



KANTON
APPENZEL AUSSER RHODEN

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Quellensteuer für ausländische Arbeitnehmer/innen
Monatsstarif für verheiratete Alleinverdiener (Tarif BN) in %
gültig ab 01.01.2026

Tarif B OHNE Kirchensteuer

Tarifstufe		B0N	B1N	B2N	B3N	B4N	B5N
Bruttolohn pro Monat in Fr.		Verheiratete Alleinverdiener mit ... zulageberechtigten Kindern im Haushalt des Arbeitnehmers					
Stufe von Fr.	Stufe bis Fr.	ohne Kinder	1 Kind	2 Kinder	3 Kinder	4 Kinder	5 Kinder
1	200						
201	250						
251	300						
301	350						
351	400						
401	450						
451	500						
501	550						
551	600						
601	650						
651	700						
701	750						
751	800						
801	850						
851	900						
901	950						
951	1'000						
1'001	1'050						
1'051	1'100						
1'101	1'150						
1'151	1'200	0.09					
1'201	1'250	0.16					
1'251	1'300	0.16					
1'301	1'350	0.23					
1'351	1'400	0.29					
1'401	1'450	0.35					
1'451	1'500	0.34					
1'501	1'550	0.39					
1'551	1'600	0.44					
1'601	1'650	0.49					
1'651	1'700	0.48					
1'701	1'750	0.52					
1'751	1'800	0.62	0.06				
1'801	1'850	0.66	0.05				
1'851	1'900	0.75	0.11				
1'901	1'950	0.78	0.16				

Tarifstufe		B0N	B1N	B2N	B3N	B4N	B5N
Bruttolohn pro Monat in Fr.		Verheiratete Alleinverdiener mit ... zulageberechtigten Kindern im Haushalt des Arbeitnehmers					
Stufe von Fr.	Stufe bis Fr.	ohne Kinder	1 Kind	2 Kinder	3 Kinder	4 Kinder	5 Kinder
1'951	2'000	0.86	0.15				
2'001	2'050	0.89	0.20				
2'051	2'100	0.92	0.24				
2'101	2'150	0.99	0.28				
2'151	2'200	1.01	0.28				
2'201	2'250	1.08	0.31				
2'251	2'300	1.10	0.35				
2'301	2'350	1.12	0.34				
2'351	2'400	1.18	0.38				
2'401	2'450	1.24	0.41				
2'451	2'500	1.29	0.48	0.04			
2'501	2'550	1.35	0.51	0.08			
2'551	2'600	1.40	0.58	0.08			
2'601	2'650	1.45	0.61	0.11			
2'651	2'700	1.53	0.67	0.15			
2'701	2'750	1.58	0.70	0.18			
2'751	2'800	1.62	0.72	0.18			
2'801	2'850	1.66	0.74	0.21			
2'851	2'900	1.70	0.80	0.24			
2'901	2'950	1.74	0.82	0.24			
2'951	3'000	1.78	0.87	0.27			
3'001	3'050	1.85	0.89	0.30			
3'051	3'100	1.92	0.94	0.33			
3'101	3'150	1.98	0.99	0.35			
3'151	3'200	2.02	1.07	0.38			
3'201	3'250	2.08	1.09	0.43			
3'251	3'300	2.14	1.16	0.46			
3'301	3'350	2.17	1.17	0.51			
3'351	3'400	2.22	1.24	0.53	0.03		
3'401	3'450	2.28	1.28	0.55	0.06		
3'451	3'500	2.33	1.32	0.60	0.06		
3'501	3'550	2.38	1.36	0.62	0.09		
3'551	3'600	2.41	1.40	0.67	0.11		
3'601	3'650	2.46	1.43	0.69	0.11		
3'651	3'700	2.53	1.47	0.71	0.14		
3'701	3'750	2.58	1.53	0.75	0.16		
3'751	3'800	2.65	1.59	0.79	0.19		
3'801	3'850	2.69	1.65	0.84	0.18		
3'851	3'900	2.74	1.68	0.88	0.21		
3'901	3'950	2.80	1.73	0.92	0.20		
3'951	4'000	2.87	1.79	0.96	0.23		
