



KANTON
APPENZEL AUSSER RHODEN

Finanzdepartement
Kantonale Steuerverwaltung

Marktgasse 2
9050 Appenzell
Tel. +41 71 788 94 17
quellensteuern@ai.ch
www.ai.ch/themen/steuern/steuerarten/quellensteuer

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

Tarif B MIT Kirchensteuer

Tarifstufe		B0Y	B1Y	B2Y	B3Y	B4Y	B5Y
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	0.24					
1'301	1'350	0.23					
1'351	1'400	0.29					
1'401	1'450	0.35					
1'451	1'500	0.41					
1'501	1'550	0.46					
1'551	1'600	0.51					
1'601	1'650	0.49					
1'651	1'700	0.54					
1'701	1'750	0.58					
1'751	1'800	0.68	0.06				
1'801	1'850	0.71	0.11				
1'851	1'900	0.80	0.11				
1'901	1'950	0.88	0.16				

Tarifstufe		B0Y	B1Y	B2Y	B3Y	B4Y	B5Y
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	0.91	0.20				
2'001	2'050	0.94	0.25				
2'051	2'100	1.01	0.24				
2'101	2'150	1.08	0.28				
2'151	2'200	1.10	0.32				
2'201	2'250	1.17	0.36				
2'251	2'300	1.19	0.35				
2'301	2'350	1.25	0.39				
2'351	2'400	1.31	0.42				
2'401	2'450	1.36	0.45				
2'451	2'500	1.41	0.53	0.04			
2'501	2'550	1.50	0.59	0.08			
2'551	2'600	1.55	0.62	0.12			
2'601	2'650	1.60	0.69	0.11			
2'651	2'700	1.68	0.71	0.15			
2'701	2'750	1.72	0.73	0.18			
2'751	2'800	1.77	0.79	0.22			
2'801	2'850	1.84	0.81	0.21			
2'851	2'900	1.84	0.87	0.24			
2'901	2'950	1.91	0.92	0.27			
2'951	3'000	1.95	0.94	0.30			
3'001	3'050	2.02	0.99	0.30			
3'051	3'100	2.08	1.04	0.36			
3'101	3'150	2.14	1.09	0.38			
3'151	3'200	2.20	1.17	0.44			
3'201	3'250	2.26	1.21	0.47			
3'251	3'300	2.35	1.25	0.52			
3'301	3'350	2.38	1.29	0.54			
3'351	3'400	2.46	1.36	0.56	0.03		
3'401	3'450	2.48	1.40	0.61	0.06		
3'451	3'500	2.53	1.44	0.63	0.09		
3'501	3'550	2.61	1.48	0.68	0.09		
3'551	3'600	2.63	1.51	0.73	0.11		
3'601	3'650	2.70	1.57	0.74	0.14		
3'651	3'700	2.78	1.61	0.79	0.16		
3'701	3'750	2.82	1.66	0.81	0.16		
3'751	3'800	2.89	1.72	0.87	0.19		
3'801	3'850	2.95	1.80	0.92	0.21		
3'851	3'900	2.99	1.83	0.95	0.23		
3'901	3'950	3.06	1.91	0.99	0.23		
3'951	4'000	3.14	1.94	1.06	0.25		
4'001	4'050	3.18	2.01	1.09	0.30		
4'051	4'100	3.24	2.06	1.13	0.32		
4'101	4'150	3.30	2.08	1.19	0.36		
4'151	4'200	3.33	2.16	1.22	0.38		
4'201	4'250	3.46	2.18	1.25	0.43		
4'251	4'300	3.51	2.25	1.29	0.44	0.02	
4'301	4'350	3.56	2.29	1.32	0.46	0.05	
4'351	4'400	3.66	2.33	1.37	0.50	0.05	
4'401	4'450	3.71	2.40	1.42	0.52	0.07	
4'451	4'500	3.80	2.46	1.47	0.56	0.09	
4'501	4'550	3.87	2.52	1.52	0.60	0.09	

Tarifstufe		B0Y	B1Y	B2Y	B3Y	B4Y	B5Y
