



Quellensteuer

Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis		
CHF		CHF	%	CHF		CHF	%	CHF		CHF	%	CHF		CHF	%
1	1'500	13.00	0.00	3'101	3'150	143.00	4.58	4'751	4'800	422.00	8.84	6'401	6'450	728.00	11.33
1'501	1'550	13.00	0.85	3'151	3'200	151.00	4.76	4'801	4'850	431.00	8.93	6'451	6'500	737.00	11.38
1'551	1'600	14.00	0.89	3'201	3'250	160.00	4.96	4'851	4'900	440.00	9.03	6'501	6'550	747.00	11.45
1'601	1'650	15.00	0.92	3'251	3'300	168.00	5.13	4'901	4'950	448.00	9.10	6'551	6'600	756.00	11.50
1'651	1'700	16.00	0.96	3'301	3'350	176.00	5.29	4'951	5'000	457.00	9.19	6'601	6'650	765.00	11.55
1'701	1'750	17.00	0.99	3'351	3'400	184.00	5.45	5'001	5'050	466.00	9.27	6'651	6'700	775.00	11.61
1'751	1'800	18.00	1.01	3'401	3'450	193.00	5.64	5'051	5'100	476.00	9.38	6'701	6'750	784.00	11.66
1'801	1'850	19.00	1.04	3'451	3'500	201.00	5.78	5'101	5'150	485.00	9.46	6'751	6'800	793.00	11.70
1'851	1'900	20.00	1.07	3'501	3'550	209.00	5.93	5'151	5'200	494.00	9.55	6'801	6'850	803.00	11.77
1'901	1'950	21.00	1.09	3'551	3'600	217.00	6.07	5'201	5'250	504.00	9.65	6'851	6'900	812.00	11.81
1'951	2'000	22.00	1.11	3'601	3'650	226.00	6.23	5'251	5'300	513.00	9.73	6'901	6'950	821.00	11.86
2'001	2'050	25.00	1.23	3'651	3'700	234.00	6.37	5'301	5'350	522.00	9.80	6'951	7'000	831.00	11.91
2'051	2'100	30.00	1.45	3'701	3'750	242.00	6.50	5'351	5'400	532.00	9.90	7'001	7'050	840.00	11.96
2'101	2'150	35.00	1.65	3'751	3'800	250.00	6.62	5'401	5'450	541.00	9.97	7'051	7'100	850.00	12.01
2'151	2'200	40.00	1.84	3'801	3'850	259.00	6.77	5'451	5'500	550.00	10.05	7'101	7'150	859.00	12.06
2'201	2'250	45.00	2.02	3'851	3'900	267.00	6.89	5'501	5'550	560.00	10.14	7'151	7'200	868.00	12.10
2'251	2'300	50.00	2.20	3'901	3'950	275.00	7.01	5'551	5'600	569.00	10.21	7'201	7'250	878.00	12.15
2'301	2'350	55.00	2.37	3'951	4'000	283.00	7.12	5'601	5'650	578.00	10.28	7'251	7'300	887.00	12.19
2'351	2'400	60.00	2.53	4'001	4'050	292.00	7.25	5'651	5'700	588.00	10.36	7'301	7'350	896.00	12.23
2'401	2'450	65.00	2.68	4'051	4'100	301.00	7.39	5'701	5'750	597.00	10.43	7'351	7'400	906.00	12.28
2'451	2'500	70.00	2.83	4'101	4'150	309.00	7.49	5'751	5'800	606.00	10.49	7'401	7'450	915.00	12.32
2'501	2'550	75.00	2.97	4'151	4'200	318.00	7.62	5'801	5'850	616.00	10.58	7'451	7'500	924.00	12.36
2'551	2'600	80.00	3.11	4'201	4'250	327.00	7.74	5'851	5'900	625.00	10.64	7'501	7'550	935.00	12.43
2'601	2'650	85.00	3.24	4'251	4'300	335.00	7.84	5'901	5'950	634.00	10.70	7'551	7'600	946.00	12.49
2'651	2'700	90.00	3.36	4'301	4'350	344.00	7.95	5'951	6'000	644.00	10.78	7'601	7'650	957.00	12.55
2'701	2'750	95.00	3.49	4'351	4'400	353.00	8.07	6'001	6'050	653.00	10.84	7'651	7'700	968.00	12.61
2'751	2'800	100.00	3.60	4'401	4'450	361.00	8.16	6'051	6'100	663.00	10.91	7'701	7'750	980.00	12.69
2'801	2'850	105.00	3.72	4'451	4'500	370.00	8.27	6'101	6'150	672.00	10.97	7'751	7'800	991.00	12.75
2'851	2'900	110.00	3.83	4'501	4'550	379.00	8.38	6'151	6'200	681.00	11.03	7'801	7'850	1'002.00	12.81
2'901	2'950	115.00	3.93	4'551	4'600	388.00	8.48	6'201	6'250	691.00	11.10	7'851	7'900	1'013.00	12.86
2'951	3'000	120.00	4.03	4'601	4'650	396.00	8.56	6'251	6'300	700.00	11.16	7'901	7'950	1'025.00	12.93
3'001	3'050	127.00	4.20	4'651	4'700	405.00	8.66	6'301	6'350	709.00	11.21	7'951	8'000	1'036.00	12.99
3'051	3'100	135.00	4.39	4'701	4'750	414.00	8.76	6'351	6'400	719.00	11.28	8'001	8'050	1'047.00	13.05



Quellensteuer

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CHF		CHF	%	CHF		CHF	%	CHF		CHF	%	CHF		CHF	%
8'051	8'100	1'058.00	13.10	9'701	9'750	1'430.00	14.70	11'351	11'400	1'866.00	16.40	13'001	13'050	2'314.00	17.77
8'101	8'150	1'070.00	13.17	9'751	9'800	1'441.00	14.74	11'401	11'450	1'879.00	16.45	13'051	13'100	2'328.00	17.80
8'151	8'200	1'081.00	13.22	9'801	9'850	1'452.00	14.78	11'451	11'500	1'893.00	16.50	13'101	13'150	2'342.00	17.84
8'201	8'250	1'092.00	13.28	9'851	9'900	1'463.00	14.82	11'501	11'550	1'906.00	16.54	13'151	13'200	2'355.00	17.87
8'251	8'300	1'103.00	13.33	9'901	9'950	1'475.00	14.86	11'551	11'600	1'920.00	16.59	13'201	13'250	2'369.00	17.91
8'301	8'350	1'115.00	13.39	9'951	10'000	1'486.00	14.90	11'601	11'650	1'934.00	16.64	13'251	13'300	2'382.00	17.94
8'351	8'400	1'126.00	13.44	10'001	10'050	1'498.00	14.94	11'651	11'700	1'947.00	16.68	13'301	13'350	2'396.00	17.98
8'401	8'450	1'137.00	13.50	10'051	10'100	1'512.00	15.01	11'701	11'750	1'961.00	16.72	13'351	13'400	2'410.00	18.02
8'451	8'500	1'148.00	13.55	10'101	10'150	1'526.00	15.07	11'751	11'800	1'974.00	16.76	13'401	13'450	2'423.00	18.05
8'501	8'550	1'160.00	13.61	10'151	10'200	1'539.00	15.13	11'801	11'850	1'988.00	16.81	13'451	13'500	2'437.00	18.09
8'551	8'600	1'171.00	13.66	10'201	10'250	1'553.00	15.19	11'851	11'900	2'002.00	16.86	13'501	13'550	2'450.00	18.11
8'601	8'650	1'182.00	13.70	10'251	10'300	1'566.00	15.24	11'901	11'950	2'015.00	16.90	13'551	13'600	2'464.00	18.15
8'651	8'700	1'193.00	13.75	10'301	10'350	1'580.00	15.30	11'951	12'000	2'029.00	16.94	13'601	13'650	2'478.00	18.19
8'701	8'750	1'205.00	13.81	10'351	10'400	1'594.00	15.36	12'001	12'050	2'042.00	16.98	13'651	13'700	2'491.00	18.22
8'751	8'800	1'216.00	13.86	10'401	10'450	1'607.00	15.41	12'051	12'100	2'056.00	17.03	13'701	13'750	2'505.00	18.25
8'801	8'850	1'227.00	13.90	10'451	10'500	1'621.00	15.47	12'101	12'150	2'070.00	17.07	13'751	13'800	2'518.00	18.28
8'851	8'900	1'238.00	13.95	10'501	10'550	1'634.00	15.52	12'151	12'200	2'083.00	17.11	13'801	13'850	2'532.00	18.31
8'901	8'950	1'250.00	14.01	10'551	10'600	1'648.00	15.58	12'201	12'250	2'097.00	17.15	13'851	13'900	2'546.00	18.35
8'951	9'000	1'261.00	14.05	10'601	10'650	1'662.00	15.64	12'251	12'300	2'110.00	17.19	13'901	13'950	2'559.00	18.38
9'001	9'050	1'272.00	14.09	10'651	10'700	1'675.00	15.69	12'301	12'350	2'124.00	17.23	13'951	14'000	2'573.00	18.41
9'051	9'100	1'283.00	14.14	10'701	10'750	1'689.00	15.75	12'351	12'400	2'138.00	17.28	14'001	14'050	2'586.00	18.44
9'101	9'150	1'295.00	14.19	10'751	10'800	1'702.00	15.80	12'401	12'450	2'151.00	17.31	14'051	14'100	2'600.00	18.47
9'151	9'200	1'306.00	14.23	10'801	10'850	1'716.00	15.85	12'451	12'500	2'165.00	17.35	14'101	14'150	2'614.00	18.51
9'201	9'250	1'317.00	14.28	10'851	10'900	1'730.00	15.91	12'501	12'550	2'178.00	17.39	14'151	14'200	2'627.00	18.53
9'251	9'300	1'328.00	14.32	10'901	10'950	1'743.00	15.95	12'551	12'600	2'192.00	17.43	14'201	14'250	2'641.00	18.57
9'301	9'350	1'340.00	14.37	10'951	11'000	1'757.00	16.01	12'601	12'650	2'206.00	17.47	14'251	14'300	2'654.00	18.59
9'351	9'400	1'351.00	14.41	11'001	11'050	1'770.00	16.05	12'651	12'700	2'219.00	17.51	14'301	14'350	2'668.00	18.62
9'401	9'450	1'362.00	14.45	11'051	11'100	1'784.00	16.11	12'701	12'750	2'233.00	17.55	14'351	14'400	2'682.00	18.66
9'451	9'500	1'373.00	14.49	11'101	11'150	1'798.00	16.16	12'751	12'800	2'246.00	17.58	14'401	14'450	2'695.00	18.68
9'501	9'550	1'385.00	14.54	11'151	11'200	1'811.00	16.21	12'801	12'850	2'260.00	17.62	14'451	14'500	2'709.00	18.72
9'551	9'600	1'396.00	14.58	11'201	11'250	1'825.00	16.26	12'851	12'900	2'274.00	17.66	14'501	14'550	2'722.00	18.74
9'601	9'650	1'407.00	14.62	11'251	11'300	1'838.00	16.30	12'901	12'950	2'287.00	17.69	14'551	14'600	2'736.00	18.77
9'651	9'700	1'418.00	14.66	11'301	11'350	1'852.00	16.35	12'951	13'000	2'301.00	17.73	14'601	14'650	2'750.00	18.80