4'001	4'050	2.91	1.84	0.99	0.27		
4'051	4'100	2.97	1.89	1.03	0.29		
4'101	4'150	3.01	1.92	1.07	0.32		
4'151	4'200	3.04	1.96	1.10	0.36		
4'201	4'250	3.15	1.99	1.14	0.38		
4'251	4'300	3.23	2.06	1.17	0.42	0.02	
4'301	4'350	3.26	2.10	1.23	0.44	0.02	
4'351	4'400	3.34	2.15	1.26	0.46	0.05	
4'401	4'450	3.39	2.19	1.29	0.47	0.07	
4'451	4'500	3.46	2.23	1.34	0.51	0.07	
4'501	4'550	3.54	2.30	1.39	0.53	0.09	

Tarifstufe		B0N	B1N	B2N	B3N	B4N	B5N
Bruttolohn pro Monat in Fr.		Verheiratete Alleinverdiener mit ... zulageberechtigten Kindern im Haushalt des Arbeitnehmers					
Stufe von Fr.	Stufe bis Fr.	ohne Kinder	1 Kind	2 Kinder	3 Kinder	4 Kinder	5 Kinder
4'551	4'600	3.58	2.36	1.44	0.57	0.11	
4'601	4'650	3.65	2.40	1.47	0.58	0.11	
4'651	4'700	3.72	2.46	1.52	0.62	0.13	
4'701	4'750	3.77	2.50	1.57	0.66	0.15	
4'751	4'800	3.83	2.53	1.61	0.69	0.15	
4'801	4'850	3.90	2.59	1.66	0.73	0.17	
4'851	4'900	3.94	2.63	1.68	0.76	0.18	
4'901	4'950	4.00	2.68	1.73	0.79	0.20	
4'951	5'000	4.06	2.73	1.77	0.82	0.22	
5'001	5'050	4.10	2.77	1.81	0.86	0.26	
5'051	5'100	4.16	2.84	1.85	0.89	0.28	
5'101	5'150	4.21	2.89	1.89	0.94	0.29	
5'151	5'200	4.25	2.94	1.95	0.95	0.33	
5'201	5'250	4.33	3.00	1.99	1.00	0.34	0.02
5'251	5'300	4.40	3.03	2.05	1.00	0.36	0.04
5'301	5'350	4.43	3.10	2.08	1.05	0.39	0.04
5'351	5'400	4.50	3.13	2.14	1.10	0.41	0.06
5'401	5'450	4.53	3.19	2.18	1.14	0.44	0.06
5'451	5'500	4.60	3.23	2.21	1.19	0.46	0.07
5'501	5'550	4.67	3.28	2.26	1.21	0.47	0.09
5'551	5'600	4.70	3.34	2.30	1.26	0.50	0.09
5'601	5'650	4.76	3.36	2.35	1.28	0.52	0.11
5'651	5'700	4.83	3.42	2.38	1.32	0.56	0.12
5'701	5'750	4.86	3.46	2.43	1.36	0.59	0.14
5'751	5'800	4.92	3.50	2.48	1.40	0.62	0.14
5'801	5'850	4.98	3.54	2.54	1.42	0.65	0.15
5'851	5'900	5.00	3.57	2.59	1.46	0.68	0.17
5'901	5'950	5.06	3.65	2.63	1.50	0.71	0.19
5'951	6'000	5.12	3.70	2.68	1.54	0.74	0.22
6'001	6'050	5.15	3.73	2.72	1.58	0.76	0.23
6'051	6'100	5.20	3.79	2.77	1.63	0.79	0.25
6'101	6'150	5.27	3.84	2.81	1.67	0.82	0.28
6'151	6'200	5.30	3.89	2.87	1.72	0.84	0.29
6'201	6'250	5.35	3.94	2.91	1.75	0.87	0.31
6'251	6'300	5.42	3.97	2.95	1.78	0.91	0.33
6'301	6'350	5.44	4.03	2.99	1.82	0.93	0.35
6'351	6'400	5.51	4.08	3.03	1.87	0.97	0.36
6'401	6'450	5.54	4.11	3.07	1.91	1.01	0.39
6'451	6'500	5.59	4.15	3.10	1.95	1.05	0.40
6'501	6'550	5.66	4.20	3.14	1.99	1.07	0.43
6'551	6'600	5.69	4.24	3.19	2.02	1.11	0.44
6'601	6'650	5.74	4.29	3.25	2.07	1.13	0.48
6'651	6'700	5.80	4.31	3.30	2.10	1.17	0.51
6'701	6'750	5.83	4.37	3.33	2.16	1.20	0.54
6'751	6'800	5.89	4.40	3.38	2.18	1.24	0.56
6'801	6'850	5.93	4.45	3.43	2.24	1.26	0.57
6'851	6'900	5.98	4.51	3.48	2.28	1.29	0.61
6'901	6'950	6.02	4.53	3.51	2.32	1.33	0.62
6'951	7'000	6.08	4.59	3.56	2.37	1.38	0.66