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	3.91	2.58	1.57	0.61	0.11	
4'601	4'650	4.00	2.62	1.62	0.65	0.13	
4'651	4'700	4.06	2.67	1.67	0.68	0.15	
4'701	4'750	4.11	2.73	1.71	0.72	0.15	
4'751	4'800	4.19	2.79	1.76	0.75	0.17	
4'801	4'850	4.25	2.84	1.80	0.81	0.19	
4'851	4'900	4.29	2.87	1.85	0.84	0.21	
4'901	4'950	4.37	2.92	1.89	0.87	0.22	
4'951	5'000	4.42	2.99	1.93	0.90	0.24	
5'001	5'050	4.48	3.02	1.97	0.96	0.28	
5'051	5'100	4.53	3.09	2.03	0.99	0.30	
5'101	5'150	4.59	3.14	2.07	1.01	0.33	
5'151	5'200	4.64	3.21	2.14	1.04	0.35	
5'201	5'250	4.71	3.27	2.18	1.07	0.38	0.02
5'251	5'300	4.78	3.32	2.24	1.10	0.40	0.04
5'301	5'350	4.83	3.38	2.27	1.15	0.43	0.04
5'351	5'400	4.89	3.42	2.33	1.19	0.45	0.06
5'401	5'450	4.94	3.48	2.38	1.24	0.48	0.07
5'451	5'500	5.02	3.54	2.43	1.30	0.49	0.07
5'501	5'550	5.09	3.58	2.48	1.32	0.51	0.09
5'551	5'600	5.13	3.64	2.51	1.38	0.54	0.11
5'601	5'650	5.19	3.68	2.56	1.40	0.57	0.12
5'651	5'700	5.25	3.74	2.61	1.46	0.62	0.12
5'701	5'750	5.29	3.79	2.66	1.48	0.65	0.14
5'751	5'800	5.35	3.83	2.70	1.52	0.68	0.16
5'801	5'850	5.41	3.88	2.76	1.56	0.70	0.17
5'851	5'900	5.46	3.91	2.83	1.60	0.75	0.19
5'901	5'950	5.52	3.98	2.87	1.64	0.78	0.20
5'951	6'000	5.57	4.05	2.93	1.69	0.80	0.23
6'001	6'050	5.61	4.08	2.97	1.73	0.83	0.25
6'051	6'100	5.68	4.15	3.03	1.78	0.86	0.28
6'101	6'150	5.73	4.20	3.07	1.81	0.88	0.29
6'151	6'200	5.77	4.24	3.13	1.88	0.92	0.32
6'201	6'250	5.83	4.31	3.18	1.91	0.95	0.34
6'251	6'300	5.90	4.35	3.22	1.96	0.99	0.37
6'301	6'350	5.93	4.41	3.27	1.99	1.03	0.38
6'351	6'400	5.99	4.45	3.31	2.04	1.07	0.39
6'401	6'450	6.02	4.50	3.36	2.10	1.11	0.42
6'451	6'500	6.08	4.56	3.40	2.13	1.14	0.43
6'501	6'550	6.15	4.58	3.45	2.18	1.18	0.46
6'551	6'600	6.19	4.64	3.50	2.21	1.22	0.49
6'601	6'650	6.25	4.69	3.55	2.26	1.25	0.53
6'651	6'700	6.31	4.73	3.60	2.29	1.29	0.55
6'701	6'750	6.35	4.77	3.64	2.35	1.31	0.58
6'751	6'800	6.41	4.81	3.70	2.39	1.36	0.61
6'801	6'850	6.46	4.88	3.74	2.45	1.38	0.63
6'851	6'900	6.50	4.93	3.80	2.49	1.43	0.67
6'901	6'950	6.56	4.97	3.84	2.54	1.46	0.69
6'951	7'000	6.61	5.02	3.90	2.58	1.51	0.72
7'001	7'050	6.66	5.05	3.94	2.63	1.54	0.74
7'051	7'100	6.71	5.10	3.99	2.67	1.57	0.76
7'101	7'150	6.76	5.15	4.04	2.72	1.63	0.79

Tarifstufe		B0Y	B1Y	B2Y	B3Y	B4Y	B5Y
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	6.82	5.18	4.07	2.76	1.66	0.82
7'201	7'250	6.87	5.23	4.12	2.81	1.70	0.84
7'251	7'300	6.91	5.26	4.16	2.85	1.73	0.88
7'301	7'350	6.96	5.31	4.22	2.89	1.77	0.91
7'351	7'400	7.02	5.37	4.26	2.94	1.83	0.96
