                                                                                                            |                                 | 22.7 |        | 21.8 |  |          | 21.0 |          | 20.1 |          | 19.2 |          | 18.3 |          | 17.4                                                                                                                                                                                                              |              |  |
| 28001-28500                                                                                                                            |                                 | 22.9 |        | 22.0 |  |          | 21.2 |          | 20.3 |          | 19.4 |          | 18.5 |          | 17.7                                                                                                                                                                                                              |              |  |
| 28501-29000                                                                                                                            |                                 | 23.1 |        | 22.2 |  |          | 21.4 |          | 20.5 |          | 19.6 |          | 18.8 |          | 17.9                                                                                                                                                                                                              |              |  |
| 29001-29500                                                                                                                            |                                 | 23.2 |        | 22.4 |  |          | 21.5 |          | 20.7 |          | 19.9 |          | 19.0 |          | 18.2                                                                                                                                                                                                              |              |  |
| 29501-30000                                                                                                                            |                                 | 23.4 |        | 22.6 |  |          | 21.7 |          | 20.9 |          | 20.1 |          | 19.2 |          | 18.4                                                                                                                                                                                                              |              |  |
| 30001-35000                                                                                                                            |                                 | 24.2 |        | 23.4 |  |          | 22.6 |          | 21.9 |          | 21.1 |          | 20.4 |          | 19.6                                                                                                                                                                                                              |              |  |
| 35001-40000                                                                                                                            |                                 | 25.4 |        | 24.7 |  |          | 24.1 |          | 23.4 |          | 22.7 |          | 22.0 |          | 21.4                                                                                                                                                                                                              |              |  |
| 40001-45000                                                                                                                            |                                 | 26.4 |        | 25.8 |  |          | 25.2 |          | 24.6 |          | 24.0 |          | 23.4 |          | 22.8                                                                                                                                                                                                              |              |  |
| 45001-50000                                                                                                                            |                                 | 27.1 |        | 26.6 |  |          | 26.1 |          | 25.5 |          | 25.0 |          | 24.5 |          | 23.9                                                                                                                                                                                                              |              |  |
| 50001-55000                                                                                                                            |                                 | 27.7 |        | 27.3 |  |          | 26.8 |          | 26.3 |          | 25.8 |          | 25.3 |          | 24.8                                                                                                                                                                                                              |              |  |
| 55001-60000                                                                                                                            |                                 | 28.3 |        | 27.8 |  |          | 27.4 |          | 26.9 |          | 26.5 |          | 26.0 |          | 25.6                                                                                                                                                                                                              |              |  |
| 60001-65000                                                                                                                            |                                 | 28.7 |        | 28.3 |  |          | 27.9 |          | 27.5 |          | 27.1 |          | 26.7 |          | 26.2                                                                                                                                                                                                              |              |  |
| 65001-70000                                                                                                                            |                                 | 29.1 |        | 28.7 |  |          | 28.3 |          | 27.9 |          | 27.6 |          | 27.2 |          | 26.8                                                                                                                                                                                                              |              |  |
| 70001-75000                                                                                                                            |                                 | 29.5 |        | 29.1 |  |          | 28.8 |          | 28.4 |          | 28.0 |          | 27.7 |          | 27.3                                                                                                                                                                                                              |              |  |
| 75001-80000                                                                                                                            |                                 | 29.8 |        | 29.5 |  |          | 29.1 |          | 28.8 |          | 28.5 |          | 28.1 |          | 27.8                                                                                                                                                                                                              |              |  |
| 80001-85000                                                                                                                            |                                 | 30.1 |        | 29.8 |  |          | 29.5 |          | 29.2 |          | 28.8 |          | 28.5 |          | 28.2                                                                                                                                                                                                              |              |  |
| 85001-90000                                                                                                                            |                                 | 30.3 |        | 30.0 |  |          | 29.8 |          | 29.5 |          | 29.2 |          | 28.9 |          | 28.6                                                                                                                                                                                                              |              |  |
| 90001-95000                                                                                                                            |                                 | 30.5 |        | 30.2 |  |          | 30.0 |          | 29.7 |          | 29.4 |          | 29.1 |          | 28.9                                                                                                                                                                                                              |              |  |
| 95001-100000                                                                                                                           |                                 | 30.6 |        | 30.4 |  |          | 30.1 |          | 29.9 |          | 29.6 |          | 29.3 |          | 29.1                                                                                                                                                                                                              |              |  |

|                                                                                                                                        | CY                              |     |        |     |  |                                                                                                                                                                                                                     |   |          |   |          |   |          |   |          |   | Ausgabe 2019 |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Doppelverdiener |     |        |     |  | Der Tarif C gilt für Ehepaare, die in rechtlich und tatsächlich ungetrennter<br>Ehe leben, und bei welchen beide Ehegatten erwerbstätig sind. Der Tarif C<br>wird auch angewandt bei eingetragenen Partnerschaften. |   |          |   |          |   |          |   |          |   |              |
|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                            |   | 3 Kinder |   | 4 Kinder |   | 5 Kinder |   | 6 Kinder |   |              |
|                                                                                                                                        | C0Y                             |     | C1Y    |     |  | C2Y                                                                                                                                                                                                                 |   | C3Y      |   | C4Y      |   | C5Y      |   | C6Y      |   |              |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                                 | % | CHF      | % | CHF      | % | CHF      | % | CHF      | % |              |
| 0-250                                                                                                                                  | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 251-300                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 301-350                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 351-400                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 401-450                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 451-500                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 501-550                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 551-600                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 601-650                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 651-700                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 701-750                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 751-800                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 801-850                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 851-900                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 901-950                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 951-1000                                                                                                                               | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1001-1050                                                                                                                              | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1051-1100                                                                                                                              | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1101-1150                                                                                                                              | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1151-1200                                                                                                                              | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1201-1250                                                                                                                              | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1251-1300                                                                                                                              | 3                               | 0.3 | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1301-1350                                                                                                                              | 5                               | 0.4 | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1351-1400                                                                                                                              | 5                               | 0.4 | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1401-1450                                                                                                                              | 12                              | 0.9 | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1451-1500                                                                                                                              | 14                              | 1.0 | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1501-1550                                                                                                                              | 16                              | 1.1 | 3      | 0.2 |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1551-1600                                                                                                                              | 18                              | 1.2 | 3      | 0.2 |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |

|                                                                                                                                        | CY                              |     |        |     |  |                                                                                                                                                                                                                     |     |          |     |          |     |          |   |          |   | Ausgabe 2019 |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Doppelverdiener |     |        |     |  | Der Tarif C gilt für Ehepaare, die in rechtlich und tatsächlich ungetrennter<br>Ehe leben, und bei welchen beide Ehegatten erwerbstätig sind. Der Tarif C<br>wird auch angewandt bei eingetragenen Partnerschaften. |     |          |     |          |     |          |   |          |   |              |
|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                            |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |   | 6 Kinder |   |              |
|                                                                                                                                        | C0Y                             |     | C1Y    |     |  | C2Y                                                                                                                                                                                                                 |     | C3Y      |     | C4Y      |     | C5Y      |   | C6Y      |   |              |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                                 | %   | CHF      | %   | CHF      | %   | CHF      | % | CHF      | % |              |
| 1601-1650                                                                                                                              | 21                              | 1.3 | 3      | 0.2 |  | 2                                                                                                                                                                                                                   |     | 2        |     | 2        |     | 2        |   | 2        |   |              |
| 1651-1700                                                                                                                              | 26                              | 1.6 | 5      | 0.3 |  | 2                                                                                                                                                                                                                   |     | 2        |     | 2        |     | 2        |   | 2        |   |              |
| 1701-1750                                                                                                                              | 29                              | 1.7 | 5      | 0.3 |  | 2                                                                                                                                                                                                                   |     | 2        |     | 2        |     | 2        |   | 2        |   |              |
| 1751-1800                                                                                                                              | 31                              | 1.8 | 7      | 0.4 |  | 2                                                                                                                                                                                                                   |     | 2        |     | 2        |     | 2        |   | 2        |   |              |
| 1801-1850                                                                                                                              | 34                              | 1.9 | 14     | 0.8 |  | 2                                                                                                                                                                                                                   |     | 2        |     | 2        |     | 2        |   | 2        |   |              |
| 1851-1900                                                                                                                              | 37                              | 2.0 | 16     | 0.9 |  | 2                                                                                                                                                                                                                   |     | 2        |     | 2        |     | 2        |   | 2        |   |              |
| 1901-1950                                                                                                                              | 40                              | 2.1 | 17     | 0.9 |  | 2                                                                                                                                                                                                                   |     | 2        |     | 2        |     | 2        |   | 2        |   |              |
| 1951-2000                                                                                                                              | 45                              | 2.3 | 19     | 1.0 |  | 2                                                                                                                                                                                                                   |     | 2        |     | 2        |     | 2        |   | 2        |   |              |
| 2001-2050                                                                                                                              | 48                              | 2.4 | 22     | 1.1 |  | 4                                                                                                                                                                                                                   | 0.2 | 2        |     | 2        |     | 2        |   | 2        |   |              |
| 2051-2100                                                                                                                              | 51                              | 2.5 | 24     | 1.2 |  | 4                                                                                                                                                                                                                   | 0.2 | 2        |     | 2        |     | 2        |   | 2        |   |              |
| 2101-2150                                                                                                                              | 55                              | 2.6 | 27     | 1.3 |  | 6                                                                                                                                                                                                                   | 0.3 | 2        |     | 2        |     | 2        |   | 2        |   |              |
| 2151-2200                                                                                                                              | 58                              | 2.7 | 30     | 1.4 |  | 6                                                                                                                                                                                                                   | 0.3 | 2        |     | 2        |     | 2        |   | 2        |   |              |
| 2201-2250                                                                                                                              | 66                              | 3.0 | 33     | 1.5 |  | 13                                                                                                                                                                                                                  | 0.6 | 2        |     | 2        |     | 2        |   | 2        |   |              |
| 2251-2300                                                                                                                              | 70                              | 3.1 | 36     | 1.6 |  | 15                                                                                                                                                                                                                  | 0.7 | 2        |     | 2        |     | 2        |   | 2        |   |              |
| 2301-2350                                                                                                                              | 74                              | 3.2 | 39     | 1.7 |  | 16                                                                                                                                                                                                                  | 0.7 | 2        |     | 2        |     | 2        |   | 2        |   |              |
| 2351-2400                                                                                                                              | 78                              | 3.3 | 45     | 1.9 |  | 19                                                                                                                                                                                                                  | 0.8 | 2        |     | 2        |     | 2        |   | 2        |   |              |
| 2401-2450                                                                                                                              | 82                              | 3.4 | 48     | 2.0 |  | 21                                                                                                                                                                                                                  | 0.9 | 2        |     | 2        |     | 2        |   | 2        |   |              |
| 2451-2500                                                                                                                              | 86                              | 3.5 | 51     | 2.1 |  | 22                                                                                                                                                                                                                  | 0.9 | 4        | 0.2 | 2        |     | 2        |   | 2        |   |              |
| 2501-2550                                                                                                                              | 90                              | 3.6 | 55     | 2.2 |  | 27                                                                                                                                                                                                                  | 1.1 | 5        | 0.2 | 2        |     | 2        |   | 2        |   |              |
| 2551-2600                                                                                                                              | 95                              | 3.7 | 59     | 2.3 |  | 30                                                                                                                                                                                                                  | 1.2 | 5        | 0.2 | 2        |     | 2        |   | 2        |   |              |
| 2601-2650                                                                                                                              | 99                              | 3.8 | 65     | 2.5 |  | 34                                                                                                                                                                                                                  | 1.3 | 13       | 0.5 | 2        |     | 2        |   | 2        |   |              |
| 2651-2700                                                                                                                              | 104                             | 3.9 | 69     | 2.6 |  | 34                                                                                                                                                                                                                  | 1.3 | 16       | 0.6 | 2        |     | 2        |   | 2        |   |              |
| 2701-2750                                                                                                                              | 109                             | 4.0 | 73     | 2.7 |  | 38                                                                                                                                                                                                                  | 1.4 | 16       | 0.6 | 2        |     | 2        |   | 2        |   |              |
| 2751-2800                                                                                                                              | 113                             | 4.1 | 77     | 2.8 |  | 44                                                                                                                                                                                                                  | 1.6 | 19       | 0.7 | 2        |     | 2        |   | 2        |   |              |
| 2801-2850                                                                                                                              | 118                             | 4.2 | 79     | 2.8 |  | 45                                                                                                                                                                                                                  | 1.6 | 19       | 0.7 | 2        |     | 2        |   | 2        |   |              |
| 2851-2900                                                                                                                              | 120                             | 4.2 | 83     | 2.9 |  | 48                                                                                                                                                                                                                  | 1.7 | 23       | 0.8 | 2        |     | 2        |   | 2        |   |              |
| 2901-2950                                                                                                                              | 125                             | 4.3 | 87     | 3.0 |  | 52                                                                                                                                                                                                                  | 1.8 | 26       | 0.9 | 5        | 0.2 | 2        |   | 2        |   |              |
| 2951-3000                                                                                                                              | 130                             | 4.4 | 92     | 3.1 |  | 56                                                                                                                                                                                                                  | 1.9 | 29       | 1.0 | 5        | 0.2 | 2        |   | 2        |   |              |

|                                                                                                                                        | CY                              |     |        |     |  |                                                                                                                                                                                                                     |     |          |     |          |     |          |     |          |     | Ausgabe 2019 |
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|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                            |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | C0Y                             |     | C1Y    |     |  | C2Y                                                                                                                                                                                                                 |     | C3Y      |     | C4Y      |     | C5Y      |     | C6Y      |     |              |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                                 | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 3001-3050                                                                                                                              | 136                             | 4.5 | 96     | 3.2 |  | 60                                                                                                                                                                                                                  | 2.0 | 33       | 1.1 | 6        | 0.2 | 3        | 0.1 | 3        | 0.1 |              |
| 3051-3100                                                                                                                              | 141                             | 4.6 | 101    | 3.3 |  | 67                                                                                                                                                                                                                  | 2.2 | 33       | 1.1 | 15       | 0.5 | 3        | 0.1 | 3        | 0.1 |              |
| 3101-3150                                                                                                                              | 150                             | 4.8 | 106    | 3.4 |  | 71                                                                                                                                                                                                                  | 2.3 | 37       | 1.2 | 15       | 0.5 | 3        | 0.1 | 3        | 0.1 |              |
| 3151-3200                                                                                                                              | 155                             | 4.9 | 111    | 3.5 |  | 76                                                                                                                                                                                                                  | 2.4 | 41       | 1.3 | 19       | 0.6 | 3        | 0.1 | 3        | 0.1 |              |
| 3201-3250                                                                                                                              | 161                             | 5.0 | 116    | 3.6 |  | 77                                                                                                                                                                                                                  | 2.4 | 45       | 1.4 | 19       | 0.6 | 3        | 0.1 | 3        | 0.1 |              |
| 3251-3300                                                                                                                              | 167                             | 5.1 | 121    | 3.7 |  | 81                                                                                                                                                                                                                  | 2.5 | 49       | 1.5 | 22       | 0.7 | 3        | 0.1 | 3        | 0.1 |              |
| 3301-3350                                                                                                                              | 172                             | 5.2 | 126    | 3.8 |  | 86                                                                                                                                                                                                                  | 2.6 | 53       | 1.6 | 26       | 0.8 | 3        | 0.1 | 3        | 0.1 |              |
| 3351-3400                                                                                                                              | 178                             | 5.3 | 128    | 3.8 |  | 91                                                                                                                                                                                                                  | 2.7 | 54       | 1.6 | 27       | 0.8 | 6        | 0.2 | 3        | 0.1 |              |
| 3401-3450                                                                                                                              | 184                             | 5.4 | 137    | 4.0 |  | 95                                                                                                                                                                                                                  | 2.8 | 58       | 1.7 | 30       | 0.9 | 6        | 0.2 | 3        | 0.1 |              |
| 3451-3500                                                                                                                              | 191                             | 5.5 | 139    | 4.0 |  | 100                                                                                                                                                                                                                 | 2.9 | 66       | 1.9 | 34       | 1.0 | 13       | 0.4 | 3        | 0.1 |              |
| 3501-3550                                                                                                                              | 197                             | 5.6 | 144    | 4.1 |  | 105                                                                                                                                                                                                                 | 3.0 | 70       | 2.0 | 35       | 1.0 | 14       | 0.4 | 3        | 0.1 |              |
| 3551-3600                                                                                                                              | 203                             | 5.7 | 150    | 4.2 |  | 110                                                                                                                                                                                                                 | 3.1 | 75       | 2.1 | 39       | 1.1 | 17       | 0.5 | 3        | 0.1 |              |
| 3601-3650                                                                                                                              | 206                             | 5.7 | 155    | 4.3 |  | 116                                                                                                                                                                                                                 | 3.2 | 76       | 2.1 | 43       | 1.2 | 18       | 0.5 | 3        | 0.1 |              |
| 3651-3700                                                                                                                              | 213                             | 5.8 | 161    | 4.4 |  | 117                                                                                                                                                                                                                 | 3.2 | 80       | 2.2 | 47       | 1.3 | 22       | 0.6 | 3        | 0.1 |              |
| 3701-3750                                                                                                                              | 219                             | 5.9 | 167    | 4.5 |  | 122                                                                                                                                                                                                                 | 3.3 | 85       | 2.3 | 52       | 1.4 | 22       | 0.6 | 3        | 0.1 |              |
| 3751-3800                                                                                                                              | 226                             | 6.0 | 173    | 4.6 |  | 128                                                                                                                                                                                                                 | 3.4 | 90       | 2.4 | 52       | 1.4 | 26       | 0.7 | 3        | 0.1 |              |
| 3801-3850                                                                                                                              | 233                             | 6.1 | 179    | 4.7 |  | 133                                                                                                                                                                                                                 | 3.5 | 95       | 2.5 | 57       | 1.5 | 30       | 0.8 | 7        | 0.2 |              |
| 3851-3900                                                                                                                              | 240                             | 6.2 | 182    | 4.7 |  | 139                                                                                                                                                                                                                 | 3.6 | 100      | 2.6 | 65       | 1.7 | 31       | 0.8 | 11       | 0.3 |              |
| 3901-3950                                                                                                                              | 247                             | 6.3 | 188    | 4.8 |  | 145                                                                                                                                                                                                                 | 3.7 | 105      | 2.7 | 70       | 1.8 | 35       | 0.9 | 15       | 0.4 |              |
| 3951-4000                                                                                                                              | 254                             | 6.4 | 194    | 4.9 |  | 151                                                                                                                                                                                                                 | 3.8 | 107      | 2.7 | 71       | 1.8 | 39       | 1.0 | 15       | 0.4 |              |
| 4001-4050                                                                                                                              | 261                             | 6.5 | 201    | 5.0 |  | 156                                                                                                                                                                                                                 | 3.9 | 112      | 2.8 | 76       | 1.9 | 44       | 1.1 | 20       | 0.5 |              |
| 4051-4100                                                                                                                              | 268                             | 6.6 | 203    | 5.0 |  | 158                                                                                                                                                                                                                 | 3.9 | 118      | 2.9 | 81       | 2.0 | 44       | 1.1 | 20       | 0.5 |              |
| 4101-4150                                                                                                                              | 276                             | 6.7 | 210    | 5.1 |  | 165                                                                                                                                                                                                                 | 4.0 | 123      | 3.0 | 86       | 2.1 | 49       | 1.2 | 20       | 0.5 |              |
| 4151-4200                                                                                                                              | 283                             | 6.8 | 217    | 5.2 |  | 171                                                                                                                                                                                                                 | 4.1 | 125      | 3.0 | 87       | 2.1 | 54       | 1.3 | 25       | 0.6 |              |
| 4201-4250                                                                                                                              | 291                             | 6.9 | 223    | 5.3 |  | 177                                                                                                                                                                                                                 | 4.2 | 130      | 3.1 | 92       | 2.2 | 54       | 1.3 | 29       | 0.7 |              |
| 4251-4300                                                                                                                              | 294                             | 6.9 | 230    | 5.4 |  | 183                                                                                                                                                                                                                 | 4.3 | 136      | 3.2 | 98       | 2.3 | 59       | 1.4 | 29       | 0.7 |              |
| 4301-4350                                                                                                                              | 302                             | 7.0 | 233    | 5.4 |  | 185                                                                                                                                                                                                                 | 4.3 | 142      | 3.3 | 103      | 2.4 | 69       | 1.6 | 34       | 0.8 |              |
| 4351-4400                                                                                                                              | 310                             | 7.1 | 240    | 5.5 |  | 192                                                                                                                                                                                                                 | 4.4 | 148      | 3.4 | 105      | 2.4 | 70       | 1.6 | 39       | 0.9 |              |

|                                                                                                                                        | CY                              |     |        |     |  |                                                                                                                                                                                                                     |     |          |     |          |     |          |     |          |     | Ausgabe 2019 |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Doppelverdiener |     |        |     |  | Der Tarif C gilt für Ehepaare, die in rechtlich und tatsächlich ungetrennter<br>Ehe leben, und bei welchen beide Ehegatten erwerbstätig sind. Der Tarif C<br>wird auch angewandt bei eingetragenen Partnerschaften. |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                            |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | C0Y                             |     | C1Y    |     |  | C2Y                                                                                                                                                                                                                 |     | C3Y      |     | C4Y      |     | C5Y      |     | C6Y      |     |              |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                                 | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 4401-4450                                                                                                                              | 318                             | 7.2 | 247    | 5.6 |  | 199                                                                                                                                                                                                                 | 4.5 | 154      | 3.5 | 110      | 2.5 | 75       | 1.7 | 39       | 0.9 |              |
| 4451-4500                                                                                                                              | 326                             | 7.3 | 255    | 5.7 |  | 201                                                                                                                                                                                                                 | 4.5 | 156      | 3.5 | 116      | 2.6 | 80       | 1.8 | 44       | 1.0 |              |
| 4501-4550                                                                                                                              | 334                             | 7.4 | 262    | 5.8 |  | 208                                                                                                                                                                                                                 | 4.6 | 162      | 3.6 | 122      | 2.7 | 81       | 1.8 | 49       | 1.1 |              |
| 4551-4600                                                                                                                              | 343                             | 7.5 | 269    | 5.9 |  | 215                                                                                                                                                                                                                 | 4.7 | 169      | 3.7 | 123      | 2.7 | 86       | 1.9 | 50       | 1.1 |              |
| 4601-4650                                                                                                                              | 351                             | 7.6 | 277    | 6.0 |  | 222                                                                                                                                                                                                                 | 4.8 | 175      | 3.8 | 129      | 2.8 | 92       | 2.0 | 55       | 1.2 |              |
| 4651-4700                                                                                                                              | 359                             | 7.7 | 285    | 6.1 |  | 229                                                                                                                                                                                                                 | 4.9 | 182      | 3.9 | 135      | 2.9 | 98       | 2.1 | 60       | 1.3 |              |
| 4701-4750                                                                                                                              | 368                             | 7.8 | 292    | 6.2 |  | 231                                                                                                                                                                                                                 | 4.9 | 184      | 3.9 | 141      | 3.0 | 99       | 2.1 | 66       | 1.4 |              |
| 4751-4800                                                                                                                              | 377                             | 7.9 | 300    | 6.3 |  | 238                                                                                                                                                                                                                 | 5.0 | 191      | 4.0 | 148      | 3.1 | 105      | 2.2 | 71       | 1.5 |              |
| 4801-4850                                                                                                                              | 381                             | 7.9 | 308    | 6.4 |  | 246                                                                                                                                                                                                                 | 5.1 | 197      | 4.1 | 149      | 3.1 | 110      | 2.3 | 72       | 1.5 |              |
| 4851-4900                                                                                                                              | 390                             | 8.0 | 316    | 6.5 |  | 253                                                                                                                                                                                                                 | 5.2 | 199      | 4.1 | 156      | 3.2 | 117      | 2.4 | 78       | 1.6 |              |
| 4901-4950                                                                                                                              | 398                             | 8.1 | 325    | 6.6 |  | 256                                                                                                                                                                                                                 | 5.2 | 206      | 4.2 | 162      | 3.3 | 118      | 2.4 | 83       | 1.7 |              |
| 4951-5000                                                                                                                              | 407                             | 8.2 | 333    | 6.7 |  | 263                                                                                                                                                                                                                 | 5.3 | 213      | 4.3 | 169      | 3.4 | 124      | 2.5 | 84       | 1.7 |              |
| 5001-5050                                                                                                                              | 417                             | 8.3 | 336    | 6.7 |  | 271                                                                                                                                                                                                                 | 5.4 | 221      | 4.4 | 170      | 3.4 | 125      | 2.5 | 90       | 1.8 |              |
| 5051-5100                                                                                                                              | 426                             | 8.4 | 345    | 6.8 |  | 279                                                                                                                                                                                                                 | 5.5 | 223      | 4.4 | 177      | 3.5 | 131      | 2.6 | 96       | 1.9 |              |
| 5101-5150                                                                                                                              | 435                             | 8.5 | 353    | 6.9 |  | 281                                                                                                                                                                                                                 | 5.5 | 230      | 4.5 | 184      | 3.6 | 138      | 2.7 | 97       | 1.9 |              |
| 5151-5200                                                                                                                              | 445                             | 8.6 | 362    | 7.0 |  | 289                                                                                                                                                                                                                 | 5.6 | 238      | 4.6 | 191      | 3.7 | 144      | 2.8 | 103      | 2.0 |              |
| 5201-5250                                                                                                                              | 454                             | 8.7 | 370    | 7.1 |  | 297                                                                                                                                                                                                                 | 5.7 | 245      | 4.7 | 193      | 3.7 | 151      | 2.9 | 109      | 2.1 |              |
| 5251-5300                                                                                                                              | 458                             | 8.7 | 379    | 7.2 |  | 305                                                                                                                                                                                                                 | 5.8 | 247      | 4.7 | 200      | 3.8 | 152      | 2.9 | 110      | 2.1 |              |
| 5301-5350                                                                                                                              | 468                             | 8.8 | 388    | 7.3 |  | 314                                                                                                                                                                                                                 | 5.9 | 255      | 4.8 | 207      | 3.9 | 159      | 3.0 | 117      | 2.2 |              |
| 5351-5400                                                                                                                              | 478                             | 8.9 | 397    | 7.4 |  | 317                                                                                                                                                                                                                 | 5.9 | 263      | 4.9 | 209      | 3.9 | 166      | 3.1 | 123      | 2.3 |              |
| 5401-5450                                                                                                                              | 488                             | 9.0 | 406    | 7.5 |  | 325                                                                                                                                                                                                                 | 6.0 | 271      | 5.0 | 217      | 4.0 | 173      | 3.2 | 124      | 2.3 |              |
| 5451-5500                                                                                                                              | 492                             | 9.0 | 410    | 7.5 |  | 333                                                                                                                                                                                                                 | 6.1 | 273      | 5.0 | 219      | 4.0 | 175      | 3.2 | 131      | 2.4 |              |
| 5501-5550                                                                                                                              | 502                             | 9.1 | 419    | 7.6 |  | 337                                                                                                                                                                                                                 | 6.1 | 276      | 5.0 | 226      | 4.1 | 182      | 3.3 | 132      | 2.4 |              |
| 5551-5600                                                                                                                              | 507                             | 9.1 | 429    | 7.7 |  | 345                                                                                                                                                                                                                 | 6.2 | 284      | 5.1 | 234      | 4.2 | 183      | 3.3 | 139      | 2.5 |              |
| 5601-5650                                                                                                                              | 517                             | 9.2 | 433    | 7.7 |  | 354                                                                                                                                                                                                                 | 6.3 | 292      | 5.2 | 236      | 4.2 | 191      | 3.4 | 146      | 2.6 |              |
| 5651-5700                                                                                                                              | 527                             | 9.3 | 442    | 7.8 |  | 363                                                                                                                                                                                                                 | 6.4 | 295      | 5.2 | 244      | 4.3 | 192      | 3.4 | 147      | 2.6 |              |
| 5701-5750                                                                                                                              | 532                             | 9.3 | 452    | 7.9 |  | 366                                                                                                                                                                                                                 | 6.4 | 303      | 5.3 | 246      | 4.3 | 200      | 3.5 | 154      | 2.7 |              |
| 5751-5800                                                                                                                              | 542                             | 9.4 | 456    | 7.9 |  | 375                                                                                                                                                                                                                 | 6.5 | 306      | 5.3 | 254      | 4.4 | 202      | 3.5 | 155      | 2.7 |              |

|                                                                                                                                        | CY                              |      |        |     |  |                                                                                                                                                                                                                     |     |          |     |          |     |          |     |          |     | Ausgabe 2019 |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Doppelverdiener |      |        |     |  | Der Tarif C gilt für Ehepaare, die in rechtlich und tatsächlich ungetrennter<br>Ehe leben, und bei welchen beide Ehegatten erwerbstätig sind. Der Tarif C<br>wird auch angewandt bei eingetragenen Partnerschaften. |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                        |      | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                            |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | C0Y                             |      | C1Y    |     |  | C2Y                                                                                                                                                                                                                 |     | C3Y      |     | C4Y      |     | C5Y      |     | C6Y      |     |              |
|                                                                                                                                        | CHF                             | %    | CHF    | %   |  | CHF                                                                                                                                                                                                                 | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 5801-5850                                                                                                                              | 547                             | 9.4  | 466    | 8.0 |  | 384                                                                                                                                                                                                                 | 6.6 | 314      | 5.4 | 262      | 4.5 | 209      | 3.6 | 163      | 2.8 |              |
| 5851-5900                                                                                                                              | 558                             | 9.5  | 475    | 8.1 |  | 393                                                                                                                                                                                                                 | 6.7 | 317      | 5.4 | 264      | 4.5 | 211      | 3.6 | 164      | 2.8 |              |
| 5901-5950                                                                                                                              | 568                             | 9.6  | 479    | 8.1 |  | 396                                                                                                                                                                                                                 | 6.7 | 325      | 5.5 | 272      | 4.6 | 219      | 3.7 | 171      | 2.9 |              |
| 5951-6000                                                                                                                              | 573                             | 9.6  | 489    | 8.2 |  | 406                                                                                                                                                                                                                 | 6.8 | 328      | 5.5 | 274      | 4.6 | 221      | 3.7 | 179      | 3.0 |              |
| 6001-6050                                                                                                                              | 584                             | 9.7  | 494    | 8.2 |  | 415                                                                                                                                                                                                                 | 6.9 | 337      | 5.6 | 283      | 4.7 | 228      | 3.8 | 180      | 3.0 |              |
| 6051-6100                                                                                                                              | 589                             | 9.7  | 504    | 8.3 |  | 419                                                                                                                                                                                                                 | 6.9 | 340      | 5.6 | 291      | 4.8 | 236      | 3.9 | 188      | 3.1 |              |
| 6101-6150                                                                                                                              | 600                             | 9.8  | 514    | 8.4 |  | 428                                                                                                                                                                                                                 | 7.0 | 349      | 5.7 | 294      | 4.8 | 238      | 3.9 | 189      | 3.1 |              |
| 6151-6200                                                                                                                              | 605                             | 9.8  | 518    | 8.4 |  | 438                                                                                                                                                                                                                 | 7.1 | 351      | 5.7 | 302      | 4.9 | 247      | 4.0 | 197      | 3.2 |              |
| 6201-6250                                                                                                                              | 616                             | 9.9  | 529    | 8.5 |  | 441                                                                                                                                                                                                                 | 7.1 | 361      | 5.8 | 305      | 4.9 | 249      | 4.0 | 199      | 3.2 |              |
| 6251-6300                                                                                                                              | 627                             | 10.0 | 539    | 8.6 |  | 451                                                                                                                                                                                                                 | 7.2 | 370      | 5.9 | 313      | 5.0 | 257      | 4.1 | 207      | 3.3 |              |
| 6301-6350                                                                                                                              | 632                             | 10.0 | 543    | 8.6 |  | 461                                                                                                                                                                                                                 | 7.3 | 373      | 5.9 | 316      | 5.0 | 259      | 4.1 | 208      | 3.3 |              |
| 6351-6400                                                                                                                              | 643                             | 10.1 | 554    | 8.7 |  | 465                                                                                                                                                                                                                 | 7.3 | 382      | 6.0 | 325      | 5.1 | 267      | 4.2 | 216      | 3.4 |              |
| 6401-6450                                                                                                                              | 648                             | 10.1 | 558    | 8.7 |  | 475                                                                                                                                                                                                                 | 7.4 | 391      | 6.1 | 327      | 5.1 | 276      | 4.3 | 218      | 3.4 |              |
| 6451-6500                                                                                                                              | 660                             | 10.2 | 569    | 8.8 |  | 485                                                                                                                                                                                                                 | 7.5 | 394      | 6.1 | 336      | 5.2 | 278      | 4.3 | 226      | 3.5 |              |
| 6501-6550                                                                                                                              | 665                             | 10.2 | 580    | 8.9 |  | 489                                                                                                                                                                                                                 | 7.5 | 404      | 6.2 | 339      | 5.2 | 287      | 4.4 | 234      | 3.6 |              |
| 6551-6600                                                                                                                              | 677                             | 10.3 | 585    | 8.9 |  | 499                                                                                                                                                                                                                 | 7.6 | 414      | 6.3 | 348      | 5.3 | 289      | 4.4 | 236      | 3.6 |              |
| 6601-6650                                                                                                                              | 682                             | 10.3 | 596    | 9.0 |  | 503                                                                                                                                                                                                                 | 7.6 | 424      | 6.4 | 351      | 5.3 | 298      | 4.5 | 245      | 3.7 |              |
| 6651-6700                                                                                                                              | 694                             | 10.4 | 600    | 9.0 |  | 513                                                                                                                                                                                                                 | 7.7 | 427      | 6.4 | 360      | 5.4 | 300      | 4.5 | 246      | 3.7 |              |
| 6701-6750                                                                                                                              | 699                             | 10.4 | 611    | 9.1 |  | 524                                                                                                                                                                                                                 | 7.8 | 437      | 6.5 | 363      | 5.4 | 309      | 4.6 | 248      | 3.7 |              |
| 6751-6800                                                                                                                              | 711                             | 10.5 | 616    | 9.1 |  | 528                                                                                                                                                                                                                 | 7.8 | 447      | 6.6 | 372      | 5.5 | 311      | 4.6 | 257      | 3.8 |              |
| 6801-6850                                                                                                                              | 723                             | 10.6 | 627    | 9.2 |  | 539                                                                                                                                                                                                                 | 7.9 | 450      | 6.6 | 375      | 5.5 | 320      | 4.7 | 266      | 3.9 |              |
| 6851-6900                                                                                                                              | 728                             | 10.6 | 639    | 9.3 |  | 550                                                                                                                                                                                                                 | 8.0 | 460      | 6.7 | 385      | 5.6 | 323      | 4.7 | 268      | 3.9 |              |
| 6901-6950                                                                                                                              | 740                             | 10.7 | 644    | 9.3 |  | 554                                                                                                                                                                                                                 | 8.0 | 463      | 6.7 | 387      | 5.6 | 332      | 4.8 | 277      | 4.0 |              |
| 6951-7000                                                                                                                              | 746                             | 10.7 | 655    | 9.4 |  | 564                                                                                                                                                                                                                 | 8.1 | 474      | 6.8 | 397      | 5.7 | 341      | 4.9 | 279      | 4.0 |              |
| 7001-7050                                                                                                                              | 758                             | 10.8 | 660    | 9.4 |  | 569                                                                                                                                                                                                                 | 8.1 | 484      | 6.9 | 400      | 5.7 | 344      | 4.9 | 288      | 4.1 |              |
| 7051-7100                                                                                                                              | 764                             | 10.8 | 672    | 9.5 |  | 580                                                                                                                                                                                                                 | 8.2 | 488      | 6.9 | 410      | 5.8 | 353      | 5.0 | 290      | 4.1 |              |
| 7101-7150                                                                                                                              | 776                             | 10.9 | 676    | 9.5 |  | 591                                                                                                                                                                                                                 | 8.3 | 498      | 7.0 | 413      | 5.8 | 356      | 5.0 | 299      | 4.2 |              |
| 7151-7200                                                                                                                              | 782                             | 10.9 | 688    | 9.6 |  | 595                                                                                                                                                                                                                 | 8.3 | 509      | 7.1 | 423      | 5.9 | 365      | 5.1 | 301      | 4.2 |              |

|                                                                                                                                        | CY                              |      |        |      |  |                                                                                                                                                                                                                     |     |          |     |          |     |          |     |          |     | Ausgabe 2019 |
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|                                                                                                                                        | 0 Kinder                        |      | 1 Kind |      |  | 2 Kinder                                                                                                                                                                                                            |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | C0Y                             |      | C1Y    |      |  | C2Y                                                                                                                                                                                                                 |     | C3Y      |     | C4Y      |     | C5Y      |     | C6Y      |     |              |
|                                                                                                                                        | CHF                             | %    | CHF    | %    |  | CHF                                                                                                                                                                                                                 | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 7201-7250                                                                                                                              | 794                             | 11.0 | 700    | 9.7  |  | 606                                                                                                                                                                                                                 | 8.4 | 512      | 7.1 | 433      | 6.0 | 368      | 5.1 | 310      | 4.3 |              |
| 7251-7300                                                                                                                              | 800                             | 11.0 | 705    | 9.7  |  | 611                                                                                                                                                                                                                 | 8.4 | 523      | 7.2 | 436      | 6.0 | 378      | 5.2 | 312      | 4.3 |              |
| 7301-7350                                                                                                                              | 813                             | 11.1 | 717    | 9.8  |  | 622                                                                                                                                                                                                                 | 8.5 | 534      | 7.3 | 446      | 6.1 | 380      | 5.2 | 322      | 4.4 |              |
| 7351-7400                                                                                                                              | 818                             | 11.1 | 722    | 9.8  |  | 626                                                                                                                                                                                                                 | 8.5 | 538      | 7.3 | 449      | 6.1 | 383      | 5.2 | 324      | 4.4 |              |
| 7401-7450                                                                                                                              | 831                             | 11.2 | 735    | 9.9  |  | 638                                                                                                                                                                                                                 | 8.6 | 549      | 7.4 | 460      | 6.2 | 393      | 5.3 | 334      | 4.5 |              |
| 7451-7500                                                                                                                              | 837                             | 11.2 | 740    | 9.9  |  | 650                                                                                                                                                                                                                 | 8.7 | 560      | 7.5 | 470      | 6.3 | 396      | 5.3 | 343      | 4.6 |              |
| 7501-7550                                                                                                                              | 850                             | 11.3 | 752    | 10.0 |  | 654                                                                                                                                                                                                                 | 8.7 | 564      | 7.5 | 474      | 6.3 | 406      | 5.4 | 346      | 4.6 |              |
| 7551-7600                                                                                                                              | 855                             | 11.3 | 757    | 10.0 |  | 666                                                                                                                                                                                                                 | 8.8 | 575      | 7.6 | 484      | 6.4 | 409      | 5.4 | 356      | 4.7 |              |
| 7601-7650                                                                                                                              | 869                             | 11.4 | 770    | 10.1 |  | 671                                                                                                                                                                                                                 | 8.8 | 579      | 7.6 | 488      | 6.4 | 419      | 5.5 | 358      | 4.7 |              |
| 7651-7700                                                                                                                              | 874                             | 11.4 | 782    | 10.2 |  | 683                                                                                                                                                                                                                 | 8.9 | 590      | 7.7 | 498      | 6.5 | 422      | 5.5 | 368      | 4.8 |              |
| 7701-7750                                                                                                                              | 888                             | 11.5 | 787    | 10.2 |  | 695                                                                                                                                                                                                                 | 9.0 | 594      | 7.7 | 509      | 6.6 | 432      | 5.6 | 370      | 4.8 |              |
| 7751-7800                                                                                                                              | 894                             | 11.5 | 800    | 10.3 |  | 699                                                                                                                                                                                                                 | 9.0 | 606      | 7.8 | 513      | 6.6 | 435      | 5.6 | 380      | 4.9 |              |
| 7801-7850                                                                                                                              | 899                             | 11.5 | 805    | 10.3 |  | 712                                                                                                                                                                                                                 | 9.1 | 618      | 7.9 | 524      | 6.7 | 446      | 5.7 | 383      | 4.9 |              |
| 7851-7900                                                                                                                              | 913                             | 11.6 | 819    | 10.4 |  | 716                                                                                                                                                                                                                 | 9.1 | 622      | 7.9 | 535      | 6.8 | 456      | 5.8 | 393      | 5.0 |              |
| 7901-7950                                                                                                                              | 927                             | 11.7 | 824    | 10.4 |  | 729                                                                                                                                                                                                                 | 9.2 | 634      | 8.0 | 538      | 6.8 | 459      | 5.8 | 396      | 5.0 |              |
| 7951-8000                                                                                                                              | 933                             | 11.7 | 837    | 10.5 |  | 733                                                                                                                                                                                                                 | 9.2 | 638      | 8.0 | 550      | 6.9 | 470      | 5.9 | 398      | 5.0 |              |
| 8001-8050                                                                                                                              | 938                             | 11.7 | 842    | 10.5 |  | 746                                                                                                                                                                                                                 | 9.3 | 650      | 8.1 | 553      | 6.9 | 473      | 5.9 | 409      | 5.1 |              |
| 8051-8100                                                                                                                              | 952                             | 11.8 | 855    | 10.6 |  | 750                                                                                                                                                                                                                 | 9.3 | 654      | 8.1 | 565      | 7.0 | 476      | 5.9 | 411      | 5.1 |              |
| 8101-8150                                                                                                                              | 966                             | 11.9 | 861    | 10.6 |  | 763                                                                                                                                                                                                                 | 9.4 | 666      | 8.2 | 576      | 7.1 | 487      | 6.0 | 422      | 5.2 |              |
| 8151-8200                                                                                                                              | 972                             | 11.9 | 874    | 10.7 |  | 776                                                                                                                                                                                                                 | 9.5 | 678      | 8.3 | 580      | 7.1 | 498      | 6.1 | 425      | 5.2 |              |
| 8201-8250                                                                                                                              | 978                             | 11.9 | 880    | 10.7 |  | 781                                                                                                                                                                                                                 | 9.5 | 682      | 8.3 | 592      | 7.2 | 501      | 6.1 | 435      | 5.3 |              |
| 8251-8300                                                                                                                              | 993                             | 12.0 | 893    | 10.8 |  | 794                                                                                                                                                                                                                 | 9.6 | 695      | 8.4 | 595      | 7.2 | 504      | 6.1 | 438      | 5.3 |              |
| 8301-8350                                                                                                                              | 999                             | 12.0 | 899    | 10.8 |  | 799                                                                                                                                                                                                                 | 9.6 | 699      | 8.4 | 607      | 7.3 | 516      | 6.2 | 449      | 5.4 |              |
| 8351-8400                                                                                                                              | 1013                            | 12.1 | 912    | 10.9 |  | 812                                                                                                                                                                                                                 | 9.7 | 711      | 8.5 | 619      | 7.4 | 527      | 6.3 | 452      | 5.4 |              |
| 8401-8450                                                                                                                              | 1019                            | 12.1 | 918    | 10.9 |  | 817                                                                                                                                                                                                                 | 9.7 | 724      | 8.6 | 623      | 7.4 | 530      | 6.3 | 463      | 5.5 |              |
| 8451-8500                                                                                                                              | 1033                            | 12.2 | 932    | 11.0 |  | 830                                                                                                                                                                                                                 | 9.8 | 728      | 8.6 | 635      | 7.5 | 542      | 6.4 | 466      | 5.5 |              |
| 8501-8550                                                                                                                              | 1040                            | 12.2 | 937    | 11.0 |  | 835                                                                                                                                                                                                                 | 9.8 | 741      | 8.7 | 639      | 7.5 | 545      | 6.4 | 477      | 5.6 |              |
| 8551-8600                                                                                                                              | 1054                            | 12.3 | 951    | 11.1 |  | 848                                                                                                                                                                                                                 | 9.9 | 746      | 8.7 | 651      | 7.6 | 557      | 6.5 | 480      | 5.6 |              |