# Tarif G - Ersatzeinkünfte 2023

für ausländische Arbeitnehmer/innen



## Quellensteuer

Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis		
CHF		CHF	%	CHF		CHF	%	CHF		CHF	%	CHF		CHF	%
14'651	14'700	2'763.00	18.83	16'301	16'350	3'294.00	20.18	17'951	18'000	3'845.00	21.39	19'601	19'650	4'396.00	22.40
14'701	14'750	2'777.00	18.86	16'351	16'400	3'311.00	20.22	18'001	18'050	3'862.00	21.43	19'651	19'700	4'413.00	22.43
14'751	14'800	2'790.00	18.88	16'401	16'450	3'327.00	20.26	18'051	18'100	3'879.00	21.46	19'701	19'750	4'430.00	22.46
14'801	14'850	2'804.00	18.91	16'451	16'500	3'344.00	20.30	18'101	18'150	3'895.00	21.49	19'751	19'800	4'446.00	22.48
14'851	14'900	2'818.00	18.94	16'501	16'550	3'361.00	20.34	18'151	18'200	3'912.00	21.52	19'801	19'850	4'463.00	22.51
14'901	14'950	2'831.00	18.97	16'551	16'600	3'378.00	20.38	18'201	18'250	3'929.00	21.56	19'851	19'900	4'480.00	22.54
14'951	15'000	2'845.00	19.00	16'601	16'650	3'394.00	20.42	18'251	18'300	3'945.00	21.59	19'901	19'950	4'496.00	22.56
15'001	15'050	2'860.00	19.03	16'651	16'700	3'411.00	20.46	18'301	18'350	3'962.00	21.62	19'951	20'000	4'513.00	22.59
15'051	15'100	2'877.00	19.08	16'701	16'750	3'428.00	20.50	18'351	18'400	3'979.00	21.65	20'001	20'050	4'530.00	22.62
15'101	15'150	2'893.00	19.13	16'751	16'800	3'444.00	20.53	18'401	18'450	3'995.00	21.68	20'051	20'100	4'547.00	22.65
15'151	15'200	2'910.00	19.18	16'801	16'850	3'461.00	20.57	18'451	18'500	4'012.00	21.72	20'101	20'150	4'563.00	22.67
15'201	15'250	2'927.00	19.22	16'851	16'900	3'478.00	20.61	18'501	18'550	4'029.00	21.75	20'151	20'200	4'580.00	22.70
15'251	15'300	2'943.00	19.27	16'901	16'950	3'494.00	20.64	18'551	18'600	4'046.00	21.78	20'201	20'250	4'597.00	22.73
15'301	15'350	2'960.00	19.31	16'951	17'000	3'511.00	20.68	18'601	18'650	4'062.00	21.81	20'251	20'300	4'613.00	22.75
15'351	15'400	2'977.00	19.36	17'001	17'050	3'528.00	20.72	18'651	18'700	4'079.00	21.84	20'301	20'350	4'630.00	22.78
15'401	15'450	2'993.00	19.40	17'051	17'100	3'545.00	20.76	18'701	18'750	4'096.00	21.87	20'351	20'400	4'647.00	22.81
15'451	15'500	3'010.00	19.45	17'101	17'150	3'561.00	20.79	18'751	18'800	4'112.00	21.90	20'401	20'450	4'663.00	22.83
15'501	15'550	3'027.00	19.50	17'151	17'200	3'578.00	20.83	18'801	18'850	4'129.00	21.93	20'451	20'500	4'680.00	22.86
15'551	15'600	3'044.00	19.54	17'201	17'250	3'595.00	20.87	18'851	18'900	4'146.00	21.97	20'501	20'550	4'697.00	22.88
15'601	15'650	3'060.00	19.58	17'251	17'300	3'611.00	20.90	18'901	18'950	4'162.00	21.99	20'551	20'600	4'714.00	22.91
15'651	15'700	3'077.00	19.63	17'301	17'350	3'628.00	20.94	18'951	19'000	4'179.00	22.02	20'601	20'650	4'730.00	22.93
15'701	15'750	3'094.00	19.68	17'351	17'400	3'645.00	20.98	19'001	19'050	4'196.00	22.06	20'651	20'700	4'747.00	22.96
15'751	15'800	3'110.00	19.71	17'401	17'450	3'661.00	21.01	19'051	19'100	4'213.00	22.09	20'701	20'750	4'764.00	22.99
15'801	15'850	3'127.00	19.76	17'451	17'500	3'678.00	21.05	19'101	19'150	4'229.00	22.11	20'751	20'800	4'780.00	23.01
15'851	15'900	3'144.00	19.80	17'501	17'550	3'695.00	21.08	19'151	19'200	4'246.00	22.14	20'801	20'850	4'797.00	23.03
15'901	15'950	3'160.00	19.84	17'551	17'600	3'712.00	21.12	19'201	19'250	4'263.00	22.17	20'851	20'900	4'814.00	23.06
15'951	16'000	3'177.00	19.89	17'601	17'650	3'728.00	21.15	19'251	19'300	4'279.00	22.20	20'901	20'950	4'830.00	23.08
16'001	16'050	3'194.00	19.93	17'651	17'700	3'745.00	21.19	19'301	19'350	4'296.00	22.23	20'951	21'000	4'847.00	23.11
16'051	16'100	3'211.00	19.98	17'701	17'750	3'762.00	21.22	19'351	19'400	4'313.00	22.26	21'001	21'050	4'864.00	23.13
16'101	16'150	3'227.00	20.01	17'751	17'800	3'778.00	21.25	19'401	19'450	4'329.00	22.29	21'051	21'100	4'881.00	23.16
16'151	16'200	3'244.00	20.06	17'801	17'850	3'795.00	21.29	19'451	19'500	4'346.00	22.32	21'101	21'150	4'897.00	23.18
16'201	16'250	3'261.00	20.10	17'851	17'900	3'812.00	21.33	19'501	19'550	4'363.00	22.35	21'151	21'200	4'914.00	23.21
16'251	16'300	3'277.00	20.14	17'901	17'950	3'828.00	21.36	19'551	19'600	4'380.00	22.38	21'201	21'250	4'931.00	23.23