7'401	7'450	7.07	5.43	4.30	2.98	1.86	0.98
7'451	7'500	7.13	5.48	4.35	3.02	1.90	1.03
7'501	7'550	7.19	5.54	4.40	3.07	1.94	1.06
7'551	7'600	7.22	5.58	4.44	3.12	1.98	1.10
7'601	7'650	7.28	5.64	4.49	3.17	2.02	1.13
7'651	7'700	7.34	5.69	4.55	3.22	2.07	1.16
7'701	7'750	7.37	5.73	4.58	3.26	2.11	1.19
7'751	7'800	7.42	5.80	4.63	3.32	2.16	1.22
7'801	7'850	7.48	5.85	4.68	3.37	2.21	1.25
7'851	7'900	7.52	5.89	4.71	3.40	2.25	1.30
7'901	7'950	7.56	5.96	4.76	3.46	2.30	1.34
7'951	8'000	7.61	6.01	4.80	3.51	2.34	1.38
8'001	8'050	7.65	6.06	4.83	3.54	2.38	1.41
8'051	8'100	7.70	6.12	4.88	3.59	2.43	1.45
8'101	8'150	7.74	6.18	4.94	3.64	2.47	1.49
8'151	8'200	7.78	6.21	4.97	3.67	2.51	1.53
8'201	8'250	7.83	6.27	5.01	3.72	2.55	1.57
8'251	8'300	7.85	6.32	5.04	3.76	2.59	1.60
8'301	8'350	7.90	6.37	5.08	3.81	2.63	1.63
8'351	8'400	7.95	6.42	5.13	3.86	2.67	1.67
8'401	8'450	7.99	6.47	5.16	3.89	2.71	1.71
8'451	8'500	8.02	6.53	5.22	3.94	2.76	1.75
8'501	8'550	8.07	6.58	5.26	3.99	2.80	1.78
8'551	8'600	8.10	6.61	5.28	4.02	2.85	1.82
8'601	8'650	8.15	6.67	5.33	4.07	2.90	1.87
8'651	8'700	8.20	6.72	5.38	4.12	2.94	1.91
8'701	8'750	8.22	6.75	5.41	4.15	2.98	1.95
8'751	8'800	8.26	6.80	5.46	4.19	3.03	1.99
8'801	8'850	8.31	6.86	5.50	4.25	3.08	2.04
8'851	8'900	8.33	6.90	5.52	4.28	3.11	2.07
8'901	8'950	8.37	6.94	5.57	4.32	3.16	2.12
8'951	9'000	8.41	6.99	5.62	4.37	3.21	2.16
9'001	9'050	8.44	7.02	5.64	4.40	3.24	2.19
9'051	9'100	8.48	7.06	5.67	4.44	3.28	2.24
9'101	9'150	8.54	7.11	5.72	4.48	3.33	2.28
9'151	9'200	8.57	7.15	5.74	4.51	3.37	2.31
9'201	9'250	8.62	7.20	5.79	4.55	3.40	2.35
9'251	9'300	8.65	7.22	5.84	4.59	3.44	2.38
9'301	9'350	8.70	7.27	5.90	4.63	3.49	2.42
9'351	9'400	8.74	7.32	5.95	4.68	3.53	2.46
9'401	9'450	8.77	7.34	5.99	4.71	3.56	2.50
9'451	9'500	8.81	7.39	6.04	4.76	3.61	2.55
9'501	9'550	8.86	7.43	6.09	4.80	3.66	2.59
9'551	9'600	8.89	7.47	6.13	4.84	3.70	2.63
9'601	9'650	8.94	7.50	6.18	4.87	3.74	2.68
9'651	9'700	8.98	7.55	6.22	4.92	3.78	2.73
9'701	9'750	9.02	7.59	6.27	4.96	3.83	2.77

Tarifstufe		B0Y	B1Y	B2Y	B3Y	B4Y	B5Y
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	9.05	7.62	6.31	4.99	3.86	2.80
9'801	9'850	9.09	7.67	6.36	5.03	3.90	2.85
9'851	9'900	9.13	7.73	6.41	5.07	3.94	2.89
9'901	9'950	9.18	7.77	6.45	5.12	3.99	2.93
9'951	10'000	9.21	7.82	6.50	5.15	4.03	2.98
10'001	10'050	9.26	7.87	6.54	5.20	4.07	3.02
10'051	10'100	9.30	7.91	6.59	5.23	4.11	3.07
10'101	10'150	9.33	7.96	6.64	5.27	4.15	3.10
10'151	10'200	9.38	8.01	6.68	5.32	4.20	3.14