|                                                                                                                                        | CY                              |      |        |      |  |                                                                                                                                                                                                                     |      |          |      |          |     |          |     |          |     | Ausgabe 2019 |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Doppelverdiener |      |        |      |  | Der Tarif C gilt für Ehepaare, die in rechtlich und tatsächlich ungetrennter<br>Ehe leben, und bei welchen beide Ehegatten erwerbstätig sind. Der Tarif C<br>wird auch angewandt bei eingetragenen Partnerschaften. |      |          |      |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                        |      | 1 Kind |      |  | 2 Kinder                                                                                                                                                                                                            |      | 3 Kinder |      | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | C0Y                             |      | C1Y    |      |  | C2Y                                                                                                                                                                                                                 |      | C3Y      |      | C4Y      |     | C5Y      |     | C6Y      |     |              |
|                                                                                                                                        | CHF                             | %    | CHF    | %    |  | CHF                                                                                                                                                                                                                 | %    | CHF      | %    | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 8601-8650                                                                                                                              | 1060                            | 12.3 | 957    | 11.1 |  | 853                                                                                                                                                                                                                 | 9.9  | 759      | 8.8  | 655      | 7.6 | 569      | 6.6 | 491      | 5.7 |              |
| 8651-8700                                                                                                                              | 1075                            | 12.4 | 971    | 11.2 |  | 867                                                                                                                                                                                                                 | 10.0 | 763      | 8.8  | 667      | 7.7 | 572      | 6.6 | 494      | 5.7 |              |
| 8701-8750                                                                                                                              | 1081                            | 12.4 | 977    | 11.2 |  | 872                                                                                                                                                                                                                 | 10.0 | 776      | 8.9  | 680      | 7.8 | 584      | 6.7 | 506      | 5.8 |              |
| 8751-8800                                                                                                                              | 1096                            | 12.5 | 982    | 11.2 |  | 886                                                                                                                                                                                                                 | 10.1 | 780      | 8.9  | 684      | 7.8 | 587      | 6.7 | 508      | 5.8 |              |
| 8801-8850                                                                                                                              | 1103                            | 12.5 | 997    | 11.3 |  | 891                                                                                                                                                                                                                 | 10.1 | 794      | 9.0  | 697      | 7.9 | 600      | 6.8 | 520      | 5.9 |              |
| 8851-8900                                                                                                                              | 1118                            | 12.6 | 1011   | 11.4 |  | 905                                                                                                                                                                                                                 | 10.2 | 807      | 9.1  | 701      | 7.9 | 612      | 6.9 | 523      | 5.9 |              |
| 8901-8950                                                                                                                              | 1124                            | 12.6 | 1017   | 11.4 |  | 910                                                                                                                                                                                                                 | 10.2 | 812      | 9.1  | 714      | 8.0 | 615      | 6.9 | 535      | 6.0 |              |
| 8951-9000                                                                                                                              | 1130                            | 12.6 | 1023   | 11.4 |  | 924                                                                                                                                                                                                                 | 10.3 | 825      | 9.2  | 718      | 8.0 | 628      | 7.0 | 538      | 6.0 |              |
| 9001-9050                                                                                                                              | 1146                            | 12.7 | 1037   | 11.5 |  | 929                                                                                                                                                                                                                 | 10.3 | 830      | 9.2  | 731      | 8.1 | 631      | 7.0 | 550      | 6.1 |              |
| 9051-9100                                                                                                                              | 1152                            | 12.7 | 1052   | 11.6 |  | 943                                                                                                                                                                                                                 | 10.4 | 843      | 9.3  | 744      | 8.2 | 644      | 7.1 | 553      | 6.1 |              |
| 9101-9150                                                                                                                              | 1168                            | 12.8 | 1058   | 11.6 |  | 949                                                                                                                                                                                                                 | 10.4 | 848      | 9.3  | 748      | 8.2 | 647      | 7.1 | 565      | 6.2 |              |
| 9151-9200                                                                                                                              | 1174                            | 12.8 | 1064   | 11.6 |  | 963                                                                                                                                                                                                                 | 10.5 | 862      | 9.4  | 761      | 8.3 | 660      | 7.2 | 568      | 6.2 |              |
| 9201-9250                                                                                                                              | 1190                            | 12.9 | 1079   | 11.7 |  | 968                                                                                                                                                                                                                 | 10.5 | 867      | 9.4  | 765      | 8.3 | 664      | 7.2 | 571      | 6.2 |              |
| 9251-9300                                                                                                                              | 1196                            | 12.9 | 1085   | 11.7 |  | 983                                                                                                                                                                                                                 | 10.6 | 881      | 9.5  | 779      | 8.4 | 677      | 7.3 | 584      | 6.3 |              |
| 9301-9350                                                                                                                              | 1212                            | 13.0 | 1100   | 11.8 |  | 988                                                                                                                                                                                                                 | 10.6 | 885      | 9.5  | 783      | 8.4 | 690      | 7.4 | 587      | 6.3 |              |
| 9351-9400                                                                                                                              | 1218                            | 13.0 | 1106   | 11.8 |  | 1003                                                                                                                                                                                                                | 10.7 | 900      | 9.6  | 796      | 8.5 | 693      | 7.4 | 600      | 6.4 |              |
| 9401-9450                                                                                                                              | 1225                            | 13.0 | 1121   | 11.9 |  | 1008                                                                                                                                                                                                                | 10.7 | 904      | 9.6  | 801      | 8.5 | 706      | 7.5 | 603      | 6.4 |              |
| 9451-9500                                                                                                                              | 1241                            | 13.1 | 1127   | 11.9 |  | 1023                                                                                                                                                                                                                | 10.8 | 919      | 9.7  | 814      | 8.6 | 710      | 7.5 | 615      | 6.5 |              |
| 9501-9550                                                                                                                              | 1247                            | 13.1 | 1143   | 12.0 |  | 1028                                                                                                                                                                                                                | 10.8 | 923      | 9.7  | 828      | 8.7 | 723      | 7.6 | 628      | 6.6 |              |
| 9551-9600                                                                                                                              | 1263                            | 13.2 | 1149   | 12.0 |  | 1043                                                                                                                                                                                                                | 10.9 | 938      | 9.8  | 833      | 8.7 | 727      | 7.6 | 631      | 6.6 |              |
| 9601-9650                                                                                                                              | 1270                            | 13.2 | 1164   | 12.1 |  | 1049                                                                                                                                                                                                                | 10.9 | 943      | 9.8  | 847      | 8.8 | 741      | 7.7 | 644      | 6.7 |              |
| 9651-9700                                                                                                                              | 1286                            | 13.3 | 1170   | 12.1 |  | 1064                                                                                                                                                                                                                | 11.0 | 957      | 9.9  | 851      | 8.8 | 754      | 7.8 | 648      | 6.7 |              |
| 9701-9750                                                                                                                              | 1293                            | 13.3 | 1186   | 12.2 |  | 1069                                                                                                                                                                                                                | 11.0 | 962      | 9.9  | 865      | 8.9 | 758      | 7.8 | 661      | 6.8 |              |
| 9751-9800                                                                                                                              | 1309                            | 13.4 | 1192   | 12.2 |  | 1085                                                                                                                                                                                                                | 11.1 | 977      | 10.0 | 869      | 8.9 | 772      | 7.9 | 674      | 6.9 |              |
| 9801-9850                                                                                                                              | 1316                            | 13.4 | 1208   | 12.3 |  | 1090                                                                                                                                                                                                                | 11.1 | 982      | 10.0 | 884      | 9.0 | 776      | 7.9 | 677      | 6.9 |              |
| 9851-9900                                                                                                                              | 1323                            | 13.4 | 1214   | 12.3 |  | 1106                                                                                                                                                                                                                | 11.2 | 997      | 10.1 | 888      | 9.0 | 790      | 8.0 | 691      | 7.0 |              |
| 9901-9950                                                                                                                              | 1339                            | 13.5 | 1220   | 12.3 |  | 1111                                                                                                                                                                                                                | 11.2 | 1002     | 10.1 | 903      | 9.1 | 794      | 8.0 | 694      | 7.0 |              |
| 9951-10000                                                                                                                             | 1346                            | 13.5 | 1236   | 12.4 |  | 1127                                                                                                                                                                                                                | 11.3 | 1017     | 10.2 | 907      | 9.1 | 807      | 8.1 | 708      | 7.1 |              |

|                                                                                                                                        | CY                              |      |        |      |  |                                                                                                                                                                                                                     |      |          |      |          |      |          |      |          |      | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|------|--------|------|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|------|----------|------|----------|------|----------|------|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Doppelverdiener |      |        |      |  | Der Tarif C gilt für Ehepaare, die in rechtlich und tatsächlich ungetrennter<br>Ehe leben, und bei welchen beide Ehegatten erwerbstätig sind. Der Tarif C<br>wird auch angewandt bei eingetragenen Partnerschaften. |      |          |      |          |      |          |      |          |      |              |
|                                                                                                                                        | 0 Kinder                        |      | 1 Kind |      |  | 2 Kinder                                                                                                                                                                                                            |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      |              |
|                                                                                                                                        | C0Y                             |      | C1Y    |      |  | C2Y                                                                                                                                                                                                                 |      | C3Y      |      | C4Y      |      | C5Y      |      | C6Y      |      |              |
|                                                                                                                                        | CHF                             | %    | CHF    | %    |  | CHF                                                                                                                                                                                                                 | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |              |
| 10001-10500                                                                                                                            |                                 | 13.8 |        | 12.6 |  |                                                                                                                                                                                                                     | 11.5 |          | 10.5 |          | 9.4  |          | 8.4  |          | 7.4  |              |
| 10501-11000                                                                                                                            |                                 | 14.2 |        | 13.1 |  |                                                                                                                                                                                                                     | 12.0 |          | 10.9 |          | 9.9  |          | 8.9  |          | 7.9  |              |
| 11001-11500                                                                                                                            |                                 | 14.7 |        | 13.5 |  |                                                                                                                                                                                                                     | 12.5 |          | 11.4 |          | 10.4 |          | 9.4  |          | 8.4  |              |
| 11501-12000                                                                                                                            |                                 | 15.1 |        | 14.0 |  |                                                                                                                                                                                                                     | 12.9 |          | 11.9 |          | 10.9 |          | 9.9  |          | 8.9  |              |
| 12001-12500                                                                                                                            |                                 | 15.6 |        | 14.5 |  |                                                                                                                                                                                                                     | 13.4 |          | 12.3 |          | 11.3 |          | 10.4 |          | 9.4  |              |
| 12501-13000                                                                                                                            |                                 | 16.1 |        | 15.0 |  |                                                                                                                                                                                                                     | 13.9 |          | 12.8 |          | 11.8 |          | 10.9 |          | 9.9  |              |
| 13001-13500                                                                                                                            |                                 | 16.6 |        | 15.5 |  |                                                                                                                                                                                                                     | 14.4 |          | 13.3 |          | 12.3 |          | 11.4 |          | 10.4 |              |
| 13501-14000                                                                                                                            |                                 | 17.0 |        | 16.0 |  |                                                                                                                                                                                                                     | 14.9 |          | 13.8 |          | 12.8 |          | 11.8 |          | 10.9 |              |
| 14001-14500                                                                                                                            |                                 | 17.4 |        | 16.4 |  |                                                                                                                                                                                                                     | 15.4 |          | 14.3 |          | 13.3 |          | 12.3 |          | 11.4 |              |
| 14501-15000                                                                                                                            |                                 | 17.8 |        | 16.8 |  |                                                                                                                                                                                                                     | 15.8 |          | 14.8 |          | 13.8 |          | 12.8 |          | 11.9 |              |
| 15001-15500                                                                                                                            |                                 | 18.1 |        | 17.2 |  |                                                                                                                                                                                                                     | 16.3 |          | 15.3 |          | 14.3 |          | 13.3 |          | 12.4 |              |
| 15501-16000                                                                                                                            |                                 | 18.5 |        | 17.6 |  |                                                                                                                                                                                                                     | 16.7 |          | 15.7 |          | 14.8 |          | 13.8 |          | 12.8 |              |
| 16001-16500                                                                                                                            |                                 | 18.8 |        | 17.9 |  |                                                                                                                                                                                                                     | 17.1 |          | 16.2 |          | 15.2 |          | 14.3 |          | 13.4 |              |
| 16501-17000                                                                                                                            |                                 | 19.1 |        | 18.3 |  |                                                                                                                                                                                                                     | 17.4 |          | 16.6 |          | 15.7 |          | 14.8 |          | 13.9 |              |
| 17001-17500                                                                                                                            |                                 | 19.5 |        | 18.6 |  |                                                                                                                                                                                                                     | 17.8 |          | 16.9 |          | 16.1 |          | 15.2 |          | 14.3 |              |
| 17501-18000                                                                                                                            |                                 | 19.8 |        | 18.9 |  |                                                                                                                                                                                                                     | 18.1 |          | 17.3 |          | 16.4 |          | 15.6 |          | 14.8 |              |
| 18001-18500                                                                                                                            |                                 | 20.1 |        | 19.2 |  |                                                                                                                                                                                                                     | 18.4 |          | 17.6 |          | 16.8 |          | 16.0 |          | 15.2 |              |
| 18501-19000                                                                                                                            |                                 | 20.3 |        | 19.5 |  |                                                                                                                                                                                                                     | 18.8 |          | 18.0 |          | 17.2 |          | 16.4 |          | 15.6 |              |
| 19001-19500                                                                                                                            |                                 | 20.6 |        | 19.8 |  |                                                                                                                                                                                                                     | 19.1 |          | 18.3 |          | 17.5 |          | 16.7 |          | 15.9 |              |
| 19501-20000                                                                                                                            |                                 | 20.8 |        | 20.1 |  |                                                                                                                                                                                                                     | 19.4 |          | 18.6 |          | 17.8 |          | 17.1 |          | 16.3 |              |
| 20001-20500                                                                                                                            |                                 | 21.1 |        | 20.4 |  |                                                                                                                                                                                                                     | 19.6 |          | 18.9 |          | 18.2 |          | 17.4 |          | 16.7 |              |
| 20501-21000                                                                                                                            |                                 | 21.3 |        | 20.6 |  |                                                                                                                                                                                                                     | 19.9 |          | 19.2 |          | 18.5 |          | 17.7 |          | 17.0 |              |
| 21001-21500                                                                                                                            |                                 | 21.5 |        | 20.9 |  |                                                                                                                                                                                                                     | 20.2 |          | 19.5 |          | 18.8 |          | 18.1 |          | 17.3 |              |
| 21501-22000                                                                                                                            |                                 | 21.8 |        | 21.1 |  |                                                                                                                                                                                                                     | 20.4 |          | 19.7 |          | 19.1 |          | 18.4 |          | 17.7 |              |
| 22001-22500                                                                                                                            |                                 | 22.0 |        | 21.3 |  |                                                                                                                                                                                                                     | 20.7 |          | 20.0 |          | 19.3 |          | 18.6 |          | 18.0 |              |
| 22501-23000                                                                                                                            |                                 | 22.2 |        | 21.5 |  |                                                                                                                                                                                                                     | 20.9 |          | 20.2 |          | 19.6 |          | 18.9 |          | 18.3 |              |
| 23001-23500                                                                                                                            |                                 | 22.4 |        | 21.7 |  |                                                                                                                                                                                                                     | 21.1 |          | 20.5 |          | 19.8 |          | 19.2 |          | 18.5 |              |
| 23501-24000                                                                                                                            |                                 | 22.5 |        | 21.9 |  |                                                                                                                                                                                                                     | 21.3 |          | 20.7 |          | 20.1 |          | 19.5 |          | 18.8 |              |

|                                                                                                                                        | CY                              |      |        |      |  |                                                                                                                                                                                                                     |      |          |      |          |      |          |      |          |      | Ausgabe 2019 |  |  |  |  |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|------|--------|------|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|------|----------|------|----------|------|----------|------|--------------|--|--|--|--|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Doppelverdiener |      |        |      |  | Der Tarif C gilt für Ehepaare, die in rechtlich und tatsächlich ungetrennter<br>Ehe leben, und bei welchen beide Ehegatten erwerbstätig sind. Der Tarif C<br>wird auch angewandt bei eingetragenen Partnerschaften. |      |          |      |          |      |          |      |          |      |              |  |  |  |  |
|                                                                                                                                        | 0 Kinder                        |      | 1 Kind |      |  | 2 Kinder                                                                                                                                                                                                            |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      |              |  |  |  |  |
|                                                                                                                                        | C0Y                             |      | C1Y    |      |  | C2Y                                                                                                                                                                                                                 |      | C3Y      |      | C4Y      |      | C5Y      |      | C6Y      |      |              |  |  |  |  |
|                                                                                                                                        | CHF                             | %    | CHF    | %    |  | CHF                                                                                                                                                                                                                 | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |              |  |  |  |  |
| 24001-24500                                                                                                                            |                                 | 22.7 |        | 22.1 |  |                                                                                                                                                                                                                     | 21.5 |          | 20.9 |          | 20.3 |          | 19.7 |          | 19.1 |              |  |  |  |  |
| 24501-25000                                                                                                                            |                                 | 22.9 |        | 22.3 |  |                                                                                                                                                                                                                     | 21.7 |          | 21.1 |          | 20.5 |          | 19.9 |          | 19.3 |              |  |  |  |  |
| 25001-25500                                                                                                                            |                                 | 23.1 |        | 22.5 |  |                                                                                                                                                                                                                     | 21.9 |          | 21.3 |          | 20.8 |          | 20.2 |          | 19.6 |              |  |  |  |  |
| 25501-26000                                                                                                                            |                                 | 23.2 |        | 22.7 |  |                                                                                                                                                                                                                     | 22.1 |          | 21.5 |          | 21.0 |          | 20.4 |          | 19.8 |              |  |  |  |  |
| 26001-26500                                                                                                                            |                                 | 23.4 |        | 22.8 |  |                                                                                                                                                                                                                     | 22.3 |          | 21.7 |          | 21.2 |          | 20.6 |          | 20.0 |              |  |  |  |  |
| 26501-27000                                                                                                                            |                                 | 23.5 |        | 23.0 |  |                                                                                                                                                                                                                     | 22.5 |          | 21.9 |          | 21.4 |          | 20.8 |          | 20.3 |              |  |  |  |  |
| 27001-27500                                                                                                                            |                                 | 23.7 |        | 23.2 |  |                                                                                                                                                                                                                     | 22.6 |          | 22.1 |          | 21.6 |          | 21.0 |          | 20.5 |              |  |  |  |  |
| 27501-28000                                                                                                                            |                                 | 23.8 |        | 23.3 |  |                                                                                                                                                                                                                     | 22.8 |          | 22.3 |          | 21.7 |          | 21.2 |          | 20.7 |              |  |  |  |  |
| 28001-28500                                                                                                                            |                                 | 24.0 |        | 23.4 |  |                                                                                                                                                                                                                     | 22.9 |          | 22.4 |          | 21.9 |          | 21.4 |          | 20.9 |              |  |  |  |  |
| 28501-29000                                                                                                                            |                                 | 24.1 |        | 23.6 |  |                                                                                                                                                                                                                     | 23.1 |          | 22.6 |          | 22.1 |          | 21.6 |          | 21.1 |              |  |  |  |  |
| 29001-29500                                                                                                                            |                                 | 24.3 |        | 23.7 |  |                                                                                                                                                                                                                     | 23.2 |          | 22.7 |          | 22.3 |          | 21.8 |          | 21.3 |              |  |  |  |  |
| 29501-30000                                                                                                                            |                                 | 24.4 |        | 23.9 |  |                                                                                                                                                                                                                     | 23.4 |          | 22.9 |          | 22.4 |          | 21.9 |          | 21.4 |              |  |  |  |  |
| 30001-35000                                                                                                                            |                                 | 25.1 |        | 24.6 |  |                                                                                                                                                                                                                     | 24.2 |          | 23.7 |          | 23.3 |          | 22.8 |          | 22.3 |              |  |  |  |  |
| 35001-40000                                                                                                                            |                                 | 26.1 |        | 25.7 |  |                                                                                                                                                                                                                     | 25.3 |          | 25.0 |          | 24.6 |          | 24.2 |          | 23.8 |              |  |  |  |  |
| 40001-45000                                                                                                                            |                                 | 26.9 |        | 26.6 |  |                                                                                                                                                                                                                     | 26.3 |          | 25.9 |          | 25.6 |          | 25.2 |          | 24.9 |              |  |  |  |  |
| 45001-50000                                                                                                                            |                                 | 27.6 |        | 27.3 |  |                                                                                                                                                                                                                     | 27.0 |          | 26.7 |          | 26.4 |          | 26.1 |          | 25.8 |              |  |  |  |  |
| 50001-55000                                                                                                                            |                                 | 28.1 |        | 27.8 |  |                                                                                                                                                                                                                     | 27.6 |          | 27.3 |          | 27.0 |          | 26.8 |          | 26.5 |              |  |  |  |  |
| 55001-60000                                                                                                                            |                                 | 28.6 |        | 28.3 |  |                                                                                                                                                                                                                     | 28.1 |          | 27.8 |          | 27.6 |          | 27.3 |          | 27.1 |              |  |  |  |  |
| 60001-65000                                                                                                                            |                                 | 29.0 |        | 28.8 |  |                                                                                                                                                                                                                     | 28.5 |          | 28.3 |          | 28.1 |          | 27.8 |          | 27.6 |              |  |  |  |  |
| 65001-70000                                                                                                                            |                                 | 29.4 |        | 29.2 |  |                                                                                                                                                                                                                     | 29.0 |          | 28.7 |          | 28.5 |          | 28.3 |          | 28.1 |              |  |  |  |  |
| 70001-75000                                                                                                                            |                                 | 29.7 |        | 29.5 |  |                                                                                                                                                                                                                     | 29.3 |          | 29.1 |          | 28.9 |          | 28.7 |          | 28.5 |              |  |  |  |  |
| 75001-80000                                                                                                                            |                                 | 30.0 |        | 29.8 |  |                                                                                                                                                                                                                     | 29.7 |          | 29.5 |          | 29.3 |          | 29.1 |          | 28.9 |              |  |  |  |  |
| 80001-85000                                                                                                                            |                                 | 30.3 |        | 30.1 |  |                                                                                                                                                                                                                     | 30.0 |          | 29.8 |          | 29.6 |          | 29.4 |          | 29.3 |              |  |  |  |  |
| 85001-90000                                                                                                                            |                                 | 30.5 |        | 30.3 |  |                                                                                                                                                                                                                     | 30.2 |          | 30.0 |          | 29.8 |          | 29.7 |          | 29.5 |              |  |  |  |  |
| 90001-95000                                                                                                                            |                                 | 30.6 |        | 30.5 |  |                                                                                                                                                                                                                     | 30.3 |          | 30.2 |          | 30.0 |          | 29.9 |          | 29.7 |              |  |  |  |  |
| 95001-100000                                                                                                                           |                                 | 30.7 |        | 30.6 |  |                                                                                                                                                                                                                     | 30.5 |          | 30.3 |          | 30.2 |          | 30.1 |          | 29.9 |              |  |  |  |  |

|                                                                                                                                        | HY                               |   |          |   |                                                                                                                                                                                                                 |          |   |          |   |          |   |          | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|---|----------|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---|----------|---|----------|---|----------|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende |   |          |   | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammen leben (Alleinerziehende). |          |   |          |   |          |   |          |              |
|                                                                                                                                        | 1 Kind                           |   | 2 Kinder |   |                                                                                                                                                                                                                 | 3 Kinder |   | 4 Kinder |   | 5 Kinder |   | 6 Kinder |              |
|                                                                                                                                        | H1Y                              |   | H2Y      |   |                                                                                                                                                                                                                 | H3Y      |   | H4Y      |   | H5Y      |   | H6Y      |              |
|                                                                                                                                        | CHF                              | % | CHF      | % |                                                                                                                                                                                                                 | CHF      | % | CHF      | % | CHF      | % | CHF      | %            |
| 0-250                                                                                                                                  | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 251-300                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 301-350                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 351-400                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 401-450                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 451-500                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 501-550                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 551-600                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 601-650                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 651-700                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 701-750                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 751-800                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 801-850                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 851-900                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 901-950                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 951-1000                                                                                                                               | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1001-1050                                                                                                                              | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1051-1100                                                                                                                              | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1101-1150                                                                                                                              | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1151-1200                                                                                                                              | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1201-1250                                                                                                                              | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1251-1300                                                                                                                              | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1301-1350                                                                                                                              | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1351-1400                                                                                                                              | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1401-1450                                                                                                                              | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1451-1500                                                                                                                              | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1501-1550                                                                                                                              | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1551-1600                                                                                                                              | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |

|                                                                                                                                        | HY                               |     |          |   |                                                                                                                                                                                                                 |          |   |          |   |          |   |          | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----|----------|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---|----------|---|----------|---|----------|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende |     |          |   | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammen leben (Alleinerziehende). |          |   |          |   |          |   |          |              |
|                                                                                                                                        | 1 Kind                           |     | 2 Kinder |   |                                                                                                                                                                                                                 | 3 Kinder |   | 4 Kinder |   | 5 Kinder |   | 6 Kinder |              |
|                                                                                                                                        | H1Y                              |     | H2Y      |   |                                                                                                                                                                                                                 | H3Y      |   | H4Y      |   | H5Y      |   | H6Y      |              |
|                                                                                                                                        | CHF                              | %   | CHF      | % |                                                                                                                                                                                                                 | CHF      | % | CHF      | % | CHF      | % | CHF      | %            |
| 1601-1650                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1651-1700                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1701-1750                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1751-1800                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1801-1850                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1851-1900                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1901-1950                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1951-2000                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2001-2050                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2051-2100                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2101-2150                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2151-2200                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2201-2250                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2251-2300                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2301-2350                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2351-2400                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2401-2450                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2451-2500                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2501-2550                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2551-2600                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2601-2650                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2651-2700                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2701-2750                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2751-2800                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2801-2850                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2851-2900                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2901-2950                                                                                                                              | 5                                | 0.2 | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2951-3000                                                                                                                              | 5                                | 0.2 | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |

|                                                                                                                                        | HY                               |     |          |     |  |                                                                                                                                                                                                                 |     |          |     |          |     |          |     | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----|----------|-----|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|-----|----------|-----|----------|-----|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende |     |          |     |  | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammen leben (Alleinerziehende). |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 1 Kind                           |     | 2 Kinder |     |  | 3 Kinder                                                                                                                                                                                                        |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | H1Y                              |     | H2Y      |     |  | H3Y                                                                                                                                                                                                             |     | H4Y      |     | H5Y      |     | H6Y      |     |              |
|                                                                                                                                        | CHF                              | %   | CHF      | %   |  | CHF                                                                                                                                                                                                             | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 3001-3050                                                                                                                              | 6                                | 0.2 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3051-3100                                                                                                                              | 6                                | 0.2 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3101-3150                                                                                                                              | 9                                | 0.3 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3151-3200                                                                                                                              | 9                                | 0.3 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3201-3250                                                                                                                              | 9                                | 0.3 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3251-3300                                                                                                                              | 9                                | 0.3 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3301-3350                                                                                                                              | 26                               | 0.8 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3351-3400                                                                                                                              | 27                               | 0.8 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3401-3450                                                                                                                              | 27                               | 0.8 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3451-3500                                                                                                                              | 31                               | 0.9 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3501-3550                                                                                                                              | 31                               | 0.9 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3551-3600                                                                                                                              | 35                               | 1.0 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3601-3650                                                                                                                              | 36                               | 1.0 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3651-3700                                                                                                                              | 36                               | 1.0 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3701-3750                                                                                                                              | 40                               | 1.1 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3751-3800                                                                                                                              | 41                               | 1.1 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3801-3850                                                                                                                              | 42                               | 1.1 | 7        | 0.2 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3851-3900                                                                                                                              | 50                               | 1.3 | 7        | 0.2 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3901-3950                                                                                                                              | 54                               | 1.4 | 7        | 0.2 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3951-4000                                                                                                                              | 55                               | 1.4 | 7        | 0.2 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 4001-4050                                                                                                                              | 60                               | 1.5 | 8        | 0.2 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4051-4100                                                                                                                              | 61                               | 1.5 | 12       | 0.3 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4101-4150                                                                                                                              | 66                               | 1.6 | 24       | 0.6 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4151-4200                                                                                                                              | 66                               | 1.6 | 25       | 0.6 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4201-4250                                                                                                                              | 71                               | 1.7 | 29       | 0.7 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4251-4300                                                                                                                              | 72                               | 1.7 | 29       | 0.7 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4301-4350                                                                                                                              | 77                               | 1.8 | 30       | 0.7 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4351-4400                                                                                                                              | 78                               | 1.8 | 35       | 0.8 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |

|                                                                                                                                        | HY                               |     |          |     |  |                                                                                                                                                                                                                 |     |          |     |          |     |          |     | Ausgabe 2019 |  |
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|                                                                                                                                        | 1 Kind                           |     | 2 Kinder |     |  | 3 Kinder                                                                                                                                                                                                        |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |  |
|                                                                                                                                        | H1Y                              |     | H2Y      |     |  | H3Y                                                                                                                                                                                                             |     | H4Y      |     | H5Y      |     | H6Y      |     |              |  |
|                                                                                                                                        | CHF                              | %   | CHF      | %   |  | CHF                                                                                                                                                                                                             | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |  |
| 4401-4450                                                                                                                              | 88                               | 2.0 | 35       | 0.8 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |  |
| 4451-4500                                                                                                                              | 89                               | 2.0 | 35       | 0.8 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |  |
| 4501-4550                                                                                                                              | 95                               | 2.1 | 40       | 0.9 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |  |
| 4551-4600                                                                                                                              | 96                               | 2.1 | 41       | 0.9 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |  |
| 4601-4650                                                                                                                              | 97                               | 2.1 | 41       | 0.9 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |  |
| 4651-4700                                                                                                                              | 102                              | 2.2 | 42       | 0.9 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |  |
| 4701-4750                                                                                                                              | 108                              | 2.3 | 51       | 1.1 |  | 9                                                                                                                                                                                                               | 0.2 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |  |
| 4751-4800                                                                                                                              | 109                              | 2.3 | 52       | 1.1 |  | 9                                                                                                                                                                                                               | 0.2 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |  |
| 4801-4850                                                                                                                              | 115                              | 2.4 | 57       | 1.2 |  | 9                                                                                                                                                                                                               | 0.2 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |  |
| 4851-4900                                                                                                                              | 117                              | 2.4 | 58       | 1.2 |  | 9                                                                                                                                                                                                               | 0.2 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |  |
| 4901-4950                                                                                                                              | 123                              | 2.5 | 64       | 1.3 |  | 9                                                                                                                                                                                                               | 0.2 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |  |
| 4951-5000                                                                                                                              | 134                              | 2.7 | 64       | 1.3 |  | 24                                                                                                                                                                                                              | 0.5 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |  |
| 5001-5050                                                                                                                              | 135                              | 2.7 | 70       | 1.4 |  | 25                                                                                                                                                                                                              | 0.5 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |  |
| 5051-5100                                                                                                                              | 137                              | 2.7 | 71       | 1.4 |  | 30                                                                                                                                                                                                              | 0.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |  |
| 5101-5150                                                                                                                              | 143                              | 2.8 | 71       | 1.4 |  | 30                                                                                                                                                                                                              | 0.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |  |
| 5151-5200                                                                                                                              | 144                              | 2.8 | 77       | 1.5 |  | 31                                                                                                                                                                                                              | 0.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |  |
| 5201-5250                                                                                                                              | 151                              | 2.9 | 78       | 1.5 |  | 31                                                                                                                                                                                                              | 0.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |  |
| 5251-5300                                                                                                                              | 152                              | 2.9 | 89       | 1.7 |  | 36                                                                                                                                                                                                              | 0.7 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |  |
| 5301-5350                                                                                                                              | 159                              | 3.0 | 90       | 1.7 |  | 37                                                                                                                                                                                                              | 0.7 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |  |
| 5351-5400                                                                                                                              | 161                              | 3.0 | 91       | 1.7 |  | 37                                                                                                                                                                                                              | 0.7 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |  |
| 5401-5450                                                                                                                              | 168                              | 3.1 | 97       | 1.8 |  | 43                                                                                                                                                                                                              | 0.8 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |  |
| 5451-5500                                                                                                                              | 169                              | 3.1 | 98       | 1.8 |  | 43                                                                                                                                                                                                              | 0.8 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |  |
| 5501-5550                                                                                                                              | 176                              | 3.2 | 104      | 1.9 |  | 49                                                                                                                                                                                                              | 0.9 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |  |
| 5551-5600                                                                                                                              | 178                              | 3.2 | 105      | 1.9 |  | 55                                                                                                                                                                                                              | 1.0 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |  |
| 5601-5650                                                                                                                              | 185                              | 3.3 | 112      | 2.0 |  | 56                                                                                                                                                                                                              | 1.0 | 11       | 0.2 | 5        | 0.1 | 5        | 0.1 |              |  |
| 5651-5700                                                                                                                              | 192                              | 3.4 | 119      | 2.1 |  | 62                                                                                                                                                                                                              | 1.1 | 11       | 0.2 | 5        | 0.1 | 5        | 0.1 |              |  |
| 5701-5750                                                                                                                              | 194                              | 3.4 | 120      | 2.1 |  | 62                                                                                                                                                                                                              | 1.1 | 11       | 0.2 | 5        | 0.1 | 5        | 0.1 |              |  |
| 5751-5800                                                                                                                              | 202                              | 3.5 | 132      | 2.3 |  | 63                                                                                                                                                                                                              | 1.1 | 23       | 0.4 | 5        | 0.1 | 5        | 0.1 |              |  |

|                                                                                                                                        | HY                               |     |          |     |                                                                                                                                                                                                                 |          |     |          |     |          |     |          |     | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----|----------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----|----------|-----|----------|-----|----------|-----|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende |     |          |     | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammen leben (Alleinerziehende). |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 1 Kind                           |     | 2 Kinder |     |                                                                                                                                                                                                                 | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | H1Y                              |     | H2Y      |     |                                                                                                                                                                                                                 | H3Y      |     | H4Y      |     | H5Y      |     | H6Y      |     |              |
|                                                                                                                                        | CHF                              | %   | CHF      | %   |                                                                                                                                                                                                                 | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 5801-5850                                                                                                                              | 203                              | 3.5 | 133      | 2.3 |                                                                                                                                                                                                                 | 69       | 1.2 | 29       | 0.5 | 5        | 0.1 | 5        | 0.1 |              |
| 5851-5900                                                                                                                              | 211                              | 3.6 | 141      | 2.4 |                                                                                                                                                                                                                 | 70       | 1.2 | 29       | 0.5 | 5        | 0.1 | 5        | 0.1 |              |
| 5901-5950                                                                                                                              | 219                              | 3.7 | 148      | 2.5 |                                                                                                                                                                                                                 | 77       | 1.3 | 29       | 0.5 | 5        | 0.1 | 5        | 0.1 |              |
| 5951-6000                                                                                                                              | 221                              | 3.7 | 149      | 2.5 |                                                                                                                                                                                                                 | 77       | 1.3 | 35       | 0.6 | 5        | 0.1 | 5        | 0.1 |              |
| 6001-6050                                                                                                                              | 228                              | 3.8 | 156      | 2.6 |                                                                                                                                                                                                                 | 90       | 1.5 | 36       | 0.6 | 6        | 0.1 | 6        | 0.1 |              |
| 6051-6100                                                                                                                              | 230                              | 3.8 | 157      | 2.6 |                                                                                                                                                                                                                 | 91       | 1.5 | 36       | 0.6 | 6        | 0.1 | 6        | 0.1 |              |
| 6101-6150                                                                                                                              | 238                              | 3.9 | 165      | 2.7 |                                                                                                                                                                                                                 | 91       | 1.5 | 42       | 0.7 | 6        | 0.1 | 6        | 0.1 |              |
| 6151-6200                                                                                                                              | 240                              | 3.9 | 166      | 2.7 |                                                                                                                                                                                                                 | 98       | 1.6 | 43       | 0.7 | 6        | 0.1 | 6        | 0.1 |              |
| 6201-6250                                                                                                                              | 249                              | 4.0 | 174      | 2.8 |                                                                                                                                                                                                                 | 99       | 1.6 | 43       | 0.7 | 6        | 0.1 | 6        | 0.1 |              |
| 6251-6300                                                                                                                              | 251                              | 4.0 | 175      | 2.8 |                                                                                                                                                                                                                 | 106      | 1.7 | 50       | 0.8 | 6        | 0.1 | 6        | 0.1 |              |
| 6301-6350                                                                                                                              | 259                              | 4.1 | 183      | 2.9 |                                                                                                                                                                                                                 | 113      | 1.8 | 56       | 0.9 | 6        | 0.1 | 6        | 0.1 |              |
| 6351-6400                                                                                                                              | 267                              | 4.2 | 191      | 3.0 |                                                                                                                                                                                                                 | 114      | 1.8 | 57       | 0.9 | 6        | 0.1 | 6        | 0.1 |              |
| 6401-6450                                                                                                                              | 269                              | 4.2 | 192      | 3.0 |                                                                                                                                                                                                                 | 122      | 1.9 | 64       | 1.0 | 12       | 0.2 | 6        | 0.1 |              |
| 6451-6500                                                                                                                              | 278                              | 4.3 | 200      | 3.1 |                                                                                                                                                                                                                 | 129      | 2.0 | 64       | 1.0 | 25       | 0.4 | 6        | 0.1 |              |
| 6501-6550                                                                                                                              | 287                              | 4.4 | 202      | 3.1 |                                                                                                                                                                                                                 | 137      | 2.1 | 71       | 1.1 | 26       | 0.4 | 6        | 0.1 |              |
| 6551-6600                                                                                                                              | 295                              | 4.5 | 210      | 3.2 |                                                                                                                                                                                                                 | 138      | 2.1 | 72       | 1.1 | 26       | 0.4 | 6        | 0.1 |              |
| 6601-6650                                                                                                                              | 298                              | 4.5 | 212      | 3.2 |                                                                                                                                                                                                                 | 145      | 2.2 | 72       | 1.1 | 33       | 0.5 | 6        | 0.1 |              |
| 6651-6700                                                                                                                              | 307                              | 4.6 | 220      | 3.3 |                                                                                                                                                                                                                 | 146      | 2.2 | 80       | 1.2 | 33       | 0.5 | 6        | 0.1 |              |
| 6701-6750                                                                                                                              | 316                              | 4.7 | 221      | 3.3 |                                                                                                                                                                                                                 | 154      | 2.3 | 87       | 1.3 | 33       | 0.5 | 6        | 0.1 |              |
| 6751-6800                                                                                                                              | 318                              | 4.7 | 230      | 3.4 |                                                                                                                                                                                                                 | 155      | 2.3 | 88       | 1.3 | 33       | 0.5 | 6        | 0.1 |              |
| 6801-6850                                                                                                                              | 327                              | 4.8 | 238      | 3.5 |                                                                                                                                                                                                                 | 163      | 2.4 | 95       | 1.4 | 40       | 0.6 | 6        | 0.1 |              |
| 6851-6900                                                                                                                              | 336                              | 4.9 | 240      | 3.5 |                                                                                                                                                                                                                 | 165      | 2.4 | 96       | 1.4 | 41       | 0.6 | 6        | 0.1 |              |
| 6901-6950                                                                                                                              | 339                              | 4.9 | 249      | 3.6 |                                                                                                                                                                                                                 | 173      | 2.5 | 103      | 1.5 | 41       | 0.6 | 6        | 0.1 |              |
| 6951-7000                                                                                                                              | 348                              | 5.0 | 251      | 3.6 |                                                                                                                                                                                                                 | 174      | 2.5 | 104      | 1.5 | 48       | 0.7 | 6        | 0.1 |              |
| 7001-7050                                                                                                                              | 358                              | 5.1 | 259      | 3.7 |                                                                                                                                                                                                                 | 182      | 2.6 | 112      | 1.6 | 56       | 0.8 | 7        | 0.1 |              |
| 7051-7100                                                                                                                              | 360                              | 5.1 | 261      | 3.7 |                                                                                                                                                                                                                 | 183      | 2.6 | 113      | 1.6 | 56       | 0.8 | 7        | 0.1 |              |
| 7101-7150                                                                                                                              | 370                              | 5.2 | 270      | 3.8 |                                                                                                                                                                                                                 | 192      | 2.7 | 121      | 1.7 | 64       | 0.9 | 7        | 0.1 |              |
| 7151-7200                                                                                                                              | 380                              | 5.3 | 272      | 3.8 |                                                                                                                                                                                                                 | 193      | 2.7 | 121      | 1.7 | 64       | 0.9 | 14       | 0.2 |              |