7'001	7'050	6.12	4.61	3.62	2.41	1.41	0.68
7'051	7'100	6.18	4.66	3.65	2.45	1.44	0.71
7'101	7'150	6.23	4.72	3.69	2.48	1.49	0.73

Tarifstufe		B0N	B1N	B2N	B3N	B4N	B5N
Bruttolohn pro Monat in Fr.		Verheiratete Alleinverdiener mit ... zulageberechtigten Kindern im Haushalt des Arbeitnehmers					
Stufe von Fr.	Stufe bis Fr.	ohne Kinder	1 Kind	2 Kinder	3 Kinder	4 Kinder	5 Kinder
7'151	7'200	6.26	4.74	3.72	2.52	1.52	0.75
7'201	7'250	6.31	4.79	3.78	2.57	1.55	0.78
7'251	7'300	6.35	4.81	3.81	2.60	1.58	0.81
7'301	7'350	6.42	4.86	3.85	2.65	1.62	0.85
7'351	7'400	6.47	4.91	3.89	2.68	1.67	0.88
7'401	7'450	6.51	4.96	3.93	2.72	1.70	0.90
7'451	7'500	6.56	5.02	3.97	2.76	1.74	0.94
7'501	7'550	6.62	5.06	4.03	2.80	1.78	0.97
7'551	7'600	6.65	5.11	4.05	2.85	1.81	0.99
7'601	7'650	6.70	5.15	4.10	2.90	1.85	1.02
7'651	7'700	6.75	5.21	4.16	2.94	1.90	1.06
7'701	7'750	6.78	5.26	4.18	2.98	1.93	1.09
7'751	7'800	6.84	5.31	4.23	3.04	1.98	1.12
7'801	7'850	6.89	5.37	4.28	3.08	2.02	1.15
7'851	7'900	6.92	5.40	4.30	3.11	2.06	1.18
7'901	7'950	6.97	5.45	4.35	3.15	2.11	1.22
7'951	8'000	7.02	5.50	4.39	3.21	2.14	1.25
8'001	8'050	7.05	5.55	4.42	3.24	2.18	1.28
8'051	8'100	7.10	5.61	4.47	3.28	2.22	1.33
8'101	8'150	7.14	5.66	4.50	3.32	2.26	1.37
8'151	8'200	7.17	5.70	4.54	3.36	2.29	1.39
8'201	8'250	7.22	5.75	4.57	3.40	2.33	1.43
8'251	8'300	7.25	5.79	4.60	3.43	2.37	1.46
8'301	8'350	7.29	5.85	4.65	3.47	2.40	1.49
8'351	8'400	7.33	5.90	4.69	3.52	2.45	1.53
8'401	8'450	7.36	5.93	4.72	3.55	2.47	1.55
8'451	8'500	7.41	5.98	4.77	3.60	2.51	1.59
8'501	8'550	7.45	6.04	4.81	3.65	2.57	1.63
8'551	8'600	7.48	6.08	4.84	3.67	2.60	1.67
8'601	8'650	7.51	6.12	4.88	3.72	2.64	1.72
8'651	8'700	7.56	6.17	4.92	3.77	2.70	1.75
8'701	8'750	7.59	6.20	4.94	3.79	2.73	1.79
8'751	8'800	7.62	6.26	4.98	3.84	2.77	1.82
8'801	8'850	7.66	6.30	5.02	3.88	2.81	1.87
8'851	8'900	7.68	6.33	5.05	3.91	2.85	1.89
8'901	8'950	7.73	6.38	5.09	3.96	2.89	1.94
8'951	9'000	7.77	6.42	5.13	3.99	2.93	1.97
9'001	9'050	7.79	6.45	5.15	4.02	2.96	2.01
9'051	9'100	7.83	6.50	5.19	4.06	3.01	2.05
9'101	9'150	7.88	6.54	5.23	4.10	3.05	2.08
9'151	9'200	7.91	6.57	5.25	4.13	3.07	2.11
9'201	9'250	7.96	6.61	5.29	4.16	3.11	2.15
9'251	9'300	7.99	6.64	5.35	4.19	3.15	2.18
9'301	9'350	8.03	6.69	5.39	4.24	3.18	2.21
9'351	9'400	8.07	6.73	5.45	4.28	3.23	2.25
9'401	9'450	8.11	6.76	5.49	4.31	3.26	2.29
9'451	9'500	8.15	6.80	5.53	4.35	3.30	2.33
9'501	9'550	8.19	6.85	5.57	4.39	3.35	2.37
9'551	9'600	8.22	6.87	5.61	4.42	3.37	2.40
9'601	9'650	8.26	6.91	5.66	4.46	3.42	2.45
9'651	9'700	8.30	6.95	5.71	4.50	3.46	2.49
9'701	9'750	8.34	6.98	5.75	4.53	3.50	2.53

Tarifstufe		B0N	B1N	B2N	B3N	B4N	B5N