10'201	10'250	9.42	8.05	6.73	5.35	4.24	3.19
10'251	10'300	9.46	8.10	6.76	5.39	4.28	3.24
10'301	10'350	9.48	8.13	6.80	5.41	4.32	3.26
10'351	10'400	9.51	8.17	6.84	5.46	4.36	3.32
10'401	10'450	9.55	8.22	6.89	5.49	4.40	3.36
10'451	10'500	9.59	8.26	6.93	5.53	4.44	3.40
10'501	10'550	9.63	8.30	6.98	5.56	4.48	3.44
10'551	10'600	9.66	8.35	7.03	5.60	4.53	3.48
10'601	10'650	9.70	8.39	7.08	5.64	4.56	3.53
10'651	10'700	9.74	8.43	7.13	5.67	4.61	3.57
10'701	10'750	9.78	8.48	7.17	5.71	4.64	3.61
10'751	10'800	9.83	8.51	7.22	5.74	4.69	3.65
10'801	10'850	9.87	8.55	7.27	5.77	4.73	3.69
10'851	10'900	9.89	8.58	7.30	5.82	4.75	3.71
10'901	10'950	9.92	8.62	7.35	5.87	4.79	3.75
10'951	11'000	9.97	8.67	7.39	5.90	4.83	3.80
11'001	11'050	10.00	8.70	7.44	5.95	4.87	3.84
11'051	11'100	10.04	8.74	7.49	6.00	4.90	3.88
11'101	11'150	10.08	8.78	7.52	6.04	4.94	3.92
11'151	11'200	10.11	8.81	7.57	6.09	4.98	3.96
11'201	11'250	10.15	8.86	7.62	6.13	5.02	4.00
11'251	11'300	10.18	8.90	7.65	6.17	5.06	4.04
11'301	11'350	10.23	8.94	7.70	6.23	5.09	4.09
11'351	11'400	10.26	8.98	7.75	6.27	5.13	4.12
11'401	11'450	10.29	9.02	7.79	6.32	5.16	4.17
11'451	11'500	10.34	9.07	7.84	6.38	5.20	4.22
11'501	11'550	10.37	9.11	7.88	6.43	5.24	4.25
11'551	11'600	10.41	9.15	7.92	6.48	5.28	4.29
11'601	11'650	10.44	9.19	7.97	6.53	5.31	4.34
11'651	11'700	10.48	9.22	8.01	6.57	5.34	4.37
11'701	11'750	10.51	9.26	8.05	6.62	5.37	4.41
11'751	11'800	10.56	9.32	8.10	6.68	5.42	4.46
11'801	11'850	10.59	9.35	8.14	6.72	5.45	4.49
11'851	11'900	10.62	9.39	8.18	6.76	5.48	4.53
11'901	11'950	10.66	9.43	8.22	6.81	5.52	4.57
11'951	12'000	10.69	9.47	8.26	6.86	5.55	4.60
12'001	12'050	10.73	9.51	8.29	6.90	5.58	4.64
12'051	12'100	10.77	9.55	8.35	6.96	5.62	4.69
12'101	12'150	10.80	9.58	8.39	7.00	5.66	4.72
12'151	12'200	10.83	9.63	8.43	7.04	5.69	4.76
12'201	12'250	10.87	9.66	8.47	7.08	5.73	4.79
12'251	12'300	10.91	9.69	8.51	7.13	5.76	4.82
12'301	12'350	10.95	9.73	8.55	7.17	5.81	4.86

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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
12'351	12'400	10.98	9.78	8.60	7.22	5.87	4.91
12'401	12'450	11.02	9.81	8.64	7.26	5.92	4.93
12'451	12'500	11.05	9.84	8.68	7.30	5.96	4.97
12'501	12'550	11.10	9.89	8.73	7.35	6.02	5.01
12'551	12'600	11.13	9.92	8.76	7.40	6.07	5.04
12'601	12'650	11.16	9.96	8.81	7.44	6.11	5.08
12'651	12'700	11.20	10.00	8.84	7.48	6.15	5.10
12'701	12'750	11.24	10.04	8.89	7.53	6.21	5.15
12'751	12'800	11.26	10.07	8.92	7.57	6.25	5.18