|                                                                                                                                        | HY                               |     |          |     |                                                                                                                                                                                                                 |          |     |          |     |          |     |          |     | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----|----------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----|----------|-----|----------|-----|----------|-----|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende |     |          |     | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammen leben (Alleinerziehende). |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 1 Kind                           |     | 2 Kinder |     |                                                                                                                                                                                                                 | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | H1Y                              |     | H2Y      |     |                                                                                                                                                                                                                 | H3Y      |     | H4Y      |     | H5Y      |     | H6Y      |     |              |
|                                                                                                                                        | CHF                              | %   | CHF      | %   |                                                                                                                                                                                                                 | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 7201-7250                                                                                                                              | 390                              | 5.4 | 281      | 3.9 |                                                                                                                                                                                                                 | 202      | 2.8 | 137      | 1.9 | 65       | 0.9 | 28       | 0.4 |              |
| 7251-7300                                                                                                                              | 392                              | 5.4 | 291      | 4.0 |                                                                                                                                                                                                                 | 210      | 2.9 | 138      | 1.9 | 72       | 1.0 | 29       | 0.4 |              |
| 7301-7350                                                                                                                              | 402                              | 5.5 | 293      | 4.0 |                                                                                                                                                                                                                 | 212      | 2.9 | 139      | 1.9 | 73       | 1.0 | 29       | 0.4 |              |
| 7351-7400                                                                                                                              | 405                              | 5.5 | 302      | 4.1 |                                                                                                                                                                                                                 | 221      | 3.0 | 147      | 2.0 | 73       | 1.0 | 29       | 0.4 |              |
| 7401-7450                                                                                                                              | 415                              | 5.6 | 304      | 4.1 |                                                                                                                                                                                                                 | 222      | 3.0 | 148      | 2.0 | 81       | 1.1 | 37       | 0.5 |              |
| 7451-7500                                                                                                                              | 426                              | 5.7 | 313      | 4.2 |                                                                                                                                                                                                                 | 231      | 3.1 | 156      | 2.1 | 89       | 1.2 | 37       | 0.5 |              |
| 7501-7550                                                                                                                              | 428                              | 5.7 | 316      | 4.2 |                                                                                                                                                                                                                 | 233      | 3.1 | 158      | 2.1 | 90       | 1.2 | 37       | 0.5 |              |
| 7551-7600                                                                                                                              | 439                              | 5.8 | 325      | 4.3 |                                                                                                                                                                                                                 | 242      | 3.2 | 166      | 2.2 | 98       | 1.3 | 37       | 0.5 |              |
| 7601-7650                                                                                                                              | 442                              | 5.8 | 327      | 4.3 |                                                                                                                                                                                                                 | 244      | 3.2 | 167      | 2.2 | 99       | 1.3 | 45       | 0.6 |              |
| 7651-7700                                                                                                                              | 452                              | 5.9 | 337      | 4.4 |                                                                                                                                                                                                                 | 253      | 3.3 | 176      | 2.3 | 107      | 1.4 | 53       | 0.7 |              |
| 7701-7750                                                                                                                              | 463                              | 6.0 | 347      | 4.5 |                                                                                                                                                                                                                 | 254      | 3.3 | 177      | 2.3 | 108      | 1.4 | 54       | 0.7 |              |
| 7751-7800                                                                                                                              | 474                              | 6.1 | 349      | 4.5 |                                                                                                                                                                                                                 | 264      | 3.4 | 186      | 2.4 | 108      | 1.4 | 54       | 0.7 |              |
| 7801-7850                                                                                                                              | 477                              | 6.1 | 359      | 4.6 |                                                                                                                                                                                                                 | 266      | 3.4 | 187      | 2.4 | 117      | 1.5 | 62       | 0.8 |              |
| 7851-7900                                                                                                                              | 488                              | 6.2 | 362      | 4.6 |                                                                                                                                                                                                                 | 275      | 3.5 | 196      | 2.5 | 118      | 1.5 | 63       | 0.8 |              |
| 7901-7950                                                                                                                              | 499                              | 6.3 | 372      | 4.7 |                                                                                                                                                                                                                 | 277      | 3.5 | 198      | 2.5 | 134      | 1.7 | 63       | 0.8 |              |
| 7951-8000                                                                                                                              | 502                              | 6.3 | 374      | 4.7 |                                                                                                                                                                                                                 | 287      | 3.6 | 207      | 2.6 | 135      | 1.7 | 71       | 0.9 |              |
| 8001-8050                                                                                                                              | 513                              | 6.4 | 385      | 4.8 |                                                                                                                                                                                                                 | 288      | 3.6 | 208      | 2.6 | 144      | 1.8 | 72       | 0.9 |              |
| 8051-8100                                                                                                                              | 524                              | 6.5 | 387      | 4.8 |                                                                                                                                                                                                                 | 298      | 3.7 | 218      | 2.7 | 145      | 1.8 | 72       | 0.9 |              |
| 8101-8150                                                                                                                              | 528                              | 6.5 | 398      | 4.9 |                                                                                                                                                                                                                 | 308      | 3.8 | 219      | 2.7 | 146      | 1.8 | 81       | 1.0 |              |
| 8151-8200                                                                                                                              | 539                              | 6.6 | 400      | 4.9 |                                                                                                                                                                                                                 | 310      | 3.8 | 228      | 2.8 | 155      | 1.9 | 89       | 1.1 |              |
| 8201-8250                                                                                                                              | 551                              | 6.7 | 403      | 4.9 |                                                                                                                                                                                                                 | 320      | 3.9 | 230      | 2.8 | 156      | 1.9 | 90       | 1.1 |              |
| 8251-8300                                                                                                                              | 554                              | 6.7 | 413      | 5.0 |                                                                                                                                                                                                                 | 322      | 3.9 | 239      | 2.9 | 165      | 2.0 | 91       | 1.1 |              |
| 8301-8350                                                                                                                              | 566                              | 6.8 | 424      | 5.1 |                                                                                                                                                                                                                 | 333      | 4.0 | 241      | 2.9 | 166      | 2.0 | 99       | 1.2 |              |
| 8351-8400                                                                                                                              | 577                              | 6.9 | 427      | 5.1 |                                                                                                                                                                                                                 | 335      | 4.0 | 251      | 3.0 | 175      | 2.1 | 100      | 1.2 |              |
| 8401-8450                                                                                                                              | 581                              | 6.9 | 438      | 5.2 |                                                                                                                                                                                                                 | 345      | 4.1 | 252      | 3.0 | 176      | 2.1 | 109      | 1.3 |              |
| 8451-8500                                                                                                                              | 593                              | 7.0 | 449      | 5.3 |                                                                                                                                                                                                                 | 347      | 4.1 | 262      | 3.1 | 186      | 2.2 | 110      | 1.3 |              |
| 8501-8550                                                                                                                              | 596                              | 7.0 | 451      | 5.3 |                                                                                                                                                                                                                 | 358      | 4.2 | 264      | 3.1 | 187      | 2.2 | 110      | 1.3 |              |
| 8551-8600                                                                                                                              | 608                              | 7.1 | 463      | 5.4 |                                                                                                                                                                                                                 | 360      | 4.2 | 274      | 3.2 | 197      | 2.3 | 120      | 1.4 |              |

|                                                                                                                                        | HY                               |     |          |     |                                                                                                                                                                                                                 |          |     |          |     |          |     |          |     | Ausgabe 2019 |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende |     |          |     | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammen leben (Alleinerziehende). |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 1 Kind                           |     | 2 Kinder |     |                                                                                                                                                                                                                 | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | H1Y                              |     | H2Y      |     |                                                                                                                                                                                                                 | H3Y      |     | H4Y      |     | H5Y      |     | H6Y      |     |              |
|                                                                                                                                        | CHF                              | %   | CHF      | %   |                                                                                                                                                                                                                 | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 8601-8650                                                                                                                              | 621                              | 7.2 | 474      | 5.5 |                                                                                                                                                                                                                 | 370      | 4.3 | 276      | 3.2 | 198      | 2.3 | 129      | 1.5 |              |
| 8651-8700                                                                                                                              | 624                              | 7.2 | 485      | 5.6 |                                                                                                                                                                                                                 | 373      | 4.3 | 286      | 3.3 | 208      | 2.4 | 138      | 1.6 |              |
| 8701-8750                                                                                                                              | 636                              | 7.3 | 488      | 5.6 |                                                                                                                                                                                                                 | 375      | 4.3 | 287      | 3.3 | 209      | 2.4 | 139      | 1.6 |              |
| 8751-8800                                                                                                                              | 640                              | 7.3 | 500      | 5.7 |                                                                                                                                                                                                                 | 386      | 4.4 | 298      | 3.4 | 210      | 2.4 | 140      | 1.6 |              |
| 8801-8850                                                                                                                              | 653                              | 7.4 | 511      | 5.8 |                                                                                                                                                                                                                 | 388      | 4.4 | 300      | 3.4 | 220      | 2.5 | 150      | 1.7 |              |
| 8851-8900                                                                                                                              | 656                              | 7.4 | 514      | 5.8 |                                                                                                                                                                                                                 | 399      | 4.5 | 310      | 3.5 | 221      | 2.5 | 150      | 1.7 |              |
| 8901-8950                                                                                                                              | 669                              | 7.5 | 526      | 5.9 |                                                                                                                                                                                                                 | 401      | 4.5 | 312      | 3.5 | 232      | 2.6 | 151      | 1.7 |              |
| 8951-9000                                                                                                                              | 682                              | 7.6 | 529      | 5.9 |                                                                                                                                                                                                                 | 412      | 4.6 | 323      | 3.6 | 233      | 2.6 | 161      | 1.8 |              |
| 9001-9050                                                                                                                              | 685                              | 7.6 | 541      | 6.0 |                                                                                                                                                                                                                 | 415      | 4.6 | 324      | 3.6 | 243      | 2.7 | 162      | 1.8 |              |
| 9051-9100                                                                                                                              | 698                              | 7.7 | 553      | 6.1 |                                                                                                                                                                                                                 | 426      | 4.7 | 335      | 3.7 | 245      | 2.7 | 172      | 1.9 |              |
| 9101-9150                                                                                                                              | 702                              | 7.7 | 556      | 6.1 |                                                                                                                                                                                                                 | 428      | 4.7 | 337      | 3.7 | 255      | 2.8 | 173      | 1.9 |              |
| 9151-9200                                                                                                                              | 715                              | 7.8 | 568      | 6.2 |                                                                                                                                                                                                                 | 440      | 4.8 | 348      | 3.8 | 256      | 2.8 | 183      | 2.0 |              |
| 9201-9250                                                                                                                              | 719                              | 7.8 | 571      | 6.2 |                                                                                                                                                                                                                 | 442      | 4.8 | 350      | 3.8 | 258      | 2.8 | 184      | 2.0 |              |
| 9251-9300                                                                                                                              | 732                              | 7.9 | 584      | 6.3 |                                                                                                                                                                                                                 | 454      | 4.9 | 361      | 3.9 | 268      | 2.9 | 194      | 2.1 |              |
| 9301-9350                                                                                                                              | 746                              | 8.0 | 596      | 6.4 |                                                                                                                                                                                                                 | 456      | 4.9 | 363      | 3.9 | 279      | 3.0 | 195      | 2.1 |              |
| 9351-9400                                                                                                                              | 750                              | 8.0 | 600      | 6.4 |                                                                                                                                                                                                                 | 468      | 5.0 | 375      | 4.0 | 281      | 3.0 | 206      | 2.2 |              |
| 9401-9450                                                                                                                              | 763                              | 8.1 | 612      | 6.5 |                                                                                                                                                                                                                 | 471      | 5.0 | 377      | 4.0 | 282      | 3.0 | 207      | 2.2 |              |
| 9451-9500                                                                                                                              | 776                              | 8.2 | 615      | 6.5 |                                                                                                                                                                                                                 | 483      | 5.1 | 379      | 4.0 | 293      | 3.1 | 208      | 2.2 |              |
| 9501-9550                                                                                                                              | 781                              | 8.2 | 628      | 6.6 |                                                                                                                                                                                                                 | 485      | 5.1 | 390      | 4.1 | 304      | 3.2 | 219      | 2.3 |              |
| 9551-9600                                                                                                                              | 794                              | 8.3 | 631      | 6.6 |                                                                                                                                                                                                                 | 497      | 5.2 | 392      | 4.1 | 306      | 3.2 | 220      | 2.3 |              |
| 9601-9650                                                                                                                              | 798                              | 8.3 | 644      | 6.7 |                                                                                                                                                                                                                 | 500      | 5.2 | 404      | 4.2 | 308      | 3.2 | 231      | 2.4 |              |
| 9651-9700                                                                                                                              | 812                              | 8.4 | 657      | 6.8 |                                                                                                                                                                                                                 | 512      | 5.3 | 406      | 4.2 | 319      | 3.3 | 232      | 2.4 |              |
| 9701-9750                                                                                                                              | 826                              | 8.5 | 661      | 6.8 |                                                                                                                                                                                                                 | 515      | 5.3 | 418      | 4.3 | 320      | 3.3 | 243      | 2.5 |              |
| 9751-9800                                                                                                                              | 830                              | 8.5 | 674      | 6.9 |                                                                                                                                                                                                                 | 527      | 5.4 | 420      | 4.3 | 332      | 3.4 | 244      | 2.5 |              |
| 9801-9850                                                                                                                              | 844                              | 8.6 | 677      | 6.9 |                                                                                                                                                                                                                 | 530      | 5.4 | 432      | 4.4 | 334      | 3.4 | 245      | 2.5 |              |
| 9851-9900                                                                                                                              | 849                              | 8.6 | 691      | 7.0 |                                                                                                                                                                                                                 | 543      | 5.5 | 434      | 4.4 | 345      | 3.5 | 256      | 2.6 |              |
| 9901-9950                                                                                                                              | 863                              | 8.7 | 694      | 7.0 |                                                                                                                                                                                                                 | 555      | 5.6 | 446      | 4.5 | 347      | 3.5 | 258      | 2.6 |              |
| 9951-10000                                                                                                                             | 877                              | 8.8 | 708      | 7.1 |                                                                                                                                                                                                                 | 558      | 5.6 | 448      | 4.5 | 359      | 3.6 | 269      | 2.7 |              |

|                                                                                                                                        | HY                               |      |          |      |                                                                                                                                                                                                                 |          |      |          |      |          |      |          |      | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|------|----------|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------|----------|------|----------|------|----------|------|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende |      |          |      | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammen leben (Alleinerziehende). |          |      |          |      |          |      |          |      |              |
|                                                                                                                                        | 1 Kind                           |      | 2 Kinder |      |                                                                                                                                                                                                                 | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      |              |
|                                                                                                                                        | H1Y                              |      | H2Y      |      |                                                                                                                                                                                                                 | H3Y      |      | H4Y      |      | H5Y      |      | H6Y      |      |              |
|                                                                                                                                        | CHF                              | %    | CHF      | %    |                                                                                                                                                                                                                 | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |              |
| 10001-10500                                                                                                                            |                                  | 9.0  |          | 7.4  |                                                                                                                                                                                                                 |          | 5.9  |          | 4.8  |          | 3.8  |          | 2.9  |              |
| 10501-11000                                                                                                                            |                                  | 9.6  |          | 8.0  |                                                                                                                                                                                                                 |          | 6.5  |          | 5.2  |          | 4.3  |          | 3.4  |              |
| 11001-11500                                                                                                                            |                                  | 10.1 |          | 8.6  |                                                                                                                                                                                                                 |          | 7.1  |          | 5.7  |          | 4.7  |          | 3.8  |              |
| 11501-12000                                                                                                                            |                                  | 10.7 |          | 9.1  |                                                                                                                                                                                                                 |          | 7.7  |          | 6.3  |          | 5.1  |          | 4.2  |              |
| 12001-12500                                                                                                                            |                                  | 11.1 |          | 9.6  |                                                                                                                                                                                                                 |          | 8.2  |          | 6.8  |          | 5.5  |          | 4.7  |              |
| 12501-13000                                                                                                                            |                                  | 11.6 |          | 10.2 |                                                                                                                                                                                                                 |          | 8.8  |          | 7.4  |          | 6.1  |          | 5.1  |              |
| 13001-13500                                                                                                                            |                                  | 12.1 |          | 10.7 |                                                                                                                                                                                                                 |          | 9.3  |          | 7.9  |          | 6.6  |          | 5.5  |              |
| 13501-14000                                                                                                                            |                                  | 12.6 |          | 11.2 |                                                                                                                                                                                                                 |          | 9.8  |          | 8.5  |          | 7.2  |          | 5.9  |              |
| 14001-14500                                                                                                                            |                                  | 13.1 |          | 11.7 |                                                                                                                                                                                                                 |          | 10.3 |          | 9.0  |          | 7.7  |          | 6.5  |              |
| 14501-15000                                                                                                                            |                                  | 13.6 |          | 12.2 |                                                                                                                                                                                                                 |          | 10.8 |          | 9.5  |          | 8.2  |          | 7.0  |              |
| 15001-15500                                                                                                                            |                                  | 14.1 |          | 12.6 |                                                                                                                                                                                                                 |          | 11.3 |          | 10.0 |          | 8.7  |          | 7.5  |              |
| 15501-16000                                                                                                                            |                                  | 14.6 |          | 13.1 |                                                                                                                                                                                                                 |          | 11.8 |          | 10.5 |          | 9.2  |          | 8.0  |              |
| 16001-16500                                                                                                                            |                                  | 15.1 |          | 13.7 |                                                                                                                                                                                                                 |          | 12.3 |          | 11.0 |          | 9.7  |          | 8.5  |              |
| 16501-17000                                                                                                                            |                                  | 15.6 |          | 14.2 |                                                                                                                                                                                                                 |          | 12.8 |          | 11.4 |          | 10.2 |          | 9.0  |              |
| 17001-17500                                                                                                                            |                                  | 16.1 |          | 14.7 |                                                                                                                                                                                                                 |          | 13.3 |          | 11.9 |          | 10.7 |          | 9.5  |              |
| 17501-18000                                                                                                                            |                                  | 16.5 |          | 15.2 |                                                                                                                                                                                                                 |          | 13.8 |          | 12.5 |          | 11.2 |          | 10.0 |              |
| 18001-18500                                                                                                                            |                                  | 16.9 |          | 15.6 |                                                                                                                                                                                                                 |          | 14.3 |          | 13.0 |          | 11.7 |          | 10.4 |              |
| 18501-19000                                                                                                                            |                                  | 17.3 |          | 16.0 |                                                                                                                                                                                                                 |          | 14.8 |          | 13.5 |          | 12.2 |          | 10.9 |              |
| 19001-19500                                                                                                                            |                                  | 17.7 |          | 16.4 |                                                                                                                                                                                                                 |          | 15.2 |          | 14.0 |          | 12.7 |          | 11.5 |              |
| 19501-20000                                                                                                                            |                                  | 18.0 |          | 16.8 |                                                                                                                                                                                                                 |          | 15.6 |          | 14.4 |          | 13.2 |          | 12.0 |              |
| 20001-20500                                                                                                                            |                                  | 18.4 |          | 17.2 |                                                                                                                                                                                                                 |          | 16.0 |          | 14.8 |          | 13.6 |          | 12.5 |              |
| 20501-21000                                                                                                                            |                                  | 18.7 |          | 17.5 |                                                                                                                                                                                                                 |          | 16.4 |          | 15.2 |          | 14.1 |          | 12.9 |              |
| 21001-21500                                                                                                                            |                                  | 19.0 |          | 17.9 |                                                                                                                                                                                                                 |          | 16.7 |          | 15.6 |          | 14.5 |          | 13.4 |              |
| 21501-22000                                                                                                                            |                                  | 19.3 |          | 18.2 |                                                                                                                                                                                                                 |          | 17.1 |          | 16.0 |          | 14.9 |          | 13.8 |              |
| 22001-22500                                                                                                                            |                                  | 19.6 |          | 18.5 |                                                                                                                                                                                                                 |          | 17.4 |          | 16.3 |          | 15.2 |          | 14.2 |              |
| 22501-23000                                                                                                                            |                                  | 19.9 |          | 18.8 |                                                                                                                                                                                                                 |          | 17.7 |          | 16.7 |          | 15.6 |          | 14.6 |              |
| 23001-23500                                                                                                                            |                                  | 20.1 |          | 19.1 |                                                                                                                                                                                                                 |          | 18.0 |          | 17.0 |          | 15.9 |          | 14.9 |              |
| 23501-24000                                                                                                                            |                                  | 20.4 |          | 19.4 |                                                                                                                                                                                                                 |          | 18.3 |          | 17.3 |          | 16.3 |          | 15.3 |              |

|                                                                                                                                        | HY                               |      |          |      |                                                                                                                                                                                                                 |          |      |          |      |          |      |          |      | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|------|----------|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------|----------|------|----------|------|----------|------|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende |      |          |      | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammen leben (Alleinerziehende). |          |      |          |      |          |      |          |      |              |
|                                                                                                                                        | 1 Kind                           |      | 2 Kinder |      |                                                                                                                                                                                                                 | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      |              |
|                                                                                                                                        | H1Y                              |      | H2Y      |      |                                                                                                                                                                                                                 | H3Y      |      | H4Y      |      | H5Y      |      | H6Y      |      |              |
|                                                                                                                                        | CHF                              | %    | CHF      | %    |                                                                                                                                                                                                                 | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |              |
| 24001-24500                                                                                                                            |                                  | 20.7 |          | 19.6 |                                                                                                                                                                                                                 |          | 18.6 |          | 17.6 |          | 16.6 |          | 15.6 |              |
| 24501-25000                                                                                                                            |                                  | 20.9 |          | 19.9 |                                                                                                                                                                                                                 |          | 18.9 |          | 17.9 |          | 16.9 |          | 15.9 |              |
| 25001-25500                                                                                                                            |                                  | 21.1 |          | 20.1 |                                                                                                                                                                                                                 |          | 19.2 |          | 18.2 |          | 17.2 |          | 16.2 |              |
| 25501-26000                                                                                                                            |                                  | 21.4 |          | 20.4 |                                                                                                                                                                                                                 |          | 19.4 |          | 18.5 |          | 17.5 |          | 16.6 |              |
| 26001-26500                                                                                                                            |                                  | 21.6 |          | 20.6 |                                                                                                                                                                                                                 |          | 19.7 |          | 18.7 |          | 17.8 |          | 16.9 |              |
| 26501-27000                                                                                                                            |                                  | 21.8 |          | 20.8 |                                                                                                                                                                                                                 |          | 19.9 |          | 19.0 |          | 18.1 |          | 17.2 |              |
| 27001-27500                                                                                                                            |                                  | 22.0 |          | 21.1 |                                                                                                                                                                                                                 |          | 20.2 |          | 19.3 |          | 18.3 |          | 17.4 |              |
| 27501-28000                                                                                                                            |                                  | 22.2 |          | 21.3 |                                                                                                                                                                                                                 |          | 20.4 |          | 19.5 |          | 18.6 |          | 17.7 |              |
| 28001-28500                                                                                                                            |                                  | 22.3 |          | 21.5 |                                                                                                                                                                                                                 |          | 20.6 |          | 19.7 |          | 18.8 |          | 18.0 |              |
| 28501-29000                                                                                                                            |                                  | 22.5 |          | 21.7 |                                                                                                                                                                                                                 |          | 20.8 |          | 19.9 |          | 19.1 |          | 18.2 |              |
| 29001-29500                                                                                                                            |                                  | 22.7 |          | 21.8 |                                                                                                                                                                                                                 |          | 21.0 |          | 20.2 |          | 19.3 |          | 18.5 |              |
| 29501-30000                                                                                                                            |                                  | 22.8 |          | 22.0 |                                                                                                                                                                                                                 |          | 21.2 |          | 20.4 |          | 19.5 |          | 18.7 |              |
| 30001-35000                                                                                                                            |                                  | 23.7 |          | 22.9 |                                                                                                                                                                                                                 |          | 22.1 |          | 21.4 |          | 20.6 |          | 19.9 |              |
| 35001-40000                                                                                                                            |                                  | 25.0 |          | 24.3 |                                                                                                                                                                                                                 |          | 23.6 |          | 22.9 |          | 22.3 |          | 21.6 |              |
| 40001-45000                                                                                                                            |                                  | 26.0 |          | 25.4 |                                                                                                                                                                                                                 |          | 24.8 |          | 24.2 |          | 23.6 |          | 23.0 |              |
| 45001-50000                                                                                                                            |                                  | 26.8 |          | 26.3 |                                                                                                                                                                                                                 |          | 25.7 |          | 25.2 |          | 24.6 |          | 24.1 |              |
| 50001-55000                                                                                                                            |                                  | 27.4 |          | 26.9 |                                                                                                                                                                                                                 |          | 26.5 |          | 26.0 |          | 25.5 |          | 25.0 |              |
| 55001-60000                                                                                                                            |                                  | 28.0 |          | 27.5 |                                                                                                                                                                                                                 |          | 27.1 |          | 26.6 |          | 26.2 |          | 25.8 |              |
| 60001-65000                                                                                                                            |                                  | 28.4 |          | 28.0 |                                                                                                                                                                                                                 |          | 27.6 |          | 27.2 |          | 26.8 |          | 26.4 |              |
| 65001-70000                                                                                                                            |                                  | 28.9 |          | 28.5 |                                                                                                                                                                                                                 |          | 28.1 |          | 27.7 |          | 27.3 |          | 26.9 |              |
| 70001-75000                                                                                                                            |                                  | 29.2 |          | 28.9 |                                                                                                                                                                                                                 |          | 28.5 |          | 28.2 |          | 27.8 |          | 27.4 |              |
| 75001-80000                                                                                                                            |                                  | 29.6 |          | 29.3 |                                                                                                                                                                                                                 |          | 28.9 |          | 28.6 |          | 28.3 |          | 27.9 |              |
| 80001-85000                                                                                                                            |                                  | 29.9 |          | 29.6 |                                                                                                                                                                                                                 |          | 29.3 |          | 29.0 |          | 28.6 |          | 28.3 |              |
| 85001-90000                                                                                                                            |                                  | 30.1 |          | 29.9 |                                                                                                                                                                                                                 |          | 29.6 |          | 29.3 |          | 29.0 |          | 28.7 |              |
| 90001-95000                                                                                                                            |                                  | 30.3 |          | 30.0 |                                                                                                                                                                                                                 |          | 29.8 |          | 29.5 |          | 29.2 |          | 29.0 |              |
| 95001-100000                                                                                                                           |                                  | 30.5 |          | 30.2 |                                                                                                                                                                                                                 |          | 30.0 |          | 29.7 |          | 29.4 |          | 29.2 |              |
| D      10% Nebenerwerb                      L-P 4.5%    Echte Grenzgänger aus Deutschland                                              |                                  |      |          |      |                                                                                                                                                                                                                 |          |      |          |      |          |      |          |      |              |

## TARIFEINSTUFUNGEN

|                |                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Tarif A</b> | Der Tarif A gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende und verwitwete Personen, die nicht mit Kindern im gleichen Haushalt leben. Die Tarife A1 bis A6 dürfen nur nach vorheriger Rücksprache und Abklärung mit dem Kantonalen Steueramt, Sektion Quellensteuer, angewandt werden.                                                                                                                        |
| <b>Tarif B</b> | Der Tarif B gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe leben und bei denen sich die Erwerbstätigkeit auf einen Ehegatten beschränkt. Der Tarif B gilt auch für gleichgeschlechtliche eingetragene Partnerschaften, bei denen sich die Erwerbstätigkeit auf einen Partner beschränkt.                                                                                                                            |
| <b>Tarif C</b> | Der Tarif C gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe leben und bei denen beide Ehegatten erwerbstätig sind (sogenannte Doppelverdiener). Der Tarif C gilt auch für gleichgeschlechtliche eingetragene Partnerschaften, sofern beide Partner erwerbstätig sind. Ab 1.1.2014 ist der Tarif C auch anzuwenden wenn der eine Ehegatte oder der eine eingetragene Partner eine Erwerbstätigkeit im Ausland ausübt. |
| <b>Tarif H</b> | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende und verwitwete Personen, die mit Kindern im gleichen Haushalt zusammen leben und deren Unterhalt zur Hauptsache bestreiten (Alleinerziehende).                                                                                                                                                                                                     |
| <b>Tarif D</b> | Der Tarif D (Pauschalsatz von 10%) ist anzuwenden auf dem Nebenerwerbseinkommen einer Person, sofern diese eine Haupterwerbstätigkeit ausübt. Als Haupterwerb gilt das höchste Erwerbseinkommen. Alle anderen Tätigkeiten stellen in der Folge Nebenerwerbstätigkeiten dar und sind somit mit dem Tarif D zu besteuern.                                                                                                                    |

**Tarife L-P** Die Tarife L-P gelten für echte Grenzgängerinnen und Grenzgänger aus Deutschland. Gemäss Bestimmungen des Doppelbesteuerungsabkommens CH-BRD sind echte Grenzgängerinnen und Grenzgänger Personen, die grundsätzlich jeden Tag an ihren deutschen Wohnsitz zurückkehren. Der Steuerabzug beträgt bei allen Tarifen L-P pauschal immer 4,5% des Bruttolohnes. Zwecks statistischer Erhebungen sind die Tarife wie folgt anzuwenden:

Tarif L gilt für Grenzgängerinnen und Grenzgänger, welche die Voraussetzungen gemäss Tarif A erfüllen.

Tarif M gilt für Grenzgängerinnen und Grenzgänger, welche die Voraussetzungen gemäss Tarif B erfüllen.

Tarif N gilt für Grenzgängerinnen und Grenzgänger, welche die Voraussetzungen gemäss Tarif C erfüllen.

Tarif O gilt für Grenzgängerinnen und Grenzgänger, welche die Voraussetzungen gemäss Tarif D erfüllen.

Tarif P gilt für Grenzgängerinnen und Grenzgänger, welche die Voraussetzungen gemäss Tarif H erfüllen.

## **Herausgeber**

DEPARTEMENT

FINANZEN UND RESSOURCEN

Kantonales Steueramt

Sektion Quellensteuer

Tellistrasse 67

5001 Aarau

[quellensteuer@ag.ch](mailto:quellensteuer@ag.ch)

[www.ag.ch/steuern](http://www.ag.ch/steuern)

# Quellensteuer 2019

## Monatstarif ohne Kirchensteuer (N)

Anhang 2 zur Verordnung über die  
Quellensteuer vom 22. November 2000

Gültig ab 1. Januar 2019

## INHALTSVERZEICHNIS

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| Erläuterungen                                | 4–5   |
| Tarif für Alleinstehende AN                  | 6–23  |
| Tarif für Verheiratete (Alleinverdiener) BN  | 24–41 |
| Tarif für Verheiratete (Doppelverdiener) CN  | 42–59 |
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| Tarif für Nebenerwerb D                      | 76–77 |
| Tarif für Grenzgänger Deutschland L–P        | 76–77 |
| Tarifeinstufungen                            | 78–79 |

In diesen Tarifen sind folgende Steuern enthalten:

Kantons- und Gemeindesteuern  
Direkte Bundessteuer  
Feuerwehrsteuer

## ERLÄUTERUNGEN

### 1. Berechnungsbeispiele

Gratifikationen, 13. Monatslohn, Treueprämien, Nachzahlungen von Teuerungszulagen, Provisionen und ähnliche Leistungen

Massgebend für die Besteuerung der Einmalzahlungen ist der im Tarif abgelesene Betrag bzw. Steuersatz, der sich aus der Summe von Monatslohn und Einmalzahlung ergibt. Der so ermittelte Steuersatz ist auf die effektive Gesamtauszahlung in der entsprechenden Zahltagsperiode anzuwenden.

|           |                     |            |
|-----------|---------------------|------------|
| BEISPIEL: | Lediger (Tarif A0N) |            |
|           | Monatslohn          | CHF 6125.– |
|           | Gratifikation       | CHF 3000.– |
|           |                     | <hr/>      |
|           | Gesamtzahlung       | CHF 9125.– |
|           |                     | <hr/>      |

Für den Quellensteuerabzug ist der im Schnittpunkt der Einkommensstufe CHF 9101.– bis 9150.– und der Kolonne Alleinstehende (A0N) aufgeführte Steuersatz von 13,2 % anzuwenden. Die Steuer beträgt CHF 1204.50.

#### Teilsteuer-Berechnung (angebrochene Zahltagsperiode)

Bei Ein- und Austritten während der Zahltagsperiode ist eine Teilsteuer-Berechnung vorzunehmen. Mit Hilfe des Prozentsatzes im Tarif lässt sich die Teilsteuer genau ermitteln.

|           |                                            |            |
|-----------|--------------------------------------------|------------|
| BEISPIEL: | Verheirateter (Ehefrau nicht erwerbstätig) |            |
|           | 2 Kinder (Tarif B2N)                       |            |
|           | Monatslohn                                 | CHF 6000.– |
|           | Teileinkommen in 10 Tagen                  | CHF 2000.– |

Bei der Einkommensstufe CHF 6000.– und der Kolonne «2 Kinder» ergibt sich ein Steuersatz von 2,1 %. Auf das Teileinkommen von CHF 2000.– ergibt sich eine Steuer von CHF 42.–.

### 2. Kinderabzug

Der Kinderabzug kann gewährt werden für Kinder, die unter elterlicher Sorge stehen (minderjährige Kinder) sowie für volljährige Kinder, die in Ausbildung stehen und die steuerpflichtige Person zur Hauptsache für deren Unterhalt aufkommt.

### 3. Beginn Steuerpflicht

Die Steuerpflicht für quellensteuerpflichtige Personen (auch minderjährige Kinder) beginnt in demjenigen Monat, in welchem Einkünfte erstmals von einer Leistungsschuldnerin oder einem Leistungsschuldner ausgerichtet werden.

### 4. Bewertung der Naturalleistungen

Es sind grundsätzlich die jeweiligen Ansätze der Eidgenössischen Alters- und Hinterlassenenversicherung massgebend. Sie betragen gegenwärtig:

Volle freie Station

|          |     |          |
|----------|-----|----------|
| im Tag   | CHF | 33.00    |
| im Monat | CHF | 990.00   |
| im Jahr  | CHF | 11880.00 |

Falls nicht die volle freie Station gewährt wird, gelten folgende Ansätze:

|                 |     |       |
|-----------------|-----|-------|
| für Morgenessen | CHF | 3.50  |
| für Mittagessen | CHF | 10.00 |
| für Nachtessen  | CHF | 8.00  |
| für Unterkunft  | CHF | 11.50 |

### 5. Nebenerwerb (Tarif D)

Der Tarif D (Pauschalsatz von 10 %) ist anzuwenden auf dem Nebenerwerbseinkommen einer quellensteuerpflichtigen Person, sofern diese eine Haupterwerbstätigkeit ausübt. Als Haupterwerb gilt das höchste Erwerbseinkommen. Alle anderen Tätigkeiten stellen in der Folge Nebenerwerbstätigkeiten dar und sind somit mit dem Tarif D zu besteuern.

### 6. Besteuerung von echten Grenzgängern aus Deutschland (Tarif L, M, N, O, P)

Auf den an echte Grenzgänger aus Deutschland bezahlten Bruttolöhnen (ohne Spesenanteile) ist eine Quellensteuer zum Einheitssatz von 4,5 % in Abzug zu bringen. Echte Grenzgänger sind Personen, die grundsätzlich jeden Tag an ihren deutschen Wohnsitz zurückkehren können.

Die echte Grenzgängereigenschaft geht verloren, wenn pro Jahr mehr als 60 beruflich bedingte Nichtrückkehrtage vorliegen. In diesen Fällen erfolgt die Besteuerung nach den ordentlichen Quellensteuertarifen (siehe spezielles Merkblatt für Grenzgänger aus Deutschland).

|                                                                                                                                        | AN                                                              |   |        |   |  |                                                                                                                                                                                                                                                            |   |          |   |          |   |          |   |          |   | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|---|--------|---|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----------|---|----------|---|----------|---|----------|---|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | ALLEINSTEHENDE<br>Ledige, Getrennte,<br>Geschiedene, Verwitwete |   |        |   |  | Der Tarif A gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende<br>und verwitwete steuerpflichtige Personen, die nicht mit Kindern im gleichen Haushalt<br>zusammenleben. Anwendung Tarife A1–A6 siehe Tarifeinstufungen Seite 78. |   |          |   |          |   |          |   |          |   |              |
|                                                                                                                                        | 0 Kinder                                                        |   | 1 Kind |   |  | 2 Kinder                                                                                                                                                                                                                                                   |   | 3 Kinder |   | 4 Kinder |   | 5 Kinder |   | 6 Kinder |   |              |
|                                                                                                                                        | A0N                                                             |   | A1N    |   |  | A2N                                                                                                                                                                                                                                                        |   | A3N      |   | A4N      |   | A5N      |   | A6N      |   |              |
|                                                                                                                                        | CHF                                                             | % | CHF    | % |  | CHF                                                                                                                                                                                                                                                        | % | CHF      | % | CHF      | % | CHF      | % | CHF      | % |              |
| 0-250                                                                                                                                  | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 251-300                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 301-350                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 351-400                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 401-450                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 451-500                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 501-550                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 551-600                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 601-650                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 651-700                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 701-750                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 751-800                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 801-850                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 851-900                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 901-950                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 951-1000                                                                                                                               | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1001-1050                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1051-1100                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1101-1150                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1151-1200                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1201-1250                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1251-1300                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1301-1350                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1351-1400                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1401-1450                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1451-1500                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1501-1550                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1551-1600                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |

|                                                                                                                                        | AN                                                              |     |        |     |  |                                                                                                                                                                                                                                                            |   |          |   |          |   |          |   |          |   | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|-----|--------|-----|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----------|---|----------|---|----------|---|----------|---|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | ALLEINSTEHENDE<br>Ledige, Getrennte,<br>Geschiedene, Verwitwete |     |        |     |  | Der Tarif A gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende<br>und verwitwete steuerpflichtige Personen, die nicht mit Kindern im gleichen Haushalt<br>zusammenleben. Anwendung Tarife A1–A6 siehe Tarifeinstufungen Seite 78. |   |          |   |          |   |          |   |          |   |              |
|                                                                                                                                        | 0 Kinder                                                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                                                                   |   | 3 Kinder |   | 4 Kinder |   | 5 Kinder |   | 6 Kinder |   |              |
|                                                                                                                                        | A0N                                                             |     | A1N    |     |  | A2N                                                                                                                                                                                                                                                        |   | A3N      |   | A4N      |   | A5N      |   | A6N      |   |              |
|                                                                                                                                        | CHF                                                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                                                                        | % | CHF      | % | CHF      | % | CHF      | % | CHF      | % |              |
| 1601-1650                                                                                                                              | 2                                                               |     | 2      |     |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1651-1700                                                                                                                              | 2                                                               |     | 2      |     |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1701-1750                                                                                                                              | 2                                                               |     | 2      |     |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1751-1800                                                                                                                              | 2                                                               |     | 2      |     |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1801-1850                                                                                                                              | 2                                                               |     | 2      |     |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1851-1900                                                                                                                              | 2                                                               |     | 2      |     |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1901-1950                                                                                                                              | 9                                                               | 0.5 | 2      |     |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1951-2000                                                                                                                              | 9                                                               | 0.5 | 2      |     |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2001-2050                                                                                                                              | 12                                                              | 0.6 | 2      |     |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2051-2100                                                                                                                              | 14                                                              | 0.7 | 2      |     |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2101-2150                                                                                                                              | 14                                                              | 0.7 | 2      |     |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2151-2200                                                                                                                              | 17                                                              | 0.8 | 2      |     |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2201-2250                                                                                                                              | 20                                                              | 0.9 | 2      |     |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2251-2300                                                                                                                              | 20                                                              | 0.9 | 2      |     |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2301-2350                                                                                                                              | 23                                                              | 1.0 | 2      |     |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2351-2400                                                                                                                              | 26                                                              | 1.1 | 2      |     |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2401-2450                                                                                                                              | 29                                                              | 1.2 | 2      |     |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2451-2500                                                                                                                              | 59                                                              | 2.4 | 2      |     |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2501-2550                                                                                                                              | 63                                                              | 2.5 | 2      |     |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2551-2600                                                                                                                              | 66                                                              | 2.6 | 2      |     |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2601-2650                                                                                                                              | 70                                                              | 2.7 | 2      |     |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2651-2700                                                                                                                              | 74                                                              | 2.8 | 2      |     |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2701-2750                                                                                                                              | 79                                                              | 2.9 | 2      |     |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2751-2800                                                                                                                              | 83                                                              | 3.0 | 8      | 0.3 |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2801-2850                                                                                                                              | 87                                                              | 3.1 | 11     | 0.4 |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2851-2900                                                                                                                              | 92                                                              | 3.2 | 11     | 0.4 |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2901-2950                                                                                                                              | 96                                                              | 3.3 | 14     | 0.5 |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2951-3000                                                                                                                              | 101                                                             | 3.4 | 14     | 0.5 |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |

|                                                                                                                                        | AN                                                              |     |        |     |  |                                                                                                                                                                                                                                                            |     |          |     |          |     |          |     |          |     | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|-----|--------|-----|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|-----|----------|-----|----------|-----|----------|-----|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | ALLEINSTEHENDE<br>Ledige, Getrennte,<br>Geschiedene, Verwitwete |     |        |     |  | Der Tarif A gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende<br>und verwitwete steuerpflichtige Personen, die nicht mit Kindern im gleichen Haushalt<br>zusammenleben. Anwendung Tarife A1–A6 siehe Tarifeinstufungen Seite 78. |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                                                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                                                                   |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | A0N                                                             |     | A1N    |     |  | A2N                                                                                                                                                                                                                                                        |     | A3N      |     | A4N      |     | A5N      |     | A6N      |     |              |
|                                                                                                                                        | CHF                                                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                                                                        | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 3001-3050                                                                                                                              | 114                                                             | 3.8 | 18     | 0.6 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3051-3100                                                                                                                              | 119                                                             | 3.9 | 21     | 0.7 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3101-3150                                                                                                                              | 125                                                             | 4.0 | 25     | 0.8 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3151-3200                                                                                                                              | 127                                                             | 4.0 | 25     | 0.8 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3201-3250                                                                                                                              | 135                                                             | 4.2 | 29     | 0.9 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3251-3300                                                                                                                              | 137                                                             | 4.2 | 32     | 1.0 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3301-3350                                                                                                                              | 142                                                             | 4.3 | 63     | 1.9 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3351-3400                                                                                                                              | 148                                                             | 4.4 | 67     | 2.0 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3401-3450                                                                                                                              | 154                                                             | 4.5 | 68     | 2.0 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3451-3500                                                                                                                              | 159                                                             | 4.6 | 72     | 2.1 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3501-3550                                                                                                                              | 165                                                             | 4.7 | 77     | 2.2 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3551-3600                                                                                                                              | 182                                                             | 5.1 | 82     | 2.3 |  | 7                                                                                                                                                                                                                                                          | 0.2 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3601-3650                                                                                                                              | 188                                                             | 5.2 | 87     | 2.4 |  | 10                                                                                                                                                                                                                                                         | 0.3 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3651-3700                                                                                                                              | 191                                                             | 5.2 | 88     | 2.4 |  | 11                                                                                                                                                                                                                                                         | 0.3 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3701-3750                                                                                                                              | 197                                                             | 5.3 | 93     | 2.5 |  | 14                                                                                                                                                                                                                                                         | 0.4 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3751-3800                                                                                                                              | 203                                                             | 5.4 | 98     | 2.6 |  | 15                                                                                                                                                                                                                                                         | 0.4 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3801-3850                                                                                                                              | 210                                                             | 5.5 | 103    | 2.7 |  | 19                                                                                                                                                                                                                                                         | 0.5 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3851-3900                                                                                                                              | 213                                                             | 5.5 | 116    | 3.0 |  | 19                                                                                                                                                                                                                                                         | 0.5 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3901-3950                                                                                                                              | 219                                                             | 5.6 | 121    | 3.1 |  | 23                                                                                                                                                                                                                                                         | 0.6 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3951-4000                                                                                                                              | 226                                                             | 5.7 | 127    | 3.2 |  | 23                                                                                                                                                                                                                                                         | 0.6 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 4001-4050                                                                                                                              | 233                                                             | 5.8 | 132    | 3.3 |  | 28                                                                                                                                                                                                                                                         | 0.7 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4051-4100                                                                                                                              | 240                                                             | 5.9 | 134    | 3.3 |  | 28                                                                                                                                                                                                                                                         | 0.7 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4101-4150                                                                                                                              | 259                                                             | 6.3 | 140    | 3.4 |  | 61                                                                                                                                                                                                                                                         | 1.5 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4151-4200                                                                                                                              | 263                                                             | 6.3 | 146    | 3.5 |  | 62                                                                                                                                                                                                                                                         | 1.5 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4201-4250                                                                                                                              | 270                                                             | 6.4 | 152    | 3.6 |  | 67                                                                                                                                                                                                                                                         | 1.6 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4251-4300                                                                                                                              | 273                                                             | 6.4 | 158    | 3.7 |  | 72                                                                                                                                                                                                                                                         | 1.7 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4301-4350                                                                                                                              | 281                                                             | 6.5 | 164    | 3.8 |  | 73                                                                                                                                                                                                                                                         | 1.7 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4351-4400                                                                                                                              | 288                                                             | 6.6 | 166    | 3.8 |  | 78                                                                                                                                                                                                                                                         | 1.8 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |

|                                                                                                                                        | AN                                                              |     |        |     |  |                                                                                                                                                                                                                                                            |     |          |     |          |     |          |     |          |     | Ausgabe 2019 |
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|                                                                                                                                        | 0 Kinder                                                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                                                                   |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | A0N                                                             |     | A1N    |     |  | A2N                                                                                                                                                                                                                                                        |     | A3N      |     | A4N      |     | A5N      |     | A6N      |     |              |
|                                                                                                                                        | CHF                                                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                                                                        | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 4401-4450                                                                                                                              | 296                                                             | 6.7 | 185    | 4.2 |  | 84                                                                                                                                                                                                                                                         | 1.9 | 8        | 0.2 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4451-4500                                                                                                                              | 299                                                             | 6.7 | 187    | 4.2 |  | 89                                                                                                                                                                                                                                                         | 2.0 | 8        | 0.2 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4501-4550                                                                                                                              | 307                                                             | 6.8 | 194    | 4.3 |  | 90                                                                                                                                                                                                                                                         | 2.0 | 13       | 0.3 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4551-4600                                                                                                                              | 311                                                             | 6.8 | 201    | 4.4 |  | 96                                                                                                                                                                                                                                                         | 2.1 | 18       | 0.4 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4601-4650                                                                                                                              | 319                                                             | 6.9 | 203    | 4.4 |  | 101                                                                                                                                                                                                                                                        | 2.2 | 18       | 0.4 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4651-4700                                                                                                                              | 327                                                             | 7.0 | 210    | 4.5 |  | 107                                                                                                                                                                                                                                                        | 2.3 | 18       | 0.4 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4701-4750                                                                                                                              | 335                                                             | 7.1 | 217    | 4.6 |  | 118                                                                                                                                                                                                                                                        | 2.5 | 23       | 0.5 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4751-4800                                                                                                                              | 339                                                             | 7.1 | 224    | 4.7 |  | 124                                                                                                                                                                                                                                                        | 2.6 | 23       | 0.5 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4801-4850                                                                                                                              | 347                                                             | 7.2 | 231    | 4.8 |  | 130                                                                                                                                                                                                                                                        | 2.7 | 28       | 0.6 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4851-4900                                                                                                                              | 355                                                             | 7.3 | 234    | 4.8 |  | 131                                                                                                                                                                                                                                                        | 2.7 | 29       | 0.6 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4901-4950                                                                                                                              | 364                                                             | 7.4 | 241    | 4.9 |  | 137                                                                                                                                                                                                                                                        | 2.8 | 34       | 0.7 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4951-5000                                                                                                                              | 373                                                             | 7.5 | 258    | 5.2 |  | 144                                                                                                                                                                                                                                                        | 2.9 | 64       | 1.3 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 5001-5050                                                                                                                              | 381                                                             | 7.6 | 266    | 5.3 |  | 150                                                                                                                                                                                                                                                        | 3.0 | 65       | 1.3 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5051-5100                                                                                                                              | 385                                                             | 7.6 | 274    | 5.4 |  | 152                                                                                                                                                                                                                                                        | 3.0 | 71       | 1.4 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5101-5150                                                                                                                              | 394                                                             | 7.7 | 281    | 5.5 |  | 158                                                                                                                                                                                                                                                        | 3.1 | 71       | 1.4 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5151-5200                                                                                                                              | 403                                                             | 7.8 | 284    | 5.5 |  | 165                                                                                                                                                                                                                                                        | 3.2 | 77       | 1.5 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5201-5250                                                                                                                              | 412                                                             | 7.9 | 292    | 5.6 |  | 172                                                                                                                                                                                                                                                        | 3.3 | 83       | 1.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5251-5300                                                                                                                              | 416                                                             | 7.9 | 295    | 5.6 |  | 184                                                                                                                                                                                                                                                        | 3.5 | 84       | 1.6 | 10       | 0.2 | 5        | 0.1 | 5        | 0.1 |              |
| 5301-5350                                                                                                                              | 426                                                             | 8.0 | 303    | 5.7 |  | 191                                                                                                                                                                                                                                                        | 3.6 | 90       | 1.7 | 15       | 0.3 | 5        | 0.1 | 5        | 0.1 |              |
| 5351-5400                                                                                                                              | 435                                                             | 8.1 | 311    | 5.8 |  | 198                                                                                                                                                                                                                                                        | 3.7 | 96       | 1.8 | 16       | 0.3 | 5        | 0.1 | 5        | 0.1 |              |
| 5401-5450                                                                                                                              | 439                                                             | 8.1 | 314    | 5.8 |  | 200                                                                                                                                                                                                                                                        | 3.7 | 97       | 1.8 | 16       | 0.3 | 5        | 0.1 | 5        | 0.1 |              |
| 5451-5500                                                                                                                              | 448                                                             | 8.2 | 323    | 5.9 |  | 208                                                                                                                                                                                                                                                        | 3.8 | 104      | 1.9 | 21       | 0.4 | 5        | 0.1 | 5        | 0.1 |              |
| 5501-5550                                                                                                                              | 458                                                             | 8.3 | 331    | 6.0 |  | 215                                                                                                                                                                                                                                                        | 3.9 | 116      | 2.1 | 22       | 0.4 | 5        | 0.1 | 5        | 0.1 |              |
| 5551-5600                                                                                                                              | 468                                                             | 8.4 | 340    | 6.1 |  | 223                                                                                                                                                                                                                                                        | 4.0 | 122      | 2.2 | 22       | 0.4 | 5        | 0.1 | 5        | 0.1 |              |
| 5601-5650                                                                                                                              | 478                                                             | 8.5 | 348    | 6.2 |  | 230                                                                                                                                                                                                                                                        | 4.1 | 129      | 2.3 | 28       | 0.5 | 5        | 0.1 | 5        | 0.1 |              |
| 5651-5700                                                                                                                              | 482                                                             | 8.5 | 357    | 6.3 |  | 238                                                                                                                                                                                                                                                        | 4.2 | 136      | 2.4 | 28       | 0.5 | 5        | 0.1 | 5        | 0.1 |              |
| 5701-5750                                                                                                                              | 492                                                             | 8.6 | 366    | 6.4 |  | 240                                                                                                                                                                                                                                                        | 4.2 | 137      | 2.4 | 34       | 0.6 | 5        | 0.1 | 5        | 0.1 |              |
| 5751-5800                                                                                                                              | 502                                                             | 8.7 | 375    | 6.5 |  | 259                                                                                                                                                                                                                                                        | 4.5 | 144      | 2.5 | 63       | 1.1 | 5        | 0.1 | 5        | 0.1 |              |

|                                                                                                                                        | AN                                                              |      |        |     |  |                                                                                                                                                                                                                                                            |     |          |     |          |     |          |     |          | Ausgabe 2019 |  |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|------|--------|-----|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|-----|----------|-----|----------|-----|----------|--------------|--|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | ALLEINSTEHENDE<br>Ledige, Getrennte,<br>Geschiedene, Verwitwete |      |        |     |  | Der Tarif A gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende<br>und verwitwete steuerpflichtige Personen, die nicht mit Kindern im gleichen Haushalt<br>zusammenleben. Anwendung Tarife A1–A6 siehe Tarifeinstufungen Seite 78. |     |          |     |          |     |          |     |          |              |  |
|                                                                                                                                        | 0 Kinder                                                        |      | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                                                                   |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |              |  |
|                                                                                                                                        | A0N                                                             |      | A1N    |     |  | A2N                                                                                                                                                                                                                                                        |     | A3N      |     | A4N      |     | A5N      |     | A6N      |              |  |
|                                                                                                                                        | CHF                                                             | %    | CHF    | %   |  | CHF                                                                                                                                                                                                                                                        | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %            |  |
| 5801-5850                                                                                                                              | 512                                                             | 8.8  | 384    | 6.6 |  | 267                                                                                                                                                                                                                                                        | 4.6 | 151      | 2.6 | 69       | 1.2 | 5        | 0.1 | 5        | 0.1          |  |
| 5851-5900                                                                                                                              | 522                                                             | 8.9  | 393    | 6.7 |  | 276                                                                                                                                                                                                                                                        | 4.7 | 158      | 2.7 | 70       | 1.2 | 5        | 0.1 | 5        | 0.1          |  |
| 5901-5950                                                                                                                              | 533                                                             | 9.0  | 402    | 6.8 |  | 284                                                                                                                                                                                                                                                        | 4.8 | 165      | 2.8 | 77       | 1.3 | 5        | 0.1 | 5        | 0.1          |  |
| 5951-6000                                                                                                                              | 537                                                             | 9.0  | 412    | 6.9 |  | 292                                                                                                                                                                                                                                                        | 4.9 | 167      | 2.8 | 83       | 1.4 | 5        | 0.1 | 5        | 0.1          |  |
| 6001-6050                                                                                                                              | 548                                                             | 9.1  | 421    | 7.0 |  | 295                                                                                                                                                                                                                                                        | 4.9 | 186      | 3.1 | 84       | 1.4 | 12       | 0.2 | 6        | 0.1          |  |
| 6051-6100                                                                                                                              | 558                                                             | 9.2  | 431    | 7.1 |  | 303                                                                                                                                                                                                                                                        | 5.0 | 194      | 3.2 | 91       | 1.5 | 12       | 0.2 | 6        | 0.1          |  |
| 6101-6150                                                                                                                              | 569                                                             | 9.3  | 434    | 7.1 |  | 312                                                                                                                                                                                                                                                        | 5.1 | 202      | 3.3 | 98       | 1.6 | 18       | 0.3 | 6        | 0.1          |  |
| 6151-6200                                                                                                                              | 574                                                             | 9.3  | 444    | 7.2 |  | 321                                                                                                                                                                                                                                                        | 5.2 | 203      | 3.3 | 98       | 1.6 | 18       | 0.3 | 6        | 0.1          |  |
| 6201-6250                                                                                                                              | 585                                                             | 9.4  | 454    | 7.3 |  | 329                                                                                                                                                                                                                                                        | 5.3 | 211      | 3.4 | 105      | 1.7 | 18       | 0.3 | 6        | 0.1          |  |
| 6251-6300                                                                                                                              | 596                                                             | 9.5  | 464    | 7.4 |  | 338                                                                                                                                                                                                                                                        | 5.4 | 219      | 3.5 | 119      | 1.9 | 25       | 0.4 | 6        | 0.1          |  |
| 6301-6350                                                                                                                              | 607                                                             | 9.6  | 474    | 7.5 |  | 347                                                                                                                                                                                                                                                        | 5.5 | 227      | 3.6 | 126      | 2.0 | 25       | 0.4 | 6        | 0.1          |  |
| 6351-6400                                                                                                                              | 612                                                             | 9.6  | 484    | 7.6 |  | 357                                                                                                                                                                                                                                                        | 5.6 | 235      | 3.7 | 133      | 2.1 | 31       | 0.5 | 6        | 0.1          |  |
| 6401-6450                                                                                                                              | 623                                                             | 9.7  | 488    | 7.6 |  | 366                                                                                                                                                                                                                                                        | 5.7 | 237      | 3.7 | 134      | 2.1 | 32       | 0.5 | 6        | 0.1          |  |
| 6451-6500                                                                                                                              | 634                                                             | 9.8  | 498    | 7.7 |  | 375                                                                                                                                                                                                                                                        | 5.8 | 259      | 4.0 | 142      | 2.2 | 64       | 1.0 | 6        | 0.1          |  |
| 6501-6550                                                                                                                              | 639                                                             | 9.8  | 508    | 7.8 |  | 384                                                                                                                                                                                                                                                        | 5.9 | 267      | 4.1 | 150      | 2.3 | 65       | 1.0 | 6        | 0.1          |  |
| 6551-6600                                                                                                                              | 650                                                             | 9.9  | 519    | 7.9 |  | 387                                                                                                                                                                                                                                                        | 5.9 | 276      | 4.2 | 157      | 2.4 | 72       | 1.1 | 6        | 0.1          |  |
| 6601-6650                                                                                                                              | 662                                                             | 10.0 | 530    | 8.0 |  | 397                                                                                                                                                                                                                                                        | 6.0 | 278      | 4.2 | 159      | 2.4 | 72       | 1.1 | 6        | 0.1          |  |
| 6651-6700                                                                                                                              | 667                                                             | 10.0 | 534    | 8.0 |  | 407                                                                                                                                                                                                                                                        | 6.1 | 287      | 4.3 | 166      | 2.5 | 80       | 1.2 | 6        | 0.1          |  |
| 6701-6750                                                                                                                              | 679                                                             | 10.1 | 544    | 8.1 |  | 416                                                                                                                                                                                                                                                        | 6.2 | 295      | 4.4 | 181      | 2.7 | 80       | 1.2 | 13       | 0.2          |  |
| 6751-6800                                                                                                                              | 691                                                             | 10.2 | 555    | 8.2 |  | 426                                                                                                                                                                                                                                                        | 6.3 | 304      | 4.5 | 189      | 2.8 | 88       | 1.3 | 13       | 0.2          |  |
| 6801-6850                                                                                                                              | 702                                                             | 10.3 | 566    | 8.3 |  | 436                                                                                                                                                                                                                                                        | 6.4 | 307      | 4.5 | 197      | 2.9 | 95       | 1.4 | 13       | 0.2          |  |
| 6851-6900                                                                                                                              | 708                                                             | 10.3 | 570    | 8.3 |  | 440                                                                                                                                                                                                                                                        | 6.4 | 316      | 4.6 | 206      | 3.0 | 96       | 1.4 | 20       | 0.3          |  |
| 6901-6950                                                                                                                              | 720                                                             | 10.4 | 581    | 8.4 |  | 450                                                                                                                                                                                                                                                        | 6.5 | 325      | 4.7 | 207      | 3.0 | 103      | 1.5 | 20       | 0.3          |  |
| 6951-7000                                                                                                                              | 732                                                             | 10.5 | 592    | 8.5 |  | 460                                                                                                                                                                                                                                                        | 6.6 | 334      | 4.8 | 216      | 3.1 | 118      | 1.7 | 20       | 0.3          |  |
| 7001-7050                                                                                                                              | 737                                                             | 10.5 | 604    | 8.6 |  | 470                                                                                                                                                                                                                                                        | 6.7 | 344      | 4.9 | 224      | 3.2 | 126      | 1.8 | 28       | 0.4          |  |
| 7051-7100                                                                                                                              | 749                                                             | 10.6 | 608    | 8.6 |  | 481                                                                                                                                                                                                                                                        | 6.8 | 353      | 5.0 | 233      | 3.3 | 127      | 1.8 | 28       | 0.4          |  |
| 7101-7150                                                                                                                              | 755                                                             | 10.6 | 619    | 8.7 |  | 484                                                                                                                                                                                                                                                        | 6.8 | 363      | 5.1 | 235      | 3.3 | 135      | 1.9 | 28       | 0.4          |  |
| 7151-7200                                                                                                                              | 767                                                             | 10.7 | 631    | 8.8 |  | 495                                                                                                                                                                                                                                                        | 6.9 | 365      | 5.1 | 243      | 3.4 | 143      | 2.0 | 35       | 0.5          |  |

|                                                                                                                                        | AN                                                              |      |        |      |  |                                                                                                                                                                                                                                                            |     |          |     |          |     |          |     |          |     | Ausgabe 2019 |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | ALLEINSTEHENDE<br>Ledige, Getrennte,<br>Geschiedene, Verwitwete |      |        |      |  | Der Tarif A gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende<br>und verwitwete steuerpflichtige Personen, die nicht mit Kindern im gleichen Haushalt<br>zusammenleben. Anwendung Tarife A1–A6 siehe Tarifeinstufungen Seite 78. |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                                                        |      | 1 Kind |      |  | 2 Kinder                                                                                                                                                                                                                                                   |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | A0N                                                             |      | A1N    |      |  | A2N                                                                                                                                                                                                                                                        |     | A3N      |     | A4N      |     | A5N      |     | A6N      |     |              |
|                                                                                                                                        | CHF                                                             | %    | CHF    | %    |  | CHF                                                                                                                                                                                                                                                        | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 7201-7250                                                                                                                              | 780                                                             | 10.8 | 635    | 8.8  |  | 505                                                                                                                                                                                                                                                        | 7.0 | 375      | 5.2 | 267      | 3.7 | 144      | 2.0 | 65       | 0.9 |              |
| 7251-7300                                                                                                                              | 785                                                             | 10.8 | 647    | 8.9  |  | 516                                                                                                                                                                                                                                                        | 7.1 | 385      | 5.3 | 269      | 3.7 | 152      | 2.1 | 72       | 1.0 |              |
| 7301-7350                                                                                                                              | 798                                                             | 10.9 | 659    | 9.0  |  | 527                                                                                                                                                                                                                                                        | 7.2 | 395      | 5.4 | 278      | 3.8 | 161      | 2.2 | 73       | 1.0 |              |
| 7351-7400                                                                                                                              | 803                                                             | 10.9 | 663    | 9.0  |  | 531                                                                                                                                                                                                                                                        | 7.2 | 405      | 5.5 | 287      | 3.9 | 162      | 2.2 | 81       | 1.1 |              |
| 7401-7450                                                                                                                              | 816                                                             | 11.0 | 675    | 9.1  |  | 542                                                                                                                                                                                                                                                        | 7.3 | 415      | 5.6 | 289      | 3.9 | 170      | 2.3 | 81       | 1.1 |              |
| 7451-7500                                                                                                                              | 829                                                             | 11.1 | 687    | 9.2  |  | 553                                                                                                                                                                                                                                                        | 7.4 | 426      | 5.7 | 299      | 4.0 | 186      | 2.5 | 89       | 1.2 |              |
| 7501-7550                                                                                                                              | 835                                                             | 11.1 | 699    | 9.3  |  | 564                                                                                                                                                                                                                                                        | 7.5 | 428      | 5.7 | 308      | 4.1 | 195      | 2.6 | 90       | 1.2 |              |
| 7551-7600                                                                                                                              | 848                                                             | 11.2 | 704    | 9.3  |  | 568                                                                                                                                                                                                                                                        | 7.5 | 439      | 5.8 | 318      | 4.2 | 204      | 2.7 | 98       | 1.3 |              |
| 7601-7650                                                                                                                              | 854                                                             | 11.2 | 716    | 9.4  |  | 579                                                                                                                                                                                                                                                        | 7.6 | 449      | 5.9 | 320      | 4.2 | 205      | 2.7 | 99       | 1.3 |              |
| 7651-7700                                                                                                                              | 867                                                             | 11.3 | 729    | 9.5  |  | 590                                                                                                                                                                                                                                                        | 7.7 | 460      | 6.0 | 330      | 4.3 | 214      | 2.8 | 115      | 1.5 |              |
| 7701-7750                                                                                                                              | 872                                                             | 11.3 | 733    | 9.5  |  | 594                                                                                                                                                                                                                                                        | 7.7 | 463      | 6.0 | 339      | 4.4 | 224      | 2.9 | 123      | 1.6 |              |
| 7751-7800                                                                                                                              | 886                                                             | 11.4 | 746    | 9.6  |  | 606                                                                                                                                                                                                                                                        | 7.8 | 474      | 6.1 | 349      | 4.5 | 225      | 2.9 | 124      | 1.6 |              |
| 7801-7850                                                                                                                              | 899                                                             | 11.5 | 751    | 9.6  |  | 618                                                                                                                                                                                                                                                        | 7.9 | 485      | 6.2 | 359      | 4.6 | 234      | 3.0 | 133      | 1.7 |              |
| 7851-7900                                                                                                                              | 905                                                             | 11.5 | 763    | 9.7  |  | 622                                                                                                                                                                                                                                                        | 7.9 | 496      | 6.3 | 362      | 4.6 | 244      | 3.1 | 141      | 1.8 |              |
| 7901-7950                                                                                                                              | 919                                                             | 11.6 | 776    | 9.8  |  | 634                                                                                                                                                                                                                                                        | 8.0 | 499      | 6.3 | 372      | 4.7 | 261      | 3.3 | 142      | 1.8 |              |
| 7951-8000                                                                                                                              | 933                                                             | 11.7 | 781    | 9.8  |  | 645                                                                                                                                                                                                                                                        | 8.1 | 510      | 6.4 | 382      | 4.8 | 271      | 3.4 | 151      | 1.9 |              |
| 8001-8050                                                                                                                              | 946                                                             | 11.8 | 794    | 9.9  |  | 650                                                                                                                                                                                                                                                        | 8.1 | 521      | 6.5 | 393      | 4.9 | 272      | 3.4 | 160      | 2.0 |              |
| 8051-8100                                                                                                                              | 952                                                             | 11.8 | 799    | 9.9  |  | 662                                                                                                                                                                                                                                                        | 8.2 | 532      | 6.6 | 403      | 5.0 | 282      | 3.5 | 161      | 2.0 |              |
| 8101-8150                                                                                                                              | 966                                                             | 11.9 | 812    | 10.0 |  | 674                                                                                                                                                                                                                                                        | 8.3 | 536      | 6.6 | 414      | 5.1 | 292      | 3.6 | 170      | 2.1 |              |
| 8151-8200                                                                                                                              | 981                                                             | 12.0 | 825    | 10.1 |  | 686                                                                                                                                                                                                                                                        | 8.4 | 547      | 6.7 | 416      | 5.1 | 294      | 3.6 | 188      | 2.3 |              |
| 8201-8250                                                                                                                              | 987                                                             | 12.0 | 830    | 10.1 |  | 690                                                                                                                                                                                                                                                        | 8.4 | 559      | 6.8 | 427      | 5.2 | 304      | 3.7 | 189      | 2.3 |              |
| 8251-8300                                                                                                                              | 1001                                                            | 12.1 | 844    | 10.2 |  | 703                                                                                                                                                                                                                                                        | 8.5 | 562      | 6.8 | 438      | 5.3 | 314      | 3.8 | 198      | 2.4 |              |
| 8301-8350                                                                                                                              | 1015                                                            | 12.2 | 849    | 10.2 |  | 707                                                                                                                                                                                                                                                        | 8.5 | 574      | 6.9 | 441      | 5.3 | 316      | 3.8 | 208      | 2.5 |              |
| 8351-8400                                                                                                                              | 1021                                                            | 12.2 | 862    | 10.3 |  | 720                                                                                                                                                                                                                                                        | 8.6 | 586      | 7.0 | 452      | 5.4 | 326      | 3.9 | 209      | 2.5 |              |
| 8401-8450                                                                                                                              | 1036                                                            | 12.3 | 876    | 10.4 |  | 732                                                                                                                                                                                                                                                        | 8.7 | 598      | 7.1 | 463      | 5.5 | 337      | 4.0 | 219      | 2.6 |              |
| 8451-8500                                                                                                                              | 1050                                                            | 12.4 | 881    | 10.4 |  | 737                                                                                                                                                                                                                                                        | 8.7 | 601      | 7.1 | 474      | 5.6 | 347      | 4.1 | 228      | 2.7 |              |
| 8501-8550                                                                                                                              | 1057                                                            | 12.4 | 895    | 10.5 |  | 750                                                                                                                                                                                                                                                        | 8.8 | 613      | 7.2 | 477      | 5.6 | 358      | 4.2 | 230      | 2.7 |              |
| 8551-8600                                                                                                                              | 1071                                                            | 12.5 | 908    | 10.6 |  | 763                                                                                                                                                                                                                                                        | 8.9 | 625      | 7.3 | 488      | 5.7 | 360      | 4.2 | 240      | 2.8 |              |

|                                                                                                                                        | AN                                                              |      |        |      |  |                                                                                                                                                                                                                                                            |      |          |     |          |     |          |     |          |     | Ausgabe 2019 |
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|                                                                                                                                        | 0 Kinder                                                        |      | 1 Kind |      |  | 2 Kinder                                                                                                                                                                                                                                                   |      | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | A0N                                                             |      | A1N    |      |  | A2N                                                                                                                                                                                                                                                        |      | A3N      |     | A4N      |     | A5N      |     | A6N      |     |              |
|                                                                                                                                        | CHF                                                             | %    | CHF    | %    |  | CHF                                                                                                                                                                                                                                                        | %    | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 8601-8650                                                                                                                              | 1086                                                            | 12.6 | 914    | 10.6 |  | 767                                                                                                                                                                                                                                                        | 8.9  | 629      | 7.3 | 500      | 5.8 | 370      | 4.3 | 258      | 3.0 |              |
| 8651-8700                                                                                                                              | 1093                                                            | 12.6 | 928    | 10.7 |  | 780                                                                                                                                                                                                                                                        | 9.0  | 641      | 7.4 | 511      | 5.9 | 381      | 4.4 | 268      | 3.1 |              |
| 8701-8750                                                                                                                              | 1108                                                            | 12.7 | 942    | 10.8 |  | 793                                                                                                                                                                                                                                                        | 9.1  | 654      | 7.5 | 514      | 5.9 | 392      | 4.5 | 270      | 3.1 |              |
| 8751-8800                                                                                                                              | 1123                                                            | 12.8 | 947    | 10.8 |  | 798                                                                                                                                                                                                                                                        | 9.1  | 658      | 7.5 | 526      | 6.0 | 394      | 4.5 | 280      | 3.2 |              |
| 8801-8850                                                                                                                              | 1129                                                            | 12.8 | 961    | 10.9 |  | 811                                                                                                                                                                                                                                                        | 9.2  | 670      | 7.6 | 538      | 6.1 | 405      | 4.6 | 291      | 3.3 |              |
| 8851-8900                                                                                                                              | 1144                                                            | 12.9 | 976    | 11.0 |  | 816                                                                                                                                                                                                                                                        | 9.2  | 683      | 7.7 | 541      | 6.1 | 417      | 4.7 | 292      | 3.3 |              |
| 8901-8950                                                                                                                              | 1151                                                            | 12.9 | 981    | 11.0 |  | 830                                                                                                                                                                                                                                                        | 9.3  | 687      | 7.7 | 553      | 6.2 | 428      | 4.8 | 303      | 3.4 |              |
| 8951-9000                                                                                                                              | 1166                                                            | 13.0 | 996    | 11.1 |  | 834                                                                                                                                                                                                                                                        | 9.3  | 700      | 7.8 | 565      | 6.3 | 430      | 4.8 | 305      | 3.4 |              |
| 9001-9050                                                                                                                              | 1173                                                            | 13.0 | 1010   | 11.2 |  | 848                                                                                                                                                                                                                                                        | 9.4  | 703      | 7.8 | 568      | 6.3 | 442      | 4.9 | 315      | 3.5 |              |
| 9051-9100                                                                                                                              | 1188                                                            | 13.1 | 1025   | 11.3 |  | 862                                                                                                                                                                                                                                                        | 9.5  | 716      | 7.9 | 580      | 6.4 | 453      | 5.0 | 326      | 3.6 |              |
| 9101-9150                                                                                                                              | 1204                                                            | 13.2 | 1031   | 11.3 |  | 866                                                                                                                                                                                                                                                        | 9.5  | 730      | 8.0 | 593      | 6.5 | 456      | 5.0 | 337      | 3.7 |              |
| 9151-9200                                                                                                                              | 1211                                                            | 13.2 | 1045   | 11.4 |  | 880                                                                                                                                                                                                                                                        | 9.6  | 734      | 8.0 | 596      | 6.5 | 467      | 5.1 | 339      | 3.7 |              |
| 9201-9250                                                                                                                              | 1226                                                            | 13.3 | 1051   | 11.4 |  | 885                                                                                                                                                                                                                                                        | 9.6  | 747      | 8.1 | 608      | 6.6 | 479      | 5.2 | 350      | 3.8 |              |
| 9251-9300                                                                                                                              | 1233                                                            | 13.3 | 1066   | 11.5 |  | 899                                                                                                                                                                                                                                                        | 9.7  | 760      | 8.2 | 621      | 6.7 | 482      | 5.2 | 361      | 3.9 |              |
| 9301-9350                                                                                                                              | 1249                                                            | 13.4 | 1081   | 11.6 |  | 913                                                                                                                                                                                                                                                        | 9.8  | 764      | 8.2 | 624      | 6.7 | 494      | 5.3 | 373      | 4.0 |              |
| 9351-9400                                                                                                                              | 1256                                                            | 13.4 | 1087   | 11.6 |  | 928                                                                                                                                                                                                                                                        | 9.9  | 778      | 8.3 | 637      | 6.8 | 506      | 5.4 | 375      | 4.0 |              |
| 9401-9450                                                                                                                              | 1272                                                            | 13.5 | 1102   | 11.7 |  | 933                                                                                                                                                                                                                                                        | 9.9  | 782      | 8.3 | 650      | 6.9 | 508      | 5.4 | 386      | 4.1 |              |
| 9451-9500                                                                                                                              | 1279                                                            | 13.5 | 1118   | 11.8 |  | 947                                                                                                                                                                                                                                                        | 10.0 | 795      | 8.4 | 653      | 6.9 | 521      | 5.5 | 397      | 4.2 |              |
| 9501-9550                                                                                                                              | 1295                                                            | 13.6 | 1123   | 11.8 |  | 962                                                                                                                                                                                                                                                        | 10.1 | 809      | 8.5 | 666      | 7.0 | 533      | 5.6 | 400      | 4.2 |              |
| 9551-9600                                                                                                                              | 1311                                                            | 13.7 | 1139   | 11.9 |  | 967                                                                                                                                                                                                                                                        | 10.1 | 813      | 8.5 | 679      | 7.1 | 545      | 5.7 | 411      | 4.3 |              |
| 9601-9650                                                                                                                              | 1318                                                            | 13.7 | 1155   | 12.0 |  | 981                                                                                                                                                                                                                                                        | 10.2 | 827      | 8.6 | 683      | 7.1 | 548      | 5.7 | 423      | 4.4 |              |
| 9651-9700                                                                                                                              | 1335                                                            | 13.8 | 1161   | 12.0 |  | 996                                                                                                                                                                                                                                                        | 10.3 | 832      | 8.6 | 696      | 7.2 | 561      | 5.8 | 425      | 4.4 |              |
| 9701-9750                                                                                                                              | 1342                                                            | 13.8 | 1176   | 12.1 |  | 1001                                                                                                                                                                                                                                                       | 10.3 | 846      | 8.7 | 709      | 7.3 | 573      | 5.9 | 437      | 4.5 |              |
| 9751-9800                                                                                                                              | 1358                                                            | 13.9 | 1182   | 12.1 |  | 1016                                                                                                                                                                                                                                                       | 10.4 | 860      | 8.8 | 713      | 7.3 | 576      | 5.9 | 449      | 4.6 |              |
| 9801-9850                                                                                                                              | 1365                                                            | 13.9 | 1198   | 12.2 |  | 1031                                                                                                                                                                                                                                                       | 10.5 | 864      | 8.8 | 727      | 7.4 | 589      | 6.0 | 451      | 4.6 |              |
| 9851-9900                                                                                                                              | 1382                                                            | 14.0 | 1204   | 12.2 |  | 1036                                                                                                                                                                                                                                                       | 10.5 | 878      | 8.9 | 730      | 7.4 | 592      | 6.0 | 464      | 4.7 |              |
| 9901-9950                                                                                                                              | 1389                                                            | 14.0 | 1220   | 12.3 |  | 1052                                                                                                                                                                                                                                                       | 10.6 | 883      | 8.9 | 744      | 7.5 | 605      | 6.1 | 476      | 4.8 |              |
| 9951-10000                                                                                                                             | 1406                                                            | 14.1 | 1236   | 12.4 |  | 1067                                                                                                                                                                                                                                                       | 10.7 | 897      | 9.0 | 758      | 7.6 | 618      | 6.2 | 478      | 4.8 |              |

|                                                                                                                                        | AN                                                              |      |        |      |  |                                                                                                                                                                                                                                                            |      |          |      |          |      |          |      |          |      | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|------|--------|------|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|------|----------|------|----------|------|----------|------|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | ALLEINSTEHENDE<br>Ledige, Getrennte,<br>Geschiedene, Verwitwete |      |        |      |  | Der Tarif A gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende<br>und verwitwete steuerpflichtige Personen, die nicht mit Kindern im gleichen Haushalt<br>zusammenleben. Anwendung Tarife A1–A6 siehe Tarifeinstufungen Seite 78. |      |          |      |          |      |          |      |          |      |              |
|                                                                                                                                        | 0 Kinder                                                        |      | 1 Kind |      |  | 2 Kinder                                                                                                                                                                                                                                                   |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      |              |
|                                                                                                                                        | A0N                                                             |      | A1N    |      |  | A2N                                                                                                                                                                                                                                                        |      | A3N      |      | A4N      |      | A5N      |      | A6N      |      |              |
|                                                                                                                                        | CHF                                                             | %    | CHF    | %    |  | CHF                                                                                                                                                                                                                                                        | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |              |
| 10001-10500                                                                                                                            |                                                                 | 14.3 |        | 12.7 |  |                                                                                                                                                                                                                                                            | 11.0 |          | 9.4  |          | 7.9  |          | 6.5  |          | 5.2  |              |
| 10501-11000                                                                                                                            |                                                                 | 14.7 |        | 13.2 |  |                                                                                                                                                                                                                                                            | 11.6 |          | 10.0 |          | 8.5  |          | 7.1  |          | 5.8  |              |
| 11001-11500                                                                                                                            |                                                                 | 15.2 |        | 13.6 |  |                                                                                                                                                                                                                                                            | 12.1 |          | 10.6 |          | 9.1  |          | 7.7  |          | 6.4  |              |
| 11501-12000                                                                                                                            |                                                                 | 15.7 |        | 14.1 |  |                                                                                                                                                                                                                                                            | 12.6 |          | 11.2 |          | 9.7  |          | 8.3  |          | 7.0  |              |
| 12001-12500                                                                                                                            |                                                                 | 16.2 |        | 14.6 |  |                                                                                                                                                                                                                                                            | 13.1 |          | 11.7 |          | 10.3 |          | 8.9  |          | 7.6  |              |
| 12501-13000                                                                                                                            |                                                                 | 16.6 |        | 15.1 |  |                                                                                                                                                                                                                                                            | 13.6 |          | 12.2 |          | 10.9 |          | 9.5  |          | 8.2  |              |
| 13001-13500                                                                                                                            |                                                                 | 17.0 |        | 15.6 |  |                                                                                                                                                                                                                                                            | 14.1 |          | 12.7 |          | 11.4 |          | 10.1 |          | 8.8  |              |
| 13501-14000                                                                                                                            |                                                                 | 17.4 |        | 16.0 |  |                                                                                                                                                                                                                                                            | 14.6 |          | 13.2 |          | 11.9 |          | 10.6 |          | 9.4  |              |
| 14001-14500                                                                                                                            |                                                                 | 17.8 |        | 16.4 |  |                                                                                                                                                                                                                                                            | 15.1 |          | 13.7 |          | 12.4 |          | 11.1 |          | 9.9  |              |
| 14501-15000                                                                                                                            |                                                                 | 18.1 |        | 16.8 |  |                                                                                                                                                                                                                                                            | 15.5 |          | 14.2 |          | 12.9 |          | 11.6 |          | 10.4 |              |
| 15001-15500                                                                                                                            |                                                                 | 18.5 |        | 17.2 |  |                                                                                                                                                                                                                                                            | 15.9 |          | 14.6 |          | 13.4 |          | 12.1 |          | 10.9 |              |
| 15501-16000                                                                                                                            |                                                                 | 18.8 |        | 17.6 |  |                                                                                                                                                                                                                                                            | 16.3 |          | 15.0 |          | 13.8 |          | 12.6 |          | 11.4 |              |
| 16001-16500                                                                                                                            |                                                                 | 19.2 |        | 17.9 |  |                                                                                                                                                                                                                                                            | 16.7 |          | 15.4 |          | 14.2 |          | 13.1 |          | 11.9 |              |
| 16501-17000                                                                                                                            |                                                                 | 19.5 |        | 18.3 |  |                                                                                                                                                                                                                                                            | 17.1 |          | 15.9 |          | 14.6 |          | 13.5 |          | 12.4 |              |
| 17001-17500                                                                                                                            |                                                                 | 19.8 |        | 18.6 |  |                                                                                                                                                                                                                                                            | 17.4 |          | 16.2 |          | 15.1 |          | 13.9 |          | 12.8 |              |
| 17501-18000                                                                                                                            |                                                                 | 20.0 |        | 18.9 |  |                                                                                                                                                                                                                                                            | 17.7 |          | 16.6 |          | 15.5 |          | 14.3 |          | 13.2 |              |
| 18001-18500                                                                                                                            |                                                                 | 20.4 |        | 19.2 |  |                                                                                                                                                                                                                                                            | 18.0 |          | 16.9 |          | 15.8 |          | 14.7 |          | 13.6 |              |
| 18501-19000                                                                                                                            |                                                                 | 20.7 |        | 19.5 |  |                                                                                                                                                                                                                                                            | 18.4 |          | 17.3 |          | 16.2 |          | 15.1 |          | 14.0 |              |
| 19001-19500                                                                                                                            |                                                                 | 21.0 |        | 19.8 |  |                                                                                                                                                                                                                                                            | 18.7 |          | 17.6 |          | 16.5 |          | 15.5 |          | 14.4 |              |
| 19501-20000                                                                                                                            |                                                                 | 21.3 |        | 20.1 |  |                                                                                                                                                                                                                                                            | 19.0 |          | 17.9 |          | 16.8 |          | 15.8 |          | 14.8 |              |
| 20001-20500                                                                                                                            |                                                                 | 21.5 |        | 20.4 |  |                                                                                                                                                                                                                                                            | 19.3 |          | 18.2 |          | 17.2 |          | 16.1 |          | 15.1 |              |
| 20501-21000                                                                                                                            |                                                                 | 21.8 |        | 20.7 |  |                                                                                                                                                                                                                                                            | 19.6 |          | 18.6 |          | 17.5 |          | 16.5 |          | 15.5 |              |
| 21001-21500                                                                                                                            |                                                                 | 22.0 |        | 21.0 |  |                                                                                                                                                                                                                                                            | 19.9 |          | 18.9 |          | 17.8 |          | 16.8 |          | 15.8 |              |
| 21501-22000                                                                                                                            |                                                                 | 22.2 |        | 21.2 |  |                                                                                                                                                                                                                                                            | 20.2 |          | 19.2 |          | 18.2 |          | 17.2 |          | 16.1 |              |
| 22001-22500                                                                                                                            |                                                                 | 22.4 |        | 21.5 |  |                                                                                                                                                                                                                                                            | 20.5 |          | 19.5 |          | 18.5 |          | 17.5 |          | 16.5 |              |
| 22501-23000                                                                                                                            |                                                                 | 22.7 |        | 21.7 |  |                                                                                                                                                                                                                                                            | 20.7 |          | 19.7 |          | 18.8 |          | 17.8 |          | 16.8 |              |
| 23001-23500                                                                                                                            |                                                                 | 22.9 |        | 21.9 |  |                                                                                                                                                                                                                                                            | 21.0 |          | 20.0 |          | 19.1 |          | 18.1 |          | 17.2 |              |
| 23501-24000                                                                                                                            |                                                                 | 23.0 |        | 22.1 |  |                                                                                                                                                                                                                                                            | 21.2 |          | 20.2 |          | 19.3 |          | 18.4 |          | 17.5 |              |

|                                                                                                                                        | AN                                                              |      |        |      |  |                                                                                                                                                                                                                                                            |      |          |      |          |      |          |      |          |      | Ausgabe 2019 |  |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|------|--------|------|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|------|----------|------|----------|------|----------|------|--------------|--|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | ALLEINSTEHENDE<br>Ledige, Getrennte,<br>Geschiedene, Verwitwete |      |        |      |  | Der Tarif A gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende<br>und verwitwete steuerpflichtige Personen, die nicht mit Kindern im gleichen Haushalt<br>zusammenleben. Anwendung Tarife A1–A6 siehe Tarifeinstufungen Seite 78. |      |          |      |          |      |          |      |          |      |              |  |
|                                                                                                                                        | 0 Kinder                                                        |      | 1 Kind |      |  | 2 Kinder                                                                                                                                                                                                                                                   |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      |              |  |
|                                                                                                                                        | A0N                                                             |      | A1N    |      |  | A2N                                                                                                                                                                                                                                                        |      | A3N      |      | A4N      |      | A5N      |      | A6N      |      |              |  |
|                                                                                                                                        | CHF                                                             | %    | CHF    | %    |  | CHF                                                                                                                                                                                                                                                        | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |              |  |
| 24001-24500                                                                                                                            |                                                                 | 23.2 |        | 22.3 |  |                                                                                                                                                                                                                                                            | 21.4 |          | 20.5 |          | 19.6 |          | 18.7 |          | 17.8 |              |  |
| 24501-25000                                                                                                                            |                                                                 | 23.4 |        | 22.5 |  |                                                                                                                                                                                                                                                            | 21.6 |          | 20.7 |          | 19.8 |          | 18.9 |          | 18.0 |              |  |
| 25001-25500                                                                                                                            |                                                                 | 23.6 |        | 22.7 |  |                                                                                                                                                                                                                                                            | 21.8 |          | 20.9 |          | 20.1 |          | 19.2 |          | 18.3 |              |  |
| 25501-26000                                                                                                                            |                                                                 | 23.7 |        | 22.9 |  |                                                                                                                                                                                                                                                            | 22.0 |          | 21.2 |          | 20.3 |          | 19.4 |          | 18.6 |              |  |
| 26001-26500                                                                                                                            |                                                                 | 23.9 |        | 23.0 |  |                                                                                                                                                                                                                                                            | 22.2 |          | 21.4 |          | 20.5 |          | 19.7 |          | 18.8 |              |  |
| 26501-27000                                                                                                                            |                                                                 | 24.0 |        | 23.2 |  |                                                                                                                                                                                                                                                            | 22.4 |          | 21.6 |          | 20.7 |          | 19.9 |          | 19.1 |              |  |
| 27001-27500                                                                                                                            |                                                                 | 24.2 |        | 23.4 |  |                                                                                                                                                                                                                                                            | 22.6 |          | 21.8 |          | 20.9 |          | 20.1 |          | 19.3 |              |  |
| 27501-28000                                                                                                                            |                                                                 | 24.3 |        | 23.5 |  |                                                                                                                                                                                                                                                            | 22.7 |          | 21.9 |          | 21.1 |          | 20.3 |          | 19.5 |              |  |
| 28001-28500                                                                                                                            |                                                                 | 24.5 |        | 23.7 |  |                                                                                                                                                                                                                                                            | 22.9 |          | 22.1 |          | 21.3 |          | 20.5 |          | 19.8 |              |  |
| 28501-29000                                                                                                                            |                                                                 | 24.6 |        | 23.8 |  |                                                                                                                                                                                                                                                            | 23.0 |          | 22.3 |          | 21.5 |          | 20.7 |          | 20.0 |              |  |
| 29001-29500                                                                                                                            |                                                                 | 24.7 |        | 24.0 |  |                                                                                                                                                                                                                                                            | 23.2 |          | 22.4 |          | 21.7 |          | 20.9 |          | 20.2 |              |  |
| 29501-30000                                                                                                                            |                                                                 | 24.8 |        | 24.1 |  |                                                                                                                                                                                                                                                            | 23.3 |          | 22.6 |          | 21.9 |          | 21.1 |          | 20.4 |              |  |
| 30001-35000                                                                                                                            |                                                                 | 25.4 |        | 24.7 |  |                                                                                                                                                                                                                                                            | 24.1 |          | 23.4 |          | 22.7 |          | 22.0 |          | 21.3 |              |  |
| 35001-40000                                                                                                                            |                                                                 | 26.4 |        | 25.8 |  |                                                                                                                                                                                                                                                            | 25.2 |          | 24.6 |          | 24.0 |          | 23.4 |          | 22.8 |              |  |
| 40001-45000                                                                                                                            |                                                                 | 27.2 |        | 26.6 |  |                                                                                                                                                                                                                                                            | 26.1 |          | 25.6 |          | 25.0 |          | 24.5 |          | 24.0 |              |  |
| 45001-50000                                                                                                                            |                                                                 | 27.8 |        | 27.3 |  |                                                                                                                                                                                                                                                            | 26.8 |          | 26.3 |          | 25.9 |          | 25.4 |          | 24.9 |              |  |
| 50001-55000                                                                                                                            |                                                                 | 28.3 |        | 27.8 |  |                                                                                                                                                                                                                                                            | 27.4 |          | 27.0 |          | 26.5 |          | 26.1 |          | 25.7 |              |  |
| 55001-60000                                                                                                                            |                                                                 | 28.7 |        | 28.3 |  |                                                                                                                                                                                                                                                            | 27.9 |          | 27.5 |          | 27.1 |          | 26.7 |          | 26.3 |              |  |
| 60001-65000                                                                                                                            |                                                                 | 29.0 |        | 28.6 |  |                                                                                                                                                                                                                                                            | 28.3 |          | 27.9 |          | 27.5 |          | 27.2 |          | 26.8 |              |  |
| 65001-70000                                                                                                                            |                                                                 | 29.3 |        | 28.9 |  |                                                                                                                                                                                                                                                            | 28.6 |          | 28.3 |          | 27.9 |          | 27.6 |          | 27.3 |              |  |
| 70001-75000                                                                                                                            |                                                                 | 29.5 |        | 29.2 |  |                                                                                                                                                                                                                                                            | 28.9 |          | 28.6 |          | 28.3 |          | 28.0 |          | 27.6 |              |  |
| 75001-80000                                                                                                                            |                                                                 | 29.6 |        | 29.4 |  |                                                                                                                                                                                                                                                            | 29.1 |          | 28.8 |          | 28.5 |          | 28.2 |          | 27.9 |              |  |
| 80001-85000                                                                                                                            |                                                                 | 29.7 |        | 29.5 |  |                                                                                                                                                                                                                                                            | 29.2 |          | 28.9 |          | 28.7 |          | 28.4 |          | 28.2 |              |  |
| 85001-90000                                                                                                                            |                                                                 | 29.8 |        | 29.6 |  |                                                                                                                                                                                                                                                            | 29.3 |          | 29.1 |          | 28.8 |          | 28.6 |          | 28.3 |              |  |
| 90001-95000                                                                                                                            |                                                                 | 29.9 |        | 29.7 |  |                                                                                                                                                                                                                                                            | 29.4 |          | 29.2 |          | 29.0 |          | 28.7 |          | 28.5 |              |  |
| 95001-100000                                                                                                                           |                                                                 | 30.0 |        | 29.8 |  |                                                                                                                                                                                                                                                            | 29.5 |          | 29.3 |          | 29.1 |          | 28.9 |          | 28.6 |              |  |