Bruttolohn pro Monat in Fr.		Verheiratete Alleinverdiener mit ... zulageberechtigten Kindern im Haushalt des Arbeitnehmers					
Stufe von Fr.	Stufe bis Fr.	ohne Kinder	1 Kind	2 Kinder	3 Kinder	4 Kinder	5 Kinder
9'751	9'800	8.37	7.02	5.78	4.56	3.53	2.56
9'801	9'850	8.41	7.06	5.83	4.60	3.56	2.61
9'851	9'900	8.45	7.11	5.87	4.64	3.61	2.64
9'901	9'950	8.48	7.15	5.91	4.68	3.65	2.68
9'951	10'000	8.52	7.20	5.95	4.71	3.68	2.73
10'001	10'050	8.56	7.24	6.00	4.75	3.72	2.76
10'051	10'100	8.60	7.30	6.04	4.78	3.76	2.80
10'101	10'150	8.63	7.34	6.08	4.82	3.79	2.83
10'151	10'200	8.67	7.38	6.13	4.86	3.83	2.88
10'201	10'250	8.70	7.42	6.17	4.89	3.87	2.91
10'251	10'300	8.74	7.46	6.21	4.92	3.91	2.96
10'301	10'350	8.77	7.50	6.24	4.95	3.94	2.98
10'351	10'400	8.80	7.54	6.27	4.98	3.98	3.03
10'401	10'450	8.83	7.58	6.32	5.02	4.02	3.07
10'451	10'500	8.87	7.62	6.37	5.05	4.06	3.10
10'501	10'550	8.91	7.66	6.40	5.08	4.10	3.14
10'551	10'600	8.95	7.70	6.46	5.12	4.13	3.19
10'601	10'650	8.98	7.74	6.50	5.15	4.17	3.22
10'651	10'700	9.02	7.78	6.55	5.18	4.22	3.26
10'701	10'750	9.05	7.81	6.59	5.21	4.25	3.30
10'751	10'800	9.10	7.85	6.64	5.24	4.29	3.33
10'801	10'850	9.13	7.89	6.68	5.27	4.32	3.37
10'851	10'900	9.15	7.92	6.71	5.32	4.34	3.40
10'901	10'950	9.19	7.95	6.76	5.36	4.38	3.43
10'951	11'000	9.22	7.99	6.80	5.40	4.42	3.47
11'001	11'050	9.26	8.03	6.84	5.44	4.45	3.51
11'051	11'100	9.29	8.07	6.88	5.49	4.49	3.55
11'101	11'150	9.33	8.11	6.92	5.53	4.52	3.59
11'151	11'200	9.36	8.14	6.96	5.57	4.55	3.62
11'201	11'250	9.40	8.18	7.00	5.61	4.59	3.66
11'251	11'300	9.43	8.21	7.04	5.65	4.62	3.70
11'301	11'350	9.47	8.25	7.09	5.70	4.65	3.74
11'351	11'400	9.50	8.29	7.13	5.75	4.69	3.77
11'401	11'450	9.53	8.32	7.17	5.79	4.72	3.81
11'451	11'500	9.58	8.37	7.22	5.85	4.76	3.85
11'501	11'550	9.61	8.42	7.25	5.89	4.79	3.89
11'551	11'600	9.64	8.45	7.29	5.94	4.82	3.92
11'601	11'650	9.68	8.49	7.34	5.99	4.85	3.96
11'651	11'700	9.70	8.53	7.37	6.03	4.88	3.99
11'701	11'750	9.74	8.56	7.41	6.07	4.91	4.03
11'751	11'800	9.78	8.61	7.46	6.12	4.95	4.08
11'801	11'850	9.81	8.64	7.49	6.16	4.98	4.11
11'851	11'900	9.84	8.68	7.53	6.21	5.02	4.14
11'901	11'950	9.88	8.72	7.57	6.26	5.05	4.18
11'951	12'000	9.90	8.75	7.61	6.30	5.08	4.21
12'001	12'050	9.94	8.79	7.64	6.34	5.11	4.24
12'051	12'100	9.99	8.83	7.69	6.39	5.14	4.28
12'101	12'150	10.01	8.87	7.73	6.42	5.17	4.31
12'151	12'200	10.05	8.90	7.77	6.46	5.20	4.34
12'201	12'250	10.09	8.93	7.81	6.51	5.24	4.38
12'251	12'300	10.12	8.97	7.85	6.55	5.26	4.41
12'301	12'350	10.15	9.00	7.89	6.59	5.31	4.44

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Stufe von Fr.	Stufe bis Fr.	ohne Kinder	1 Kind	2 Kinder	3 Kinder	4 Kinder	5 Kinder
12'351	12'400	10.19	9.04	7.93	6.63	5.37	4.48