12'801	12'850	11.30	10.11	8.97	7.61	6.30	5.22
12'851	12'900	11.34	10.16	9.01	7.67	6.35	5.26
12'901	12'950	11.37	10.20	9.05	7.71	6.40	5.28
12'951	13'000	11.41	10.24	9.09	7.75	6.44	5.32
13'001	13'050	11.43	10.26	9.12	7.79	6.49	5.35
13'051	13'100	11.47	10.31	9.17	7.84	6.54	5.40
13'101	13'150	11.51	10.35	9.20	7.88	6.58	5.43
13'151	13'200	11.54	10.38	9.24	7.92	6.62	5.46
13'201	13'250	11.58	10.43	9.29	7.97	6.67	5.50
13'251	13'300	11.62	10.46	9.32	8.01	6.71	5.54
13'301	13'350	11.65	10.49	9.35	8.05	6.75	5.57
13'351	13'400	11.69	10.53	9.39	8.09	6.80	5.60
13'401	13'450	11.72	10.57	9.44	8.13	6.85	5.64
13'451	13'500	11.76	10.60	9.48	8.18	6.89	5.67
13'501	13'550	11.79	10.63	9.51	8.21	6.93	5.70
13'551	13'600	11.83	10.67	9.55	8.26	6.98	5.75
13'601	13'650	11.86	10.71	9.59	8.29	7.02	5.78
13'651	13'700	11.89	10.74	9.63	8.34	7.06	5.83
13'701	13'750	11.93	10.78	9.68	8.38	7.12	5.88
13'751	13'800	11.96	10.81	9.71	8.41	7.16	5.92
13'801	13'850	11.99	10.85	9.74	8.46	7.20	5.97
13'851	13'900	12.02	10.88	9.78	8.49	7.24	6.00
13'901	13'950	12.06	10.92	9.82	8.54	7.29	6.05
13'951	14'000	12.09	10.96	9.85	8.57	7.33	6.10
14'001	14'050	12.12	10.99	9.89	8.61	7.37	6.14
14'051	14'100	12.16	11.03	9.93	8.65	7.42	6.19
14'101	14'150	12.19	11.07	9.96	8.69	7.45	6.23
14'151	14'200	12.23	11.10	10.00	8.73	7.50	6.27
14'201	14'250	12.25	11.13	10.03	8.77	7.54	6.31
14'251	14'300	12.29	11.17	10.07	8.81	7.58	6.36
14'301	14'350	12.33	11.20	10.11	8.85	7.62	6.41
14'351	14'400	12.35	11.23	10.14	8.88	7.66	6.45
14'401	14'450	12.40	11.27	10.18	8.93	7.70	6.50
14'451	14'500	12.42	11.30	10.21	8.97	7.74	6.54
14'501	14'550	12.45	11.34	10.24	9.01	7.78	6.58
14'551	14'600	12.49	11.36	10.28	9.04	7.81	6.62
14'601	14'650	12.53	11.41	10.32	9.08	7.86	6.67
14'651	14'700	12.56	11.43	10.36	9.12	7.90	6.71
14'701	14'750	12.58	11.46	10.39	9.15	7.93	6.75
14'751	14'800	12.62	11.51	10.43	9.20	7.98	6.80
14'801	14'850	12.65	11.54	10.46	9.23	8.01	6.84
14'851	14'900	12.69	11.58	10.50	9.26	8.05	6.88
14'901	14'950	12.72	11.61	10.54	9.31	8.10	6.93

Tarifstufe		B0Y	B1Y	B2Y	B3Y	B4Y	B5Y
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	12.75	11.65	10.57	9.34	8.14	6.96
15'001	15'050	12.79	11.68	10.61	9.38	8.18	7.00
15'051	15'100	12.82	11.71	10.64	9.41	8.21	7.04
15'101	15'150	12.86	11.75	10.68	9.45	8.26	7.09
15'151	15'200	12.89	11.78	10.71	9.48	8.30	7.13
15'201	15'250	12.92	11.81	10.74	9.52	8.33	7.17
15'251	15'300	12.96	11.85	10.78	9.56	8.37	7.21
15'301	15'350	12.99	11.88	10.81	9.59	8.41	7.24