|                                                                                                                                        | BN                              |   |        |   |  |                                                                                                                                                                                                                   |   |          |   |          |   |          |   |          |   | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|---|--------|---|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----------|---|----------|---|----------|---|----------|---|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Alleinvertiener |   |        |   |  | Der Tarif B gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe<br>leben und bei denen sich die Erwerbstätigkeit auf einen Ehegatten beschränkt.<br>Gilt auch für eingetragene Partnerschaften. |   |          |   |          |   |          |   |          |   |              |
|                                                                                                                                        | 0 Kinder                        |   | 1 Kind |   |  | 2 Kinder                                                                                                                                                                                                          |   | 3 Kinder |   | 4 Kinder |   | 5 Kinder |   | 6 Kinder |   |              |
|                                                                                                                                        | B0N                             |   | B1N    |   |  | B2N                                                                                                                                                                                                               |   | B3N      |   | B4N      |   | B5N      |   | B6N      |   |              |
|                                                                                                                                        | CHF                             | % | CHF    | % |  | CHF                                                                                                                                                                                                               | % | CHF      | % | CHF      | % | CHF      | % | CHF      | % |              |
| 0-250                                                                                                                                  | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 251-300                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 301-350                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 351-400                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 401-450                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 451-500                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 501-550                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 551-600                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 601-650                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 651-700                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 701-750                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 751-800                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 801-850                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 851-900                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 901-950                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 951-1000                                                                                                                               | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1001-1050                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1051-1100                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1101-1150                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1151-1200                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1201-1250                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1251-1300                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1301-1350                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1351-1400                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1401-1450                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1451-1500                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1501-1550                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1551-1600                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |

|                                                                                                                                        | BN                              |     |        |   |  |                                                                                                                                                                                                                   |   |          |   |          |   |          |   |          |   | Ausgabe 2019 |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Alleinvertiener |     |        |   |  | Der Tarif B gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe<br>leben und bei denen sich die Erwerbstätigkeit auf einen Ehegatten beschränkt.<br>Gilt auch für eingetragene Partnerschaften. |   |          |   |          |   |          |   |          |   |              |
|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |   |  | 2 Kinder                                                                                                                                                                                                          |   | 3 Kinder |   | 4 Kinder |   | 5 Kinder |   | 6 Kinder |   |              |
|                                                                                                                                        | B0N                             |     | B1N    |   |  | B2N                                                                                                                                                                                                               |   | B3N      |   | B4N      |   | B5N      |   | B6N      |   |              |
|                                                                                                                                        | CHF                             | %   | CHF    | % |  | CHF                                                                                                                                                                                                               | % | CHF      | % | CHF      | % | CHF      | % | CHF      | % |              |
| 1601-1650                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1651-1700                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1701-1750                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1751-1800                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1801-1850                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1851-1900                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1901-1950                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1951-2000                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2001-2050                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2051-2100                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2101-2150                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2151-2200                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2201-2250                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2251-2300                                                                                                                              | 4                               | 0.2 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2301-2350                                                                                                                              | 4                               | 0.2 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2351-2400                                                                                                                              | 4                               | 0.2 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2401-2450                                                                                                                              | 7                               | 0.3 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2451-2500                                                                                                                              | 7                               | 0.3 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2501-2550                                                                                                                              | 7                               | 0.3 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2551-2600                                                                                                                              | 7                               | 0.3 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2601-2650                                                                                                                              | 10                              | 0.4 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2651-2700                                                                                                                              | 10                              | 0.4 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2701-2750                                                                                                                              | 24                              | 0.9 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2751-2800                                                                                                                              | 24                              | 0.9 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2801-2850                                                                                                                              | 28                              | 1.0 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2851-2900                                                                                                                              | 28                              | 1.0 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2901-2950                                                                                                                              | 29                              | 1.0 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2951-3000                                                                                                                              | 32                              | 1.1 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |

|                                                                                                                                        | BN                              |     |        |     |  |                                                                                                                                                                                                                   |     |          |     |          |     |          |     |          |     | Ausgabe 2019 |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Alleinvertiener |     |        |     |  | Der Tarif B gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe<br>leben und bei denen sich die Erwerbstätigkeit auf einen Ehegatten beschränkt.<br>Gilt auch für eingetragene Partnerschaften. |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                          |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | B0N                             |     | B1N    |     |  | B2N                                                                                                                                                                                                               |     | B3N      |     | B4N      |     | B5N      |     | B6N      |     |              |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                               | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 3001-3050                                                                                                                              | 33                              | 1.1 | 3      | 0.1 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3051-3100                                                                                                                              | 36                              | 1.2 | 3      | 0.1 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3101-3150                                                                                                                              | 37                              | 1.2 | 3      | 0.1 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3151-3200                                                                                                                              | 38                              | 1.2 | 6      | 0.2 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3201-3250                                                                                                                              | 41                              | 1.3 | 6      | 0.2 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3251-3300                                                                                                                              | 49                              | 1.5 | 6      | 0.2 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3301-3350                                                                                                                              | 49                              | 1.5 | 6      | 0.2 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3351-3400                                                                                                                              | 54                              | 1.6 | 6      | 0.2 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3401-3450                                                                                                                              | 54                              | 1.6 | 10     | 0.3 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3451-3500                                                                                                                              | 59                              | 1.7 | 10     | 0.3 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3501-3550                                                                                                                              | 59                              | 1.7 | 21     | 0.6 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3551-3600                                                                                                                              | 64                              | 1.8 | 25     | 0.7 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3601-3650                                                                                                                              | 65                              | 1.8 | 25     | 0.7 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3651-3700                                                                                                                              | 66                              | 1.8 | 25     | 0.7 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3701-3750                                                                                                                              | 70                              | 1.9 | 29     | 0.8 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3751-3800                                                                                                                              | 71                              | 1.9 | 30     | 0.8 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3801-3850                                                                                                                              | 80                              | 2.1 | 34     | 0.9 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3851-3900                                                                                                                              | 81                              | 2.1 | 34     | 0.9 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3901-3950                                                                                                                              | 86                              | 2.2 | 35     | 0.9 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3951-4000                                                                                                                              | 87                              | 2.2 | 35     | 0.9 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 4001-4050                                                                                                                              | 92                              | 2.3 | 40     | 1.0 |  | 4                                                                                                                                                                                                                 | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4051-4100                                                                                                                              | 97                              | 2.4 | 44     | 1.1 |  | 4                                                                                                                                                                                                                 | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4101-4150                                                                                                                              | 103                             | 2.5 | 49     | 1.2 |  | 8                                                                                                                                                                                                                 | 0.2 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4151-4200                                                                                                                              | 104                             | 2.5 | 50     | 1.2 |  | 8                                                                                                                                                                                                                 | 0.2 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4201-4250                                                                                                                              | 109                             | 2.6 | 54     | 1.3 |  | 8                                                                                                                                                                                                                 | 0.2 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4251-4300                                                                                                                              | 111                             | 2.6 | 55     | 1.3 |  | 8                                                                                                                                                                                                                 | 0.2 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4301-4350                                                                                                                              | 116                             | 2.7 | 60     | 1.4 |  | 8                                                                                                                                                                                                                 | 0.2 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4351-4400                                                                                                                              | 126                             | 2.9 | 61     | 1.4 |  | 21                                                                                                                                                                                                                | 0.5 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |

|                                                                                                                                        | BN                              |     |        |     |  |                                                                                                                                                                                                                   |     |          |     |          |     |          |     |          |     | Ausgabe 2019 |
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|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                          |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | B0N                             |     | B1N    |     |  | B2N                                                                                                                                                                                                               |     | B3N      |     | B4N      |     | B5N      |     | B6N      |     |              |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                               | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 4401-4450                                                                                                                              | 132                             | 3.0 | 61     | 1.4 |  | 26                                                                                                                                                                                                                | 0.6 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4451-4500                                                                                                                              | 134                             | 3.0 | 67     | 1.5 |  | 26                                                                                                                                                                                                                | 0.6 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4501-4550                                                                                                                              | 140                             | 3.1 | 67     | 1.5 |  | 27                                                                                                                                                                                                                | 0.6 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4551-4600                                                                                                                              | 141                             | 3.1 | 73     | 1.6 |  | 32                                                                                                                                                                                                                | 0.7 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4601-4650                                                                                                                              | 148                             | 3.2 | 78     | 1.7 |  | 32                                                                                                                                                                                                                | 0.7 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4651-4700                                                                                                                              | 149                             | 3.2 | 79     | 1.7 |  | 32                                                                                                                                                                                                                | 0.7 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4701-4750                                                                                                                              | 155                             | 3.3 | 85     | 1.8 |  | 33                                                                                                                                                                                                                | 0.7 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4751-4800                                                                                                                              | 157                             | 3.3 | 85     | 1.8 |  | 38                                                                                                                                                                                                                | 0.8 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4801-4850                                                                                                                              | 164                             | 3.4 | 91     | 1.9 |  | 38                                                                                                                                                                                                                | 0.8 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4851-4900                                                                                                                              | 165                             | 3.4 | 92     | 1.9 |  | 39                                                                                                                                                                                                                | 0.8 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4901-4950                                                                                                                              | 172                             | 3.5 | 98     | 2.0 |  | 49                                                                                                                                                                                                                | 1.0 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4951-5000                                                                                                                              | 174                             | 3.5 | 99     | 2.0 |  | 49                                                                                                                                                                                                                | 1.0 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 5001-5050                                                                                                                              | 180                             | 3.6 | 100    | 2.0 |  | 50                                                                                                                                                                                                                | 1.0 | 10       | 0.2 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5051-5100                                                                                                                              | 182                             | 3.6 | 106    | 2.1 |  | 55                                                                                                                                                                                                                | 1.1 | 10       | 0.2 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5101-5150                                                                                                                              | 189                             | 3.7 | 107    | 2.1 |  | 56                                                                                                                                                                                                                | 1.1 | 10       | 0.2 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5151-5200                                                                                                                              | 191                             | 3.7 | 113    | 2.2 |  | 56                                                                                                                                                                                                                | 1.1 | 10       | 0.2 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5201-5250                                                                                                                              | 198                             | 3.8 | 125    | 2.4 |  | 62                                                                                                                                                                                                                | 1.2 | 26       | 0.5 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5251-5300                                                                                                                              | 200                             | 3.8 | 126    | 2.4 |  | 63                                                                                                                                                                                                                | 1.2 | 26       | 0.5 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5301-5350                                                                                                                              | 207                             | 3.9 | 127    | 2.4 |  | 69                                                                                                                                                                                                                | 1.3 | 26       | 0.5 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5351-5400                                                                                                                              | 209                             | 3.9 | 134    | 2.5 |  | 69                                                                                                                                                                                                                | 1.3 | 26       | 0.5 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5401-5450                                                                                                                              | 217                             | 4.0 | 135    | 2.5 |  | 70                                                                                                                                                                                                                | 1.3 | 32       | 0.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5451-5500                                                                                                                              | 219                             | 4.0 | 142    | 2.6 |  | 82                                                                                                                                                                                                                | 1.5 | 32       | 0.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5501-5550                                                                                                                              | 226                             | 4.1 | 143    | 2.6 |  | 82                                                                                                                                                                                                                | 1.5 | 33       | 0.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5551-5600                                                                                                                              | 228                             | 4.1 | 144    | 2.6 |  | 83                                                                                                                                                                                                                | 1.5 | 33       | 0.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5601-5650                                                                                                                              | 236                             | 4.2 | 151    | 2.7 |  | 90                                                                                                                                                                                                                | 1.6 | 39       | 0.7 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5651-5700                                                                                                                              | 244                             | 4.3 | 158    | 2.8 |  | 90                                                                                                                                                                                                                | 1.6 | 39       | 0.7 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5701-5750                                                                                                                              | 246                             | 4.3 | 160    | 2.8 |  | 97                                                                                                                                                                                                                | 1.7 | 45       | 0.8 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5751-5800                                                                                                                              | 254                             | 4.4 | 167    | 2.9 |  | 98                                                                                                                                                                                                                | 1.7 | 51       | 0.9 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |

|                                                                                                                                        | BN                              |     |        |     |  |                                                                                                                                                                                                                   |     |          |     |          |     |          |     |          |     | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-----|--------|-----|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|-----|----------|-----|----------|-----|----------|-----|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Alleinvertiener |     |        |     |  | Der Tarif B gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe<br>leben und bei denen sich die Erwerbstätigkeit auf einen Ehegatten beschränkt.<br>Gilt auch für eingetragene Partnerschaften. |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                          |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | B0N                             |     | B1N    |     |  | B2N                                                                                                                                                                                                               |     | B3N      |     | B4N      |     | B5N      |     | B6N      |     |              |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                               | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 5801-5850                                                                                                                              | 256                             | 4.4 | 168    | 2.9 |  | 104                                                                                                                                                                                                               | 1.8 | 52       | 0.9 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5851-5900                                                                                                                              | 264                             | 4.5 | 176    | 3.0 |  | 105                                                                                                                                                                                                               | 1.8 | 58       | 1.0 | 11       | 0.2 | 5        | 0.1 | 5        | 0.1 |              |
| 5901-5950                                                                                                                              | 272                             | 4.6 | 183    | 3.1 |  | 112                                                                                                                                                                                                               | 1.9 | 59       | 1.0 | 11       | 0.2 | 5        | 0.1 | 5        | 0.1 |              |
| 5951-6000                                                                                                                              | 274                             | 4.6 | 185    | 3.1 |  | 125                                                                                                                                                                                                               | 2.1 | 59       | 1.0 | 23       | 0.4 | 5        | 0.1 | 5        | 0.1 |              |
| 6001-6050                                                                                                                              | 283                             | 4.7 | 192    | 3.2 |  | 126                                                                                                                                                                                                               | 2.1 | 66       | 1.1 | 24       | 0.4 | 6        | 0.1 | 6        | 0.1 |              |
| 6051-6100                                                                                                                              | 291                             | 4.8 | 194    | 3.2 |  | 133                                                                                                                                                                                                               | 2.2 | 66       | 1.1 | 30       | 0.5 | 6        | 0.1 | 6        | 0.1 |              |
| 6101-6150                                                                                                                              | 294                             | 4.8 | 202    | 3.3 |  | 134                                                                                                                                                                                                               | 2.2 | 67       | 1.1 | 30       | 0.5 | 6        | 0.1 | 6        | 0.1 |              |
| 6151-6200                                                                                                                              | 302                             | 4.9 | 203    | 3.3 |  | 135                                                                                                                                                                                                               | 2.2 | 74       | 1.2 | 30       | 0.5 | 6        | 0.1 | 6        | 0.1 |              |
| 6201-6250                                                                                                                              | 311                             | 5.0 | 211    | 3.4 |  | 143                                                                                                                                                                                                               | 2.3 | 80       | 1.3 | 31       | 0.5 | 6        | 0.1 | 6        | 0.1 |              |
| 6251-6300                                                                                                                              | 313                             | 5.0 | 213    | 3.4 |  | 144                                                                                                                                                                                                               | 2.3 | 81       | 1.3 | 37       | 0.6 | 6        | 0.1 | 6        | 0.1 |              |
| 6301-6350                                                                                                                              | 322                             | 5.1 | 221    | 3.5 |  | 151                                                                                                                                                                                                               | 2.4 | 88       | 1.4 | 37       | 0.6 | 6        | 0.1 | 6        | 0.1 |              |
| 6351-6400                                                                                                                              | 331                             | 5.2 | 223    | 3.5 |  | 153                                                                                                                                                                                                               | 2.4 | 89       | 1.4 | 38       | 0.6 | 6        | 0.1 | 6        | 0.1 |              |
| 6401-6450                                                                                                                              | 334                             | 5.2 | 231    | 3.6 |  | 160                                                                                                                                                                                                               | 2.5 | 96       | 1.5 | 44       | 0.7 | 6        | 0.1 | 6        | 0.1 |              |
| 6451-6500                                                                                                                              | 343                             | 5.3 | 233    | 3.6 |  | 161                                                                                                                                                                                                               | 2.5 | 97       | 1.5 | 51       | 0.8 | 6        | 0.1 | 6        | 0.1 |              |
| 6501-6550                                                                                                                              | 345                             | 5.3 | 241    | 3.7 |  | 169                                                                                                                                                                                                               | 2.6 | 104      | 1.6 | 52       | 0.8 | 6        | 0.1 | 6        | 0.1 |              |
| 6551-6600                                                                                                                              | 355                             | 5.4 | 243    | 3.7 |  | 177                                                                                                                                                                                                               | 2.7 | 105      | 1.6 | 52       | 0.8 | 6        | 0.1 | 6        | 0.1 |              |
| 6601-6650                                                                                                                              | 364                             | 5.5 | 251    | 3.8 |  | 178                                                                                                                                                                                                               | 2.7 | 112      | 1.7 | 59       | 0.9 | 6        | 0.1 | 6        | 0.1 |              |
| 6651-6700                                                                                                                              | 367                             | 5.5 | 253    | 3.8 |  | 186                                                                                                                                                                                                               | 2.8 | 120      | 1.8 | 60       | 0.9 | 20       | 0.3 | 6        | 0.1 |              |
| 6701-6750                                                                                                                              | 376                             | 5.6 | 262    | 3.9 |  | 188                                                                                                                                                                                                               | 2.8 | 127      | 1.9 | 60       | 0.9 | 26       | 0.4 | 6        | 0.1 |              |
| 6751-6800                                                                                                                              | 379                             | 5.6 | 271    | 4.0 |  | 196                                                                                                                                                                                                               | 2.9 | 128      | 1.9 | 67       | 1.0 | 27       | 0.4 | 6        | 0.1 |              |
| 6801-6850                                                                                                                              | 389                             | 5.7 | 273    | 4.0 |  | 197                                                                                                                                                                                                               | 2.9 | 136      | 2.0 | 68       | 1.0 | 27       | 0.4 | 6        | 0.1 |              |
| 6851-6900                                                                                                                              | 391                             | 5.7 | 281    | 4.1 |  | 206                                                                                                                                                                                                               | 3.0 | 137      | 2.0 | 68       | 1.0 | 27       | 0.4 | 6        | 0.1 |              |
| 6901-6950                                                                                                                              | 401                             | 5.8 | 283    | 4.1 |  | 207                                                                                                                                                                                                               | 3.0 | 138      | 2.0 | 83       | 1.2 | 34       | 0.5 | 6        | 0.1 |              |
| 6951-7000                                                                                                                              | 411                             | 5.9 | 292    | 4.2 |  | 216                                                                                                                                                                                                               | 3.1 | 146      | 2.1 | 83       | 1.2 | 34       | 0.5 | 6        | 0.1 |              |
| 7001-7050                                                                                                                              | 414                             | 5.9 | 302    | 4.3 |  | 217                                                                                                                                                                                                               | 3.1 | 147      | 2.1 | 84       | 1.2 | 35       | 0.5 | 7        | 0.1 |              |
| 7051-7100                                                                                                                              | 424                             | 6.0 | 304    | 4.3 |  | 219                                                                                                                                                                                                               | 3.1 | 155      | 2.2 | 91       | 1.3 | 35       | 0.5 | 7        | 0.1 |              |
| 7101-7150                                                                                                                              | 427                             | 6.0 | 313    | 4.4 |  | 228                                                                                                                                                                                                               | 3.2 | 156      | 2.2 | 92       | 1.3 | 42       | 0.6 | 7        | 0.1 |              |
| 7151-7200                                                                                                                              | 437                             | 6.1 | 315    | 4.4 |  | 229                                                                                                                                                                                                               | 3.2 | 165      | 2.3 | 100      | 1.4 | 50       | 0.7 | 7        | 0.1 |              |

|                                                                                                                                        | BN                              |     |        |     |  |                                                                                                                                                                                                                   |     |          |     |          |     |          |     |          |     | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-----|--------|-----|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|-----|----------|-----|----------|-----|----------|-----|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Alleinvertiener |     |        |     |  | Der Tarif B gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe<br>leben und bei denen sich die Erwerbstätigkeit auf einen Ehegatten beschränkt.<br>Gilt auch für eingetragene Partnerschaften. |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                          |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | B0N                             |     | B1N    |     |  | B2N                                                                                                                                                                                                               |     | B3N      |     | B4N      |     | B5N      |     | B6N      |     |              |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                               | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 7201-7250                                                                                                                              | 447                             | 6.2 | 325    | 4.5 |  | 238                                                                                                                                                                                                               | 3.3 | 166      | 2.3 | 101      | 1.4 | 50       | 0.7 | 7        | 0.1 |              |
| 7251-7300                                                                                                                              | 451                             | 6.2 | 334    | 4.6 |  | 240                                                                                                                                                                                                               | 3.3 | 174      | 2.4 | 101      | 1.4 | 50       | 0.7 | 7        | 0.1 |              |
| 7301-7350                                                                                                                              | 461                             | 6.3 | 336    | 4.6 |  | 249                                                                                                                                                                                                               | 3.4 | 175      | 2.4 | 109      | 1.5 | 58       | 0.8 | 7        | 0.1 |              |
| 7351-7400                                                                                                                              | 472                             | 6.4 | 346    | 4.7 |  | 250                                                                                                                                                                                                               | 3.4 | 184      | 2.5 | 110      | 1.5 | 59       | 0.8 | 7        | 0.1 |              |
| 7401-7450                                                                                                                              | 475                             | 6.4 | 348    | 4.7 |  | 259                                                                                                                                                                                                               | 3.5 | 185      | 2.5 | 126      | 1.7 | 59       | 0.8 | 22       | 0.3 |              |
| 7451-7500                                                                                                                              | 485                             | 6.5 | 358    | 4.8 |  | 269                                                                                                                                                                                                               | 3.6 | 194      | 2.6 | 127      | 1.7 | 67       | 0.9 | 22       | 0.3 |              |
| 7501-7550                                                                                                                              | 496                             | 6.6 | 361    | 4.8 |  | 270                                                                                                                                                                                                               | 3.6 | 195      | 2.6 | 127      | 1.7 | 67       | 0.9 | 30       | 0.4 |              |
| 7551-7600                                                                                                                              | 499                             | 6.6 | 371    | 4.9 |  | 280                                                                                                                                                                                                               | 3.7 | 204      | 2.7 | 136      | 1.8 | 68       | 0.9 | 30       | 0.4 |              |
| 7601-7650                                                                                                                              | 510                             | 6.7 | 381    | 5.0 |  | 282                                                                                                                                                                                                               | 3.7 | 205      | 2.7 | 137      | 1.8 | 76       | 1.0 | 30       | 0.4 |              |
| 7651-7700                                                                                                                              | 514                             | 6.7 | 383    | 5.0 |  | 291                                                                                                                                                                                                               | 3.8 | 214      | 2.8 | 145      | 1.9 | 84       | 1.1 | 30       | 0.4 |              |
| 7701-7750                                                                                                                              | 525                             | 6.8 | 393    | 5.1 |  | 293                                                                                                                                                                                                               | 3.8 | 216      | 2.8 | 146      | 1.9 | 84       | 1.1 | 38       | 0.5 |              |
| 7751-7800                                                                                                                              | 536                             | 6.9 | 396    | 5.1 |  | 303                                                                                                                                                                                                               | 3.9 | 217      | 2.8 | 155      | 2.0 | 85       | 1.1 | 38       | 0.5 |              |
| 7801-7850                                                                                                                              | 539                             | 6.9 | 406    | 5.2 |  | 305                                                                                                                                                                                                               | 3.9 | 226      | 2.9 | 156      | 2.0 | 93       | 1.2 | 39       | 0.5 |              |
| 7851-7900                                                                                                                              | 551                             | 7.0 | 409    | 5.2 |  | 307                                                                                                                                                                                                               | 3.9 | 228      | 2.9 | 157      | 2.0 | 94       | 1.2 | 47       | 0.6 |              |
| 7901-7950                                                                                                                              | 554                             | 7.0 | 420    | 5.3 |  | 317                                                                                                                                                                                                               | 4.0 | 237      | 3.0 | 166      | 2.1 | 103      | 1.3 | 47       | 0.6 |              |
| 7951-8000                                                                                                                              | 566                             | 7.1 | 430    | 5.4 |  | 319                                                                                                                                                                                                               | 4.0 | 239      | 3.0 | 167      | 2.1 | 103      | 1.3 | 55       | 0.7 |              |
| 8001-8050                                                                                                                              | 569                             | 7.1 | 441    | 5.5 |  | 329                                                                                                                                                                                                               | 4.1 | 248      | 3.1 | 176      | 2.2 | 104      | 1.3 | 56       | 0.7 |              |
| 8051-8100                                                                                                                              | 581                             | 7.2 | 444    | 5.5 |  | 331                                                                                                                                                                                                               | 4.1 | 250      | 3.1 | 177      | 2.2 | 113      | 1.4 | 56       | 0.7 |              |
| 8101-8150                                                                                                                              | 585                             | 7.2 | 455    | 5.6 |  | 341                                                                                                                                                                                                               | 4.2 | 260      | 3.2 | 186      | 2.3 | 121      | 1.5 | 65       | 0.8 |              |
| 8151-8200                                                                                                                              | 596                             | 7.3 | 457    | 5.6 |  | 343                                                                                                                                                                                                               | 4.2 | 261      | 3.2 | 188      | 2.3 | 122      | 1.5 | 65       | 0.8 |              |
| 8201-8250                                                                                                                              | 600                             | 7.3 | 468    | 5.7 |  | 353                                                                                                                                                                                                               | 4.3 | 271      | 3.3 | 197      | 2.4 | 131      | 1.6 | 65       | 0.8 |              |
| 8251-8300                                                                                                                              | 612                             | 7.4 | 479    | 5.8 |  | 355                                                                                                                                                                                                               | 4.3 | 273      | 3.3 | 198      | 2.4 | 132      | 1.6 | 66       | 0.8 |              |
| 8301-8350                                                                                                                              | 616                             | 7.4 | 482    | 5.8 |  | 366                                                                                                                                                                                                               | 4.4 | 283      | 3.4 | 208      | 2.5 | 141      | 1.7 | 74       | 0.9 |              |
| 8351-8400                                                                                                                              | 628                             | 7.5 | 494    | 5.9 |  | 368                                                                                                                                                                                                               | 4.4 | 284      | 3.4 | 209      | 2.5 | 142      | 1.7 | 83       | 1.0 |              |
| 8401-8450                                                                                                                              | 640                             | 7.6 | 505    | 6.0 |  | 370                                                                                                                                                                                                               | 4.4 | 294      | 3.5 | 210      | 2.5 | 143      | 1.7 | 84       | 1.0 |              |
| 8451-8500                                                                                                                              | 644                             | 7.6 | 508    | 6.0 |  | 381                                                                                                                                                                                                               | 4.5 | 296      | 3.5 | 220      | 2.6 | 152      | 1.8 | 84       | 1.0 |              |
| 8501-8550                                                                                                                              | 647                             | 7.6 | 520    | 6.1 |  | 383                                                                                                                                                                                                               | 4.5 | 306      | 3.6 | 221      | 2.6 | 153      | 1.8 | 93       | 1.1 |              |
| 8551-8600                                                                                                                              | 660                             | 7.7 | 523    | 6.1 |  | 394                                                                                                                                                                                                               | 4.6 | 308      | 3.6 | 231      | 2.7 | 162      | 1.9 | 94       | 1.1 |              |

|                                                                                                                                        | BN                              |     |        |     |  |                                                                                                                                                                                                                   |     |          |     |          |     |          |     |          |     | Ausgabe 2019 |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Alleinvertiener |     |        |     |  | Der Tarif B gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe<br>leben und bei denen sich die Erwerbstätigkeit auf einen Ehegatten beschränkt.<br>Gilt auch für eingetragene Partnerschaften. |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                          |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | B0N                             |     | B1N    |     |  | B2N                                                                                                                                                                                                               |     | B3N      |     | B4N      |     | B5N      |     | B6N      |     |              |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                               | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 8601-8650                                                                                                                              | 672                             | 7.8 | 534    | 6.2 |  | 396                                                                                                                                                                                                               | 4.6 | 319      | 3.7 | 232      | 2.7 | 163      | 1.9 | 94       | 1.1 |              |
| 8651-8700                                                                                                                              | 676                             | 7.8 | 537    | 6.2 |  | 407                                                                                                                                                                                                               | 4.7 | 320      | 3.7 | 234      | 2.7 | 173      | 2.0 | 104      | 1.2 |              |
| 8701-8750                                                                                                                              | 689                             | 7.9 | 549    | 6.3 |  | 410                                                                                                                                                                                                               | 4.7 | 322      | 3.7 | 244      | 2.8 | 174      | 2.0 | 104      | 1.2 |              |
| 8751-8800                                                                                                                              | 693                             | 7.9 | 552    | 6.3 |  | 421                                                                                                                                                                                                               | 4.8 | 333      | 3.8 | 245      | 2.8 | 175      | 2.0 | 105      | 1.2 |              |
| 8801-8850                                                                                                                              | 706                             | 8.0 | 564    | 6.4 |  | 432                                                                                                                                                                                                               | 4.9 | 335      | 3.8 | 255      | 2.9 | 185      | 2.1 | 123      | 1.4 |              |
| 8851-8900                                                                                                                              | 718                             | 8.1 | 576    | 6.5 |  | 434                                                                                                                                                                                                               | 4.9 | 346      | 3.9 | 257      | 2.9 | 186      | 2.1 | 124      | 1.4 |              |
| 8901-8950                                                                                                                              | 722                             | 8.1 | 580    | 6.5 |  | 446                                                                                                                                                                                                               | 5.0 | 348      | 3.9 | 267      | 3.0 | 196      | 2.2 | 124      | 1.4 |              |
| 8951-9000                                                                                                                              | 735                             | 8.2 | 592    | 6.6 |  | 457                                                                                                                                                                                                               | 5.1 | 359      | 4.0 | 269      | 3.0 | 197      | 2.2 | 134      | 1.5 |              |
| 9001-9050                                                                                                                              | 740                             | 8.2 | 595    | 6.6 |  | 460                                                                                                                                                                                                               | 5.1 | 361      | 4.0 | 279      | 3.1 | 198      | 2.2 | 135      | 1.5 |              |
| 9051-9100                                                                                                                              | 753                             | 8.3 | 608    | 6.7 |  | 471                                                                                                                                                                                                               | 5.2 | 363      | 4.0 | 281      | 3.1 | 208      | 2.3 | 136      | 1.5 |              |
| 9101-9150                                                                                                                              | 757                             | 8.3 | 611    | 6.7 |  | 474                                                                                                                                                                                                               | 5.2 | 374      | 4.1 | 292      | 3.2 | 209      | 2.3 | 146      | 1.6 |              |
| 9151-9200                                                                                                                              | 770                             | 8.4 | 623    | 6.8 |  | 486                                                                                                                                                                                                               | 5.3 | 376      | 4.1 | 293      | 3.2 | 220      | 2.4 | 146      | 1.6 |              |
| 9201-9250                                                                                                                              | 774                             | 8.4 | 627    | 6.8 |  | 488                                                                                                                                                                                                               | 5.3 | 387      | 4.2 | 304      | 3.3 | 221      | 2.4 | 156      | 1.7 |              |
| 9251-9300                                                                                                                              | 788                             | 8.5 | 639    | 6.9 |  | 500                                                                                                                                                                                                               | 5.4 | 389      | 4.2 | 306      | 3.3 | 222      | 2.4 | 157      | 1.7 |              |
| 9301-9350                                                                                                                              | 801                             | 8.6 | 643    | 6.9 |  | 512                                                                                                                                                                                                               | 5.5 | 400      | 4.3 | 317      | 3.4 | 233      | 2.5 | 158      | 1.7 |              |
| 9351-9400                                                                                                                              | 806                             | 8.6 | 656    | 7.0 |  | 515                                                                                                                                                                                                               | 5.5 | 403      | 4.3 | 318      | 3.4 | 234      | 2.5 | 168      | 1.8 |              |
| 9401-9450                                                                                                                              | 819                             | 8.7 | 659    | 7.0 |  | 527                                                                                                                                                                                                               | 5.6 | 405      | 4.3 | 320      | 3.4 | 245      | 2.6 | 169      | 1.8 |              |
| 9451-9500                                                                                                                              | 824                             | 8.7 | 672    | 7.1 |  | 530                                                                                                                                                                                                               | 5.6 | 416      | 4.4 | 331      | 3.5 | 246      | 2.6 | 180      | 1.9 |              |
| 9501-9550                                                                                                                              | 838                             | 8.8 | 685    | 7.2 |  | 542                                                                                                                                                                                                               | 5.7 | 419      | 4.4 | 333      | 3.5 | 257      | 2.7 | 180      | 1.9 |              |
| 9551-9600                                                                                                                              | 842                             | 8.8 | 689    | 7.2 |  | 545                                                                                                                                                                                                               | 5.7 | 430      | 4.5 | 344      | 3.6 | 258      | 2.7 | 181      | 1.9 |              |
| 9601-9650                                                                                                                              | 856                             | 8.9 | 702    | 7.3 |  | 558                                                                                                                                                                                                               | 5.8 | 433      | 4.5 | 346      | 3.6 | 269      | 2.8 | 192      | 2.0 |              |
| 9651-9700                                                                                                                              | 861                             | 8.9 | 706    | 7.3 |  | 561                                                                                                                                                                                                               | 5.8 | 445      | 4.6 | 348      | 3.6 | 270      | 2.8 | 193      | 2.0 |              |
| 9701-9750                                                                                                                              | 875                             | 9.0 | 719    | 7.4 |  | 573                                                                                                                                                                                                               | 5.9 | 447      | 4.6 | 359      | 3.7 | 272      | 2.8 | 204      | 2.1 |              |
| 9751-9800                                                                                                                              | 879                             | 9.0 | 723    | 7.4 |  | 576                                                                                                                                                                                                               | 5.9 | 459      | 4.7 | 361      | 3.7 | 283      | 2.9 | 205      | 2.1 |              |
| 9801-9850                                                                                                                              | 894                             | 9.1 | 736    | 7.5 |  | 589                                                                                                                                                                                                               | 6.0 | 461      | 4.7 | 373      | 3.8 | 284      | 2.9 | 206      | 2.1 |              |
| 9851-9900                                                                                                                              | 898                             | 9.1 | 750    | 7.6 |  | 592                                                                                                                                                                                                               | 6.0 | 474      | 4.8 | 375      | 3.8 | 296      | 3.0 | 217      | 2.2 |              |
| 9901-9950                                                                                                                              | 913                             | 9.2 | 754    | 7.6 |  | 605                                                                                                                                                                                                               | 6.1 | 476      | 4.8 | 377      | 3.8 | 297      | 3.0 | 218      | 2.2 |              |
| 9951-10000                                                                                                                             | 917                             | 9.2 | 768    | 7.7 |  | 608                                                                                                                                                                                                               | 6.1 | 478      | 4.8 | 389      | 3.9 | 309      | 3.1 | 229      | 2.3 |              |

|                                                                                                                                        |  | BN                              |      |        |      |  |  |          |      |          |      |          |      |          |      | Ausgabe 2019                                                                                                                                                                                                      |      |          |  |
|----------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------|------|--------|------|--|--|----------|------|----------|------|----------|------|----------|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) |  | VERHEIRATETE<br>Alleinvertiener |      |        |      |  |  |          |      |          |      |          |      |          |      | Der Tarif B gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe<br>leben und bei denen sich die Erwerbstätigkeit auf einen Ehegatten beschränkt.<br>Gilt auch für eingetragene Partnerschaften. |      |          |  |
|                                                                                                                                        |  | 0 Kinder                        |      | 1 Kind |      |  |  | 2 Kinder |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      |                                                                                                                                                                                                                   |      | 6 Kinder |  |
|                                                                                                                                        |  | B0N                             |      | B1N    |      |  |  | B2N      |      | B3N      |      | B4N      |      | B5N      |      |                                                                                                                                                                                                                   |      | B6N      |  |
|                                                                                                                                        |  | CHF                             | %    | CHF    | %    |  |  | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF                                                                                                                                                                                                               | %    |          |  |
| 10001-10500                                                                                                                            |  |                                 | 9.5  |        | 8.0  |  |  |          | 6.4  |          | 5.1  |          | 4.1  |          | 3.3  |                                                                                                                                                                                                                   | 2.5  |          |  |
| 10501-11000                                                                                                                            |  |                                 | 10.0 |        | 8.4  |  |  |          | 7.0  |          | 5.6  |          | 4.6  |          | 3.7  |                                                                                                                                                                                                                   | 2.9  |          |  |
| 11001-11500                                                                                                                            |  |                                 | 10.4 |        | 9.0  |  |  |          | 7.5  |          | 6.2  |          | 5.0  |          | 4.1  |                                                                                                                                                                                                                   | 3.3  |          |  |
| 11501-12000                                                                                                                            |  |                                 | 10.9 |        | 9.4  |  |  |          | 8.0  |          | 6.7  |          | 5.4  |          | 4.5  |                                                                                                                                                                                                                   | 3.7  |          |  |
| 12001-12500                                                                                                                            |  |                                 | 11.3 |        | 9.9  |  |  |          | 8.5  |          | 7.2  |          | 5.9  |          | 4.9  |                                                                                                                                                                                                                   | 4.1  |          |  |
| 12501-13000                                                                                                                            |  |                                 | 11.8 |        | 10.4 |  |  |          | 9.0  |          | 7.7  |          | 6.4  |          | 5.3  |                                                                                                                                                                                                                   | 4.4  |          |  |
| 13001-13500                                                                                                                            |  |                                 | 12.2 |        | 10.8 |  |  |          | 9.5  |          | 8.2  |          | 6.9  |          | 5.7  |                                                                                                                                                                                                                   | 4.8  |          |  |
| 13501-14000                                                                                                                            |  |                                 | 12.7 |        | 11.3 |  |  |          | 10.0 |          | 8.7  |          | 7.5  |          | 6.3  |                                                                                                                                                                                                                   | 5.2  |          |  |
| 14001-14500                                                                                                                            |  |                                 | 13.1 |        | 11.8 |  |  |          | 10.4 |          | 9.2  |          | 7.9  |          | 6.8  |                                                                                                                                                                                                                   | 5.6  |          |  |
| 14501-15000                                                                                                                            |  |                                 | 13.6 |        | 12.2 |  |  |          | 10.9 |          | 9.6  |          | 8.4  |          | 7.2  |                                                                                                                                                                                                                   | 6.1  |          |  |
| 15001-15500                                                                                                                            |  |                                 | 14.1 |        | 12.6 |  |  |          | 11.3 |          | 10.1 |          | 8.9  |          | 7.7  |                                                                                                                                                                                                                   | 6.6  |          |  |
| 15501-16000                                                                                                                            |  |                                 | 14.6 |        | 13.1 |  |  |          | 11.8 |          | 10.5 |          | 9.3  |          | 8.2  |                                                                                                                                                                                                                   | 7.1  |          |  |
| 16001-16500                                                                                                                            |  |                                 | 15.0 |        | 13.6 |  |  |          | 12.2 |          | 11.0 |          | 9.8  |          | 8.6  |                                                                                                                                                                                                                   | 7.5  |          |  |
| 16501-17000                                                                                                                            |  |                                 | 15.5 |        | 14.1 |  |  |          | 12.8 |          | 11.4 |          | 10.2 |          | 9.1  |                                                                                                                                                                                                                   | 8.0  |          |  |
| 17001-17500                                                                                                                            |  |                                 | 15.9 |        | 14.6 |  |  |          | 13.3 |          | 11.9 |          | 10.7 |          | 9.5  |                                                                                                                                                                                                                   | 8.4  |          |  |
| 17501-18000                                                                                                                            |  |                                 | 16.3 |        | 15.0 |  |  |          | 13.7 |          | 12.4 |          | 11.2 |          | 10.0 |                                                                                                                                                                                                                   | 8.9  |          |  |
| 18001-18500                                                                                                                            |  |                                 | 16.7 |        | 15.4 |  |  |          | 14.2 |          | 12.9 |          | 11.7 |          | 10.4 |                                                                                                                                                                                                                   | 9.3  |          |  |
| 18501-19000                                                                                                                            |  |                                 | 17.0 |        | 15.8 |  |  |          | 14.6 |          | 13.4 |          | 12.2 |          | 10.9 |                                                                                                                                                                                                                   | 9.8  |          |  |
| 19001-19500                                                                                                                            |  |                                 | 17.3 |        | 16.1 |  |  |          | 15.0 |          | 13.8 |          | 12.6 |          | 11.4 |                                                                                                                                                                                                                   | 10.2 |          |  |
| 19501-20000                                                                                                                            |  |                                 | 17.7 |        | 16.5 |  |  |          | 15.4 |          | 14.2 |          | 13.1 |          | 11.9 |                                                                                                                                                                                                                   | 10.8 |          |  |
| 20001-20500                                                                                                                            |  |                                 | 17.9 |        | 16.8 |  |  |          | 15.7 |          | 14.6 |          | 13.5 |          | 12.3 |                                                                                                                                                                                                                   | 11.2 |          |  |
| 20501-21000                                                                                                                            |  |                                 | 18.2 |        | 17.1 |  |  |          | 16.0 |          | 14.9 |          | 13.9 |          | 12.8 |                                                                                                                                                                                                                   | 11.7 |          |  |
| 21001-21500                                                                                                                            |  |                                 | 18.5 |        | 17.4 |  |  |          | 16.4 |          | 15.3 |          | 14.2 |          | 13.2 |                                                                                                                                                                                                                   | 12.1 |          |  |
| 21501-22000                                                                                                                            |  |                                 | 18.8 |        | 17.7 |  |  |          | 16.7 |          | 15.6 |          | 14.6 |          | 13.5 |                                                                                                                                                                                                                   | 12.5 |          |  |
| 22001-22500                                                                                                                            |  |                                 | 19.1 |        | 18.0 |  |  |          | 17.0 |          | 15.9 |          | 14.9 |          | 13.9 |                                                                                                                                                                                                                   | 12.9 |          |  |
| 22501-23000                                                                                                                            |  |                                 | 19.3 |        | 18.3 |  |  |          | 17.3 |          | 16.3 |          | 15.3 |          | 14.3 |                                                                                                                                                                                                                   | 13.3 |          |  |
| 23001-23500                                                                                                                            |  |                                 | 19.6 |        | 18.6 |  |  |          | 17.6 |          | 16.6 |          | 15.6 |          | 14.6 |                                                                                                                                                                                                                   | 13.6 |          |  |
| 23501-24000                                                                                                                            |  |                                 | 19.8 |        | 18.8 |  |  |          | 17.8 |          | 16.9 |          | 15.9 |          | 14.9 |                                                                                                                                                                                                                   | 14.0 |          |  |