12'401	12'450	10.22	9.08	7.97	6.67	5.41	4.52
12'451	12'500	10.25	9.11	8.01	6.72	5.46	4.55
12'501	12'550	10.29	9.15	8.05	6.76	5.51	4.58
12'551	12'600	10.32	9.18	8.09	6.80	5.55	4.61
12'601	12'650	10.36	9.22	8.13	6.84	5.59	4.64
12'651	12'700	10.39	9.25	8.16	6.88	5.64	4.67
12'701	12'750	10.43	9.30	8.20	6.92	5.69	4.71
12'751	12'800	10.46	9.33	8.24	6.96	5.73	4.74
12'801	12'850	10.49	9.36	8.28	7.00	5.77	4.76
12'851	12'900	10.52	9.41	8.32	7.05	5.83	4.80
12'901	12'950	10.55	9.44	8.36	7.09	5.86	4.83
12'951	13'000	10.59	9.48	8.39	7.13	5.90	4.86
13'001	13'050	10.61	9.50	8.42	7.17	5.94	4.89
13'051	13'100	10.65	9.55	8.47	7.22	6.00	4.93
13'101	13'150	10.69	9.58	8.50	7.26	6.03	4.96
13'151	13'200	10.72	9.62	8.53	7.29	6.07	4.99
13'201	13'250	10.76	9.66	8.57	7.34	6.12	5.04
13'251	13'300	10.79	9.69	8.61	7.37	6.16	5.06
13'301	13'350	10.82	9.72	8.65	7.41	6.20	5.09
13'351	13'400	10.85	9.75	8.67	7.45	6.24	5.12
13'401	13'450	10.89	9.80	8.72	7.49	6.28	5.15
13'451	13'500	10.92	9.83	8.76	7.53	6.32	5.19
13'501	13'550	10.95	9.86	8.79	7.57	6.36	5.21
13'551	13'600	10.99	9.89	8.83	7.62	6.41	5.25
13'601	13'650	11.02	9.92	8.87	7.65	6.45	5.28
13'651	13'700	11.05	9.95	8.90	7.69	6.49	5.33
13'701	13'750	11.09	10.00	8.95	7.73	6.54	5.38
13'751	13'800	11.11	10.03	8.97	7.76	6.58	5.42
13'801	13'850	11.15	10.06	9.01	7.80	6.62	5.45
13'851	13'900	11.17	10.09	9.05	7.83	6.65	5.50
13'901	13'950	11.21	10.13	9.08	7.87	6.70	5.54
13'951	14'000	11.23	10.16	9.12	7.91	6.74	5.58
14'001	14'050	11.27	10.20	9.15	7.94	6.77	5.62
14'051	14'100	11.30	10.23	9.19	7.99	6.82	5.67
14'101	14'150	11.33	10.27	9.22	8.02	6.86	5.71
14'151	14'200	11.37	10.30	9.26	8.06	6.90	5.74
14'201	14'250	11.40	10.33	9.29	8.09	6.93	5.79
14'251	14'300	11.43	10.36	9.32	8.13	6.98	5.83
14'301	14'350	11.47	10.39	9.35	8.17	7.02	5.87
14'351	14'400	11.49	10.43	9.38	8.21	7.05	5.91
14'401	14'450	11.53	10.46	9.42	8.25	7.09	5.96
14'451	14'500	11.56	10.49	9.45	8.28	7.13	6.00
14'501	14'550	11.59	10.53	9.49	8.32	7.16	6.04
14'551	14'600	11.62	10.55	9.52	8.35	7.20	6.08
14'601	14'650	11.65	10.58	9.56	8.39	7.24	6.12
14'651	14'700	11.69	10.62	9.59	8.43	7.28	6.16
14'701	14'750	11.71	10.65	9.62	8.46	7.31	6.20
14'751	14'800	11.75	10.69	9.66	8.50	7.35	6.25
14'801	14'850	11.78	10.72	9.69	8.53	7.39	6.28
14'851	14'900	11.81	10.75	9.73	8.56	7.42	6.32
14'901	14'950	11.85	10.79	9.77	8.60	7.47	6.37

Tarifstufe		B0N	B1N	B2N	B3N	B4N	B5N
Bruttolohn pro Monat in Fr.		Verheiratete Alleinverdiener mit ... zulageberechtigten Kindern im Haushalt des Arbeitnehmers					
Stufe von Fr.	Stufe bis Fr.	ohne Kinder	1 Kind	2 Kinder	3 Kinder	4 Kinder	5 Kinder
14'951	15'000	11.87	10.82	9.80	8.63	7.50	6.40
15'001	15'050	11.91	10.85	9.83	8.67	7.54	6.44