15'351	15'400	13.02	11.91	10.84	9.63	8.45	7.28
15'401	15'450	13.05	11.94	10.87	9.67	8.49	7.32
15'451	15'500	13.09	11.98	10.91	9.71	8.52	7.36
15'501	15'550	13.13	12.01	10.95	9.75	8.56	7.40
15'551	15'600	13.16	12.04	10.98	9.77	8.60	7.44
15'601	15'650	13.20	12.08	11.02	9.82	8.64	7.49
15'651	15'700	13.22	12.11	11.05	9.85	8.67	7.52
15'701	15'750	13.27	12.15	11.08	9.88	8.71	7.56
15'751	15'800	13.31	12.18	11.13	9.93	8.75	7.61
15'801	15'850	13.34	12.21	11.15	9.96	8.78	7.65
15'851	15'900	13.38	12.25	11.19	9.99	8.82	7.69
15'901	15'950	13.42	12.28	11.22	10.02	8.85	7.72
15'951	16'000	13.46	12.32	11.26	10.06	8.90	7.76
16'001	16'050	13.50	12.35	11.29	10.09	8.93	7.80
16'051	16'100	13.54	12.39	11.32	10.13	8.96	7.84
16'101	16'150	13.59	12.42	11.36	10.16	9.01	7.88
16'151	16'200	13.63	12.45	11.39	10.19	9.04	7.91
16'201	16'250	13.67	12.49	11.43	10.23	9.08	7.95
16'251	16'300	13.71	12.52	11.45	10.27	9.11	7.99
16'301	16'350	13.75	12.56	11.50	10.31	9.15	8.03
16'351	16'400	13.80	12.60	11.53	10.35	9.19	8.07
16'401	16'450	13.83	12.63	11.56	10.37	9.22	8.10
16'451	16'500	13.88	12.67	11.60	10.42	9.26	8.14
16'501	16'550	13.91	12.71	11.63	10.44	9.30	8.18
16'551	16'600	13.95	12.75	11.66	10.48	9.33	8.21
16'601	16'650	13.99	12.79	11.69	10.51	9.37	8.24
16'651	16'700	14.03	12.83	11.73	10.55	9.40	8.29
16'701	16'750	14.07	12.87	11.77	10.58	9.43	8.32
16'751	16'800	14.11	12.91	11.80	10.61	9.47	8.36
16'801	16'850	14.15	12.96	11.84	10.65	9.51	8.40
16'851	16'900	14.19	13.00	11.87	10.68	9.54	8.43
16'901	16'950	14.23	13.04	11.91	10.72	9.58	8.47
16'951	17'000	14.27	13.08	11.95	10.76	9.62	8.51
17'001	18'000	14.65	13.50	12.35	11.12	9.98	8.89
18'001	19'000	15.33	14.24	13.15	11.90	10.69	9.59
19'001	20'000	15.94	14.91	13.88	12.69	11.51	10.33
20'001	21'000	16.49	15.51	14.53	13.40	12.27	11.15
21'001	22'000	16.98	16.05	15.11	14.04	12.96	11.89
22'001	23'000	17.44	16.54	15.65	14.62	13.60	12.57
23'001	24'000	17.85	17.00	16.14	15.16	14.17	13.19
24'001	25'000	18.23	17.41	16.59	15.64	14.70	13.76
25'001	26'000	18.58	17.80	17.00	16.10	15.20	14.29
26'001	27'000	18.91	18.15	17.39	16.52	15.65	14.78
27'001	28'000	19.21	18.48	17.74	16.91	16.07	15.23

Tarifstufe		B0Y	B1Y	B2Y	B3Y	B4Y	B5Y
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	19.48	18.78	18.08	17.27	16.46	15.65
29'001	30'000	19.71	19.05	18.38	17.60	16.82	16.04
30'001	31'000	19.92	19.28	18.64	17.91	17.16	16.40
31'001	32'000	20.13	19.51	18.89	18.17	17.46	16.75
32'001	33'000	20.32	19.72	19.11	18.43	17.74	17.05