|                                                                                                                                        |  | BN                              |      |        |      |  |  |          |      |          |      |          |      |          |      | Ausgabe 2019                                                                                                                                                                                                      |      |          |  |
|----------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------|------|--------|------|--|--|----------|------|----------|------|----------|------|----------|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) |  | VERHEIRATETE<br>Alleinvertiener |      |        |      |  |  |          |      |          |      |          |      |          |      | Der Tarif B gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe<br>leben und bei denen sich die Erwerbstätigkeit auf einen Ehegatten beschränkt.<br>Gilt auch für eingetragene Partnerschaften. |      |          |  |
|                                                                                                                                        |  | 0 Kinder                        |      | 1 Kind |      |  |  | 2 Kinder |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      |                                                                                                                                                                                                                   |      | 6 Kinder |  |
|                                                                                                                                        |  | B0N                             |      | B1N    |      |  |  | B2N      |      | B3N      |      | B4N      |      | B5N      |      |                                                                                                                                                                                                                   |      | B6N      |  |
|                                                                                                                                        |  | CHF                             | %    | CHF    | %    |  |  | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF                                                                                                                                                                                                               | %    |          |  |
| 24001-24500                                                                                                                            |  |                                 | 20.0 |        | 19.1 |  |  |          | 18.1 |          | 17.1 |          | 16.2 |          | 15.2 |                                                                                                                                                                                                                   | 14.3 |          |  |
| 24501-25000                                                                                                                            |  |                                 | 20.3 |        | 19.3 |  |  |          | 18.4 |          | 17.4 |          | 16.5 |          | 15.5 |                                                                                                                                                                                                                   | 14.6 |          |  |
| 25001-25500                                                                                                                            |  |                                 | 20.5 |        | 19.5 |  |  |          | 18.6 |          | 17.7 |          | 16.8 |          | 15.8 |                                                                                                                                                                                                                   | 14.9 |          |  |
| 25501-26000                                                                                                                            |  |                                 | 20.7 |        | 19.8 |  |  |          | 18.9 |          | 17.9 |          | 17.0 |          | 16.1 |                                                                                                                                                                                                                   | 15.2 |          |  |
| 26001-26500                                                                                                                            |  |                                 | 20.9 |        | 20.0 |  |  |          | 19.1 |          | 18.2 |          | 17.3 |          | 16.4 |                                                                                                                                                                                                                   | 15.5 |          |  |
| 26501-27000                                                                                                                            |  |                                 | 21.0 |        | 20.2 |  |  |          | 19.3 |          | 18.4 |          | 17.5 |          | 16.7 |                                                                                                                                                                                                                   | 15.8 |          |  |
| 27001-27500                                                                                                                            |  |                                 | 21.2 |        | 20.4 |  |  |          | 19.5 |          | 18.6 |          | 17.8 |          | 16.9 |                                                                                                                                                                                                                   | 16.1 |          |  |
| 27501-28000                                                                                                                            |  |                                 | 21.4 |        | 20.5 |  |  |          | 19.7 |          | 18.9 |          | 18.0 |          | 17.2 |                                                                                                                                                                                                                   | 16.3 |          |  |
| 28001-28500                                                                                                                            |  |                                 | 21.6 |        | 20.7 |  |  |          | 19.9 |          | 19.1 |          | 18.2 |          | 17.4 |                                                                                                                                                                                                                   | 16.6 |          |  |
| 28501-29000                                                                                                                            |  |                                 | 21.7 |        | 20.9 |  |  |          | 20.1 |          | 19.3 |          | 18.5 |          | 17.7 |                                                                                                                                                                                                                   | 16.8 |          |  |
| 29001-29500                                                                                                                            |  |                                 | 21.9 |        | 21.1 |  |  |          | 20.3 |          | 19.5 |          | 18.7 |          | 17.9 |                                                                                                                                                                                                                   | 17.1 |          |  |
| 29501-30000                                                                                                                            |  |                                 | 22.0 |        | 21.2 |  |  |          | 20.4 |          | 19.7 |          | 18.9 |          | 18.1 |                                                                                                                                                                                                                   | 17.3 |          |  |
| 30001-35000                                                                                                                            |  |                                 | 22.8 |        | 22.0 |  |  |          | 21.3 |          | 20.6 |          | 19.9 |          | 19.2 |                                                                                                                                                                                                                   | 18.4 |          |  |
| 35001-40000                                                                                                                            |  |                                 | 24.0 |        | 23.3 |  |  |          | 22.7 |          | 22.0 |          | 21.4 |          | 20.7 |                                                                                                                                                                                                                   | 20.1 |          |  |
| 40001-45000                                                                                                                            |  |                                 | 24.9 |        | 24.3 |  |  |          | 23.7 |          | 23.2 |          | 22.6 |          | 22.0 |                                                                                                                                                                                                                   | 21.5 |          |  |
| 45001-50000                                                                                                                            |  |                                 | 25.6 |        | 25.1 |  |  |          | 24.6 |          | 24.1 |          | 23.6 |          | 23.1 |                                                                                                                                                                                                                   | 22.5 |          |  |
| 50001-55000                                                                                                                            |  |                                 | 26.2 |        | 25.7 |  |  |          | 25.3 |          | 24.8 |          | 24.3 |          | 23.9 |                                                                                                                                                                                                                   | 23.4 |          |  |
| 55001-60000                                                                                                                            |  |                                 | 26.7 |        | 26.2 |  |  |          | 25.8 |          | 25.4 |          | 25.0 |          | 24.6 |                                                                                                                                                                                                                   | 24.1 |          |  |
| 60001-65000                                                                                                                            |  |                                 | 27.1 |        | 26.7 |  |  |          | 26.3 |          | 25.9 |          | 25.5 |          | 25.1 |                                                                                                                                                                                                                   | 24.7 |          |  |
| 65001-70000                                                                                                                            |  |                                 | 27.5 |        | 27.1 |  |  |          | 26.7 |          | 26.4 |          | 26.0 |          | 25.6 |                                                                                                                                                                                                                   | 25.3 |          |  |
| 70001-75000                                                                                                                            |  |                                 | 27.8 |        | 27.5 |  |  |          | 27.1 |          | 26.8 |          | 26.4 |          | 26.1 |                                                                                                                                                                                                                   | 25.8 |          |  |
| 75001-80000                                                                                                                            |  |                                 | 28.1 |        | 27.8 |  |  |          | 27.5 |          | 27.2 |          | 26.9 |          | 26.5 |                                                                                                                                                                                                                   | 26.2 |          |  |
| 80001-85000                                                                                                                            |  |                                 | 28.4 |        | 28.1 |  |  |          | 27.8 |          | 27.5 |          | 27.2 |          | 26.9 |                                                                                                                                                                                                                   | 26.6 |          |  |
| 85001-90000                                                                                                                            |  |                                 | 28.6 |        | 28.3 |  |  |          | 28.1 |          | 27.8 |          | 27.5 |          | 27.2 |                                                                                                                                                                                                                   | 27.0 |          |  |
| 90001-95000                                                                                                                            |  |                                 | 28.8 |        | 28.5 |  |  |          | 28.2 |          | 28.0 |          | 27.7 |          | 27.5 |                                                                                                                                                                                                                   | 27.2 |          |  |
| 95001-100000                                                                                                                           |  |                                 | 28.9 |        | 28.7 |  |  |          | 28.4 |          | 28.2 |          | 27.9 |          | 27.7 |                                                                                                                                                                                                                   | 27.4 |          |  |

|                                                                                                                                        | CN                              |     |        |     |  |                                                                                                                                                                                                                     |   |          |   |          |   |          |   |          |   | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-----|--------|-----|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----------|---|----------|---|----------|---|----------|---|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Doppelverdiener |     |        |     |  | Der Tarif C gilt für Ehepaare, die in rechtlich und tatsächlich ungetrennter<br>Ehe leben, und bei welchen beide Ehegatten erwerbstätig sind. Der Tarif C<br>wird auch angewandt bei eingetragenen Partnerschaften. |   |          |   |          |   |          |   |          |   |              |
|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                            |   | 3 Kinder |   | 4 Kinder |   | 5 Kinder |   | 6 Kinder |   |              |
|                                                                                                                                        | C0N                             |     | C1N    |     |  | C2N                                                                                                                                                                                                                 |   | C3N      |   | C4N      |   | C5N      |   | C6N      |   |              |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                                 | % | CHF      | % | CHF      | % | CHF      | % | CHF      | % |              |
| 0-250                                                                                                                                  | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 251-300                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 301-350                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 351-400                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 401-450                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 451-500                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 501-550                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 551-600                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 601-650                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 651-700                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 701-750                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 751-800                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 801-850                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 851-900                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 901-950                                                                                                                                | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 951-1000                                                                                                                               | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1001-1050                                                                                                                              | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1051-1100                                                                                                                              | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1101-1150                                                                                                                              | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1151-1200                                                                                                                              | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1201-1250                                                                                                                              | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1251-1300                                                                                                                              | 3                               | 0.3 | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1301-1350                                                                                                                              | 5                               | 0.4 | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1351-1400                                                                                                                              | 5                               | 0.4 | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1401-1450                                                                                                                              | 12                              | 0.9 | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1451-1500                                                                                                                              | 14                              | 1.0 | 2      |     |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1501-1550                                                                                                                              | 15                              | 1.0 | 3      | 0.2 |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1551-1600                                                                                                                              | 17                              | 1.1 | 3      | 0.2 |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |

|                                                                                                                                        | CN                              |     |        |     |  |                                                                                                                                                                                                                     |     |          |     |          |     |          |   |          |   | Ausgabe 2019 |  |  |  |  |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-----|--------|-----|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|-----|----------|-----|----------|---|----------|---|--------------|--|--|--|--|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Doppelverdiener |     |        |     |  | Der Tarif C gilt für Ehepaare, die in rechtlich und tatsächlich ungetrennter<br>Ehe leben, und bei welchen beide Ehegatten erwerbstätig sind. Der Tarif C<br>wird auch angewandt bei eingetragenen Partnerschaften. |     |          |     |          |     |          |   |          |   |              |  |  |  |  |
|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                            |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |   | 6 Kinder |   |              |  |  |  |  |
|                                                                                                                                        | C0N                             |     | C1N    |     |  | C2N                                                                                                                                                                                                                 |     | C3N      |     | C4N      |     | C5N      |   | C6N      |   |              |  |  |  |  |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                                 | %   | CHF      | %   | CHF      | %   | CHF      | % | CHF      | % |              |  |  |  |  |
| 1601-1650                                                                                                                              | 19                              | 1.2 | 3      | 0.2 |  | 2                                                                                                                                                                                                                   |     | 2        |     | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 1651-1700                                                                                                                              | 23                              | 1.4 | 5      | 0.3 |  | 2                                                                                                                                                                                                                   |     | 2        |     | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 1701-1750                                                                                                                              | 27                              | 1.6 | 5      | 0.3 |  | 2                                                                                                                                                                                                                   |     | 2        |     | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 1751-1800                                                                                                                              | 30                              | 1.7 | 7      | 0.4 |  | 2                                                                                                                                                                                                                   |     | 2        |     | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 1801-1850                                                                                                                              | 31                              | 1.7 | 12     | 0.7 |  | 2                                                                                                                                                                                                                   |     | 2        |     | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 1851-1900                                                                                                                              | 33                              | 1.8 | 15     | 0.8 |  | 2                                                                                                                                                                                                                   |     | 2        |     | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 1901-1950                                                                                                                              | 36                              | 1.9 | 17     | 0.9 |  | 2                                                                                                                                                                                                                   |     | 2        |     | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 1951-2000                                                                                                                              | 41                              | 2.1 | 17     | 0.9 |  | 2                                                                                                                                                                                                                   |     | 2        |     | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 2001-2050                                                                                                                              | 44                              | 2.2 | 20     | 1.0 |  | 4                                                                                                                                                                                                                   | 0.2 | 2        |     | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 2051-2100                                                                                                                              | 47                              | 2.3 | 22     | 1.1 |  | 4                                                                                                                                                                                                                   | 0.2 | 2        |     | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 2101-2150                                                                                                                              | 51                              | 2.4 | 25     | 1.2 |  | 4                                                                                                                                                                                                                   | 0.2 | 2        |     | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 2151-2200                                                                                                                              | 54                              | 2.5 | 28     | 1.3 |  | 6                                                                                                                                                                                                                   | 0.3 | 2        |     | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 2201-2250                                                                                                                              | 62                              | 2.8 | 31     | 1.4 |  | 13                                                                                                                                                                                                                  | 0.6 | 2        |     | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 2251-2300                                                                                                                              | 63                              | 2.8 | 34     | 1.5 |  | 13                                                                                                                                                                                                                  | 0.6 | 2        |     | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 2301-2350                                                                                                                              | 67                              | 2.9 | 34     | 1.5 |  | 16                                                                                                                                                                                                                  | 0.7 | 2        |     | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 2351-2400                                                                                                                              | 71                              | 3.0 | 40     | 1.7 |  | 16                                                                                                                                                                                                                  | 0.7 | 2        |     | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 2401-2450                                                                                                                              | 75                              | 3.1 | 43     | 1.8 |  | 19                                                                                                                                                                                                                  | 0.8 | 2        |     | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 2451-2500                                                                                                                              | 79                              | 3.2 | 47     | 1.9 |  | 19                                                                                                                                                                                                                  | 0.8 | 4        | 0.2 | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 2501-2550                                                                                                                              | 83                              | 3.3 | 50     | 2.0 |  | 25                                                                                                                                                                                                                  | 1.0 | 5        | 0.2 | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 2551-2600                                                                                                                              | 87                              | 3.4 | 54     | 2.1 |  | 28                                                                                                                                                                                                                  | 1.1 | 5        | 0.2 | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 2601-2650                                                                                                                              | 91                              | 3.5 | 60     | 2.3 |  | 31                                                                                                                                                                                                                  | 1.2 | 13       | 0.5 | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 2651-2700                                                                                                                              | 96                              | 3.6 | 64     | 2.4 |  | 32                                                                                                                                                                                                                  | 1.2 | 13       | 0.5 | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 2701-2750                                                                                                                              | 100                             | 3.7 | 68     | 2.5 |  | 35                                                                                                                                                                                                                  | 1.3 | 16       | 0.6 | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 2751-2800                                                                                                                              | 102                             | 3.7 | 69     | 2.5 |  | 41                                                                                                                                                                                                                  | 1.5 | 16       | 0.6 | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 2801-2850                                                                                                                              | 107                             | 3.8 | 73     | 2.6 |  | 42                                                                                                                                                                                                                  | 1.5 | 19       | 0.7 | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 2851-2900                                                                                                                              | 112                             | 3.9 | 77     | 2.7 |  | 46                                                                                                                                                                                                                  | 1.6 | 20       | 0.7 | 2        |     | 2        |   | 2        |   |              |  |  |  |  |
| 2901-2950                                                                                                                              | 117                             | 4.0 | 81     | 2.8 |  | 49                                                                                                                                                                                                                  | 1.7 | 23       | 0.8 | 5        | 0.2 | 2        |   | 2        |   |              |  |  |  |  |
| 2951-3000                                                                                                                              | 121                             | 4.1 | 86     | 2.9 |  | 53                                                                                                                                                                                                                  | 1.8 | 26       | 0.9 | 5        | 0.2 | 2        |   | 2        |   |              |  |  |  |  |

|                                                                                                                                        | CN                              |     |        |     |  |                                                                                                                                                                                                                     |     |          |     |          |     |          |     |          |     | Ausgabe 2019 |  |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Doppelverdiener |     |        |     |  | Der Tarif C gilt für Ehepaare, die in rechtlich und tatsächlich ungetrennter<br>Ehe leben, und bei welchen beide Ehegatten erwerbstätig sind. Der Tarif C<br>wird auch angewandt bei eingetragenen Partnerschaften. |     |          |     |          |     |          |     |          |     |              |  |
|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                            |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |  |
|                                                                                                                                        | C0N                             |     | C1N    |     |  | C2N                                                                                                                                                                                                                 |     | C3N      |     | C4N      |     | C5N      |     | C6N      |     |              |  |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                                 | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |  |
| 3001-3050                                                                                                                              | 127                             | 4.2 | 90     | 3.0 |  | 54                                                                                                                                                                                                                  | 1.8 | 30       | 1.0 | 6        | 0.2 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3051-3100                                                                                                                              | 132                             | 4.3 | 95     | 3.1 |  | 61                                                                                                                                                                                                                  | 2.0 | 30       | 1.0 | 12       | 0.4 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3101-3150                                                                                                                              | 137                             | 4.4 | 96     | 3.1 |  | 65                                                                                                                                                                                                                  | 2.1 | 34       | 1.1 | 15       | 0.5 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3151-3200                                                                                                                              | 142                             | 4.5 | 101    | 3.2 |  | 69                                                                                                                                                                                                                  | 2.2 | 38       | 1.2 | 15       | 0.5 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3201-3250                                                                                                                              | 148                             | 4.6 | 106    | 3.3 |  | 70                                                                                                                                                                                                                  | 2.2 | 41       | 1.3 | 19       | 0.6 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3251-3300                                                                                                                              | 153                             | 4.7 | 111    | 3.4 |  | 75                                                                                                                                                                                                                  | 2.3 | 45       | 1.4 | 19       | 0.6 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3301-3350                                                                                                                              | 159                             | 4.8 | 116    | 3.5 |  | 79                                                                                                                                                                                                                  | 2.4 | 46       | 1.4 | 23       | 0.7 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3351-3400                                                                                                                              | 165                             | 4.9 | 118    | 3.5 |  | 84                                                                                                                                                                                                                  | 2.5 | 50       | 1.5 | 27       | 0.8 | 6        | 0.2 | 3        | 0.1 |              |  |
| 3401-3450                                                                                                                              | 171                             | 5.0 | 123    | 3.6 |  | 89                                                                                                                                                                                                                  | 2.6 | 54       | 1.6 | 27       | 0.8 | 6        | 0.2 | 3        | 0.1 |              |  |
| 3451-3500                                                                                                                              | 177                             | 5.1 | 128    | 3.7 |  | 93                                                                                                                                                                                                                  | 2.7 | 62       | 1.8 | 31       | 0.9 | 13       | 0.4 | 3        | 0.1 |              |  |
| 3501-3550                                                                                                                              | 179                             | 5.1 | 133    | 3.8 |  | 98                                                                                                                                                                                                                  | 2.8 | 63       | 1.8 | 35       | 1.0 | 14       | 0.4 | 3        | 0.1 |              |  |
| 3551-3600                                                                                                                              | 185                             | 5.2 | 139    | 3.9 |  | 100                                                                                                                                                                                                                 | 2.8 | 67       | 1.9 | 35       | 1.0 | 14       | 0.4 | 3        | 0.1 |              |  |
| 3601-3650                                                                                                                              | 192                             | 5.3 | 145    | 4.0 |  | 105                                                                                                                                                                                                                 | 2.9 | 72       | 2.0 | 39       | 1.1 | 18       | 0.5 | 3        | 0.1 |              |  |
| 3651-3700                                                                                                                              | 198                             | 5.4 | 150    | 4.1 |  | 110                                                                                                                                                                                                                 | 3.0 | 73       | 2.0 | 44       | 1.2 | 18       | 0.5 | 3        | 0.1 |              |  |
| 3701-3750                                                                                                                              | 201                             | 5.4 | 152    | 4.1 |  | 111                                                                                                                                                                                                                 | 3.0 | 78       | 2.1 | 48       | 1.3 | 22       | 0.6 | 3        | 0.1 |              |  |
| 3751-3800                                                                                                                              | 207                             | 5.5 | 158    | 4.2 |  | 117                                                                                                                                                                                                                 | 3.1 | 83       | 2.2 | 49       | 1.3 | 26       | 0.7 | 3        | 0.1 |              |  |
| 3801-3850                                                                                                                              | 214                             | 5.6 | 164    | 4.3 |  | 122                                                                                                                                                                                                                 | 3.2 | 87       | 2.3 | 53       | 1.4 | 26       | 0.7 | 7        | 0.2 |              |  |
| 3851-3900                                                                                                                              | 220                             | 5.7 | 170    | 4.4 |  | 127                                                                                                                                                                                                                 | 3.3 | 93       | 2.4 | 62       | 1.6 | 31       | 0.8 | 11       | 0.3 |              |  |
| 3901-3950                                                                                                                              | 227                             | 5.8 | 172    | 4.4 |  | 133                                                                                                                                                                                                                 | 3.4 | 94       | 2.4 | 62       | 1.6 | 31       | 0.8 | 15       | 0.4 |              |  |
| 3951-4000                                                                                                                              | 234                             | 5.9 | 178    | 4.5 |  | 139                                                                                                                                                                                                                 | 3.5 | 99       | 2.5 | 67       | 1.7 | 35       | 0.9 | 15       | 0.4 |              |  |
| 4001-4050                                                                                                                              | 241                             | 6.0 | 185    | 4.6 |  | 140                                                                                                                                                                                                                 | 3.5 | 104      | 2.6 | 68       | 1.7 | 40       | 1.0 | 16       | 0.4 |              |  |
| 4051-4100                                                                                                                              | 248                             | 6.1 | 187    | 4.6 |  | 146                                                                                                                                                                                                                 | 3.6 | 105      | 2.6 | 73       | 1.8 | 40       | 1.0 | 20       | 0.5 |              |  |
| 4101-4150                                                                                                                              | 251                             | 6.1 | 193    | 4.7 |  | 152                                                                                                                                                                                                                 | 3.7 | 111      | 2.7 | 78       | 1.9 | 45       | 1.1 | 20       | 0.5 |              |  |
| 4151-4200                                                                                                                              | 258                             | 6.2 | 200    | 4.8 |  | 158                                                                                                                                                                                                                 | 3.8 | 116      | 2.8 | 83       | 2.0 | 50       | 1.2 | 25       | 0.6 |              |  |
| 4201-4250                                                                                                                              | 266                             | 6.3 | 202    | 4.8 |  | 160                                                                                                                                                                                                                 | 3.8 | 122      | 2.9 | 84       | 2.0 | 50       | 1.2 | 25       | 0.6 |              |  |
| 4251-4300                                                                                                                              | 273                             | 6.4 | 209    | 4.9 |  | 166                                                                                                                                                                                                                 | 3.9 | 123      | 2.9 | 89       | 2.1 | 55       | 1.3 | 29       | 0.7 |              |  |
| 4301-4350                                                                                                                              | 281                             | 6.5 | 216    | 5.0 |  | 173                                                                                                                                                                                                                 | 4.0 | 129      | 3.0 | 95       | 2.2 | 60       | 1.4 | 30       | 0.7 |              |  |
| 4351-4400                                                                                                                              | 288                             | 6.6 | 223    | 5.1 |  | 175                                                                                                                                                                                                                 | 4.0 | 135      | 3.1 | 96       | 2.2 | 65       | 1.5 | 35       | 0.8 |              |  |

|                                                                                                                                        | CN                              |     |        |     |  |          |     |          |     |          |                                                                                                                                                                                                                     |          |     |          |     | Ausgabe 2019 |  |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Doppelverdiener |     |        |     |  |          |     |          |     |          | Der Tarif C gilt für Ehepaare, die in rechtlich und tatsächlich ungetrennter<br>Ehe leben, und bei welchen beide Ehegatten erwerbstätig sind. Der Tarif C<br>wird auch angewandt bei eingetragenen Partnerschaften. |          |     |          |     |              |  |
|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder |     | 3 Kinder |     | 4 Kinder |                                                                                                                                                                                                                     | 5 Kinder |     | 6 Kinder |     |              |  |
|                                                                                                                                        | C0N                             |     | C1N    |     |  | C2N      |     | C3N      |     | C4N      |                                                                                                                                                                                                                     | C5N      |     | C6N      |     |              |  |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF      | %   | CHF      | %   | CHF      | %                                                                                                                                                                                                                   | CHF      | %   | CHF      | %   |              |  |
| 4401-4450                                                                                                                              | 296                             | 6.7 | 225    | 5.1 |  | 181      | 4.1 | 141      | 3.2 | 101      | 2.3                                                                                                                                                                                                                 | 70       | 1.6 | 35       | 0.8 |              |  |
| 4451-4500                                                                                                                              | 299                             | 6.7 | 237    | 5.3 |  | 187      | 4.2 | 147      | 3.3 | 107      | 2.4                                                                                                                                                                                                                 | 71       | 1.6 | 40       | 0.9 |              |  |
| 4501-4550                                                                                                                              | 307                             | 6.8 | 244    | 5.4 |  | 190      | 4.2 | 149      | 3.3 | 108      | 2.4                                                                                                                                                                                                                 | 76       | 1.7 | 45       | 1.0 |              |  |
| 4551-4600                                                                                                                              | 315                             | 6.9 | 247    | 5.4 |  | 196      | 4.3 | 155      | 3.4 | 114      | 2.5                                                                                                                                                                                                                 | 82       | 1.8 | 45       | 1.0 |              |  |
| 4601-4650                                                                                                                              | 323                             | 7.0 | 254    | 5.5 |  | 203      | 4.4 | 161      | 3.5 | 120      | 2.6                                                                                                                                                                                                                 | 83       | 1.8 | 50       | 1.1 |              |  |
| 4651-4700                                                                                                                              | 331                             | 7.1 | 261    | 5.6 |  | 210      | 4.5 | 163      | 3.5 | 126      | 2.7                                                                                                                                                                                                                 | 88       | 1.9 | 56       | 1.2 |              |  |
| 4701-4750                                                                                                                              | 340                             | 7.2 | 269    | 5.7 |  | 212      | 4.5 | 170      | 3.6 | 127      | 2.7                                                                                                                                                                                                                 | 94       | 2.0 | 61       | 1.3 |              |  |
| 4751-4800                                                                                                                              | 348                             | 7.3 | 276    | 5.8 |  | 219      | 4.6 | 176      | 3.7 | 133      | 2.8                                                                                                                                                                                                                 | 95       | 2.0 | 66       | 1.4 |              |  |
| 4801-4850                                                                                                                              | 352                             | 7.3 | 284    | 5.9 |  | 226      | 4.7 | 178      | 3.7 | 139      | 2.9                                                                                                                                                                                                                 | 101      | 2.1 | 67       | 1.4 |              |  |
| 4851-4900                                                                                                                              | 360                             | 7.4 | 292    | 6.0 |  | 229      | 4.7 | 185      | 3.8 | 146      | 3.0                                                                                                                                                                                                                 | 107      | 2.2 | 73       | 1.5 |              |  |
| 4901-4950                                                                                                                              | 369                             | 7.5 | 295    | 6.0 |  | 236      | 4.8 | 192      | 3.9 | 147      | 3.0                                                                                                                                                                                                                 | 108      | 2.2 | 73       | 1.5 |              |  |
| 4951-5000                                                                                                                              | 378                             | 7.6 | 303    | 6.1 |  | 243      | 4.9 | 194      | 3.9 | 154      | 3.1                                                                                                                                                                                                                 | 114      | 2.3 | 79       | 1.6 |              |  |
| 5001-5050                                                                                                                              | 386                             | 7.7 | 311    | 6.2 |  | 246      | 4.9 | 201      | 4.0 | 160      | 3.2                                                                                                                                                                                                                 | 115      | 2.3 | 85       | 1.7 |              |  |
| 5051-5100                                                                                                                              | 395                             | 7.8 | 319    | 6.3 |  | 253      | 5.0 | 208      | 4.1 | 162      | 3.2                                                                                                                                                                                                                 | 121      | 2.4 | 86       | 1.7 |              |  |
| 5101-5150                                                                                                                              | 399                             | 7.8 | 328    | 6.4 |  | 261      | 5.1 | 210      | 4.1 | 169      | 3.3                                                                                                                                                                                                                 | 128      | 2.5 | 92       | 1.8 |              |  |
| 5151-5200                                                                                                                              | 408                             | 7.9 | 336    | 6.5 |  | 263      | 5.1 | 217      | 4.2 | 175      | 3.4                                                                                                                                                                                                                 | 134      | 2.6 | 93       | 1.8 |              |  |
| 5201-5250                                                                                                                              | 418                             | 8.0 | 344    | 6.6 |  | 271      | 5.2 | 224      | 4.3 | 177      | 3.4                                                                                                                                                                                                                 | 135      | 2.6 | 99       | 1.9 |              |  |
| 5251-5300                                                                                                                              | 427                             | 8.1 | 353    | 6.7 |  | 279      | 5.3 | 232      | 4.4 | 184      | 3.5                                                                                                                                                                                                                 | 142      | 2.7 | 105      | 2.0 |              |  |
| 5301-5350                                                                                                                              | 436                             | 8.2 | 356    | 6.7 |  | 287      | 5.4 | 234      | 4.4 | 186      | 3.5                                                                                                                                                                                                                 | 149      | 2.8 | 106      | 2.0 |              |  |
| 5351-5400                                                                                                                              | 440                             | 8.2 | 365    | 6.8 |  | 295      | 5.5 | 241      | 4.5 | 193      | 3.6                                                                                                                                                                                                                 | 150      | 2.8 | 112      | 2.1 |              |  |
| 5401-5450                                                                                                                              | 450                             | 8.3 | 374    | 6.9 |  | 298      | 5.5 | 244      | 4.5 | 200      | 3.7                                                                                                                                                                                                                 | 157      | 2.9 | 113      | 2.1 |              |  |
| 5451-5500                                                                                                                              | 459                             | 8.4 | 377    | 6.9 |  | 306      | 5.6 | 251      | 4.6 | 202      | 3.7                                                                                                                                                                                                                 | 158      | 2.9 | 120      | 2.2 |              |  |
| 5501-5550                                                                                                                              | 464                             | 8.4 | 386    | 7.0 |  | 309      | 5.6 | 254      | 4.6 | 209      | 3.8                                                                                                                                                                                                                 | 165      | 3.0 | 121      | 2.2 |              |  |
| 5551-5600                                                                                                                              | 473                             | 8.5 | 395    | 7.1 |  | 317      | 5.7 | 262      | 4.7 | 211      | 3.8                                                                                                                                                                                                                 | 167      | 3.0 | 128      | 2.3 |              |  |
| 5601-5650                                                                                                                              | 478                             | 8.5 | 399    | 7.1 |  | 326      | 5.8 | 264      | 4.7 | 219      | 3.9                                                                                                                                                                                                                 | 174      | 3.1 | 129      | 2.3 |              |  |
| 5651-5700                                                                                                                              | 488                             | 8.6 | 408    | 7.2 |  | 334      | 5.9 | 272      | 4.8 | 221      | 3.9                                                                                                                                                                                                                 | 175      | 3.1 | 136      | 2.4 |              |  |
| 5701-5750                                                                                                                              | 492                             | 8.6 | 417    | 7.3 |  | 337      | 5.9 | 274      | 4.8 | 229      | 4.0                                                                                                                                                                                                                 | 183      | 3.2 | 143      | 2.5 |              |  |
| 5751-5800                                                                                                                              | 502                             | 8.7 | 421    | 7.3 |  | 346      | 6.0 | 282      | 4.9 | 231      | 4.0                                                                                                                                                                                                                 | 184      | 3.2 | 144      | 2.5 |              |  |

|                                                                                                                                        | CN                              |      |        |     |  |                                                                                                                                                                                                                     |     |          |     |          |     |          |     |          |     | Ausgabe 2019 |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Doppelverdiener |      |        |     |  | Der Tarif C gilt für Ehepaare, die in rechtlich und tatsächlich ungetrennter<br>Ehe leben, und bei welchen beide Ehegatten erwerbstätig sind. Der Tarif C<br>wird auch angewandt bei eingetragenen Partnerschaften. |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                        |      | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                            |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | C0N                             |      | C1N    |     |  | C2N                                                                                                                                                                                                                 |     | C3N      |     | C4N      |     | C5N      |     | C6N      |     |              |
|                                                                                                                                        | CHF                             | %    | CHF    | %   |  | CHF                                                                                                                                                                                                                 | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 5801-5850                                                                                                                              | 506                             | 8.7  | 431    | 7.4 |  | 355                                                                                                                                                                                                                 | 6.1 | 285      | 4.9 | 238      | 4.1 | 192      | 3.3 | 151      | 2.6 |              |
| 5851-5900                                                                                                                              | 517                             | 8.8  | 434    | 7.4 |  | 358                                                                                                                                                                                                                 | 6.1 | 293      | 5.0 | 240      | 4.1 | 193      | 3.3 | 152      | 2.6 |              |
| 5901-5950                                                                                                                              | 521                             | 8.8  | 444    | 7.5 |  | 367                                                                                                                                                                                                                 | 6.2 | 296      | 5.0 | 248      | 4.2 | 201      | 3.4 | 159      | 2.7 |              |
| 5951-6000                                                                                                                              | 531                             | 8.9  | 454    | 7.6 |  | 370                                                                                                                                                                                                                 | 6.2 | 304      | 5.1 | 250      | 4.2 | 203      | 3.4 | 161      | 2.7 |              |
| 6001-6050                                                                                                                              | 536                             | 8.9  | 457    | 7.6 |  | 379                                                                                                                                                                                                                 | 6.3 | 307      | 5.1 | 259      | 4.3 | 210      | 3.5 | 168      | 2.8 |              |
| 6051-6100                                                                                                                              | 546                             | 9.0  | 467    | 7.7 |  | 388                                                                                                                                                                                                                 | 6.4 | 315      | 5.2 | 267      | 4.4 | 212      | 3.5 | 170      | 2.8 |              |
| 6101-6150                                                                                                                              | 557                             | 9.1  | 471    | 7.7 |  | 392                                                                                                                                                                                                                 | 6.4 | 318      | 5.2 | 269      | 4.4 | 220      | 3.6 | 177      | 2.9 |              |
| 6151-6200                                                                                                                              | 561                             | 9.1  | 481    | 7.8 |  | 401                                                                                                                                                                                                                 | 6.5 | 327      | 5.3 | 277      | 4.5 | 222      | 3.6 | 179      | 2.9 |              |
| 6201-6250                                                                                                                              | 572                             | 9.2  | 485    | 7.8 |  | 410                                                                                                                                                                                                                 | 6.6 | 329      | 5.3 | 280      | 4.5 | 230      | 3.7 | 186      | 3.0 |              |
| 6251-6300                                                                                                                              | 577                             | 9.2  | 495    | 7.9 |  | 414                                                                                                                                                                                                                 | 6.6 | 338      | 5.4 | 288      | 4.6 | 238      | 3.8 | 188      | 3.0 |              |
| 6301-6350                                                                                                                              | 588                             | 9.3  | 506    | 8.0 |  | 423                                                                                                                                                                                                                 | 6.7 | 341      | 5.4 | 290      | 4.6 | 240      | 3.8 | 196      | 3.1 |              |
| 6351-6400                                                                                                                              | 592                             | 9.3  | 510    | 8.0 |  | 427                                                                                                                                                                                                                 | 6.7 | 350      | 5.5 | 299      | 4.7 | 248      | 3.9 | 197      | 3.1 |              |
| 6401-6450                                                                                                                              | 603                             | 9.4  | 520    | 8.1 |  | 436                                                                                                                                                                                                                 | 6.8 | 359      | 5.6 | 301      | 4.7 | 250      | 3.9 | 205      | 3.2 |              |
| 6451-6500                                                                                                                              | 608                             | 9.4  | 524    | 8.1 |  | 446                                                                                                                                                                                                                 | 6.9 | 362      | 5.6 | 304      | 4.7 | 259      | 4.0 | 207      | 3.2 |              |
| 6501-6550                                                                                                                              | 619                             | 9.5  | 535    | 8.2 |  | 450                                                                                                                                                                                                                 | 6.9 | 371      | 5.7 | 313      | 4.8 | 261      | 4.0 | 215      | 3.3 |              |
| 6551-6600                                                                                                                              | 624                             | 9.5  | 539    | 8.2 |  | 460                                                                                                                                                                                                                 | 7.0 | 381      | 5.8 | 315      | 4.8 | 269      | 4.1 | 216      | 3.3 |              |
| 6601-6650                                                                                                                              | 636                             | 9.6  | 549    | 8.3 |  | 470                                                                                                                                                                                                                 | 7.1 | 384      | 5.8 | 324      | 4.9 | 271      | 4.1 | 218      | 3.3 |              |
| 6651-6700                                                                                                                              | 640                             | 9.6  | 554    | 8.3 |  | 473                                                                                                                                                                                                                 | 7.1 | 393      | 5.9 | 327      | 4.9 | 280      | 4.2 | 226      | 3.4 |              |
| 6701-6750                                                                                                                              | 652                             | 9.7  | 564    | 8.4 |  | 484                                                                                                                                                                                                                 | 7.2 | 403      | 6.0 | 336      | 5.0 | 282      | 4.2 | 228      | 3.4 |              |
| 6751-6800                                                                                                                              | 657                             | 9.7  | 575    | 8.5 |  | 487                                                                                                                                                                                                                 | 7.2 | 406      | 6.0 | 338      | 5.0 | 291      | 4.3 | 237      | 3.5 |              |
| 6801-6850                                                                                                                              | 668                             | 9.8  | 580    | 8.5 |  | 498                                                                                                                                                                                                                 | 7.3 | 416      | 6.1 | 348      | 5.1 | 293      | 4.3 | 238      | 3.5 |              |
| 6851-6900                                                                                                                              | 673                             | 9.8  | 591    | 8.6 |  | 501                                                                                                                                                                                                                 | 7.3 | 419      | 6.1 | 350      | 5.1 | 302      | 4.4 | 247      | 3.6 |              |
| 6901-6950                                                                                                                              | 685                             | 9.9  | 595    | 8.6 |  | 512                                                                                                                                                                                                                 | 7.4 | 429      | 6.2 | 360      | 5.2 | 304      | 4.4 | 249      | 3.6 |              |
| 6951-7000                                                                                                                              | 690                             | 9.9  | 606    | 8.7 |  | 523                                                                                                                                                                                                                 | 7.5 | 439      | 6.3 | 362      | 5.2 | 313      | 4.5 | 258      | 3.7 |              |
| 7001-7050                                                                                                                              | 702                             | 10.0 | 611    | 8.7 |  | 526                                                                                                                                                                                                                 | 7.5 | 442      | 6.3 | 372      | 5.3 | 316      | 4.5 | 259      | 3.7 |              |
| 7051-7100                                                                                                                              | 707                             | 10.0 | 622    | 8.8 |  | 537                                                                                                                                                                                                                 | 7.6 | 452      | 6.4 | 374      | 5.3 | 318      | 4.5 | 268      | 3.8 |              |
| 7101-7150                                                                                                                              | 719                             | 10.1 | 627    | 8.8 |  | 541                                                                                                                                                                                                                 | 7.6 | 456      | 6.4 | 384      | 5.4 | 327      | 4.6 | 270      | 3.8 |              |
| 7151-7200                                                                                                                              | 724                             | 10.1 | 638    | 8.9 |  | 552                                                                                                                                                                                                                 | 7.7 | 466      | 6.5 | 387      | 5.4 | 330      | 4.6 | 279      | 3.9 |              |

|                                                                                                                                        | CN                              |      |        |      |  |                                                                                                                                                                                                                     |     |          |     |          |     |          |     |          |     | Ausgabe 2019 |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Doppelverdiener |      |        |      |  | Der Tarif C gilt für Ehepaare, die in rechtlich und tatsächlich ungetrennter<br>Ehe leben, und bei welchen beide Ehegatten erwerbstätig sind. Der Tarif C<br>wird auch angewandt bei eingetragenen Partnerschaften. |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                        |      | 1 Kind |      |  | 2 Kinder                                                                                                                                                                                                            |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | C0N                             |      | C1N    |      |  | C2N                                                                                                                                                                                                                 |     | C3N      |     | C4N      |     | C5N      |     | C6N      |     |              |
|                                                                                                                                        | CHF                             | %    | CHF    | %    |  | CHF                                                                                                                                                                                                                 | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 7201-7250                                                                                                                              | 736                             | 10.2 | 643    | 8.9  |  | 556                                                                                                                                                                                                                 | 7.7 | 476      | 6.6 | 397      | 5.5 | 339      | 4.7 | 281      | 3.9 |              |
| 7251-7300                                                                                                                              | 742                             | 10.2 | 654    | 9.0  |  | 567                                                                                                                                                                                                                 | 7.8 | 480      | 6.6 | 400      | 5.5 | 341      | 4.7 | 291      | 4.0 |              |
| 7301-7350                                                                                                                              | 754                             | 10.3 | 659    | 9.0  |  | 571                                                                                                                                                                                                                 | 7.8 | 490      | 6.7 | 410      | 5.6 | 351      | 4.8 | 293      | 4.0 |              |
| 7351-7400                                                                                                                              | 759                             | 10.3 | 671    | 9.1  |  | 582                                                                                                                                                                                                                 | 7.9 | 494      | 6.7 | 413      | 5.6 | 354      | 4.8 | 302      | 4.1 |              |
| 7401-7450                                                                                                                              | 772                             | 10.4 | 683    | 9.2  |  | 594                                                                                                                                                                                                                 | 8.0 | 504      | 6.8 | 423      | 5.7 | 363      | 4.9 | 304      | 4.1 |              |
| 7451-7500                                                                                                                              | 777                             | 10.4 | 687    | 9.2  |  | 598                                                                                                                                                                                                                 | 8.0 | 515      | 6.9 | 426      | 5.7 | 366      | 4.9 | 313      | 4.2 |              |
| 7501-7550                                                                                                                              | 782                             | 10.4 | 692    | 9.2  |  | 609                                                                                                                                                                                                                 | 8.1 | 519      | 6.9 | 436      | 5.8 | 368      | 4.9 | 316      | 4.2 |              |
| 7551-7600                                                                                                                              | 795                             | 10.5 | 704    | 9.3  |  | 613                                                                                                                                                                                                                 | 8.1 | 530      | 7.0 | 446      | 5.9 | 378      | 5.0 | 325      | 4.3 |              |
| 7601-7650                                                                                                                              | 800                             | 10.5 | 709    | 9.3  |  | 625                                                                                                                                                                                                                 | 8.2 | 533      | 7.0 | 449      | 5.9 | 381      | 5.0 | 327      | 4.3 |              |
| 7651-7700                                                                                                                              | 813                             | 10.6 | 721    | 9.4  |  | 629                                                                                                                                                                                                                 | 8.2 | 544      | 7.1 | 460      | 6.0 | 391      | 5.1 | 337      | 4.4 |              |
| 7701-7750                                                                                                                              | 818                             | 10.6 | 726    | 9.4  |  | 641                                                                                                                                                                                                                 | 8.3 | 548      | 7.1 | 463      | 6.0 | 393      | 5.1 | 339      | 4.4 |              |
| 7751-7800                                                                                                                              | 831                             | 10.7 | 738    | 9.5  |  | 645                                                                                                                                                                                                                 | 8.3 | 559      | 7.2 | 474      | 6.1 | 404      | 5.2 | 349      | 4.5 |              |
| 7801-7850                                                                                                                              | 837                             | 10.7 | 743    | 9.5  |  | 657                                                                                                                                                                                                                 | 8.4 | 563      | 7.2 | 477      | 6.1 | 406      | 5.2 | 352      | 4.5 |              |
| 7851-7900                                                                                                                              | 850                             | 10.8 | 756    | 9.6  |  | 661                                                                                                                                                                                                                 | 8.4 | 574      | 7.3 | 488      | 6.2 | 417      | 5.3 | 354      | 4.5 |              |
| 7901-7950                                                                                                                              | 855                             | 10.8 | 760    | 9.6  |  | 673                                                                                                                                                                                                                 | 8.5 | 586      | 7.4 | 499      | 6.3 | 420      | 5.3 | 364      | 4.6 |              |
| 7951-8000                                                                                                                              | 869                             | 10.9 | 773    | 9.7  |  | 677                                                                                                                                                                                                                 | 8.5 | 590      | 7.4 | 502      | 6.3 | 430      | 5.4 | 366      | 4.6 |              |
| 8001-8050                                                                                                                              | 874                             | 10.9 | 778    | 9.7  |  | 690                                                                                                                                                                                                                 | 8.6 | 601      | 7.5 | 513      | 6.4 | 433      | 5.4 | 377      | 4.7 |              |
| 8051-8100                                                                                                                              | 880                             | 10.9 | 791    | 9.8  |  | 694                                                                                                                                                                                                                 | 8.6 | 605      | 7.5 | 516      | 6.4 | 444      | 5.5 | 379      | 4.7 |              |
| 8101-8150                                                                                                                              | 893                             | 11.0 | 796    | 9.8  |  | 706                                                                                                                                                                                                                 | 8.7 | 617      | 7.6 | 528      | 6.5 | 446      | 5.5 | 390      | 4.8 |              |
| 8151-8200                                                                                                                              | 899                             | 11.0 | 809    | 9.9  |  | 719                                                                                                                                                                                                                 | 8.8 | 621      | 7.6 | 539      | 6.6 | 457      | 5.6 | 392      | 4.8 |              |
| 8201-8250                                                                                                                              | 912                             | 11.1 | 814    | 9.9  |  | 723                                                                                                                                                                                                                 | 8.8 | 633      | 7.7 | 542      | 6.6 | 460      | 5.6 | 394      | 4.8 |              |
| 8251-8300                                                                                                                              | 918                             | 11.1 | 827    | 10.0 |  | 728                                                                                                                                                                                                                 | 8.8 | 637      | 7.7 | 554      | 6.7 | 463      | 5.6 | 405      | 4.9 |              |
| 8301-8350                                                                                                                              | 932                             | 11.2 | 832    | 10.0 |  | 740                                                                                                                                                                                                                 | 8.9 | 649      | 7.8 | 557      | 6.7 | 474      | 5.7 | 407      | 4.9 |              |
| 8351-8400                                                                                                                              | 938                             | 11.2 | 845    | 10.1 |  | 753                                                                                                                                                                                                                 | 9.0 | 653      | 7.8 | 569      | 6.8 | 477      | 5.7 | 418      | 5.0 |              |
| 8401-8450                                                                                                                              | 952                             | 11.3 | 850    | 10.1 |  | 758                                                                                                                                                                                                                 | 9.0 | 665      | 7.9 | 572      | 6.8 | 488      | 5.8 | 421      | 5.0 |              |
| 8451-8500                                                                                                                              | 957                             | 11.3 | 855    | 10.1 |  | 762                                                                                                                                                                                                                 | 9.0 | 669      | 7.9 | 584      | 6.9 | 491      | 5.8 | 432      | 5.1 |              |
| 8501-8550                                                                                                                              | 963                             | 11.3 | 869    | 10.2 |  | 775                                                                                                                                                                                                                 | 9.1 | 682      | 8.0 | 588      | 6.9 | 502      | 5.9 | 434      | 5.1 |              |
| 8551-8600                                                                                                                              | 977                             | 11.4 | 874    | 10.2 |  | 780                                                                                                                                                                                                                 | 9.1 | 694      | 8.1 | 600      | 7.0 | 514      | 6.0 | 445      | 5.2 |              |