# Tarif G - Ersatzeinkünfte 2023

für ausländische Arbeitnehmer/innen



## Quellensteuer

Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis		
CHF		CHF	%	CHF		CHF	%	CHF		CHF	%	CHF		CHF	%
21'251	21'300	4'947.00	23.25	22'901	22'950	5'498.00	23.98	24'551	24'600	6'050.00	24.62	26'201	26'250	6'601.00	25.17
21'301	21'350	4'964.00	23.28	22'951	23'000	5'515.00	24.00	24'601	24'650	6'066.00	24.63	26'251	26'300	6'617.00	25.18
21'351	21'400	4'981.00	23.30	23'001	23'050	5'532.00	24.03	24'651	24'700	6'083.00	24.65	26'301	26'350	6'634.00	25.20
21'401	21'450	4'997.00	23.32	23'051	23'100	5'549.00	24.05	24'701	24'750	6'100.00	24.67	26'351	26'400	6'651.00	25.22
21'451	21'500	5'014.00	23.35	23'101	23'150	5'565.00	24.06	24'751	24'800	6'116.00	24.69	26'401	26'450	6'667.00	25.23
21'501	21'550	5'031.00	23.37	23'151	23'200	5'582.00	24.09	24'801	24'850	6'133.00	24.70	26'451	26'500	6'684.00	25.25
21'551	21'600	5'048.00	23.40	23'201	23'250	5'599.00	24.11	24'851	24'900	6'150.00	24.72	26'501	26'550	6'701.00	25.26
21'601	21'650	5'064.00	23.42	23'251	23'300	5'615.00	24.12	24'901	24'950	6'166.00	24.74	26'551	26'600	6'718.00	25.28
21'651	21'700	5'081.00	23.44	23'301	23'350	5'632.00	24.15	24'951	25'000	6'183.00	24.76	26'601	26'650	6'734.00	25.29
21'701	21'750	5'098.00	23.47	23'351	23'400	5'649.00	24.17	25'001	25'050	6'200.00	24.78	26'651	26'700	6'751.00	25.31
21'751	21'800	5'114.00	23.49	23'401	23'450	5'665.00	24.18	25'051	25'100	6'217.00	24.79	26'701	26'750	6'768.00	25.32
21'801	21'850	5'131.00	23.51	23'451	23'500	5'682.00	24.20	25'101	25'150	6'233.00	24.81	26'751	26'800	6'784.00	25.34
21'851	21'900	5'148.00	23.53	23'501	23'550	5'699.00	24.23	25'151	25'200	6'250.00	24.83	26'801	26'850	6'801.00	25.35
21'901	21'950	5'164.00	23.55	23'551	23'600	5'716.00	24.25	25'201	25'250	6'267.00	24.84	26'851	26'900	6'818.00	25.37
21'951	22'000	5'181.00	23.58	23'601	23'650	5'732.00	24.26	25'251	25'300	6'283.00	24.86	26'901	26'950	6'834.00	25.38
22'001	22'050	5'198.00	23.60	23'651	23'700	5'749.00	24.28	25'301	25'350	6'300.00	24.88	26'951	27'000	6'851.00	25.40
22'051	22'100	5'215.00	23.62	23'701	23'750	5'766.00	24.30	25'351	25'400	6'317.00	24.89	27'001	27'050	6'868.00	25.41
22'101	22'150	5'231.00	23.64	23'751	23'800	5'782.00	24.32	25'401	25'450	6'333.00	24.91	27'051	27'100	6'885.00	25.43
22'151	22'200	5'248.00	23.67	23'801	23'850	5'799.00	24.34	25'451	25'500	6'350.00	24.93	27'101	27'150	6'901.00	25.44
22'201	22'250	5'265.00	23.69	23'851	23'900	5'816.00	24.36	25'501	25'550	6'367.00	24.94	27'151	27'200	6'918.00	25.46
22'251	22'300	5'281.00	23.71	23'901	23'950	5'832.00	24.38	25'551	25'600	6'384.00	24.96	27'201	27'250	6'935.00	25.47
22'301	22'350	5'298.00	23.73	23'951	24'000	5'849.00	24.40	25'601	25'650	6'400.00	24.98	27'251	27'300	6'951.00	25.48
22'351	22'400	5'315.00	23.75	24'001	24'050	5'866.00	24.42	25'651	25'700	6'417.00	24.99	27'301	27'350	6'968.00	25.50
22'401	22'450	5'331.00	23.77	24'051	24'100	5'883.00	24.44	25'701	25'750	6'434.00	25.01	27'351	27'400	6'985.00	25.52
22'451	22'500	5'348.00	23.80	24'101	24'150	5'899.00	24.45	25'751	25'800	6'450.00	25.02	27'401	27'450	7'001.00	25.53
22'501	22'550	5'365.00	23.82	24'151	24'200	5'916.00	24.47	25'801	25'850	6'467.00	25.04	27'451	27'500	7'018.00	25.54
22'551	22'600	5'382.00	23.84	24'201	24'250	5'933.00	24.49	25'851	25'900	6'484.00	25.06	27'501	27'550	7'035.00	25.56
22'601	22'650	5'398.00	23.86	24'251	24'300	5'949.00	24.51	25'901	25'950	6'500.00	25.07	27'551	27'600	7'052.00	25.57
22'651	22'700	5'415.00	23.88	24'301	24'350	5'966.00	24.53	25'951	26'000	6'517.00	25.09	27'601	27'650	7'068.00	25.59
22'701	22'750	5'432.00	23.90	24'351	24'400	5'983.00	24.55	26'001	26'050	6'534.00	25.11	27'651	27'700	7'085.00	25.60
22'751	22'800	5'448.00	23.92	24'401	24'450	5'999.00	24.56	26'051	26'100	6'551.00	25.12	27'701	27'750	7'102.00	25.62
22'801	22'850	5'465.00	23.94	24'451	24'500	6'016.00	24.58	26'101	26'150	6'567.00	25.14	27'751	27'800	7'118.00	25.63
22'851	22'900	5'482.00	23.97	24'501	24'550	6'033.00	24.60	26'151	26'200	6'584.00	25.15	27'801	27'850	7'135.00	25.64



Quellensteuer

Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis		
CHF		CHF	%	CHF		CHF	%	CHF		CHF	%	CHF		CHF	%
27'851	27'900	7'152.00	25.66	29'501	29'550	7'703.00	26.09	31'151	31'200	8'254.00	26.48	32'801	32'850	8'805.00	26.82
27'901	27'950	7'168.00	25.67	29'551	29'600	7'720.00	26.10	31'201	31'250	8'271.00	26.49	32'851	32'900	8'822.00	26.83
27'951	28'000	7'185.00	25.68	29'601	29'650	7'736.00	26.11	31'251	31'300	8'287.00	26.50	32'901	32'950	8'838.00	26.84
28'001	28'050	7'202.00	25.70	29'651	29'700	7'753.00	26.13	31'301	31'350	8'304.00	26.51	32'951	33'000	8'855.00	26.85
28'051	28'100	7'219.00	25.71	29'701	29'750	7'770.00	26.14	31'351	31'400	8'321.00	26.52	33'001	33'050	8'872.00	26.86
28'101	28'150	7'235.00	25.72	29'751	29'800	7'786.00	26.15	31'401	31'450	8'337.00	26.53	33'051	33'100	8'889.00	26.88
28'151	28'200	7'252.00	25.74	29'801	29'850	7'803.00	26.16	31'451	31'500	8'354.00	26.54	33'101	33'150	8'905.00	26.88
28'201	28'250	7'269.00	25.75	29'851	29'900	7'820.00	26.18	31'501	31'550	8'371.00	26.55	33'151	33'200	8'922.00	26.89
28'251	28'300	7'285.00	25.76	29'901	29'950	7'836.00	26.19	31'551	31'600	8'388.00	26.57	33'201	33'250	8'939.00	26.90
28'301	28'350	7'302.00	25.78	29'951	30'000	7'853.00	26.20	31'601	31'650	8'404.00	26.57	33'251	33'300	8'955.00	26.91
28'351	28'400	7'319.00	25.79	30'001	30'050	7'870.00	26.21	31'651	31'700	8'421.00	26.59	33'301	33'350	8'972.00	26.92
28'401	28'450	7'335.00	25.80	30'051	30'100	7'887.00	26.22	31'701	31'750	8'438.00	26.60	33'351	33'400	8'989.00	26.93
28'451	28'500	7'352.00	25.82	30'101	30'150	7'903.00	26.23	31'751	31'800	8'454.00	26.61	33'401	33'450	9'005.00	26.94
28'501	28'550	7'369.00	25.83	30'151	30'200	7'920.00	26.25	31'801	31'850	8'471.00	26.62	33'451	33'500	9'022.00	26.95
28'551	28'600	7'386.00	25.85	30'201	30'250	7'937.00	26.26	31'851	31'900	8'488.00	26.63	33'501	33'550	9'039.00	26.96
28'601	28'650	7'402.00	25.86	30'251	30'300	7'953.00	26.27	31'901	31'950	8'504.00	26.64	33'551	33'600	9'056.00	26.97
28'651	28'700	7'419.00	25.87	30'301	30'350	7'970.00	26.28	31'951	32'000	8'521.00	26.65	33'601	33'650	9'072.00	26.98
28'701	28'750	7'436.00	25.89	30'351	30'400	7'987.00	26.29	32'001	32'050	8'538.00	26.66	33'651	33'700	9'089.00	26.99
28'751	28'800	7'452.00	25.90	30'401	30'450	8'003.00	26.30	32'051	32'100	8'555.00	26.67	33'701	33'750	9'106.00	27.00
28'801	28'850	7'469.00	25.91	30'451	30'500	8'020.00	26.32	32'101	32'150	8'571.00	26.68	33'751	33'800	9'122.00	27.01
28'851	28'900	7'486.00	25.93	30'501	30'550	8'037.00	26.33	32'151	32'200	8'588.00	26.69	33'801	33'850	9'139.00	27.02
28'901	28'950	7'502.00	25.94	30'551	30'600	8'054.00	26.34	32'201	32'250	8'605.00	26.70	33'851	33'900	9'156.00	27.03
28'951	29'000	7'519.00	25.95	30'601	30'650	8'070.00	26.35	32'251	32'300	8'621.00	26.71	33'901	33'950	9'172.00	27.04
29'001	29'050	7'536.00	25.96	30'651	30'700	8'087.00	26.36	32'301	32'350	8'638.00	26.72	33'951	34'000	9'189.00	27.05
29'051	29'100	7'553.00	25.98	30'701	30'750	8'104.00	26.38	32'351	32'400	8'655.00	26.73	34'001	34'050	9'206.00	27.06
29'101	29'150	7'569.00	25.99	30'751	30'800	8'120.00	26.39	32'401	32'450	8'671.00	26.74	34'051	34'100	9'223.00	27.07
29'151	29'200	7'586.00	26.00	30'801	30'850	8'137.00	26.40	32'451	32'500	8'688.00	26.75	34'101	34'150	9'239.00	27.07
29'201	29'250	7'603.00	26.02	30'851	30'900	8'154.00	26.41	32'501	32'550	8'705.00	26.76	34'151	34'200	9'256.00	27.08
29'251	29'300	7'619.00	26.03	30'901	30'950	8'170.00	26.42	32'551	32'600	8'722.00	26.78	34'201	34'250	9'273.00	27.09
29'301	29'350	7'636.00	26.04	30'951	31'000	8'187.00	26.43	32'601	32'650	8'738.00	26.78	34'251	34'300	9'289.00	27.10
29'351	29'400	7'653.00	26.05	31'001	31'050	8'204.00	26.44	32'651	32'700	8'755.00	26.79	34'301	34'350	9'306.00	27.11
29'401	29'450	7'669.00	26.06	31'051	31'100	8'221.00	26.46	32'701	32'750	8'772.00	26.81	34'351	34'400	9'323.00	27.12
29'451	29'500	7'686.00	26.08	31'101	31'150	8'237.00	26.46	32'751	32'800	8'788.00	26.81	34'401	34'450	9'339.00	27.13