33'001	34'000	20.50	19.92	19.33	18.66	17.99	17.33
34'001	35'000	20.66	20.10	19.53	18.88	18.23	17.59
35'001	36'000	20.83	20.27	19.72	19.09	18.46	17.83
36'001	37'000	20.98	20.44	19.90	19.29	18.68	18.07
37'001	38'000	21.12	20.59	20.07	19.48	18.88	18.28
38'001	39'000	21.25	20.75	20.24	19.65	19.07	18.49
39'001	40'000	21.38	20.89	20.39	19.83	19.26	18.69
40'001	41'000	21.48	21.01	20.53	19.98	19.43	18.88
41'001	42'000	21.58	21.12	20.66	20.13	19.60	19.06
42'001	43'000	21.67	21.22	20.77	20.26	19.75	19.23
43'001	44'000	21.75	21.31	20.88	20.38	19.88	19.38
44'001	45'000	21.84	21.41	20.98	20.49	20.01	19.52
45'001	46'000	21.92	21.50	21.08	20.60	20.13	19.65
46'001	47'000	21.99	21.58	21.17	20.71	20.24	19.77
47'001	48'000	22.06	21.66	21.26	20.81	20.35	19.89
48'001	49'000	22.13	21.74	21.35	20.90	20.46	20.01
49'001	50'000	22.20	21.81	21.43	20.99	20.55	20.12
50'001	51'000	22.26	21.89	21.51	21.08	20.65	20.22
51'001	52'000	22.33	21.96	21.59	21.17	20.75	20.32
52'001	53'000	22.38	22.02	21.66	21.25	20.83	20.42
53'001	54'000	22.44	22.09	21.73	21.33	20.92	20.51
54'001	55'000	22.50	22.15	21.80	21.40	21.00	20.61
55'001	56'000	22.55	22.21	21.86	21.47	21.08	20.69
56'001	57'000	22.60	22.26	21.93	21.54	21.16	20.78
57'001	58'000	22.65	22.32	21.99	21.61	21.23	20.86
58'001	59'000	22.70	22.37	22.05	21.68	21.31	20.94
59'001	60'000	22.74	22.42	22.10	21.74	21.37	21.01
60'001	61'000	22.79	22.47	22.16	21.80	21.44	21.08
61'001	62'000	22.83	22.52	22.21	21.86	21.51	21.16
62'001	63'000	22.87	22.57	22.26	21.92	21.57	21.22
63'001	64'000	22.91	22.61	22.31	21.97	21.63	21.29
64'001	65'000	22.95	22.66	22.36	22.03	21.69	21.36
65'001	66'000	22.99	22.70	22.41	22.08	21.75	21.42
66'001	67'000	23.03	22.74	22.45	22.13	21.80	21.48
67'001	68'000	23.06	22.78	22.50	22.18	21.86	21.54
68'001	69'000	23.10	22.82	22.54	22.22	21.91	21.59
69'001	70'000	23.13	22.86	22.58	22.27	21.96	21.65
70'001	71'000	23.16	22.90	22.62	22.32	22.01	21.70
71'001	72'000	23.19	22.93	22.66	22.36	22.06	21.75
72'001	73'000	23.23	22.96	22.70	22.40	22.10	21.80
73'001	74'000	23.26	23.00	22.74	22.44	22.15	21.85
74'001	75'000	23.29	23.03	22.77	22.48	22.19	21.90
75'001	76'000	23.31	23.06	22.81	22.52	22.24	21.95
76'001	77'000	23.34	23.09	22.84	22.56	22.28	21.99
77'001	78'000	23.37	23.12	22.88	22.60	22.32	22.04
78'001	79'000	23.39	23.15	22.91	22.63	22.36	22.08
79'001	80'000	23.42	23.18	22.94	22.67	22.40	22.12

Tarifstufe		B0Y	B1Y	B2Y	B3Y	B4Y	B5Y
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	23.45	23.21	22.97	22.70	22.43	22.17