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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Doppelverdiener |      |        |      |  | Der Tarif C gilt für Ehepaare, die in rechtlich und tatsächlich ungetrennter<br>Ehe leben, und bei welchen beide Ehegatten erwerbstätig sind. Der Tarif C<br>wird auch angewandt bei eingetragenen Partnerschaften. |      |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                        |      | 1 Kind |      |  | 2 Kinder                                                                                                                                                                                                            |      | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | C0N                             |      | C1N    |      |  | C2N                                                                                                                                                                                                                 |      | C3N      |     | C4N      |     | C5N      |     | C6N      |     |              |
|                                                                                                                                        | CHF                             | %    | CHF    | %    |  | CHF                                                                                                                                                                                                                 | %    | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 8601-8650                                                                                                                              | 983                             | 11.4 | 888    | 10.3 |  | 793                                                                                                                                                                                                                 | 9.2  | 698      | 8.1 | 603      | 7.0 | 517      | 6.0 | 448      | 5.2 |              |
| 8651-8700                                                                                                                              | 997                             | 11.5 | 893    | 10.3 |  | 798                                                                                                                                                                                                                 | 9.2  | 711      | 8.2 | 615      | 7.1 | 529      | 6.1 | 451      | 5.2 |              |
| 8701-8750                                                                                                                              | 1003                            | 11.5 | 907    | 10.4 |  | 811                                                                                                                                                                                                                 | 9.3  | 715      | 8.2 | 619      | 7.1 | 532      | 6.1 | 462      | 5.3 |              |
| 8751-8800                                                                                                                              | 1017                            | 11.6 | 912    | 10.4 |  | 816                                                                                                                                                                                                                 | 9.3  | 728      | 8.3 | 631      | 7.2 | 544      | 6.2 | 465      | 5.3 |              |
| 8801-8850                                                                                                                              | 1023                            | 11.6 | 926    | 10.5 |  | 829                                                                                                                                                                                                                 | 9.4  | 732      | 8.3 | 644      | 7.3 | 547      | 6.2 | 476      | 5.4 |              |
| 8851-8900                                                                                                                              | 1038                            | 11.7 | 931    | 10.5 |  | 834                                                                                                                                                                                                                 | 9.4  | 745      | 8.4 | 647      | 7.3 | 559      | 6.3 | 479      | 5.4 |              |
| 8901-8950                                                                                                                              | 1044                            | 11.7 | 946    | 10.6 |  | 847                                                                                                                                                                                                                 | 9.5  | 749      | 8.4 | 660      | 7.4 | 571      | 6.4 | 490      | 5.5 |              |
| 8951-9000                                                                                                                              | 1050                            | 11.7 | 951    | 10.6 |  | 852                                                                                                                                                                                                                 | 9.5  | 762      | 8.5 | 664      | 7.4 | 574      | 6.4 | 493      | 5.5 |              |
| 9001-9050                                                                                                                              | 1064                            | 11.8 | 965    | 10.7 |  | 866                                                                                                                                                                                                                 | 9.6  | 767      | 8.5 | 676      | 7.5 | 586      | 6.5 | 505      | 5.6 |              |
| 9051-9100                                                                                                                              | 1070                            | 11.8 | 971    | 10.7 |  | 871                                                                                                                                                                                                                 | 9.6  | 780      | 8.6 | 680      | 7.5 | 589      | 6.5 | 508      | 5.6 |              |
| 9101-9150                                                                                                                              | 1085                            | 11.9 | 985    | 10.8 |  | 885                                                                                                                                                                                                                 | 9.7  | 784      | 8.6 | 693      | 7.6 | 602      | 6.6 | 511      | 5.6 |              |
| 9151-9200                                                                                                                              | 1091                            | 11.9 | 990    | 10.8 |  | 889                                                                                                                                                                                                                 | 9.7  | 798      | 8.7 | 697      | 7.6 | 605      | 6.6 | 522      | 5.7 |              |
| 9201-9250                                                                                                                              | 1107                            | 12.0 | 996    | 10.8 |  | 894                                                                                                                                                                                                                 | 9.7  | 802      | 8.7 | 710      | 7.7 | 618      | 6.7 | 525      | 5.7 |              |
| 9251-9300                                                                                                                              | 1113                            | 12.0 | 1010   | 10.9 |  | 908                                                                                                                                                                                                                 | 9.8  | 816      | 8.8 | 714      | 7.7 | 621      | 6.7 | 537      | 5.8 |              |
| 9301-9350                                                                                                                              | 1119                            | 12.0 | 1016   | 10.9 |  | 913                                                                                                                                                                                                                 | 9.8  | 820      | 8.8 | 727      | 7.8 | 634      | 6.8 | 540      | 5.8 |              |
| 9351-9400                                                                                                                              | 1134                            | 12.1 | 1031   | 11.0 |  | 928                                                                                                                                                                                                                 | 9.9  | 834      | 8.9 | 731      | 7.8 | 637      | 6.8 | 543      | 5.8 |              |
| 9401-9450                                                                                                                              | 1140                            | 12.1 | 1036   | 11.0 |  | 933                                                                                                                                                                                                                 | 9.9  | 838      | 8.9 | 744      | 7.9 | 650      | 6.9 | 556      | 5.9 |              |
| 9451-9500                                                                                                                              | 1155                            | 12.2 | 1051   | 11.1 |  | 947                                                                                                                                                                                                                 | 10.0 | 843      | 8.9 | 748      | 7.9 | 653      | 6.9 | 568      | 6.0 |              |
| 9501-9550                                                                                                                              | 1162                            | 12.2 | 1057   | 11.1 |  | 952                                                                                                                                                                                                                 | 10.0 | 857      | 9.0 | 762      | 8.0 | 666      | 7.0 | 571      | 6.0 |              |
| 9551-9600                                                                                                                              | 1168                            | 12.2 | 1072   | 11.2 |  | 967                                                                                                                                                                                                                 | 10.1 | 861      | 9.0 | 766      | 8.0 | 670      | 7.0 | 584      | 6.1 |              |
| 9601-9650                                                                                                                              | 1183                            | 12.3 | 1078   | 11.2 |  | 972                                                                                                                                                                                                                 | 10.1 | 875      | 9.1 | 779      | 8.1 | 683      | 7.1 | 587      | 6.1 |              |
| 9651-9700                                                                                                                              | 1190                            | 12.3 | 1083   | 11.2 |  | 986                                                                                                                                                                                                                 | 10.2 | 880      | 9.1 | 783      | 8.1 | 686      | 7.1 | 599      | 6.2 |              |
| 9701-9750                                                                                                                              | 1205                            | 12.4 | 1098   | 11.3 |  | 991                                                                                                                                                                                                                 | 10.2 | 894      | 9.2 | 797      | 8.2 | 700      | 7.2 | 602      | 6.2 |              |
| 9751-9800                                                                                                                              | 1212                            | 12.4 | 1104   | 11.3 |  | 1006                                                                                                                                                                                                                | 10.3 | 899      | 9.2 | 801      | 8.2 | 703      | 7.2 | 615      | 6.3 |              |
| 9801-9850                                                                                                                              | 1228                            | 12.5 | 1120   | 11.4 |  | 1011                                                                                                                                                                                                                | 10.3 | 913      | 9.3 | 815      | 8.3 | 717      | 7.3 | 618      | 6.3 |              |
| 9851-9900                                                                                                                              | 1234                            | 12.5 | 1125   | 11.4 |  | 1027                                                                                                                                                                                                                | 10.4 | 918      | 9.3 | 819      | 8.3 | 720      | 7.3 | 632      | 6.4 |              |
| 9901-9950                                                                                                                              | 1240                            | 12.5 | 1141   | 11.5 |  | 1032                                                                                                                                                                                                                | 10.4 | 932      | 9.4 | 833      | 8.4 | 734      | 7.4 | 635      | 6.4 |              |
| 9951-10000                                                                                                                             | 1256                            | 12.6 | 1147   | 11.5 |  | 1047                                                                                                                                                                                                                | 10.5 | 937      | 9.4 | 837      | 8.4 | 748      | 7.5 | 648      | 6.5 |              |

|                                                                                                                                        | CN                              |      |        |      |  |                                                                                                                                                                                                                     |      |          |      |          |      |          |      |          |      | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|------|--------|------|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|------|----------|------|----------|------|----------|------|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Doppelverdiener |      |        |      |  | Der Tarif C gilt für Ehepaare, die in rechtlich und tatsächlich ungetrennter<br>Ehe leben, und bei welchen beide Ehegatten erwerbstätig sind. Der Tarif C<br>wird auch angewandt bei eingetragenen Partnerschaften. |      |          |      |          |      |          |      |          |      |              |
|                                                                                                                                        | 0 Kinder                        |      | 1 Kind |      |  | 2 Kinder                                                                                                                                                                                                            |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      |              |
|                                                                                                                                        | C0N                             |      | C1N    |      |  | C2N                                                                                                                                                                                                                 |      | C3N      |      | C4N      |      | C5N      |      | C6N      |      |              |
|                                                                                                                                        | CHF                             | %    | CHF    | %    |  | CHF                                                                                                                                                                                                                 | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |              |
| 10001-10500                                                                                                                            |                                 | 12.8 |        | 11.7 |  |                                                                                                                                                                                                                     | 10.7 |          | 9.7  |          | 8.7  |          | 7.7  |          | 6.8  |              |
| 10501-11000                                                                                                                            |                                 | 13.2 |        | 12.2 |  |                                                                                                                                                                                                                     | 11.1 |          | 10.1 |          | 9.2  |          | 8.2  |          | 7.3  |              |
| 11001-11500                                                                                                                            |                                 | 13.7 |        | 12.6 |  |                                                                                                                                                                                                                     | 11.6 |          | 10.6 |          | 9.6  |          | 8.7  |          | 7.8  |              |
| 11501-12000                                                                                                                            |                                 | 14.1 |        | 13.0 |  |                                                                                                                                                                                                                     | 12.0 |          | 11.0 |          | 10.1 |          | 9.2  |          | 8.2  |              |
| 12001-12500                                                                                                                            |                                 | 14.6 |        | 13.5 |  |                                                                                                                                                                                                                     | 12.4 |          | 11.5 |          | 10.5 |          | 9.6  |          | 8.7  |              |
| 12501-13000                                                                                                                            |                                 | 15.0 |        | 14.0 |  |                                                                                                                                                                                                                     | 12.9 |          | 11.9 |          | 11.0 |          | 10.1 |          | 9.2  |              |
| 13001-13500                                                                                                                            |                                 | 15.5 |        | 14.5 |  |                                                                                                                                                                                                                     | 13.4 |          | 12.4 |          | 11.4 |          | 10.5 |          | 9.7  |              |
| 13501-14000                                                                                                                            |                                 | 15.9 |        | 14.9 |  |                                                                                                                                                                                                                     | 13.9 |          | 12.9 |          | 11.9 |          | 11.0 |          | 10.1 |              |
| 14001-14500                                                                                                                            |                                 | 16.3 |        | 15.3 |  |                                                                                                                                                                                                                     | 14.3 |          | 13.4 |          | 12.4 |          | 11.4 |          | 10.5 |              |
| 14501-15000                                                                                                                            |                                 | 16.6 |        | 15.7 |  |                                                                                                                                                                                                                     | 14.8 |          | 13.8 |          | 12.9 |          | 11.9 |          | 11.0 |              |
| 15001-15500                                                                                                                            |                                 | 17.0 |        | 16.1 |  |                                                                                                                                                                                                                     | 15.2 |          | 14.3 |          | 13.4 |          | 12.4 |          | 11.5 |              |
| 15501-16000                                                                                                                            |                                 | 17.3 |        | 16.5 |  |                                                                                                                                                                                                                     | 15.6 |          | 14.7 |          | 13.8 |          | 12.9 |          | 11.9 |              |
| 16001-16500                                                                                                                            |                                 | 17.6 |        | 16.8 |  |                                                                                                                                                                                                                     | 16.0 |          | 15.1 |          | 14.2 |          | 13.3 |          | 12.4 |              |
| 16501-17000                                                                                                                            |                                 | 18.0 |        | 17.1 |  |                                                                                                                                                                                                                     | 16.3 |          | 15.5 |          | 14.6 |          | 13.8 |          | 12.9 |              |
| 17001-17500                                                                                                                            |                                 | 18.2 |        | 17.4 |  |                                                                                                                                                                                                                     | 16.6 |          | 15.8 |          | 15.0 |          | 14.2 |          | 13.4 |              |
| 17501-18000                                                                                                                            |                                 | 18.5 |        | 17.8 |  |                                                                                                                                                                                                                     | 17.0 |          | 16.2 |          | 15.4 |          | 14.6 |          | 13.8 |              |
| 18001-18500                                                                                                                            |                                 | 18.8 |        | 18.1 |  |                                                                                                                                                                                                                     | 17.3 |          | 16.5 |          | 15.7 |          | 15.0 |          | 14.2 |              |
| 18501-19000                                                                                                                            |                                 | 19.1 |        | 18.3 |  |                                                                                                                                                                                                                     | 17.6 |          | 16.8 |          | 16.1 |          | 15.3 |          | 14.6 |              |
| 19001-19500                                                                                                                            |                                 | 19.3 |        | 18.6 |  |                                                                                                                                                                                                                     | 17.9 |          | 17.1 |          | 16.4 |          | 15.7 |          | 14.9 |              |
| 19501-20000                                                                                                                            |                                 | 19.6 |        | 18.9 |  |                                                                                                                                                                                                                     | 18.2 |          | 17.4 |          | 16.7 |          | 16.0 |          | 15.3 |              |
| 20001-20500                                                                                                                            |                                 | 19.8 |        | 19.1 |  |                                                                                                                                                                                                                     | 18.4 |          | 17.7 |          | 17.0 |          | 16.3 |          | 15.6 |              |
| 20501-21000                                                                                                                            |                                 | 20.0 |        | 19.4 |  |                                                                                                                                                                                                                     | 18.7 |          | 18.0 |          | 17.3 |          | 16.6 |          | 15.9 |              |
| 21001-21500                                                                                                                            |                                 | 20.3 |        | 19.6 |  |                                                                                                                                                                                                                     | 18.9 |          | 18.3 |          | 17.6 |          | 16.9 |          | 16.2 |              |
| 21501-22000                                                                                                                            |                                 | 20.5 |        | 19.8 |  |                                                                                                                                                                                                                     | 19.2 |          | 18.5 |          | 17.9 |          | 17.2 |          | 16.5 |              |
| 22001-22500                                                                                                                            |                                 | 20.7 |        | 20.0 |  |                                                                                                                                                                                                                     | 19.4 |          | 18.8 |          | 18.1 |          | 17.5 |          | 16.8 |              |
| 22501-23000                                                                                                                            |                                 | 20.8 |        | 20.2 |  |                                                                                                                                                                                                                     | 19.6 |          | 19.0 |          | 18.4 |          | 17.8 |          | 17.1 |              |
| 23001-23500                                                                                                                            |                                 | 21.0 |        | 20.4 |  |                                                                                                                                                                                                                     | 19.8 |          | 19.2 |          | 18.6 |          | 18.0 |          | 17.4 |              |
| 23501-24000                                                                                                                            |                                 | 21.2 |        | 20.6 |  |                                                                                                                                                                                                                     | 20.0 |          | 19.5 |          | 18.9 |          | 18.3 |          | 17.7 |              |

|                                                                                                                                        |  | CN                              |      |        |      |  |  |          |      |          |      |          |      |          |      | Ausgabe 2019                                                                                                                                                                                                        |      |          |  |
|----------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------|------|--------|------|--|--|----------|------|----------|------|----------|------|----------|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) |  | VERHEIRATETE<br>Doppelverdiener |      |        |      |  |  |          |      |          |      |          |      |          |      | Der Tarif C gilt für Ehepaare, die in rechtlich und tatsächlich ungetrennter<br>Ehe leben, und bei welchen beide Ehegatten erwerbstätig sind. Der Tarif C<br>wird auch angewandt bei eingetragenen Partnerschaften. |      |          |  |
|                                                                                                                                        |  | 0 Kinder                        |      | 1 Kind |      |  |  | 2 Kinder |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      |                                                                                                                                                                                                                     |      | 6 Kinder |  |
|                                                                                                                                        |  | C0N                             |      | C1N    |      |  |  | C2N      |      | C3N      |      | C4N      |      | C5N      |      |                                                                                                                                                                                                                     |      | C6N      |  |
|                                                                                                                                        |  | CHF                             | %    | CHF    | %    |  |  | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF                                                                                                                                                                                                                 | %    |          |  |
| 24001-24500                                                                                                                            |  |                                 | 21.4 |        | 20.8 |  |  |          | 20.2 |          | 19.7 |          | 19.1 |          | 18.5 |                                                                                                                                                                                                                     | 17.9 |          |  |
| 24501-25000                                                                                                                            |  |                                 | 21.5 |        | 21.0 |  |  |          | 20.4 |          | 19.9 |          | 19.3 |          | 18.7 |                                                                                                                                                                                                                     | 18.2 |          |  |
| 25001-25500                                                                                                                            |  |                                 | 21.7 |        | 21.2 |  |  |          | 20.6 |          | 20.1 |          | 19.5 |          | 18.9 |                                                                                                                                                                                                                     | 18.4 |          |  |
| 25501-26000                                                                                                                            |  |                                 | 21.9 |        | 21.3 |  |  |          | 20.8 |          | 20.3 |          | 19.7 |          | 19.2 |                                                                                                                                                                                                                     | 18.6 |          |  |
| 26001-26500                                                                                                                            |  |                                 | 22.0 |        | 21.5 |  |  |          | 21.0 |          | 20.4 |          | 19.9 |          | 19.4 |                                                                                                                                                                                                                     | 18.8 |          |  |
| 26501-27000                                                                                                                            |  |                                 | 22.1 |        | 21.6 |  |  |          | 21.1 |          | 20.6 |          | 20.1 |          | 19.6 |                                                                                                                                                                                                                     | 19.0 |          |  |
| 27001-27500                                                                                                                            |  |                                 | 22.3 |        | 21.8 |  |  |          | 21.3 |          | 20.8 |          | 20.3 |          | 19.8 |                                                                                                                                                                                                                     | 19.2 |          |  |
| 27501-28000                                                                                                                            |  |                                 | 22.4 |        | 21.9 |  |  |          | 21.4 |          | 20.9 |          | 20.4 |          | 19.9 |                                                                                                                                                                                                                     | 19.4 |          |  |
| 28001-28500                                                                                                                            |  |                                 | 22.6 |        | 22.1 |  |  |          | 21.6 |          | 21.1 |          | 20.6 |          | 20.1 |                                                                                                                                                                                                                     | 19.6 |          |  |
| 28501-29000                                                                                                                            |  |                                 | 22.7 |        | 22.2 |  |  |          | 21.7 |          | 21.3 |          | 20.8 |          | 20.3 |                                                                                                                                                                                                                     | 19.8 |          |  |
| 29001-29500                                                                                                                            |  |                                 | 22.8 |        | 22.4 |  |  |          | 21.9 |          | 21.4 |          | 20.9 |          | 20.5 |                                                                                                                                                                                                                     | 20.0 |          |  |
| 29501-30000                                                                                                                            |  |                                 | 23.0 |        | 22.5 |  |  |          | 22.0 |          | 21.5 |          | 21.1 |          | 20.6 |                                                                                                                                                                                                                     | 20.2 |          |  |
| 30001-35000                                                                                                                            |  |                                 | 23.6 |        | 23.2 |  |  |          | 22.8 |          | 22.3 |          | 21.9 |          | 21.5 |                                                                                                                                                                                                                     | 21.0 |          |  |
| 35001-40000                                                                                                                            |  |                                 | 24.6 |        | 24.2 |  |  |          | 23.9 |          | 23.5 |          | 23.1 |          | 22.8 |                                                                                                                                                                                                                     | 22.4 |          |  |
| 40001-45000                                                                                                                            |  |                                 | 25.4 |        | 25.1 |  |  |          | 24.7 |          | 24.4 |          | 24.1 |          | 23.8 |                                                                                                                                                                                                                     | 23.4 |          |  |
| 45001-50000                                                                                                                            |  |                                 | 26.0 |        | 25.7 |  |  |          | 25.4 |          | 25.1 |          | 24.9 |          | 24.6 |                                                                                                                                                                                                                     | 24.3 |          |  |
| 50001-55000                                                                                                                            |  |                                 | 26.5 |        | 26.3 |  |  |          | 26.0 |          | 25.7 |          | 25.5 |          | 25.2 |                                                                                                                                                                                                                     | 25.0 |          |  |
| 55001-60000                                                                                                                            |  |                                 | 26.9 |        | 26.7 |  |  |          | 26.5 |          | 26.2 |          | 26.0 |          | 25.8 |                                                                                                                                                                                                                     | 25.5 |          |  |
| 60001-65000                                                                                                                            |  |                                 | 27.3 |        | 27.1 |  |  |          | 26.9 |          | 26.7 |          | 26.5 |          | 26.2 |                                                                                                                                                                                                                     | 26.0 |          |  |
| 65001-70000                                                                                                                            |  |                                 | 27.7 |        | 27.5 |  |  |          | 27.3 |          | 27.1 |          | 26.9 |          | 26.7 |                                                                                                                                                                                                                     | 26.5 |          |  |
| 70001-75000                                                                                                                            |  |                                 | 28.0 |        | 27.9 |  |  |          | 27.7 |          | 27.5 |          | 27.3 |          | 27.1 |                                                                                                                                                                                                                     | 26.9 |          |  |
| 75001-80000                                                                                                                            |  |                                 | 28.3 |        | 28.2 |  |  |          | 28.0 |          | 27.8 |          | 27.6 |          | 27.5 |                                                                                                                                                                                                                     | 27.3 |          |  |
| 80001-85000                                                                                                                            |  |                                 | 28.6 |        | 28.4 |  |  |          | 28.3 |          | 28.1 |          | 27.9 |          | 27.8 |                                                                                                                                                                                                                     | 27.6 |          |  |
| 85001-90000                                                                                                                            |  |                                 | 28.7 |        | 28.6 |  |  |          | 28.4 |          | 28.3 |          | 28.1 |          | 28.0 |                                                                                                                                                                                                                     | 27.9 |          |  |
| 90001-95000                                                                                                                            |  |                                 | 28.9 |        | 28.7 |  |  |          | 28.6 |          | 28.5 |          | 28.3 |          | 28.2 |                                                                                                                                                                                                                     | 28.0 |          |  |
| 95001-100000                                                                                                                           |  |                                 | 29.0 |        | 28.9 |  |  |          | 28.7 |          | 28.6 |          | 28.5 |          | 28.3 |                                                                                                                                                                                                                     | 28.2 |          |  |

|                                                                                                                                        | HN                               |   |          |   |                                                                                                                                                                                                                 |          |   |          |   |          |   |          | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|---|----------|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---|----------|---|----------|---|----------|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende |   |          |   | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammen leben (Alleinerziehende). |          |   |          |   |          |   |          |              |
|                                                                                                                                        | 1 Kind                           |   | 2 Kinder |   |                                                                                                                                                                                                                 | 3 Kinder |   | 4 Kinder |   | 5 Kinder |   | 6 Kinder |              |
|                                                                                                                                        | H1N                              |   | H2N      |   |                                                                                                                                                                                                                 | H3N      |   | H4N      |   | H5N      |   | H6N      |              |
|                                                                                                                                        | CHF                              | % | CHF      | % |                                                                                                                                                                                                                 | CHF      | % | CHF      | % | CHF      | % | CHF      | %            |
| 0-250                                                                                                                                  | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 251-300                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 301-350                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 351-400                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 401-450                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 451-500                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 501-550                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 551-600                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 601-650                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 651-700                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 701-750                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 751-800                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 801-850                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 851-900                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 901-950                                                                                                                                | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 951-1000                                                                                                                               | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1001-1050                                                                                                                              | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1051-1100                                                                                                                              | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1101-1150                                                                                                                              | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1151-1200                                                                                                                              | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1201-1250                                                                                                                              | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1251-1300                                                                                                                              | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1301-1350                                                                                                                              | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1351-1400                                                                                                                              | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1401-1450                                                                                                                              | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1451-1500                                                                                                                              | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1501-1550                                                                                                                              | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1551-1600                                                                                                                              | 2                                |   | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |

|                                                                                                                                        | HN                               |     |          |   |                                                                                                                                                                                                                 |          |   |          |   |          |   |          | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----|----------|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---|----------|---|----------|---|----------|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende |     |          |   | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammen leben (Alleinerziehende). |          |   |          |   |          |   |          |              |
|                                                                                                                                        | 1 Kind                           |     | 2 Kinder |   |                                                                                                                                                                                                                 | 3 Kinder |   | 4 Kinder |   | 5 Kinder |   | 6 Kinder |              |
|                                                                                                                                        | H1N                              |     | H2N      |   |                                                                                                                                                                                                                 | H3N      |   | H4N      |   | H5N      |   | H6N      |              |
|                                                                                                                                        | CHF                              | %   | CHF      | % |                                                                                                                                                                                                                 | CHF      | % | CHF      | % | CHF      | % | CHF      | %            |
| 1601-1650                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1651-1700                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1701-1750                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1751-1800                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1801-1850                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1851-1900                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1901-1950                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 1951-2000                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2001-2050                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2051-2100                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2101-2150                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2151-2200                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2201-2250                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2251-2300                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2301-2350                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2351-2400                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2401-2450                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2451-2500                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2501-2550                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2551-2600                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2601-2650                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2651-2700                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2701-2750                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2751-2800                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2801-2850                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2851-2900                                                                                                                              | 2                                |     | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2901-2950                                                                                                                              | 5                                | 0.2 | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |
| 2951-3000                                                                                                                              | 5                                | 0.2 | 2        |   |                                                                                                                                                                                                                 | 2        |   | 2        |   | 2        |   | 2        |              |

|                                                                                                                                        | HN                               |     |          |     |  |                                                                                                                                                                                                                 |     |          |     |          |     |          |     | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----|----------|-----|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|-----|----------|-----|----------|-----|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende |     |          |     |  | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammen leben (Alleinerziehende). |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 1 Kind                           |     | 2 Kinder |     |  | 3 Kinder                                                                                                                                                                                                        |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | H1N                              |     | H2N      |     |  | H3N                                                                                                                                                                                                             |     | H4N      |     | H5N      |     | H6N      |     |              |
|                                                                                                                                        | CHF                              | %   | CHF      | %   |  | CHF                                                                                                                                                                                                             | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 3001-3050                                                                                                                              | 6                                | 0.2 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3051-3100                                                                                                                              | 6                                | 0.2 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3101-3150                                                                                                                              | 9                                | 0.3 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3151-3200                                                                                                                              | 9                                | 0.3 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3201-3250                                                                                                                              | 9                                | 0.3 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3251-3300                                                                                                                              | 9                                | 0.3 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3301-3350                                                                                                                              | 23                               | 0.7 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3351-3400                                                                                                                              | 23                               | 0.7 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3401-3450                                                                                                                              | 27                               | 0.8 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3451-3500                                                                                                                              | 27                               | 0.8 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3501-3550                                                                                                                              | 31                               | 0.9 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3551-3600                                                                                                                              | 32                               | 0.9 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3601-3650                                                                                                                              | 32                               | 0.9 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3651-3700                                                                                                                              | 36                               | 1.0 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3701-3750                                                                                                                              | 37                               | 1.0 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3751-3800                                                                                                                              | 37                               | 1.0 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3801-3850                                                                                                                              | 42                               | 1.1 | 3        | 0.1 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3851-3900                                                                                                                              | 46                               | 1.2 | 7        | 0.2 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3901-3950                                                                                                                              | 51                               | 1.3 | 7        | 0.2 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3951-4000                                                                                                                              | 51                               | 1.3 | 7        | 0.2 |  | 3                                                                                                                                                                                                               | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 4001-4050                                                                                                                              | 56                               | 1.4 | 8        | 0.2 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4051-4100                                                                                                                              | 57                               | 1.4 | 8        | 0.2 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4101-4150                                                                                                                              | 61                               | 1.5 | 20       | 0.5 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4151-4200                                                                                                                              | 62                               | 1.5 | 25       | 0.6 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4201-4250                                                                                                                              | 63                               | 1.5 | 25       | 0.6 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4251-4300                                                                                                                              | 68                               | 1.6 | 25       | 0.6 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4301-4350                                                                                                                              | 69                               | 1.6 | 30       | 0.7 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4351-4400                                                                                                                              | 70                               | 1.6 | 30       | 0.7 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |

|                                                                                                                                        | HN                               |     |          |     |  |                                                                                                                                                                                                                 |     |          |     |          |     |          |     | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----|----------|-----|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|-----|----------|-----|----------|-----|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende |     |          |     |  | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammen leben (Alleinerziehende). |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 1 Kind                           |     | 2 Kinder |     |  | 3 Kinder                                                                                                                                                                                                        |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | H1N                              |     | H2N      |     |  | H3N                                                                                                                                                                                                             |     | H4N      |     | H5N      |     | H6N      |     |              |
|                                                                                                                                        | CHF                              | %   | CHF      | %   |  | CHF                                                                                                                                                                                                             | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 4401-4450                                                                                                                              | 79                               | 1.8 | 30       | 0.7 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4451-4500                                                                                                                              | 80                               | 1.8 | 35       | 0.8 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4501-4550                                                                                                                              | 85                               | 1.9 | 36       | 0.8 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4551-4600                                                                                                                              | 86                               | 1.9 | 36       | 0.8 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4601-4650                                                                                                                              | 92                               | 2.0 | 37       | 0.8 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4651-4700                                                                                                                              | 93                               | 2.0 | 42       | 0.9 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4701-4750                                                                                                                              | 99                               | 2.1 | 47       | 1.0 |  | 4                                                                                                                                                                                                               | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4751-4800                                                                                                                              | 100                              | 2.1 | 52       | 1.1 |  | 9                                                                                                                                                                                                               | 0.2 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4801-4850                                                                                                                              | 106                              | 2.2 | 53       | 1.1 |  | 9                                                                                                                                                                                                               | 0.2 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4851-4900                                                                                                                              | 107                              | 2.2 | 53       | 1.1 |  | 9                                                                                                                                                                                                               | 0.2 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4901-4950                                                                                                                              | 113                              | 2.3 | 59       | 1.2 |  | 9                                                                                                                                                                                                               | 0.2 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4951-5000                                                                                                                              | 119                              | 2.4 | 59       | 1.2 |  | 24                                                                                                                                                                                                              | 0.5 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 5001-5050                                                                                                                              | 125                              | 2.5 | 65       | 1.3 |  | 25                                                                                                                                                                                                              | 0.5 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5051-5100                                                                                                                              | 126                              | 2.5 | 65       | 1.3 |  | 25                                                                                                                                                                                                              | 0.5 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5101-5150                                                                                                                              | 133                              | 2.6 | 66       | 1.3 |  | 25                                                                                                                                                                                                              | 0.5 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5151-5200                                                                                                                              | 134                              | 2.6 | 72       | 1.4 |  | 31                                                                                                                                                                                                              | 0.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5201-5250                                                                                                                              | 135                              | 2.6 | 73       | 1.4 |  | 31                                                                                                                                                                                                              | 0.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5251-5300                                                                                                                              | 142                              | 2.7 | 79       | 1.5 |  | 31                                                                                                                                                                                                              | 0.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5301-5350                                                                                                                              | 143                              | 2.7 | 85       | 1.6 |  | 37                                                                                                                                                                                                              | 0.7 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5351-5400                                                                                                                              | 150                              | 2.8 | 86       | 1.6 |  | 37                                                                                                                                                                                                              | 0.7 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5401-5450                                                                                                                              | 151                              | 2.8 | 86       | 1.6 |  | 37                                                                                                                                                                                                              | 0.7 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5451-5500                                                                                                                              | 158                              | 2.9 | 93       | 1.7 |  | 38                                                                                                                                                                                                              | 0.7 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5501-5550                                                                                                                              | 160                              | 2.9 | 93       | 1.7 |  | 44                                                                                                                                                                                                              | 0.8 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5551-5600                                                                                                                              | 167                              | 3.0 | 100      | 1.8 |  | 50                                                                                                                                                                                                              | 0.9 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5601-5650                                                                                                                              | 168                              | 3.0 | 101      | 1.8 |  | 50                                                                                                                                                                                                              | 0.9 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5651-5700                                                                                                                              | 175                              | 3.1 | 107      | 1.9 |  | 56                                                                                                                                                                                                              | 1.0 | 11       | 0.2 | 5        | 0.1 | 5        | 0.1 |              |
| 5701-5750                                                                                                                              | 177                              | 3.1 | 108      | 1.9 |  | 57                                                                                                                                                                                                              | 1.0 | 11       | 0.2 | 5        | 0.1 | 5        | 0.1 |              |
| 5751-5800                                                                                                                              | 184                              | 3.2 | 121      | 2.1 |  | 63                                                                                                                                                                                                              | 1.1 | 23       | 0.4 | 5        | 0.1 | 5        | 0.1 |              |

|                                                                                                                                        | HN                               |     |          |     |                                                                                                                                                                                                                 |          |     |          |     |          |     |          |     | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----|----------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----|----------|-----|----------|-----|----------|-----|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende |     |          |     | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammen leben (Alleinerziehende). |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 1 Kind                           |     | 2 Kinder |     |                                                                                                                                                                                                                 | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | H1N                              |     | H2N      |     |                                                                                                                                                                                                                 | H3N      |     | H4N      |     | H5N      |     | H6N      |     |              |
|                                                                                                                                        | CHF                              | %   | CHF      | %   |                                                                                                                                                                                                                 | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 5801-5850                                                                                                                              | 186                              | 3.2 | 128      | 2.2 |                                                                                                                                                                                                                 | 64       | 1.1 | 23       | 0.4 | 5        | 0.1 | 5        | 0.1 |              |
| 5851-5900                                                                                                                              | 193                              | 3.3 | 129      | 2.2 |                                                                                                                                                                                                                 | 64       | 1.1 | 29       | 0.5 | 5        | 0.1 | 5        | 0.1 |              |
| 5901-5950                                                                                                                              | 201                              | 3.4 | 136      | 2.3 |                                                                                                                                                                                                                 | 71       | 1.2 | 29       | 0.5 | 5        | 0.1 | 5        | 0.1 |              |
| 5951-6000                                                                                                                              | 203                              | 3.4 | 137      | 2.3 |                                                                                                                                                                                                                 | 71       | 1.2 | 29       | 0.5 | 5        | 0.1 | 5        | 0.1 |              |
| 6001-6050                                                                                                                              | 210                              | 3.5 | 138      | 2.3 |                                                                                                                                                                                                                 | 78       | 1.3 | 30       | 0.5 | 6        | 0.1 | 6        | 0.1 |              |
| 6051-6100                                                                                                                              | 212                              | 3.5 | 145      | 2.4 |                                                                                                                                                                                                                 | 85       | 1.4 | 36       | 0.6 | 6        | 0.1 | 6        | 0.1 |              |
| 6101-6150                                                                                                                              | 220                              | 3.6 | 147      | 2.4 |                                                                                                                                                                                                                 | 85       | 1.4 | 36       | 0.6 | 6        | 0.1 | 6        | 0.1 |              |
| 6151-6200                                                                                                                              | 222                              | 3.6 | 154      | 2.5 |                                                                                                                                                                                                                 | 92       | 1.5 | 37       | 0.6 | 6        | 0.1 | 6        | 0.1 |              |
| 6201-6250                                                                                                                              | 230                              | 3.7 | 161      | 2.6 |                                                                                                                                                                                                                 | 93       | 1.5 | 43       | 0.7 | 6        | 0.1 | 6        | 0.1 |              |
| 6251-6300                                                                                                                              | 232                              | 3.7 | 163      | 2.6 |                                                                                                                                                                                                                 | 100      | 1.6 | 50       | 0.8 | 6        | 0.1 | 6        | 0.1 |              |
| 6301-6350                                                                                                                              | 240                              | 3.8 | 170      | 2.7 |                                                                                                                                                                                                                 | 101      | 1.6 | 50       | 0.8 | 6        | 0.1 | 6        | 0.1 |              |
| 6351-6400                                                                                                                              | 242                              | 3.8 | 172      | 2.7 |                                                                                                                                                                                                                 | 108      | 1.7 | 57       | 0.9 | 6        | 0.1 | 6        | 0.1 |              |
| 6401-6450                                                                                                                              | 250                              | 3.9 | 179      | 2.8 |                                                                                                                                                                                                                 | 109      | 1.7 | 57       | 0.9 | 12       | 0.2 | 6        | 0.1 |              |
| 6451-6500                                                                                                                              | 252                              | 3.9 | 181      | 2.8 |                                                                                                                                                                                                                 | 123      | 1.9 | 58       | 0.9 | 19       | 0.3 | 6        | 0.1 |              |
| 6501-6550                                                                                                                              | 261                              | 4.0 | 189      | 2.9 |                                                                                                                                                                                                                 | 123      | 1.9 | 65       | 1.0 | 26       | 0.4 | 6        | 0.1 |              |
| 6551-6600                                                                                                                              | 269                              | 4.1 | 190      | 2.9 |                                                                                                                                                                                                                 | 131      | 2.0 | 65       | 1.0 | 26       | 0.4 | 6        | 0.1 |              |
| 6601-6650                                                                                                                              | 278                              | 4.2 | 198      | 3.0 |                                                                                                                                                                                                                 | 132      | 2.0 | 66       | 1.0 | 26       | 0.4 | 6        | 0.1 |              |
| 6651-6700                                                                                                                              | 280                              | 4.2 | 200      | 3.0 |                                                                                                                                                                                                                 | 133      | 2.0 | 73       | 1.1 | 33       | 0.5 | 6        | 0.1 |              |
| 6701-6750                                                                                                                              | 289                              | 4.3 | 208      | 3.1 |                                                                                                                                                                                                                 | 141      | 2.1 | 80       | 1.2 | 33       | 0.5 | 6        | 0.1 |              |
| 6751-6800                                                                                                                              | 298                              | 4.4 | 210      | 3.1 |                                                                                                                                                                                                                 | 142      | 2.1 | 81       | 1.2 | 33       | 0.5 | 6        | 0.1 |              |
| 6801-6850                                                                                                                              | 300                              | 4.4 | 218      | 3.2 |                                                                                                                                                                                                                 | 150      | 2.2 | 88       | 1.3 | 34       | 0.5 | 6        | 0.1 |              |
| 6851-6900                                                                                                                              | 309                              | 4.5 | 220      | 3.2 |                                                                                                                                                                                                                 | 151      | 2.2 | 89       | 1.3 | 41       | 0.6 | 6        | 0.1 |              |
| 6901-6950                                                                                                                              | 311                              | 4.5 | 228      | 3.3 |                                                                                                                                                                                                                 | 159      | 2.3 | 90       | 1.3 | 41       | 0.6 | 6        | 0.1 |              |
| 6951-7000                                                                                                                              | 320                              | 4.6 | 230      | 3.3 |                                                                                                                                                                                                                 | 160      | 2.3 | 97       | 1.4 | 48       | 0.7 | 6        | 0.1 |              |
| 7001-7050                                                                                                                              | 330                              | 4.7 | 238      | 3.4 |                                                                                                                                                                                                                 | 168      | 2.4 | 98       | 1.4 | 49       | 0.7 | 7        | 0.1 |              |
| 7051-7100                                                                                                                              | 332                              | 4.7 | 240      | 3.4 |                                                                                                                                                                                                                 | 169      | 2.4 | 106      | 1.5 | 56       | 0.8 | 7        | 0.1 |              |
| 7101-7150                                                                                                                              | 342                              | 4.8 | 249      | 3.5 |                                                                                                                                                                                                                 | 178      | 2.5 | 106      | 1.5 | 57       | 0.8 | 7        | 0.1 |              |
| 7151-7200                                                                                                                              | 351                              | 4.9 | 251      | 3.5 |                                                                                                                                                                                                                 | 179      | 2.5 | 114      | 1.6 | 57       | 0.8 | 7        | 0.1 |              |