# Tarif G - Ersatzeinkünfte 2023

für ausländische Arbeitnehmer/innen



## Quellensteuer

Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis		
CHF		CHF	%	CHF		CHF	%	CHF		CHF	%	CHF		CHF	%
34'451	34'500	9'356.00	27.14	36'101	36'150	9'907.00	27.42	37'751	37'800	10'458.00	27.68	39'401	39'450	11'009.00	27.92
34'501	34'550	9'373.00	27.15	36'151	36'200	9'924.00	27.43	37'801	37'850	10'475.00	27.69	39'451	39'500	11'026.00	27.93
34'551	34'600	9'390.00	27.16	36'201	36'250	9'941.00	27.44	37'851	37'900	10'492.00	27.70	39'501	39'550	11'043.00	27.94
34'601	34'650	9'406.00	27.17	36'251	36'300	9'957.00	27.45	37'901	37'950	10'508.00	27.71	39'551	39'600	11'060.00	27.95
34'651	34'700	9'423.00	27.18	36'301	36'350	9'974.00	27.46	37'951	38'000	10'525.00	27.72	39'601	39'650	11'076.00	27.95
34'701	34'750	9'440.00	27.19	36'351	36'400	9'991.00	27.47	38'001	38'050	10'542.00	27.72	39'651	39'700	11'093.00	27.96
34'751	34'800	9'456.00	27.19	36'401	36'450	10'007.00	27.47	38'051	38'100	10'559.00	27.73	39'701	39'750	11'110.00	27.97
34'801	34'850	9'473.00	27.20	36'451	36'500	10'024.00	27.48	38'101	38'150	10'575.00	27.74	39'751	39'800	11'126.00	27.97
34'851	34'900	9'490.00	27.21	36'501	36'550	10'041.00	27.49	38'151	38'200	10'592.00	27.75	39'801	39'850	11'143.00	27.98
34'901	34'950	9'506.00	27.22	36'551	36'600	10'058.00	27.50	38'201	38'250	10'609.00	27.75	39'851	39'900	11'160.00	27.99
34'951	35'000	9'523.00	27.23	36'601	36'650	10'074.00	27.51	38'251	38'300	10'625.00	27.76	39'901	39'950	11'176.00	27.99
35'001	35'050	9'540.00	27.24	36'651	36'700	10'091.00	27.51	38'301	38'350	10'642.00	27.77	39'951	40'000	11'193.00	28.00
35'051	35'100	9'557.00	27.25	36'701	36'750	10'108.00	27.52	38'351	38'400	10'659.00	27.78	40'001	40'050	11'210.00	28.01
35'101	35'150	9'573.00	27.25	36'751	36'800	10'124.00	27.53	38'401	38'450	10'675.00	27.78	40'051	40'100	11'227.00	28.01
35'151	35'200	9'590.00	27.26	36'801	36'850	10'141.00	27.54	38'451	38'500	10'692.00	27.79	40'101	40'150	11'243.00	28.02
35'201	35'250	9'607.00	27.27	36'851	36'900	10'158.00	27.55	38'501	38'550	10'709.00	27.80	40'151	40'200	11'260.00	28.03
35'251	35'300	9'623.00	27.28	36'901	36'950	10'174.00	27.55	38'551	38'600	10'726.00	27.81	40'201	40'250	11'277.00	28.03
35'301	35'350	9'640.00	27.29	36'951	37'000	10'191.00	27.56	38'601	38'650	10'742.00	27.81	40'251	40'300	11'293.00	28.04
35'351	35'400	9'657.00	27.30	37'001	37'050	10'208.00	27.57	38'651	38'700	10'759.00	27.82	40'301	40'350	11'310.00	28.05
35'401	35'450	9'673.00	27.31	37'051	37'100	10'225.00	27.58	38'701	38'750	10'776.00	27.83	40'351	40'400	11'327.00	28.05
35'451	35'500	9'690.00	27.32	37'101	37'150	10'241.00	27.59	38'751	38'800	10'792.00	27.83	40'401	40'450	11'343.00	28.06
35'501	35'550	9'707.00	27.32	37'151	37'200	10'258.00	27.59	38'801	38'850	10'809.00	27.84	40'451	40'500	11'360.00	28.07
35'551	35'600	9'724.00	27.33	37'201	37'250	10'275.00	27.60	38'851	38'900	10'826.00	27.85	40'501	40'550	11'377.00	28.07
35'601	35'650	9'740.00	27.34	37'251	37'300	10'291.00	27.61	38'901	38'950	10'842.00	27.85	40'551	40'600	11'394.00	28.08
35'651	35'700	9'757.00	27.35	37'301	37'350	10'308.00	27.62	38'951	39'000	10'859.00	27.86	40'601	40'650	11'410.00	28.09
35'701	35'750	9'774.00	27.36	37'351	37'400	10'325.00	27.63	39'001	39'050	10'876.00	27.87	40'651	40'700	11'427.00	28.09
35'751	35'800	9'790.00	27.37	37'401	37'450	10'341.00	27.63	39'051	39'100	10'893.00	27.88	40'701	40'750	11'444.00	28.10
35'801	35'850	9'807.00	27.37	37'451	37'500	10'358.00	27.64	39'101	39'150	10'909.00	27.88	40'751	40'800	11'460.00	28.11
35'851	35'900	9'824.00	27.38	37'501	37'550	10'375.00	27.65	39'151	39'200	10'926.00	27.89	40'801	40'850	11'477.00	28.11
35'901	35'950	9'840.00	27.39	37'551	37'600	10'392.00	27.66	39'201	39'250	10'943.00	27.90	40'851	40'900	11'494.00	28.12
35'951	36'000	9'857.00	27.40	37'601	37'650	10'408.00	27.66	39'251	39'300	10'959.00	27.90	40'901	40'950	11'510.00	28.12
36'001	36'050	9'874.00	27.41	37'651	37'700	10'425.00	27.67	39'301	39'350	10'976.00	27.91	40'951	41'000	11'527.00	28.13
36'051	36'100	9'891.00	27.42	37'701	37'750	10'442.00	27.68	39'351	39'400	10'993.00	27.92	41'001	41'050	11'544.00	28.14