81'001	82'000	23.47	23.24	23.00	22.74	22.47	22.21
82'001	83'000	23.49	23.26	23.03	22.77	22.51	22.25
83'001	84'000	23.52	23.29	23.06	22.80	22.54	22.28
84'001	85'000	23.54	23.31	23.09	22.83	22.58	22.32
85'001	86'000	23.56	23.34	23.12	22.86	22.61	22.36
86'001	87'000	23.58	23.37	23.14	22.89	22.64	22.39
87'001	88'000	23.61	23.39	23.17	22.92	22.68	22.43
88'001	89'000	23.63	23.41	23.20	22.95	22.71	22.46
89'001	90'000	23.65	23.43	23.22	22.98	22.74	22.49
90'001	91'000	23.67	23.46	23.25	23.01	22.77	22.53
91'001	92'000	23.67	23.47	23.27	23.03	22.80	22.56
92'001	93'000	23.68	23.48	23.29	23.06	22.82	22.59
93'001	94'000	23.68	23.49	23.29	23.07	22.85	22.62
94'001	95'000	23.69	23.49	23.30	23.08	22.86	22.65
95'001	96'000	23.69	23.50	23.31	23.10	22.88	22.66
96'001	97'000	23.69	23.51	23.32	23.10	22.89	22.67
97'001	98'000	23.70	23.51	23.33	23.11	22.90	22.69
98'001	99'000	23.70	23.52	23.34	23.13	22.92	22.70
99'001	100'000	23.71	23.53	23.34	23.13	22.93	22.72
100'001	101'000	23.71	23.53	23.35	23.15	22.94	22.73
101'001	102'000	23.72	23.54	23.36	23.15	22.95	22.75
102'001	103'000	23.72	23.54	23.37	23.16	22.96	22.76
103'001	104'000	23.72	23.55	23.37	23.17	22.97	22.77
104'001	105'000	23.73	23.55	23.38	23.18	22.98	22.79
105'001	106'000	23.73	23.56	23.39	23.19	22.99	22.80
106'001	107'000	23.73	23.56	23.39	23.20	23.00	22.81
107'001	108'000	23.74	23.57	23.40	23.21	23.02	22.82
108'001	109'000	23.74	23.58	23.41	23.22	23.03	22.84
109'001	110'000	23.74	23.58	23.41	23.22	23.04	22.85
110'001	111'000	23.75	23.58	23.42	23.23	23.05	22.86
111'001	112'000	23.75	23.59	23.43	23.24	23.06	22.87
112'001	113'000	23.75	23.59	23.43	23.25	23.06	22.88
113'001	114'000	23.76	23.60	23.44	23.26	23.07	22.89
114'001	115'000	23.76	23.60	23.45	23.26	23.08	22.90
115'001	116'000	23.76	23.61	23.45	23.27	23.09	22.91
116'001	117'000	23.77	23.61	23.46	23.28	23.10	22.92
117'001	118'000	23.77	23.62	23.46	23.29	23.11	22.93
118'001	119'000	23.77	23.62	23.47	23.29	23.12	22.94
119'001	120'000	23.78	23.62	23.47	23.30	23.13	22.95
120'001	121'000	23.78	23.63	23.48	23.31	23.13	22.96
121'001	122'000	23.78	23.63	23.48	23.31	23.14	22.97
122'001	123'000	23.78	23.64	23.49	23.32	23.15	22.98
123'001	124'000	23.79	23.64	23.49	23.33	23.16	22.99
124'001	125'000	23.79	23.64	23.50	23.33	23.17	23.00
125'001	126'000	23.79	23.65	23.50	23.34	23.17	23.01
126'001	127'000	23.79	23.65	23.51	23.34	23.18	23.02
127'001	128'000	23.80	23.66	23.51	23.35	23.19	23.03