15'051	15'100	11.94	10.88	9.86	8.70	7.58	6.47
15'101	15'150	11.97	10.92	9.90	8.74	7.62	6.51
15'151	15'200	12.01	10.95	9.93	8.77	7.65	6.55
15'201	15'250	12.03	10.98	9.96	8.80	7.68	6.59
15'251	15'300	12.07	11.01	10.00	8.84	7.73	6.63
15'301	15'350	12.10	11.04	10.02	8.87	7.76	6.66
15'351	15'400	12.13	11.07	10.06	8.91	7.80	6.70
15'401	15'450	12.16	11.10	10.09	8.95	7.83	6.73
15'451	15'500	12.20	11.13	10.13	8.98	7.87	6.77
15'501	15'550	12.23	11.17	10.16	9.02	7.90	6.81
15'551	15'600	12.26	11.20	10.19	9.05	7.94	6.85
15'601	15'650	12.30	11.24	10.23	9.09	7.97	6.89
15'651	15'700	12.33	11.27	10.26	9.12	8.01	6.93
15'701	15'750	12.37	11.30	10.29	9.15	8.04	6.96
15'751	15'800	12.41	11.33	10.33	9.19	8.08	7.00
15'801	15'850	12.44	11.37	10.36	9.22	8.11	7.04
15'851	15'900	12.48	11.40	10.39	9.25	8.14	7.08
15'901	15'950	12.51	11.43	10.42	9.28	8.18	7.11
15'951	16'000	12.56	11.46	10.45	9.32	8.22	7.15
16'001	16'050	12.59	11.49	10.48	9.35	8.25	7.19
16'051	16'100	12.63	11.53	10.51	9.38	8.29	7.22
16'101	16'150	12.68	11.57	10.55	9.42	8.33	7.26
16'151	16'200	12.71	11.59	10.58	9.45	8.36	7.30
16'201	16'250	12.76	11.63	10.61	9.49	8.39	7.33
16'251	16'300	12.79	11.66	10.64	9.52	8.43	7.36
16'301	16'350	12.83	11.69	10.68	9.56	8.47	7.41
16'351	16'400	12.88	11.73	10.71	9.59	8.50	7.44
16'401	16'450	12.91	11.77	10.75	9.62	8.53	7.47
16'451	16'500	12.96	11.81	10.78	9.66	8.57	7.51
16'501	16'550	12.99	11.84	10.81	9.69	8.60	7.54
16'551	16'600	13.03	11.88	10.84	9.72	8.63	7.57
16'601	16'650	13.06	11.92	10.87	9.75	8.67	7.61
16'651	16'700	13.11	11.96	10.91	9.79	8.70	7.65
16'701	16'750	13.15	12.00	10.94	9.82	8.74	7.68
16'751	16'800	13.18	12.04	10.97	9.85	8.76	7.71
16'801	16'850	13.22	12.08	11.01	9.88	8.80	7.76
16'851	16'900	13.26	12.11	11.04	9.91	8.84	7.79
16'901	16'950	13.29	12.16	11.07	9.95	8.87	7.82
16'951	17'000	13.34	12.20	11.12	9.99	8.91	7.86
17'001	18'000	13.71	12.61	11.51	10.34	9.26	8.22
18'001	19'000	14.36	13.32	12.28	11.09	9.93	8.90
19'001	20'000	14.95	13.96	12.97	11.85	10.72	9.59
20'001	21'000	15.48	14.55	13.60	12.53	11.46	10.39
21'001	22'000	15.96	15.07	14.17	13.14	12.12	11.10
22'001	23'000	16.40	15.55	14.69	13.71	12.73	11.76
23'001	24'000	16.80	15.98	15.17	14.23	13.29	12.36
24'001	25'000	17.17	16.38	15.60	14.70	13.80	12.91
25'001	26'000	17.51	16.76	16.00	15.14	14.27	13.41
26'001	27'000	17.83	17.10	16.37	15.54	14.71	13.88
27'001	28'000	18.12	17.41	16.71	15.91	15.11	14.31

Tarifstufe		B0N	B1N	B2N	B3N	B4N	B5N
Bruttolohn pro Monat in Fr.		Verheiratete Alleinverdiener mit ... zulageberechtigten Kindern im Haushalt des Arbeitnehmers					
Stufe von Fr.	Stufe bis Fr.	ohne Kinder	1 Kind	2 Kinder	3 Kinder	4 Kinder	5 Kinder