Quellensteuer

Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis		
CHF		CHF	%	CHF		CHF	%	CHF		CHF	%	CHF		CHF	%
41'051	41'100	11'561.00	28.15	42'701	42'750	12'112.00	28.35	44'351	44'400	12'663.00	28.54	46'001	46'050	13'214.00	28.71
41'101	41'150	11'577.00	28.15	42'751	42'800	12'128.00	28.35	44'401	44'450	12'679.00	28.54	46'051	46'100	13'231.00	28.72
41'151	41'200	11'594.00	28.16	42'801	42'850	12'145.00	28.36	44'451	44'500	12'696.00	28.55	46'101	46'150	13'247.00	28.72
41'201	41'250	11'611.00	28.16	42'851	42'900	12'162.00	28.37	44'501	44'550	12'713.00	28.55	46'151	46'200	13'264.00	28.73
41'251	41'300	11'627.00	28.17	42'901	42'950	12'178.00	28.37	44'551	44'600	12'730.00	28.56	46'201	46'250	13'281.00	28.73
41'301	41'350	11'644.00	28.18	42'951	43'000	12'195.00	28.38	44'601	44'650	12'746.00	28.56	46'251	46'300	13'297.00	28.73
41'351	41'400	11'661.00	28.18	43'001	43'050	12'212.00	28.38	44'651	44'700	12'763.00	28.57	46'301	46'350	13'314.00	28.74
41'401	41'450	11'677.00	28.19	43'051	43'100	12'229.00	28.39	44'701	44'750	12'780.00	28.57	46'351	46'400	13'331.00	28.75
41'451	41'500	11'694.00	28.20	43'101	43'150	12'245.00	28.39	44'751	44'800	12'796.00	28.58	46'401	46'450	13'347.00	28.75
41'501	41'550	11'711.00	28.20	43'151	43'200	12'262.00	28.40	44'801	44'850	12'813.00	28.58	46'451	46'500	13'364.00	28.76
41'551	41'600	11'728.00	28.21	43'201	43'250	12'279.00	28.41	44'851	44'900	12'830.00	28.59	46'501	46'550	13'381.00	28.76
41'601	41'650	11'744.00	28.21	43'251	43'300	12'295.00	28.41	44'901	44'950	12'846.00	28.59	46'551	46'600	13'398.00	28.77
41'651	41'700	11'761.00	28.22	43'301	43'350	12'312.00	28.42	44'951	45'000	12'863.00	28.60	46'601	46'650	13'414.00	28.77
41'701	41'750	11'778.00	28.23	43'351	43'400	12'329.00	28.42	45'001	45'050	12'880.00	28.61	46'651	46'700	13'431.00	28.78
41'751	41'800	11'794.00	28.23	43'401	43'450	12'345.00	28.43	45'051	45'100	12'897.00	28.61	46'701	46'750	13'448.00	28.78
41'801	41'850	11'811.00	28.24	43'451	43'500	12'362.00	28.43	45'101	45'150	12'913.00	28.62	46'751	46'800	13'464.00	28.78
41'851	41'900	11'828.00	28.25	43'501	43'550	12'379.00	28.44	45'151	45'200	12'930.00	28.62	46'801	46'850	13'481.00	28.79
41'901	41'950	11'844.00	28.25	43'551	43'600	12'396.00	28.45	45'201	45'250	12'947.00	28.63	46'851	46'900	13'498.00	28.80
41'951	42'000	11'861.00	28.26	43'601	43'650	12'412.00	28.45	45'251	45'300	12'963.00	28.63	46'901	46'950	13'514.00	28.80
42'001	42'050	11'878.00	28.26	43'651	43'700	12'429.00	28.46	45'301	45'350	12'980.00	28.64	46'951	47'000	13'531.00	28.80
42'051	42'100	11'895.00	28.27	43'701	43'750	12'446.00	28.46	45'351	45'400	12'997.00	28.64	47'001	47'050	13'548.00	28.81
42'101	42'150	11'911.00	28.28	43'751	43'800	12'462.00	28.47	45'401	45'450	13'013.00	28.65	47'051	47'100	13'565.00	28.82
42'151	42'200	11'928.00	28.28	43'801	43'850	12'479.00	28.47	45'451	45'500	13'030.00	28.65	47'101	47'150	13'581.00	28.82
42'201	42'250	11'945.00	28.29	43'851	43'900	12'496.00	28.48	45'501	45'550	13'047.00	28.66	47'151	47'200	13'598.00	28.82
42'251	42'300	11'961.00	28.29	43'901	43'950	12'512.00	28.48	45'551	45'600	13'064.00	28.66	47'201	47'250	13'615.00	28.83
42'301	42'350	11'978.00	28.30	43'951	44'000	12'529.00	28.49	45'601	45'650	13'080.00	28.67	47'251	47'300	13'631.00	28.83
42'351	42'400	11'995.00	28.31	44'001	44'050	12'546.00	28.50	45'651	45'700	13'097.00	28.67	47'301	47'350	13'648.00	28.84
42'401	42'450	12'011.00	28.31	44'051	44'100	12'563.00	28.50	45'701	45'750	13'114.00	28.68	47'351	47'400	13'665.00	28.84
42'451	42'500	12'028.00	28.32	44'101	44'150	12'579.00	28.51	45'751	45'800	13'130.00	28.68	47'401	47'450	13'681.00	28.85
42'501	42'550	12'045.00	28.32	44'151	44'200	12'596.00	28.51	45'801	45'850	13'147.00	28.69	47'451	47'500	13'698.00	28.85
42'551	42'600	12'062.00	28.33	44'201	44'250	12'613.00	28.52	45'851	45'900	13'164.00	28.70	47'501	47'550	13'715.00	28.86
42'601	42'650	12'078.00	28.34	44'251	44'300	12'629.00	28.52	45'901	45'950	13'180.00	28.70	47'551	47'600	13'732.00	28.86
42'651	42'700	12'095.00	28.34	44'301	44'350	12'646.00	28.53	45'951	46'000	13'197.00	28.70	47'601	47'650	13'748.00	28.87



Quellensteuer

Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis		
CHF		CHF	%	CHF		CHF	%	CHF		CHF	%	CHF		CHF	%
47'651	47'700	13'765.00	28.87	49'301	49'350	14'316.00	29.02	50'951	51'000	14'867.00	29.17	52'601	52'650	15'418.00	29.30
47'701	47'750	13'782.00	28.88	49'351	49'400	14'333.00	29.03	51'001	51'050	14'884.00	29.17	52'651	52'700	15'435.00	29.30
47'751	47'800	13'798.00	28.88	49'401	49'450	14'349.00	29.03	51'051	51'100	14'901.00	29.17	52'701	52'750	15'452.00	29.31
47'801	47'850	13'815.00	28.89	49'451	49'500	14'366.00	29.04	51'101	51'150	14'917.00	29.18	52'751	52'800	15'468.00	29.31
47'851	47'900	13'832.00	28.89	49'501	49'550	14'383.00	29.04	51'151	51'200	14'934.00	29.18	52'801	52'850	15'485.00	29.31
47'901	47'950	13'848.00	28.90	49'551	49'600	14'400.00	29.05	51'201	51'250	14'951.00	29.19	52'851	52'900	15'502.00	29.32
47'951	48'000	13'865.00	28.90	49'601	49'650	14'416.00	29.05	51'251	51'300	14'967.00	29.19	52'901	52'950	15'518.00	29.32
48'001	48'050	13'882.00	28.91	49'651	49'700	14'433.00	29.05	51'301	51'350	14'984.00	29.19	52'951	53'000	15'535.00	29.33
48'051	48'100	13'899.00	28.91	49'701	49'750	14'450.00	29.06	51'351	51'400	15'001.00	29.20	53'001	53'050	15'552.00	29.33
48'101	48'150	13'915.00	28.91	49'751	49'800	14'466.00	29.06	51'401	51'450	15'017.00	29.20	53'051	53'100	15'569.00	29.33
48'151	48'200	13'932.00	28.92	49'801	49'850	14'483.00	29.07	51'451	51'500	15'034.00	29.21	53'101	53'150	15'585.00	29.34
48'201	48'250	13'949.00	28.92	49'851	49'900	14'500.00	29.07	51'501	51'550	15'051.00	29.21	53'151	53'200	15'602.00	29.34
48'251	48'300	13'965.00	28.93	49'901	49'950	14'516.00	29.08	51'551	51'600	15'068.00	29.22	53'201	53'250	15'619.00	29.35
48'301	48'350	13'982.00	28.93	49'951	50'000	14'533.00	29.08	51'601	51'650	15'084.00	29.22	53'251	53'300	15'635.00	29.35
48'351	48'400	13'999.00	28.94	50'001	50'050	14'550.00	29.09	51'651	51'700	15'101.00	29.22	53'301	53'350	15'652.00	29.35
48'401	48'450	14'015.00	28.94	50'051	50'100	14'567.00	29.09	51'701	51'750	15'118.00	29.23	53'351	53'400	15'669.00	29.36
48'451	48'500	14'032.00	28.95	50'101	50'150	14'583.00	29.09	51'751	51'800	15'134.00	29.23	53'401	53'450	15'685.00	29.36
48'501	48'550	14'049.00	28.95	50'151	50'200	14'600.00	29.10	51'801	51'850	15'151.00	29.23	53'451	53'500	15'702.00	29.36
48'551	48'600	14'066.00	28.96	50'201	50'250	14'617.00	29.10	51'851	51'900	15'168.00	29.24	53'501	53'550	15'719.00	29.37
48'601	48'650	14'082.00	28.96	50'251	50'300	14'633.00	29.11	51'901	51'950	15'184.00	29.24	53'551	53'600	15'736.00	29.37
48'651	48'700	14'099.00	28.97	50'301	50'350	14'650.00	29.11	51'951	52'000	15'201.00	29.25	53'601	53'650	15'752.00	29.37
48'701	48'750	14'116.00	28.97	50'351	50'400	14'667.00	29.12	52'001	52'050	15'218.00	29.25	53'651	53'700	15'769.00	29.38
48'751	48'800	14'132.00	28.97	50'401	50'450	14'683.00	29.12	52'051	52'100	15'235.00	29.26	53'701	53'750	15'786.00	29.38
48'801	48'850	14'149.00	28.98	50'451	50'500	14'700.00	29.12	52'101	52'150	15'251.00	29.26	53'751	53'800	15'802.00	29.39
48'851	48'900	14'166.00	28.98	50'501	50'550	14'717.00	29.13	52'151	52'200	15'268.00	29.26	53'801	53'850	15'819.00	29.39
48'901	48'950	14'182.00	28.99	50'551	50'600	14'734.00	29.13	52'201	52'250	15'285.00	29.27	53'851	53'900	15'836.00	29.39
48'951	49'000	14'199.00	28.99	50'601	50'650	14'750.00	29.14	52'251	52'300	15'301.00	29.27	53'901	53'950	15'852.00	29.40
49'001	49'050	14'216.00	29.00	50'651	50'700	14'767.00	29.14	52'301	52'350	15'318.00	29.27	53'951	54'000	15'869.00	29.40
49'051	49'100	14'233.00	29.00	50'701	50'750	14'784.00	29.15	52'351	52'400	15'335.00	29.28	54'001	54'050	15'886.00	29.40
49'101	49'150	14'249.00	29.01	50'751	50'800	14'800.00	29.15	52'401	52'450	15'351.00	29.28	54'051	54'100	15'903.00	29.41
49'151	49'200	14'266.00	29.01	50'801	50'850	14'817.00	29.15	52'451	52'500	15'368.00	29.29	54'101	54'150	15'919.00	29.41
49'201	49'250	14'283.00	29.02	50'851	50'900	14'834.00	29.16	52'501	52'550	15'385.00	29.29	54'151	54'200	15'936.00	29.42
49'251	49'300	14'299.00	29.02	50'901	50'950	14'850.00	29.16	52'551	52'600	15'402.00	29.30	54'201	54'250	15'953.00	29.42