|                                                                                                                                        | HN                               |     |          |     |                                                                                                                                                                                                                 |          |     |          |     |          |     |          |     | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----|----------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----|----------|-----|----------|-----|----------|-----|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende |     |          |     | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammen leben (Alleinerziehende). |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 1 Kind                           |     | 2 Kinder |     |                                                                                                                                                                                                                 | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | H1N                              |     | H2N      |     |                                                                                                                                                                                                                 | H3N      |     | H4N      |     | H5N      |     | H6N      |     |              |
|                                                                                                                                        | CHF                              | %   | CHF      | %   |                                                                                                                                                                                                                 | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 7201-7250                                                                                                                              | 354                              | 4.9 | 260      | 3.6 |                                                                                                                                                                                                                 | 187      | 2.6 | 122      | 1.7 | 65       | 0.9 | 21       | 0.3 |              |
| 7251-7300                                                                                                                              | 363                              | 5.0 | 261      | 3.6 |                                                                                                                                                                                                                 | 189      | 2.6 | 123      | 1.7 | 65       | 0.9 | 29       | 0.4 |              |
| 7301-7350                                                                                                                              | 366                              | 5.0 | 271      | 3.7 |                                                                                                                                                                                                                 | 197      | 2.7 | 131      | 1.8 | 65       | 0.9 | 29       | 0.4 |              |
| 7351-7400                                                                                                                              | 376                              | 5.1 | 272      | 3.7 |                                                                                                                                                                                                                 | 199      | 2.7 | 132      | 1.8 | 73       | 1.0 | 29       | 0.4 |              |
| 7401-7450                                                                                                                              | 386                              | 5.2 | 282      | 3.8 |                                                                                                                                                                                                                 | 207      | 2.8 | 141      | 1.9 | 74       | 1.0 | 29       | 0.4 |              |
| 7451-7500                                                                                                                              | 388                              | 5.2 | 291      | 3.9 |                                                                                                                                                                                                                 | 209      | 2.8 | 142      | 1.9 | 82       | 1.1 | 29       | 0.4 |              |
| 7501-7550                                                                                                                              | 398                              | 5.3 | 293      | 3.9 |                                                                                                                                                                                                                 | 218      | 2.9 | 142      | 1.9 | 82       | 1.1 | 37       | 0.5 |              |
| 7551-7600                                                                                                                              | 401                              | 5.3 | 295      | 3.9 |                                                                                                                                                                                                                 | 219      | 2.9 | 151      | 2.0 | 90       | 1.2 | 37       | 0.5 |              |
| 7601-7650                                                                                                                              | 411                              | 5.4 | 305      | 4.0 |                                                                                                                                                                                                                 | 221      | 2.9 | 152      | 2.0 | 91       | 1.2 | 38       | 0.5 |              |
| 7651-7700                                                                                                                              | 422                              | 5.5 | 314      | 4.1 |                                                                                                                                                                                                                 | 230      | 3.0 | 161      | 2.1 | 92       | 1.2 | 46       | 0.6 |              |
| 7701-7750                                                                                                                              | 424                              | 5.5 | 316      | 4.1 |                                                                                                                                                                                                                 | 231      | 3.0 | 162      | 2.1 | 100      | 1.3 | 46       | 0.6 |              |
| 7751-7800                                                                                                                              | 435                              | 5.6 | 318      | 4.1 |                                                                                                                                                                                                                 | 241      | 3.1 | 171      | 2.2 | 101      | 1.3 | 54       | 0.7 |              |
| 7801-7850                                                                                                                              | 446                              | 5.7 | 328      | 4.2 |                                                                                                                                                                                                                 | 242      | 3.1 | 172      | 2.2 | 109      | 1.4 | 54       | 0.7 |              |
| 7851-7900                                                                                                                              | 448                              | 5.7 | 330      | 4.2 |                                                                                                                                                                                                                 | 252      | 3.2 | 181      | 2.3 | 110      | 1.4 | 55       | 0.7 |              |
| 7901-7950                                                                                                                              | 459                              | 5.8 | 340      | 4.3 |                                                                                                                                                                                                                 | 253      | 3.2 | 182      | 2.3 | 118      | 1.5 | 63       | 0.8 |              |
| 7951-8000                                                                                                                              | 462                              | 5.8 | 342      | 4.3 |                                                                                                                                                                                                                 | 263      | 3.3 | 191      | 2.4 | 127      | 1.6 | 63       | 0.8 |              |
| 8001-8050                                                                                                                              | 473                              | 5.9 | 353      | 4.4 |                                                                                                                                                                                                                 | 264      | 3.3 | 192      | 2.4 | 128      | 1.6 | 64       | 0.8 |              |
| 8051-8100                                                                                                                              | 484                              | 6.0 | 355      | 4.4 |                                                                                                                                                                                                                 | 274      | 3.4 | 201      | 2.5 | 129      | 1.6 | 72       | 0.9 |              |
| 8101-8150                                                                                                                              | 487                              | 6.0 | 365      | 4.5 |                                                                                                                                                                                                                 | 276      | 3.4 | 203      | 2.5 | 138      | 1.7 | 73       | 0.9 |              |
| 8151-8200                                                                                                                              | 498                              | 6.1 | 367      | 4.5 |                                                                                                                                                                                                                 | 286      | 3.5 | 212      | 2.6 | 138      | 1.7 | 81       | 1.0 |              |
| 8201-8250                                                                                                                              | 509                              | 6.2 | 370      | 4.5 |                                                                                                                                                                                                                 | 287      | 3.5 | 213      | 2.6 | 148      | 1.8 | 82       | 1.0 |              |
| 8251-8300                                                                                                                              | 513                              | 6.2 | 380      | 4.6 |                                                                                                                                                                                                                 | 297      | 3.6 | 215      | 2.6 | 148      | 1.8 | 82       | 1.0 |              |
| 8301-8350                                                                                                                              | 524                              | 6.3 | 391      | 4.7 |                                                                                                                                                                                                                 | 299      | 3.6 | 224      | 2.7 | 149      | 1.8 | 91       | 1.1 |              |
| 8351-8400                                                                                                                              | 527                              | 6.3 | 393      | 4.7 |                                                                                                                                                                                                                 | 309      | 3.7 | 226      | 2.7 | 159      | 1.9 | 92       | 1.1 |              |
| 8401-8450                                                                                                                              | 539                              | 6.4 | 404      | 4.8 |                                                                                                                                                                                                                 | 311      | 3.7 | 235      | 2.8 | 160      | 1.9 | 101      | 1.2 |              |
| 8451-8500                                                                                                                              | 542                              | 6.4 | 406      | 4.8 |                                                                                                                                                                                                                 | 322      | 3.8 | 237      | 2.8 | 169      | 2.0 | 101      | 1.2 |              |
| 8501-8550                                                                                                                              | 554                              | 6.5 | 417      | 4.9 |                                                                                                                                                                                                                 | 323      | 3.8 | 238      | 2.8 | 170      | 2.0 | 102      | 1.2 |              |
| 8551-8600                                                                                                                              | 565                              | 6.6 | 428      | 5.0 |                                                                                                                                                                                                                 | 334      | 3.9 | 248      | 2.9 | 180      | 2.1 | 111      | 1.3 |              |

|                                                                                                                                        | HN                               |     |          |     |                                                                                                                                                                                                                 |          |     |          |     |          |     |          |     | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----|----------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----|----------|-----|----------|-----|----------|-----|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende |     |          |     | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammen leben (Alleinerziehende). |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 1 Kind                           |     | 2 Kinder |     |                                                                                                                                                                                                                 | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | H1N                              |     | H2N      |     |                                                                                                                                                                                                                 | H3N      |     | H4N      |     | H5N      |     | H6N      |     |              |
|                                                                                                                                        | CHF                              | %   | CHF      | %   |                                                                                                                                                                                                                 | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 8601-8650                                                                                                                              | 569                              | 6.6 | 431      | 5.0 |                                                                                                                                                                                                                 | 336      | 3.9 | 258      | 3.0 | 181      | 2.1 | 120      | 1.4 |              |
| 8651-8700                                                                                                                              | 581                              | 6.7 | 442      | 5.1 |                                                                                                                                                                                                                 | 347      | 4.0 | 260      | 3.0 | 190      | 2.2 | 121      | 1.4 |              |
| 8701-8750                                                                                                                              | 584                              | 6.7 | 453      | 5.2 |                                                                                                                                                                                                                 | 349      | 4.0 | 261      | 3.0 | 191      | 2.2 | 130      | 1.5 |              |
| 8751-8800                                                                                                                              | 596                              | 6.8 | 456      | 5.2 |                                                                                                                                                                                                                 | 351      | 4.0 | 272      | 3.1 | 193      | 2.2 | 131      | 1.5 |              |
| 8801-8850                                                                                                                              | 600                              | 6.8 | 467      | 5.3 |                                                                                                                                                                                                                 | 361      | 4.1 | 273      | 3.1 | 202      | 2.3 | 132      | 1.5 |              |
| 8851-8900                                                                                                                              | 612                              | 6.9 | 470      | 5.3 |                                                                                                                                                                                                                 | 363      | 4.1 | 284      | 3.2 | 204      | 2.3 | 142      | 1.6 |              |
| 8901-8950                                                                                                                              | 615                              | 6.9 | 481      | 5.4 |                                                                                                                                                                                                                 | 374      | 4.2 | 285      | 3.2 | 214      | 2.4 | 142      | 1.6 |              |
| 8951-9000                                                                                                                              | 628                              | 7.0 | 493      | 5.5 |                                                                                                                                                                                                                 | 376      | 4.2 | 296      | 3.3 | 215      | 2.4 | 143      | 1.6 |              |
| 9001-9050                                                                                                                              | 631                              | 7.0 | 496      | 5.5 |                                                                                                                                                                                                                 | 379      | 4.2 | 297      | 3.3 | 216      | 2.4 | 153      | 1.7 |              |
| 9051-9100                                                                                                                              | 644                              | 7.1 | 508      | 5.6 |                                                                                                                                                                                                                 | 390      | 4.3 | 308      | 3.4 | 226      | 2.5 | 154      | 1.7 |              |
| 9101-9150                                                                                                                              | 647                              | 7.1 | 511      | 5.6 |                                                                                                                                                                                                                 | 392      | 4.3 | 310      | 3.4 | 228      | 2.5 | 164      | 1.8 |              |
| 9151-9200                                                                                                                              | 660                              | 7.2 | 522      | 5.7 |                                                                                                                                                                                                                 | 403      | 4.4 | 321      | 3.5 | 238      | 2.6 | 165      | 1.8 |              |
| 9201-9250                                                                                                                              | 664                              | 7.2 | 525      | 5.7 |                                                                                                                                                                                                                 | 405      | 4.4 | 322      | 3.5 | 239      | 2.6 | 175      | 1.9 |              |
| 9251-9300                                                                                                                              | 677                              | 7.3 | 537      | 5.8 |                                                                                                                                                                                                                 | 417      | 4.5 | 333      | 3.6 | 250      | 2.7 | 176      | 1.9 |              |
| 9301-9350                                                                                                                              | 690                              | 7.4 | 550      | 5.9 |                                                                                                                                                                                                                 | 419      | 4.5 | 335      | 3.6 | 251      | 2.7 | 177      | 1.9 |              |
| 9351-9400                                                                                                                              | 693                              | 7.4 | 553      | 5.9 |                                                                                                                                                                                                                 | 431      | 4.6 | 337      | 3.6 | 262      | 2.8 | 187      | 2.0 |              |
| 9401-9450                                                                                                                              | 706                              | 7.5 | 565      | 6.0 |                                                                                                                                                                                                                 | 433      | 4.6 | 348      | 3.7 | 263      | 2.8 | 188      | 2.0 |              |
| 9451-9500                                                                                                                              | 710                              | 7.5 | 568      | 6.0 |                                                                                                                                                                                                                 | 445      | 4.7 | 350      | 3.7 | 265      | 2.8 | 198      | 2.1 |              |
| 9501-9550                                                                                                                              | 723                              | 7.6 | 581      | 6.1 |                                                                                                                                                                                                                 | 447      | 4.7 | 361      | 3.8 | 276      | 2.9 | 200      | 2.1 |              |
| 9551-9600                                                                                                                              | 737                              | 7.7 | 584      | 6.1 |                                                                                                                                                                                                                 | 459      | 4.8 | 363      | 3.8 | 277      | 2.9 | 201      | 2.1 |              |
| 9601-9650                                                                                                                              | 741                              | 7.7 | 596      | 6.2 |                                                                                                                                                                                                                 | 462      | 4.8 | 365      | 3.8 | 288      | 3.0 | 211      | 2.2 |              |
| 9651-9700                                                                                                                              | 754                              | 7.8 | 599      | 6.2 |                                                                                                                                                                                                                 | 464      | 4.8 | 377      | 3.9 | 290      | 3.0 | 212      | 2.2 |              |
| 9701-9750                                                                                                                              | 758                              | 7.8 | 612      | 6.3 |                                                                                                                                                                                                                 | 476      | 4.9 | 379      | 3.9 | 301      | 3.1 | 223      | 2.3 |              |
| 9751-9800                                                                                                                              | 772                              | 7.9 | 615      | 6.3 |                                                                                                                                                                                                                 | 478      | 4.9 | 391      | 4.0 | 303      | 3.1 | 224      | 2.3 |              |
| 9801-9850                                                                                                                              | 776                              | 7.9 | 628      | 6.4 |                                                                                                                                                                                                                 | 491      | 5.0 | 393      | 4.0 | 314      | 3.2 | 225      | 2.3 |              |
| 9851-9900                                                                                                                              | 790                              | 8.0 | 632      | 6.4 |                                                                                                                                                                                                                 | 493      | 5.0 | 395      | 4.0 | 316      | 3.2 | 237      | 2.4 |              |
| 9901-9950                                                                                                                              | 794                              | 8.0 | 645      | 6.5 |                                                                                                                                                                                                                 | 506      | 5.1 | 406      | 4.1 | 317      | 3.2 | 238      | 2.4 |              |
| 9951-10000                                                                                                                             | 807                              | 8.1 | 658      | 6.6 |                                                                                                                                                                                                                 | 518      | 5.2 | 408      | 4.1 | 329      | 3.3 | 249      | 2.5 |              |

|                                                                                                                                        | HN                               |      |          |      |                                                                                                                                                                                                                 |          |      |          |      |          |      |          |      | Ausgabe 2019 |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|------|----------|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------|----------|------|----------|------|----------|------|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende |      |          |      | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammen leben (Alleinerziehende). |          |      |          |      |          |      |          |      |              |
|                                                                                                                                        | 1 Kind                           |      | 2 Kinder |      |                                                                                                                                                                                                                 | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      |              |
|                                                                                                                                        | H1N                              |      | H2N      |      |                                                                                                                                                                                                                 | H3N      |      | H4N      |      | H5N      |      | H6N      |      |              |
|                                                                                                                                        | CHF                              | %    | CHF      | %    |                                                                                                                                                                                                                 | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |              |
| 10001-10500                                                                                                                            |                                  | 8.4  |          | 6.9  |                                                                                                                                                                                                                 |          | 5.4  |          | 4.4  |          | 3.5  |          | 2.7  |              |
| 10501-11000                                                                                                                            |                                  | 8.9  |          | 7.4  |                                                                                                                                                                                                                 |          | 6.0  |          | 4.8  |          | 3.9  |          | 3.1  |              |
| 11001-11500                                                                                                                            |                                  | 9.4  |          | 7.9  |                                                                                                                                                                                                                 |          | 6.6  |          | 5.2  |          | 4.3  |          | 3.5  |              |
| 11501-12000                                                                                                                            |                                  | 9.9  |          | 8.4  |                                                                                                                                                                                                                 |          | 7.1  |          | 5.8  |          | 4.7  |          | 3.9  |              |
| 12001-12500                                                                                                                            |                                  | 10.4 |          | 8.9  |                                                                                                                                                                                                                 |          | 7.6  |          | 6.3  |          | 5.1  |          | 4.3  |              |
| 12501-13000                                                                                                                            |                                  | 10.8 |          | 9.4  |                                                                                                                                                                                                                 |          | 8.1  |          | 6.8  |          | 5.6  |          | 4.6  |              |
| 13001-13500                                                                                                                            |                                  | 11.3 |          | 9.9  |                                                                                                                                                                                                                 |          | 8.6  |          | 7.3  |          | 6.1  |          | 5.0  |              |
| 13501-14000                                                                                                                            |                                  | 11.7 |          | 10.4 |                                                                                                                                                                                                                 |          | 9.1  |          | 7.8  |          | 6.6  |          | 5.4  |              |
| 14001-14500                                                                                                                            |                                  | 12.2 |          | 10.8 |                                                                                                                                                                                                                 |          | 9.5  |          | 8.3  |          | 7.1  |          | 5.9  |              |
| 14501-15000                                                                                                                            |                                  | 12.6 |          | 11.3 |                                                                                                                                                                                                                 |          | 10.0 |          | 8.8  |          | 7.6  |          | 6.4  |              |
| 15001-15500                                                                                                                            |                                  | 13.1 |          | 11.8 |                                                                                                                                                                                                                 |          | 10.5 |          | 9.3  |          | 8.1  |          | 6.9  |              |
| 15501-16000                                                                                                                            |                                  | 13.6 |          | 12.2 |                                                                                                                                                                                                                 |          | 10.9 |          | 9.7  |          | 8.5  |          | 7.4  |              |
| 16001-16500                                                                                                                            |                                  | 14.1 |          | 12.7 |                                                                                                                                                                                                                 |          | 11.4 |          | 10.2 |          | 9.0  |          | 7.9  |              |
| 16501-17000                                                                                                                            |                                  | 14.6 |          | 13.3 |                                                                                                                                                                                                                 |          | 11.9 |          | 10.6 |          | 9.5  |          | 8.3  |              |
| 17001-17500                                                                                                                            |                                  | 15.0 |          | 13.7 |                                                                                                                                                                                                                 |          | 12.4 |          | 11.1 |          | 9.9  |          | 8.8  |              |
| 17501-18000                                                                                                                            |                                  | 15.5 |          | 14.2 |                                                                                                                                                                                                                 |          | 12.9 |          | 11.6 |          | 10.4 |          | 9.2  |              |
| 18001-18500                                                                                                                            |                                  | 15.9 |          | 14.6 |                                                                                                                                                                                                                 |          | 13.4 |          | 12.1 |          | 10.9 |          | 9.7  |              |
| 18501-19000                                                                                                                            |                                  | 16.2 |          | 15.0 |                                                                                                                                                                                                                 |          | 13.8 |          | 12.6 |          | 11.4 |          | 10.2 |              |
| 19001-19500                                                                                                                            |                                  | 16.6 |          | 15.4 |                                                                                                                                                                                                                 |          | 14.2 |          | 13.0 |          | 11.9 |          | 10.7 |              |
| 19501-20000                                                                                                                            |                                  | 16.9 |          | 15.8 |                                                                                                                                                                                                                 |          | 14.6 |          | 13.5 |          | 12.3 |          | 11.2 |              |
| 20001-20500                                                                                                                            |                                  | 17.2 |          | 16.1 |                                                                                                                                                                                                                 |          | 15.0 |          | 13.9 |          | 12.7 |          | 11.6 |              |
| 20501-21000                                                                                                                            |                                  | 17.5 |          | 16.4 |                                                                                                                                                                                                                 |          | 15.3 |          | 14.2 |          | 13.1 |          | 12.1 |              |
| 21001-21500                                                                                                                            |                                  | 17.8 |          | 16.8 |                                                                                                                                                                                                                 |          | 15.7 |          | 14.6 |          | 13.5 |          | 12.5 |              |
| 21501-22000                                                                                                                            |                                  | 18.1 |          | 17.1 |                                                                                                                                                                                                                 |          | 16.0 |          | 15.0 |          | 13.9 |          | 12.9 |              |
| 22001-22500                                                                                                                            |                                  | 18.4 |          | 17.3 |                                                                                                                                                                                                                 |          | 16.3 |          | 15.3 |          | 14.3 |          | 13.3 |              |
| 22501-23000                                                                                                                            |                                  | 18.7 |          | 17.6 |                                                                                                                                                                                                                 |          | 16.6 |          | 15.6 |          | 14.6 |          | 13.6 |              |
| 23001-23500                                                                                                                            |                                  | 18.9 |          | 17.9 |                                                                                                                                                                                                                 |          | 16.9 |          | 15.9 |          | 14.9 |          | 14.0 |              |
| 23501-24000                                                                                                                            |                                  | 19.2 |          | 18.2 |                                                                                                                                                                                                                 |          | 17.2 |          | 16.2 |          | 15.3 |          | 14.3 |              |

| HN                                                                                                                                     |                                  |      |          |      |  |          |      |          |      |          |      |          |                                                                                                                                                                                                                 | Ausgabe 2019 |  |  |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|------|----------|------|--|----------|------|----------|------|----------|------|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--|--|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende |      |          |      |  |          |      |          |      |          |      |          | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammen leben (Alleinerziehende). |              |  |  |
|                                                                                                                                        | 1 Kind                           |      | 2 Kinder |      |  | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |                                                                                                                                                                                                                 |              |  |  |
|                                                                                                                                        | H1N                              |      | H2N      |      |  | H3N      |      | H4N      |      | H5N      |      | H6N      |                                                                                                                                                                                                                 |              |  |  |
|                                                                                                                                        | CHF                              | %    | CHF      | %    |  | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %                                                                                                                                                                                                               |              |  |  |
| 24001-24500                                                                                                                            |                                  | 19.4 |          | 18.5 |  |          | 17.5 |          | 16.5 |          | 15.6 |          | 14.6                                                                                                                                                                                                            |              |  |  |
| 24501-25000                                                                                                                            |                                  | 19.6 |          | 18.7 |  |          | 17.8 |          | 16.8 |          | 15.9 |          | 14.9                                                                                                                                                                                                            |              |  |  |
| 25001-25500                                                                                                                            |                                  | 19.9 |          | 18.9 |  |          | 18.0 |          | 17.1 |          | 16.2 |          | 15.2                                                                                                                                                                                                            |              |  |  |
| 25501-26000                                                                                                                            |                                  | 20.1 |          | 19.2 |  |          | 18.3 |          | 17.4 |          | 16.5 |          | 15.5                                                                                                                                                                                                            |              |  |  |
| 26001-26500                                                                                                                            |                                  | 20.3 |          | 19.4 |  |          | 18.5 |          | 17.6 |          | 16.7 |          | 15.8                                                                                                                                                                                                            |              |  |  |
| 26501-27000                                                                                                                            |                                  | 20.5 |          | 19.6 |  |          | 18.7 |          | 17.9 |          | 17.0 |          | 16.1                                                                                                                                                                                                            |              |  |  |
| 27001-27500                                                                                                                            |                                  | 20.7 |          | 19.8 |  |          | 19.0 |          | 18.1 |          | 17.2 |          | 16.4                                                                                                                                                                                                            |              |  |  |
| 27501-28000                                                                                                                            |                                  | 20.8 |          | 20.0 |  |          | 19.2 |          | 18.3 |          | 17.5 |          | 16.6                                                                                                                                                                                                            |              |  |  |
| 28001-28500                                                                                                                            |                                  | 21.0 |          | 20.2 |  |          | 19.4 |          | 18.5 |          | 17.7 |          | 16.9                                                                                                                                                                                                            |              |  |  |
| 28501-29000                                                                                                                            |                                  | 21.2 |          | 20.4 |  |          | 19.6 |          | 18.8 |          | 17.9 |          | 17.1                                                                                                                                                                                                            |              |  |  |
| 29001-29500                                                                                                                            |                                  | 21.4 |          | 20.6 |  |          | 19.8 |          | 19.0 |          | 18.2 |          | 17.4                                                                                                                                                                                                            |              |  |  |
| 29501-30000                                                                                                                            |                                  | 21.5 |          | 20.7 |  |          | 19.9 |          | 19.2 |          | 18.4 |          | 17.6                                                                                                                                                                                                            |              |  |  |
| 30001-35000                                                                                                                            |                                  | 22.3 |          | 21.6 |  |          | 20.9 |          | 20.1 |          | 19.4 |          | 18.7                                                                                                                                                                                                            |              |  |  |
| 35001-40000                                                                                                                            |                                  | 23.5 |          | 22.9 |  |          | 22.3 |          | 21.6 |          | 21.0 |          | 20.3                                                                                                                                                                                                            |              |  |  |
| 40001-45000                                                                                                                            |                                  | 24.5 |          | 23.9 |  |          | 23.4 |          | 22.8 |          | 22.2 |          | 21.7                                                                                                                                                                                                            |              |  |  |
| 45001-50000                                                                                                                            |                                  | 25.3 |          | 24.8 |  |          | 24.2 |          | 23.7 |          | 23.2 |          | 22.7                                                                                                                                                                                                            |              |  |  |
| 50001-55000                                                                                                                            |                                  | 25.9 |          | 25.4 |  |          | 25.0 |          | 24.5 |          | 24.0 |          | 23.6                                                                                                                                                                                                            |              |  |  |
| 55001-60000                                                                                                                            |                                  | 26.4 |          | 26.0 |  |          | 25.5 |          | 25.1 |          | 24.7 |          | 24.3                                                                                                                                                                                                            |              |  |  |
| 60001-65000                                                                                                                            |                                  | 26.8 |          | 26.4 |  |          | 26.0 |          | 25.7 |          | 25.3 |          | 24.9                                                                                                                                                                                                            |              |  |  |
| 65001-70000                                                                                                                            |                                  | 27.2 |          | 26.9 |  |          | 26.5 |          | 26.1 |          | 25.8 |          | 25.4                                                                                                                                                                                                            |              |  |  |
| 70001-75000                                                                                                                            |                                  | 27.6 |          | 27.3 |  |          | 26.9 |          | 26.6 |          | 26.2 |          | 25.9                                                                                                                                                                                                            |              |  |  |
| 75001-80000                                                                                                                            |                                  | 27.9 |          | 27.6 |  |          | 27.3 |          | 27.0 |          | 26.6 |          | 26.3                                                                                                                                                                                                            |              |  |  |
| 80001-85000                                                                                                                            |                                  | 28.2 |          | 27.9 |  |          | 27.6 |          | 27.3 |          | 27.0 |          | 26.7                                                                                                                                                                                                            |              |  |  |
| 85001-90000                                                                                                                            |                                  | 28.4 |          | 28.2 |  |          | 27.9 |          | 27.6 |          | 27.3 |          | 27.1                                                                                                                                                                                                            |              |  |  |
| 90001-95000                                                                                                                            |                                  | 28.6 |          | 28.3 |  |          | 28.1 |          | 27.8 |          | 27.6 |          | 27.3                                                                                                                                                                                                            |              |  |  |
| 95001-100000                                                                                                                           |                                  | 28.7 |          | 28.5 |  |          | 28.2 |          | 28.0 |          | 27.8 |          | 27.5                                                                                                                                                                                                            |              |  |  |
| D      10% Nebenerwerb                      L–P 4.5% Echte Grenzgänger aus Deutschland                                                 |                                  |      |          |      |  |          |      |          |      |          |      |          |                                                                                                                                                                                                                 |              |  |  |

## TARIFEINSTUFUNGEN

|                |                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Tarif A</b> | Der Tarif A gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende und verwitwete Personen, die nicht mit Kindern im gleichen Haushalt leben. Die Tarife A1 bis A6 dürfen nur nach vorheriger Rücksprache und Abklärung mit dem Kantonalen Steueramt, Sektion Quellensteuer, angewandt werden.                                                                                                                        |
| <b>Tarif B</b> | Der Tarif B gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe leben und bei denen sich die Erwerbstätigkeit auf einen Ehegatten beschränkt. Der Tarif B gilt auch für gleichgeschlechtliche eingetragene Partnerschaften, bei denen sich die Erwerbstätigkeit auf einen Partner beschränkt.                                                                                                                            |
| <b>Tarif C</b> | Der Tarif C gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe leben und bei denen beide Ehegatten erwerbstätig sind (sogenannte Doppelverdiener). Der Tarif C gilt auch für gleichgeschlechtliche eingetragene Partnerschaften, sofern beide Partner erwerbstätig sind. Ab 1.1.2014 ist der Tarif C auch anzuwenden wenn der eine Ehegatte oder der eine eingetragene Partner eine Erwerbstätigkeit im Ausland ausübt. |
| <b>Tarif H</b> | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende und verwitwete Personen, die mit Kindern im gleichen Haushalt zusammen leben und deren Unterhalt zur Hauptsache bestreiten (Alleinerziehende).                                                                                                                                                                                                     |
| <b>Tarif D</b> | Der Tarif D (Pauschalsatz von 10%) ist anzuwenden auf dem Nebenerwerbseinkommen einer Person, sofern diese eine Haupterwerbstätigkeit ausübt. Als Haupterwerb gilt das höchste Erwerbseinkommen. Alle anderen Tätigkeiten stellen in der Folge Nebenerwerbstätigkeiten dar und sind somit mit dem Tarif D zu besteuern.                                                                                                                    |

**Tarife L-P** Die Tarife L-P gelten für echte Grenzgängerinnen und Grenzgänger aus Deutschland. Gemäss Bestimmungen des Doppelbesteuerungsabkommens CH-BRD sind echte Grenzgängerinnen und Grenzgänger Personen, die grundsätzlich jeden Tag an ihren deutschen Wohnsitz zurückkehren. Der Steuerabzug beträgt bei allen Tarifen L-P pauschal immer 4,5% des Bruttolohnes. Zwecks statistischer Erhebungen sind die Tarife wie folgt anzuwenden:

Tarif L gilt für Grenzgängerinnen und Grenzgänger, welche die Voraussetzungen gemäss Tarif A erfüllen.

Tarif M gilt für Grenzgängerinnen und Grenzgänger, welche die Voraussetzungen gemäss Tarif B erfüllen.

Tarif N gilt für Grenzgängerinnen und Grenzgänger, welche die Voraussetzungen gemäss Tarif C erfüllen.

Tarif O gilt für Grenzgängerinnen und Grenzgänger, welche die Voraussetzungen gemäss Tarif D erfüllen.

Tarif P gilt für Grenzgängerinnen und Grenzgänger, welche die Voraussetzungen gemäss Tarif H erfüllen.

**Herausgeber**

DEPARTEMENT

FINANZEN UND RESSOURCEN

Kantonales Steueramt

Sektion Quellensteuer

Tellistrasse 67

5001 Aarau

[quellensteuer@ag.ch](mailto:quellensteuer@ag.ch)

[www.ag.ch/steuern](http://www.ag.ch/steuern)

**Anhang 3 zur Verordnung über die Quellensteuer vom 22. November 2000**

## **Tarif**

### **für die Quellensteuer auf Kapitaleleistungen aus Vorsorge an Personen mit Wohnsitz im Ausland**

Gültig ab 1. Januar 2019

#### **Tarif A**

**Alleinstehende:** Ledige, in getrennter Ehe lebende, Geschiedene, Verwitwete.

#### **Tarif B**

**Verheiratete:** Personen, die in rechtlich und tatsächlich ungetrennter Ehe leben.

**Halbfamilien:** Ledige, in getrennter Ehe lebende, Geschiedene, Verwitwete, die mit Kindern zusammenleben, für welche ein Kinderabzug bei Wohnsitz oder Aufenthalt im Kanton gewährt würde.

**Partnerschaften:** Personen, die in eingetragenen Partnerschaften leben.

Zu beziehen  
beim Kantonalen Steueramt, Sektion Quellensteuer, Tellstrasse 67, Postfach 2531, 5001 Aarau

**Tarif A**  
**Alleinstehende**  
Ausgabe 2019

| Kapitalleistung |        |     |         |  | Steuersatz | Kapitalleistung |         |      |           |  | Steuersatz |
|-----------------|--------|-----|---------|--|------------|-----------------|---------|------|-----------|--|------------|
| CHF             | *1'000 | bis | 16'000  |  | 1.0 %      | CHF             | 102'001 | bis  | 106'000   |  | 5.1 %      |
| CHF             | 16'001 | bis | 17'000  |  | 1.1 %      | CHF             | 106'001 | bis  | 110'000   |  | 5.2 %      |
| CHF             | 17'001 | bis | 19'000  |  | 1.2 %      | CHF             | 110'001 | bis  | 115'000   |  | 5.3 %      |
| CHF             | 19'001 | bis | 20'000  |  | 1.3 %      | CHF             | 115'001 | bis  | 120'000   |  | 5.4 %      |
| CHF             | 20'001 | bis | 21'000  |  | 1.4 %      | CHF             | 120'001 | bis  | 125'000   |  | 5.5 %      |
| CHF             | 21'001 | bis | 22'000  |  | 1.5 %      | CHF             | 125'001 | bis  | 130'000   |  | 5.6 %      |
| CHF             | 22'001 | bis | 23'000  |  | 1.6 %      | CHF             | 130'001 | bis  | 134'000   |  | 5.7 %      |
| CHF             | 23'001 | bis | 25'000  |  | 1.7 %      | CHF             | 134'001 | bis  | 140'000   |  | 5.8 %      |
| CHF             | 25'001 | bis | 26'000  |  | 1.8 %      | CHF             | 140'001 | bis  | 145'000   |  | 5.9 %      |
| CHF             | 26'001 | bis | 27'000  |  | 1.9 %      | CHF             | 145'001 | bis  | 151'000   |  | 6.0 %      |
| CHF             | 27'001 | bis | 28'000  |  | 2.0 %      | CHF             | 151'001 | bis  | 156'000   |  | 6.1 %      |
| CHF             | 28'001 | bis | 30'000  |  | 2.1 %      | CHF             | 156'001 | bis  | 162'000   |  | 6.2 %      |
| CHF             | 30'001 | bis | 31'000  |  | 2.2 %      | CHF             | 162'001 | bis  | 167'000   |  | 6.3 %      |
| CHF             | 31'001 | bis | 33'000  |  | 2.3 %      | CHF             | 167'001 | bis  | 173'000   |  | 6.4 %      |
| CHF             | 33'001 | bis | 34'000  |  | 2.4 %      | CHF             | 173'001 | bis  | 179'000   |  | 6.5 %      |
| CHF             | 34'001 | bis | 36'000  |  | 2.5 %      | CHF             | 179'001 | bis  | 185'000   |  | 6.6 %      |
| CHF             | 36'001 | bis | 37'000  |  | 2.6 %      | CHF             | 185'001 | bis  | 192'000   |  | 6.7 %      |
| CHF             | 37'001 | bis | 39'000  |  | 2.7 %      | CHF             | 192'001 | bis  | 200'000   |  | 6.8 %      |
| CHF             | 39'001 | bis | 41'000  |  | 2.8 %      | CHF             | 200'001 | bis  | 208'000   |  | 6.9 %      |
| CHF             | 41'001 | bis | 43'000  |  | 2.9 %      | CHF             | 208'001 | bis  | 217'000   |  | 7.0 %      |
| CHF             | 43'001 | bis | 44'000  |  | 3.0 %      | CHF             | 217'001 | bis  | 227'000   |  | 7.1 %      |
| CHF             | 44'001 | bis | 46'000  |  | 3.1 %      | CHF             | 227'001 | bis  | 237'000   |  | 7.2 %      |
| CHF             | 46'001 | bis | 48'000  |  | 3.2 %      | CHF             | 237'001 | bis  | 249'000   |  | 7.3 %      |
| CHF             | 48'001 | bis | 50'000  |  | 3.3 %      | CHF             | 249'001 | bis  | 261'000   |  | 7.4 %      |
| CHF             | 50'001 | bis | 52'000  |  | 3.4 %      | CHF             | 261'001 | bis  | 276'000   |  | 7.5 %      |
| CHF             | 52'001 | bis | 54'000  |  | 3.5 %      | CHF             | 276'001 | bis  | 291'000   |  | 7.6 %      |
| CHF             | 54'001 | bis | 57'000  |  | 3.6 %      | CHF             | 291'001 | bis  | 309'000   |  | 7.7 %      |
| CHF             | 57'001 | bis | 59'000  |  | 3.7 %      | CHF             | 309'001 | bis  | 329'000   |  | 7.8 %      |
| CHF             | 59'001 | bis | 61'000  |  | 3.8 %      | CHF             | 329'001 | bis  | 348'000   |  | 7.9 %      |
| CHF             | 61'001 | bis | 64'000  |  | 3.9 %      | CHF             | 348'001 | bis  | 368'000   |  | 8.0 %      |
| CHF             | 64'001 | bis | 67'000  |  | 4.0 %      | CHF             | 368'001 | bis  | 392'000   |  | 8.1 %      |
| CHF             | 67'001 | bis | 70'000  |  | 4.1 %      | CHF             | 392'001 | bis  | 418'000   |  | 8.2 %      |
| CHF             | 70'001 | bis | 73'000  |  | 4.2 %      | CHF             | 418'001 | bis  | 448'000   |  | 8.3 %      |
| CHF             | 73'001 | bis | 76'000  |  | 4.3 %      | CHF             | 448'001 | bis  | 484'000   |  | 8.4 %      |
| CHF             | 76'001 | bis | 79'000  |  | 4.4 %      | CHF             | 484'001 | bis  | 525'000   |  | 8.5 %      |
| CHF             | 79'001 | bis | 82'000  |  | 4.5 %      | CHF             | 525'001 | bis  | 573'000   |  | 8.6 %      |
| CHF             | 82'001 | bis | 85'000  |  | 4.6 %      | CHF             | 573'001 | bis  | 632'000   |  | 8.7 %      |
| CHF             | 85'001 | bis | 89'000  |  | 4.7 %      | CHF             | 632'001 | bis  | 704'000   |  | 8.8 %      |
| CHF             | 89'001 | bis | 93'000  |  | 4.8 %      | CHF             | 704'001 | bis  | 794'000   |  | 8.9 %      |
| CHF             | 93'001 | bis | 97'000  |  | 4.9 %      | CHF             | 794'001 | bis  | 921'000   |  | 9.0 %      |
| CHF             | 97'001 | bis | 102'000 |  | 5.0 %      | CHF             | 921'001 | bis  | 1'000'000 |  | 9.1 %      |
|                 |        |     |         |  |            |                 |         | über | 1'000'000 |  | 9.1 %      |

\* Bei Leistungen von weniger als CHF 1'000.- im Kalenderjahr entfällt die Quellensteuerpflicht gemäss Anhang 1 der Verordnung über die Quellensteuer (QStV-AG) vom 22.11.2000

**Tarif B**  
**Verheiratete / Halbfamilien / Partnerschaften**  
Ausgabe 2019

| Kapitalleistung |         |     |         | Steuersatz |   | Kapitalleistung |         |      |           | Steuersatz |   |
|-----------------|---------|-----|---------|------------|---|-----------------|---------|------|-----------|------------|---|
| CHF             | *1'000  | bis | 31'000  | 1.0        | % | CHF             | 148'001 | bis  | 152'000   | 4.9        | % |
| CHF             | 31'001  | bis | 33'000  | 1.1        | % | CHF             | 152'001 | bis  | 156'000   | 5.0        | % |
| CHF             | 33'001  | bis | 35'000  | 1.2        | % | CHF             | 156'001 | bis  | 161'000   | 5.1        | % |
| CHF             | 35'001  | bis | 38'000  | 1.3        | % | CHF             | 161'001 | bis  | 165'000   | 5.2        | % |
| CHF             | 38'001  | bis | 40'000  | 1.4        | % | CHF             | 165'001 | bis  | 170'000   | 5.3        | % |
| CHF             | 40'001  | bis | 42'000  | 1.5        | % | CHF             | 170'001 | bis  | 175'000   | 5.4        | % |
| CHF             | 42'001  | bis | 44'000  | 1.6        | % | CHF             | 175'001 | bis  | 181'000   | 5.5        | % |
| CHF             | 44'001  | bis | 47'000  | 1.7        | % | CHF             | 181'001 | bis  | 187'000   | 5.6        | % |
| CHF             | 47'001  | bis | 49'000  | 1.8        | % | CHF             | 187'001 | bis  | 193'000   | 5.7        | % |
| CHF             | 49'001  | bis | 52'000  | 1.9        | % | CHF             | 193'001 | bis  | 199'000   | 5.8        | % |
| CHF             | 52'001  | bis | 54'000  | 2.0        | % | CHF             | 199'001 | bis  | 207'000   | 5.9        | % |
| CHF             | 54'001  | bis | 56'000  | 2.1        | % | CHF             | 207'001 | bis  | 213'000   | 6.0        | % |
| CHF             | 56'001  | bis | 59'000  | 2.2        | % | CHF             | 213'001 | bis  | 221'000   | 6.1        | % |
| CHF             | 59'001  | bis | 61'000  | 2.3        | % | CHF             | 221'001 | bis  | 228'000   | 6.2        | % |
| CHF             | 61'001  | bis | 64'000  | 2.4        | % | CHF             | 228'001 | bis  | 237'000   | 6.3        | % |
| CHF             | 64'001  | bis | 67'000  | 2.5        | % | CHF             | 237'001 | bis  | 246'000   | 6.4        | % |
| CHF             | 67'001  | bis | 69'000  | 2.6        | % | CHF             | 246'001 | bis  | 256'000   | 6.5        | % |
| CHF             | 69'001  | bis | 72'000  | 2.7        | % | CHF             | 256'001 | bis  | 266'000   | 6.6        | % |
| CHF             | 72'001  | bis | 75'000  | 2.8        | % | CHF             | 266'001 | bis  | 278'000   | 6.7        | % |
| CHF             | 75'001  | bis | 78'000  | 2.9        | % | CHF             | 278'001 | bis  | 290'000   | 6.8        | % |
| CHF             | 78'001  | bis | 81'000  | 3.0        | % | CHF             | 290'001 | bis  | 304'000   | 6.9        | % |
| CHF             | 81'001  | bis | 84'000  | 3.1        | % | CHF             | 304'001 | bis  | 319'000   | 7.0        | % |
| CHF             | 84'001  | bis | 87'000  | 3.2        | % | CHF             | 319'001 | bis  | 334'000   | 7.1        | % |
| CHF             | 87'001  | bis | 90'000  | 3.3        | % | CHF             | 334'001 | bis  | 350'000   | 7.2        | % |
| CHF             | 90'001  | bis | 93'000  | 3.4        | % | CHF             | 350'001 | bis  | 367'000   | 7.3        | % |
| CHF             | 93'001  | bis | 97'000  | 3.5        | % | CHF             | 367'001 | bis  | 386'000   | 7.4        | % |
| CHF             | 97'001  | bis | 100'000 | 3.6        | % | CHF             | 386'001 | bis  | 407'000   | 7.5        | % |
| CHF             | 100'001 | bis | 104'000 | 3.7        | % | CHF             | 407'001 | bis  | 430'000   | 7.6        | % |
| CHF             | 104'001 | bis | 107'000 | 3.8        | % | CHF             | 430'001 | bis  | 456'000   | 7.7        | % |
| CHF             | 107'001 | bis | 111'000 | 3.9        | % | CHF             | 456'001 | bis  | 485'000   | 7.8        | % |
| CHF             | 111'001 | bis | 115'000 | 4.0        | % | CHF             | 485'001 | bis  | 519'000   | 7.9        | % |
| CHF             | 115'001 | bis | 119'000 | 4.1        | % | CHF             | 519'001 | bis  | 557'000   | 8.0        | % |
| CHF             | 119'001 | bis | 124'000 | 4.2        | % | CHF             | 557'001 | bis  | 601'000   | 8.1        | % |
| CHF             | 124'001 | bis | 128'000 | 4.3        | % | CHF             | 601'001 | bis  | 653'000   | 8.2        | % |
| CHF             | 128'001 | bis | 131'000 | 4.4        | % | CHF             | 653'001 | bis  | 703'000   | 8.3        | % |
| CHF             | 131'001 | bis | 135'000 | 4.5        | % | CHF             | 703'001 | bis  | 758'000   | 8.4        | % |
| CHF             | 135'001 | bis | 140'000 | 4.6        | % | CHF             | 758'001 | bis  | 822'000   | 8.5        | % |
| CHF             | 140'001 | bis | 144'000 | 4.7        | % | CHF             | 822'001 | bis  | 899'000   | 8.6        | % |
| CHF             | 144'001 | bis | 148'000 | 4.8        | % | CHF             | 899'001 | bis  | 1'000'000 | 8.7        | % |
|                 |         |     |         |            |   | CHF             |         | über | 1'000'000 | 8.7        | % |

\* Bei Leistungen von weniger als CHF 1'000.- im Kalenderjahr entfällt die Quellensteuerpflicht gemäss Anhang 1 der Verordnung über die Quellensteuer (QStV-AG) vom 22.11.2000