28'001	29'000	18.38	17.71	17.04	16.26	15.49	14.72
29'001	30'000	18.60	17.97	17.33	16.59	15.84	15.10
30'001	31'000	18.81	18.20	17.58	16.88	16.17	15.45
31'001	32'000	19.01	18.42	17.82	17.14	16.46	15.78
32'001	33'000	19.20	18.62	18.04	17.38	16.73	16.07
33'001	34'000	19.37	18.81	18.25	17.61	16.98	16.34
34'001	35'000	19.54	18.99	18.45	17.83	17.21	16.59
35'001	36'000	19.69	19.16	18.63	18.03	17.43	16.83
36'001	37'000	19.84	19.32	18.81	18.22	17.64	17.05
37'001	38'000	19.98	19.47	18.97	18.41	17.83	17.27
38'001	39'000	20.11	19.62	19.13	18.58	18.02	17.47
39'001	40'000	20.23	19.76	19.28	18.74	18.20	17.66
40'001	41'000	20.33	19.88	19.42	18.90	18.37	17.84
41'001	42'000	20.42	19.98	19.54	19.04	18.53	18.01
42'001	43'000	20.52	20.08	19.65	19.17	18.68	18.18
43'001	44'000	20.60	20.18	19.76	19.28	18.81	18.33
44'001	45'000	20.68	20.27	19.86	19.40	18.93	18.47
45'001	46'000	20.76	20.36	19.96	19.50	19.05	18.59
46'001	47'000	20.83	20.44	20.05	19.60	19.16	18.71
47'001	48'000	20.91	20.52	20.14	19.70	19.27	18.83
48'001	49'000	20.98	20.60	20.22	19.80	19.37	18.94
49'001	50'000	21.04	20.67	20.30	19.88	19.46	19.05
50'001	51'000	21.10	20.74	20.38	19.97	19.56	19.15
51'001	52'000	21.17	20.81	20.46	20.05	19.65	19.25
52'001	53'000	21.22	20.87	20.53	20.13	19.74	19.34
53'001	54'000	21.28	20.94	20.60	20.21	19.82	19.44
54'001	55'000	21.33	21.00	20.66	20.28	19.90	19.52
55'001	56'000	21.39	21.06	20.73	20.35	19.98	19.61
56'001	57'000	21.44	21.11	20.79	20.42	20.06	19.69
57'001	58'000	21.49	21.17	20.85	20.49	20.13	19.77
58'001	59'000	21.53	21.22	20.91	20.56	20.20	19.85
59'001	60'000	21.58	21.27	20.96	20.62	20.27	19.92
60'001	61'000	21.62	21.32	21.02	20.68	20.33	19.99
61'001	62'000	21.67	21.37	21.07	20.73	20.40	20.06
62'001	63'000	21.71	21.41	21.12	20.79	20.46	20.13
63'001	64'000	21.74	21.46	21.17	20.84	20.52	20.19
64'001	65'000	21.78	21.50	21.22	20.90	20.58	20.26
65'001	66'000	21.82	21.54	21.26	20.95	20.63	20.31
66'001	67'000	21.86	21.58	21.31	21.00	20.69	20.37
67'001	68'000	21.89	21.62	21.35	21.05	20.74	20.43
68'001	69'000	21.93	21.66	21.39	21.09	20.79	20.49
69'001	70'000	21.96	21.70	21.43	21.14	20.84	20.54
70'001	71'000	21.99	21.73	21.48	21.18	20.89	20.59
71'001	72'000	22.02	21.77	21.51	21.22	20.93	20.64
72'001	73'000	22.06	21.80	21.55	21.26	20.98	20.69
73'001	74'000	22.08	21.84	21.59	21.31	21.02	20.74
74'001	75'000	22.11	21.87	21.62	21.34	21.07	20.79
75'001	76'000	22.14	21.90	21.66	21.38	21.11	20.83
76'001	77'000	22.17	21.93	21.69	21.42	21.15	20.88
77'001	78'000	22.19	21.96	21.72	21.46	21.19	20.92
78'001	79'000	22.22	21.99	21.76	21.49	21.23	20.96
79'001	80'000	22.25	22.02	21.79	21.53	21.27	21.01

Tarifstufe		B0N	B1N	B2N	B3N	B4N	B5N