Quellensteuer

Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis		
CHF		CHF	%	CHF		CHF	%	CHF		CHF	%	CHF		CHF	%
54'251	54'300	15'969.00	29.42	55'901	55'950	16'520.00	29.54	57'551	57'600	17'072.00	29.65	59'201	59'250	17'623.00	29.76
54'301	54'350	15'986.00	29.43	55'951	56'000	16'537.00	29.54	57'601	57'650	17'088.00	29.65	59'251	59'300	17'639.00	29.76
54'351	54'400	16'003.00	29.43	56'001	56'050	16'554.00	29.55	57'651	57'700	17'105.00	29.66	59'301	59'350	17'656.00	29.76
54'401	54'450	16'019.00	29.43	56'051	56'100	16'571.00	29.55	57'701	57'750	17'122.00	29.66	59'351	59'400	17'673.00	29.77
54'451	54'500	16'036.00	29.44	56'101	56'150	16'587.00	29.55	57'751	57'800	17'138.00	29.66	59'401	59'450	17'689.00	29.77
54'501	54'550	16'053.00	29.44	56'151	56'200	16'604.00	29.56	57'801	57'850	17'155.00	29.67	59'451	59'500	17'706.00	29.77
54'551	54'600	16'070.00	29.45	56'201	56'250	16'621.00	29.56	57'851	57'900	17'172.00	29.67	59'501	59'550	17'723.00	29.77
54'601	54'650	16'086.00	29.45	56'251	56'300	16'637.00	29.56	57'901	57'950	17'188.00	29.67	59'551	59'600	17'740.00	29.78
54'651	54'700	16'103.00	29.45	56'301	56'350	16'654.00	29.57	57'951	58'000	17'205.00	29.68	59'601	59'650	17'756.00	29.78
54'701	54'750	16'120.00	29.46	56'351	56'400	16'671.00	29.57	58'001	58'050	17'222.00	29.68	59'651	59'700	17'773.00	29.78
54'751	54'800	16'136.00	29.46	56'401	56'450	16'687.00	29.57	58'051	58'100	17'239.00	29.68	59'701	59'750	17'790.00	29.79
54'801	54'850	16'153.00	29.46	56'451	56'500	16'704.00	29.58	58'101	58'150	17'255.00	29.69	59'751	59'800	17'806.00	29.79
54'851	54'900	16'170.00	29.47	56'501	56'550	16'721.00	29.58	58'151	58'200	17'272.00	29.69	59'801	59'850	17'823.00	29.79
54'901	54'950	16'186.00	29.47	56'551	56'600	16'738.00	29.59	58'201	58'250	17'289.00	29.69	59'851	59'900	17'840.00	29.80
54'951	55'000	16'203.00	29.47	56'601	56'650	16'754.00	29.59	58'251	58'300	17'305.00	29.70	59'901	59'950	17'856.00	29.80
55'001	55'050	16'220.00	29.48	56'651	56'700	16'771.00	29.59	58'301	58'350	17'322.00	29.70	59'951	60'000	17'873.00	29.80
55'051	55'100	16'237.00	29.48	56'701	56'750	16'788.00	29.60	58'351	58'400	17'339.00	29.70	60'001	60'050	17'890.00	29.80
55'101	55'150	16'253.00	29.48	56'751	56'800	16'804.00	29.60	58'401	58'450	17'355.00	29.70	60'051	60'100	17'907.00	29.81
55'151	55'200	16'270.00	29.49	56'801	56'850	16'821.00	29.60	58'451	58'500	17'372.00	29.71	60'101	60'150	17'923.00	29.81
55'201	55'250	16'287.00	29.49	56'851	56'900	16'838.00	29.61	58'501	58'550	17'389.00	29.71	60'151	60'200	17'940.00	29.81
55'251	55'300	16'303.00	29.49	56'901	56'950	16'854.00	29.61	58'551	58'600	17'406.00	29.72	60'201	60'250	17'957.00	29.82
55'301	55'350	16'320.00	29.50	56'951	57'000	16'871.00	29.61	58'601	58'650	17'422.00	29.72	60'251	60'300	17'973.00	29.82
55'351	55'400	16'337.00	29.50	57'001	57'050	16'888.00	29.62	58'651	58'700	17'439.00	29.72	60'301	60'350	17'990.00	29.82
55'401	55'450	16'353.00	29.50	57'051	57'100	16'905.00	29.62	58'701	58'750	17'456.00	29.72	60'351	60'400	18'007.00	29.83
55'451	55'500	16'370.00	29.51	57'101	57'150	16'921.00	29.62	58'751	58'800	17'472.00	29.73	60'401	60'450	18'023.00	29.83
55'501	55'550	16'387.00	29.51	57'151	57'200	16'938.00	29.62	58'801	58'850	17'489.00	29.73	60'451	60'500	18'040.00	29.83
55'551	55'600	16'404.00	29.52	57'201	57'250	16'955.00	29.63	58'851	58'900	17'506.00	29.73	60'501	60'550	18'057.00	29.83
55'601	55'650	16'420.00	29.52	57'251	57'300	16'971.00	29.63	58'901	58'950	17'522.00	29.74	60'551	60'600	18'074.00	29.84
55'651	55'700	16'437.00	29.52	57'301	57'350	16'988.00	29.63	58'951	59'000	17'539.00	29.74	60'601	60'650	18'090.00	29.84
55'701	55'750	16'454.00	29.53	57'351	57'400	17'005.00	29.64	59'001	59'050	17'556.00	29.74	60'651	60'700	18'107.00	29.84
55'751	55'800	16'470.00	29.53	57'401	57'450	17'021.00	29.64	59'051	59'100	17'573.00	29.75	60'701	60'750	18'124.00	29.85
55'801	55'850	16'487.00	29.53	57'451	57'500	17'038.00	29.64	59'101	59'150	17'589.00	29.75	60'751	60'800	18'140.00	29.85
55'851	55'900	16'504.00	29.54	57'501	57'550	17'055.00	29.65	59'151	59'200	17'606.00	29.75	60'801	60'850	18'157.00	29.85



Quellensteuer

Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis		
CHF		CHF	%	CHF		CHF	%	CHF		CHF	%	CHF		CHF	%
60'851	60'900	18'174.00	29.85	62'501	62'550	18'725.00	29.95	64'151	64'200	19'276.00	30.04	65'801	65'850	19'827.00	30.12
60'901	60'950	18'190.00	29.86	62'551	62'600	18'742.00	29.95	64'201	64'250	19'293.00	30.04	65'851	65'900	19'844.00	30.12
60'951	61'000	18'207.00	29.86	62'601	62'650	18'758.00	29.95	64'251	64'300	19'309.00	30.04	65'901	65'950	19'860.00	30.13
61'001	61'050	18'224.00	29.86	62'651	62'700	18'775.00	29.96	64'301	64'350	19'326.00	30.04	65'951	66'000	19'877.00	30.13
61'051	61'100	18'241.00	29.87	62'701	62'750	18'792.00	29.96	64'351	64'400	19'343.00	30.05	66'001	66'050	19'893.00	30.13
61'101	61'150	18'257.00	29.87	62'751	62'800	18'808.00	29.96	64'401	64'450	19'359.00	30.05	66'051	66'100	19'909.00	30.13
61'151	61'200	18'274.00	29.87	62'801	62'850	18'825.00	29.96	64'451	64'500	19'376.00	30.05	66'101	66'150	19'925.00	30.13
61'201	61'250	18'291.00	29.88	62'851	62'900	18'842.00	29.97	64'501	64'550	19'393.00	30.06	66'151	66'200	19'941.00	30.13
61'251	61'300	18'307.00	29.88	62'901	62'950	18'858.00	29.97	64'551	64'600	19'410.00	30.06	66'201	66'250	19'957.00	30.14
61'301	61'350	18'324.00	29.88	62'951	63'000	18'875.00	29.97	64'601	64'650	19'426.00	30.06	66'251	66'300	19'973.00	30.14
61'351	61'400	18'341.00	29.88	63'001	63'050	18'892.00	29.98	64'651	64'700	19'443.00	30.06	66'301	66'350	19'989.00	30.14
61'401	61'450	18'357.00	29.89	63'051	63'100	18'909.00	29.98	64'701	64'750	19'460.00	30.07	66'351	66'400	20'005.00	30.14
61'451	61'500	18'374.00	29.89	63'101	63'150	18'925.00	29.98	64'751	64'800	19'476.00	30.07	66'401	66'450	20'021.00	30.14
61'501	61'550	18'391.00	29.89	63'151	63'200	18'942.00	29.98	64'801	64'850	19'493.00	30.07	66'451	66'500	20'037.00	30.14
61'551	61'600	18'408.00	29.90	63'201	63'250	18'959.00	29.99	64'851	64'900	19'510.00	30.07	66'501	66'550	20'053.00	30.14
61'601	61'650	18'424.00	29.90	63'251	63'300	18'975.00	29.99	64'901	64'950	19'526.00	30.07	66'551	66'600	20'069.00	30.14
61'651	61'700	18'441.00	29.90	63'301	63'350	18'992.00	29.99	64'951	65'000	19'543.00	30.08	66'601	66'650	20'085.00	30.15
61'701	61'750	18'458.00	29.90	63'351	63'400	19'009.00	29.99	65'001	65'050	19'560.00	30.08	66'651	66'700	20'101.00	30.15
61'751	61'800	18'474.00	29.91	63'401	63'450	19'025.00	30.00	65'051	65'100	19'577.00	30.08	66'701	66'750	20'117.00	30.15
61'801	61'850	18'491.00	29.91	63'451	63'500	19'042.00	30.00	65'101	65'150	19'593.00	30.09	66'751	66'800	20'133.00	30.15
61'851	61'900	18'508.00	29.91	63'501	63'550	19'059.00	30.00	65'151	65'200	19'610.00	30.09	66'801	66'850	20'149.00	30.15
61'901	61'950	18'524.00	29.91	63'551	63'600	19'076.00	30.01	65'201	65'250	19'627.00	30.09	66'851	66'900	20'165.00	30.15
61'951	62'000	18'541.00	29.92	63'601	63'650	19'092.00	30.01	65'251	65'300	19'643.00	30.09	66'901	66'950	20'181.00	30.15
62'001	62'050	18'558.00	29.92	63'651	63'700	19'109.00	30.01	65'301	65'350	19'660.00	30.10	66'951	67'000	20'197.00	30.16
62'051	62'100	18'575.00	29.92	63'701	63'750	19'126.00	30.01	65'351	65'400	19'677.00	30.10	67'001	67'050	20'212.00	30.16
62'101	62'150	18'591.00	29.93	63'751	63'800	19'142.00	30.01	65'401	65'450	19'693.00	30.10	67'051	67'100	20'228.00	30.16
62'151	62'200	18'608.00	29.93	63'801	63'850	19'159.00	30.02	65'451	65'500	19'710.00	30.10	67'101	67'150	20'244.00	30.16
62'201	62'250	18'625.00	29.93	63'851	63'900	19'176.00	30.02	65'501	65'550	19'727.00	30.11	67'151	67'200	20'260.00	30.16
62'251	62'300	18'641.00	29.93	63'901	63'950	19'192.00	30.02	65'551	65'600	19'744.00	30.11	67'201	67'250	20'276.00	30.16
62'301	62'350	18'658.00	29.94	63'951	64'000	19'209.00	30.03	65'601	65'650	19'760.00	30.11	67'251	67'300	20'292.00	30.16
62'351	62'400	18'675.00	29.94	64'001	64'050	19'226.00	30.03	65'651	65'700	19'777.00	30.11	67'301	67'350	20'308.00	30.16
62'401	62'450	18'691.00	29.94	64'051	64'100	19'243.00	30.03	65'701	65'750	19'794.00	30.12	67'351	67'400	20'324.00	30.17
62'451	62'500	18'708.00	29.94	64'101	64'150	19'259.00	30.03	65'751	65'800	19'810.00	30.12	67'401	67'450	20'340.00	30.17



Quellensteuer

Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis		
CHF		CHF	%	CHF		CHF	%	CHF		CHF	%	CHF		CHF	%
67'451	67'500	20'356.00	30.17	69'101	69'150	20'409.00	29.52	70'751	70'800	20'909.00	29.54	72'401	72'450	21'409.00	29.56
67'501	67'550	20'372.00	30.17	69'151	69'200	20'425.00	29.53	70'801	70'850	20'924.00	29.54	72'451	72'500	21'424.00	29.56
67'551	67'600	20'388.00	30.17	69'201	69'250	20'440.00	29.53	70'851	70'900	20'940.00	29.54	72'501	72'550	21'440.00	29.56
67'601	67'650	20'404.00	30.17	69'251	69'300	20'455.00	29.53	70'901	70'950	20'955.00	29.55	72'551	72'600	21'455.00	29.56
67'651	67'700	20'420.00	30.17	69'301	69'350	20'470.00	29.53	70'951	71'000	20'970.00	29.55	72'601	72'650	21'470.00	29.56
67'701	67'750	20'436.00	30.17	69'351	69'400	20'485.00	29.53	71'001	71'050	20'985.00	29.55	72'651	72'700	21'485.00	29.56
67'751	67'800	20'452.00	30.18	69'401	69'450	20'500.00	29.53	71'051	71'100	21'000.00	29.55	72'701	72'750	21'500.00	29.56
67'801	67'850	20'468.00	30.18	69'451	69'500	20'515.00	29.53	71'101	71'150	21'015.00	29.55	72'751	72'800	21'515.00	29.56
67'851	67'900	20'484.00	30.18	69'501	69'550	20'531.00	29.53	71'151	71'200	21'031.00	29.55	72'801	72'850	21'530.00	29.56
67'901	67'950	20'500.00	30.18	69'551	69'600	20'546.00	29.53	71'201	71'250	21'046.00	29.55	72'851	72'900	21'546.00	29.57
67'951	68'000	20'516.00	30.18	69'601	69'650	20'561.00	29.53	71'251	71'300	21'061.00	29.55	72'901	72'950	21'561.00	29.57
68'001	68'050	20'531.00	30.18	69'651	69'700	20'576.00	29.53	71'301	71'350	21'076.00	29.55	72'951	73'000	21'576.00	29.57
68'051	68'100	20'547.00	30.18	69'701	69'750	20'591.00	29.53	71'351	71'400	21'091.00	29.55	73'001	73'050	21'591.00	29.57
68'101	68'150	20'563.00	30.18	69'751	69'800	20'606.00	29.53	71'401	71'450	21'106.00	29.55	73'051	73'100	21'606.00	29.57
68'151	68'200	20'579.00	30.19	69'801	69'850	20'621.00	29.53	71'451	71'500	21'121.00	29.55	73'101	73'150	21'621.00	29.57
68'201	68'250	20'595.00	30.19	69'851	69'900	20'637.00	29.53	71'501	71'550	21'137.00	29.55	73'151	73'200	21'637.00	29.57
68'251	68'300	20'152.00	29.52	69'901	69'950	20'652.00	29.53	71'551	71'600	21'152.00	29.55	73'201	73'250	21'652.00	29.57
68'301	68'350	20'167.00	29.52	69'951	70'000	20'667.00	29.53	71'601	71'650	21'167.00	29.55	73'251	73'300	21'667.00	29.57
68'351	68'400	20'182.00	29.52	70'001	70'050	20'682.00	29.54	71'651	71'700	21'182.00	29.55	73'301	73'350	21'682.00	29.57
68'401	68'450	20'197.00	29.52	70'051	70'100	20'697.00	29.54	71'701	71'750	21'197.00	29.55	73'351	73'400	21'697.00	29.57
68'451	68'500	20'212.00	29.52	70'101	70'150	20'712.00	29.54	71'751	71'800	21'212.00	29.55	73'401	73'450	21'712.00	29.57
68'501	68'550	20'228.00	29.52	70'151	70'200	20'728.00	29.54	71'801	71'850	21'227.00	29.55	73'451	73'500	21'727.00	29.57
68'551	68'600	20'243.00	29.52	70'201	70'250	20'743.00	29.54	71'851	71'900	21'243.00	29.56	73'501	73'550	21'743.00	29.57
68'601	68'650	20'258.00	29.52	70'251	70'300	20'758.00	29.54	71'901	71'950	21'258.00	29.56	73'551	73'600	21'758.00	29.57
68'651	68'700	20'273.00	29.52	70'301	70'350	20'773.00	29.54	71'951	72'000	21'273.00	29.56	73'601	73'650	21'773.00	29.57
68'701	68'750	20'288.00	29.52	70'351	70'400	20'788.00	29.54	72'001	72'050	21'288.00	29.56	73'651	73'700	21'788.00	29.57
68'751	68'800	20'303.00	29.52	70'401	70'450	20'803.00	29.54	72'051	72'100	21'303.00	29.56	73'701	73'750	21'803.00	29.57
68'801	68'850	20'318.00	29.52	70'451	70'500	20'818.00	29.54	72'101	72'150	21'318.00	29.56	73'751	73'800	21'818.00	29.57
68'851	68'900	20'334.00	29.52	70'501	70'550	20'834.00	29.54	72'151	72'200	21'334.00	29.56	73'801	73'850	21'833.00	29.57
68'901	68'950	20'349.00	29.52	70'551	70'600	20'849.00	29.54	72'201	72'250	21'349.00	29.56	73'851	73'900	21'849.00	29.58
68'951	69'000	20'364.00	29.52	70'601	70'650	20'864.00	29.54	72'251	72'300	21'364.00	29.56	73'901	73'950	21'864.00	29.58
69'001	69'050	20'379.00	29.52	70'651	70'700	20'879.00	29.54	72'301	72'350	21'379.00	29.56	73'951	74'000	21'879.00	29.58
69'051	69'100	20'394.00	29.52	70'701	70'750	20'894.00	29.54	72'351	72'400	21'394.00	29.56	74'001	74'050	21'894.00	29.58