Bruttolohn pro Monat in Fr.		Verheiratete Alleinverdiener mit ... zulageberechtigten Kindern im Haushalt des Arbeitnehmers					
Stufe von Fr.	Stufe bis Fr.	ohne Kinder	1 Kind	2 Kinder	3 Kinder	4 Kinder	5 Kinder
80'001	81'000	22.27	22.04	21.82	21.56	21.30	21.05
81'001	82'000	22.30	22.07	21.85	21.59	21.34	21.09
82'001	83'000	22.32	22.10	21.88	21.63	21.37	21.12
83'001	84'000	22.34	22.12	21.91	21.66	21.41	21.16
84'001	85'000	22.36	22.15	21.93	21.69	21.44	21.20
85'001	86'000	22.39	22.17	21.96	21.72	21.47	21.23
86'001	87'000	22.41	22.20	21.99	21.75	21.51	21.27
87'001	88'000	22.43	22.22	22.01	21.77	21.54	21.30
88'001	89'000	22.45	22.24	22.04	21.80	21.57	21.33
89'001	90'000	22.47	22.27	22.06	21.83	21.60	21.37
90'001	91'000	22.49	22.29	22.08	21.86	21.63	21.40
91'001	92'000	22.49	22.30	22.11	21.88	21.66	21.43
92'001	93'000	22.50	22.31	22.12	21.91	21.68	21.46
93'001	94'000	22.50	22.32	22.13	21.92	21.71	21.49
94'001	95'000	22.51	22.32	22.14	21.93	21.72	21.51
95'001	96'000	22.51	22.33	22.15	21.94	21.74	21.53
96'001	97'000	22.52	22.34	22.16	21.95	21.75	21.54
97'001	98'000	22.52	22.34	22.16	21.96	21.76	21.56
98'001	99'000	22.52	22.35	22.17	21.97	21.77	21.57
99'001	100'000	22.53	22.35	22.18	21.98	21.78	21.58
100'001	101'000	22.53	22.36	22.19	21.99	21.79	21.60
101'001	102'000	22.54	22.37	22.19	22.00	21.80	21.61
102'001	103'000	22.54	22.37	22.20	22.01	21.82	21.62
103'001	104'000	22.54	22.38	22.21	22.02	21.83	21.63
104'001	105'000	22.55	22.38	22.22	22.03	21.84	21.65
105'001	106'000	22.55	22.39	22.22	22.03	21.85	21.66
106'001	107'000	22.55	22.39	22.23	22.04	21.86	21.67
107'001	108'000	22.56	22.40	22.23	22.05	21.87	21.68
108'001	109'000	22.56	22.40	22.24	22.06	21.88	21.69
109'001	110'000	22.56	22.40	22.25	22.07	21.89	21.71
110'001	111'000	22.57	22.41	22.25	22.07	21.90	21.72
111'001	112'000	22.57	22.41	22.26	22.08	21.90	21.73
112'001	113'000	22.57	22.42	22.26	22.09	21.91	21.74
113'001	114'000	22.58	22.42	22.27	22.10	21.92	21.75
114'001	115'000	22.58	22.43	22.28	22.10	21.93	21.76
115'001	116'000	22.58	22.43	22.28	22.11	21.94	21.77
116'001	117'000	22.58	22.44	22.29	22.12	21.95	21.78
117'001	118'000	22.59	22.44	22.29	22.12	21.96	21.79
118'001	119'000	22.59	22.44	22.30	22.13	21.96	21.80
119'001	120'000	22.59	22.45	22.30	22.14	21.97	21.81
120'001	121'000	22.60	22.45	22.31	22.14	21.98	21.82
121'001	122'000	22.60	22.46	22.31	22.15	21.99	21.82
122'001	123'000	22.60	22.46	22.32	22.16	22.00	21.83
123'001	124'000	22.60	22.46	22.32	22.16	22.00	21.84
124'001	125'000	22.61	22.47	22.33	22.17	22.01	21.85
125'001	126'000	22.61	22.47	22.33	22.17	22.02	21.86
126'001	127'000	22.61	22.47	22.34	22.18	22.02	21.87
127'001	128'000	22.61	22.48	22.34	22.19	22.03	21.88