# Tarif G - Ersatzeinkünfte 2023

für ausländische Arbeitnehmer/innen



## Quellensteuer

Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis		
CHF		CHF	%	CHF		CHF	%	CHF		CHF	%	CHF		CHF	%
74'051	74'100	21'909.00	29.58	75'701	75'750	22'409.00	29.59	77'351	77'400	22'909.00	29.61	79'001	79'050	23'409.00	29.62
74'101	74'150	21'924.00	29.58	75'751	75'800	22'424.00	29.59	77'401	77'450	22'924.00	29.61	79'051	79'100	23'424.00	29.62
74'151	74'200	21'940.00	29.58	75'801	75'850	22'439.00	29.59	77'451	77'500	22'939.00	29.61	79'101	79'150	23'439.00	29.62
74'201	74'250	21'955.00	29.58	75'851	75'900	22'455.00	29.59	77'501	77'550	22'955.00	29.61	79'151	79'200	23'455.00	29.62
74'251	74'300	21'970.00	29.58	75'901	75'950	22'470.00	29.59	77'551	77'600	22'970.00	29.61	79'201	79'250	23'470.00	29.62
74'301	74'350	21'985.00	29.58	75'951	76'000	22'485.00	29.60	77'601	77'650	22'985.00	29.61	79'251	79'300	23'485.00	29.62
74'351	74'400	22'000.00	29.58	76'001	76'050	22'500.00	29.60	77'651	77'700	23'000.00	29.61	79'301	79'350	23'500.00	29.62
74'401	74'450	22'015.00	29.58	76'051	76'100	22'515.00	29.60	77'701	77'750	23'015.00	29.61	79'351	79'400	23'515.00	29.63
74'451	74'500	22'030.00	29.58	76'101	76'150	22'530.00	29.60	77'751	77'800	23'030.00	29.61	79'401	79'450	23'530.00	29.63
74'501	74'550	22'046.00	29.58	76'151	76'200	22'546.00	29.60	77'801	77'850	23'045.00	29.61	79'451	79'500	23'545.00	29.63
74'551	74'600	22'061.00	29.58	76'201	76'250	22'561.00	29.60	77'851	77'900	23'061.00	29.61	79'501	79'550	23'561.00	29.63
74'601	74'650	22'076.00	29.58	76'251	76'300	22'576.00	29.60	77'901	77'950	23'076.00	29.61	79'551	79'600	23'576.00	29.63
74'651	74'700	22'091.00	29.58	76'301	76'350	22'591.00	29.60	77'951	78'000	23'091.00	29.61	79'601	79'650	23'591.00	29.63
74'701	74'750	22'106.00	29.58	76'351	76'400	22'606.00	29.60	78'001	78'050	23'106.00	29.61	79'651	79'700	23'606.00	29.63
74'751	74'800	22'121.00	29.58	76'401	76'450	22'621.00	29.60	78'051	78'100	23'121.00	29.61	79'701	79'750	23'621.00	29.63
74'801	74'850	22'136.00	29.58	76'451	76'500	22'636.00	29.60	78'101	78'150	23'136.00	29.61	79'751	79'800	23'636.00	29.63
74'851	74'900	22'152.00	29.59	76'501	76'550	22'652.00	29.60	78'151	78'200	23'152.00	29.62	79'801	79'850	23'651.00	29.63
74'901	74'950	22'167.00	29.59	76'551	76'600	22'667.00	29.60	78'201	78'250	23'167.00	29.62	79'851	79'900	23'667.00	29.63
74'951	75'000	22'182.00	29.59	76'601	76'650	22'682.00	29.60	78'251	78'300	23'182.00	29.62	79'901	79'950	23'682.00	29.63
75'001	75'050	22'197.00	29.59	76'651	76'700	22'697.00	29.60	78'301	78'350	23'197.00	29.62	79'951	80'000	23'697.00	29.63
75'051	75'100	22'212.00	29.59	76'701	76'750	22'712.00	29.60	78'351	78'400	23'212.00	29.62	80'001	80'050	23'712.00	29.63
75'101	75'150	22'227.00	29.59	76'751	76'800	22'727.00	29.60	78'401	78'450	23'227.00	29.62	80'051	80'100	23'727.00	29.63
75'151	75'200	22'243.00	29.59	76'801	76'850	22'742.00	29.60	78'451	78'500	23'242.00	29.62	80'101	80'150	23'742.00	29.63
75'201	75'250	22'258.00	29.59	76'851	76'900	22'758.00	29.60	78'501	78'550	23'258.00	29.62	80'151	80'200	23'758.00	29.63
75'251	75'300	22'273.00	29.59	76'901	76'950	22'773.00	29.60	78'551	78'600	23'273.00	29.62	80'201	80'250	23'773.00	29.63
75'301	75'350	22'288.00	29.59	76'951	77'000	22'788.00	29.60	78'601	78'650	23'288.00	29.62	80'251	80'300	23'788.00	29.63
75'351	75'400	22'303.00	29.59	77'001	77'050	22'803.00	29.60	78'651	78'700	23'303.00	29.62	80'301	80'350	23'803.00	29.63
75'401	75'450	22'318.00	29.59	77'051	77'100	22'818.00	29.60	78'701	78'750	23'318.00	29.62	80'351	80'400	23'818.00	29.63
75'451	75'500	22'333.00	29.59	77'101	77'150	22'833.00	29.61	78'751	78'800	23'333.00	29.62	80'401	80'450	23'833.00	29.63
75'501	75'550	22'349.00	29.59	77'151	77'200	22'849.00	29.61	78'801	78'850	23'348.00	29.62	80'451	80'500	23'848.00	29.63
75'551	75'600	22'364.00	29.59	77'201	77'250	22'864.00	29.61	78'851	78'900	23'364.00	29.62	80'501	80'550	23'864.00	29.64
75'601	75'650	22'379.00	29.59	77'251	77'300	22'879.00	29.61	78'901	78'950	23'379.00	29.62	80'551	80'600	23'879.00	29.64
75'651	75'700	22'394.00	29.59	77'301	77'350	22'894.00	29.61	78'951	79'000	23'394.00	29.62	80'601	80'650	23'894.00	29.64



Quellensteuer

Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis		
CHF		CHF	%	CHF		CHF	%	CHF		CHF	%	CHF		CHF	%
80'651	80'700	23'909.00	29.64	82'301	82'350	24'409.00	29.65	83'951	84'000	24'909.00	29.66	85'601	85'650	25'409.00	29.67
80'701	80'750	23'924.00	29.64	82'351	82'400	24'424.00	29.65	84'001	84'050	24'924.00	29.66	85'651	85'700	25'424.00	29.67
80'751	80'800	23'939.00	29.64	82'401	82'450	24'439.00	29.65	84'051	84'100	24'939.00	29.66	85'701	85'750	25'439.00	29.68
80'801	80'850	23'954.00	29.64	82'451	82'500	24'454.00	29.65	84'101	84'150	24'954.00	29.66	85'751	85'800	25'454.00	29.68
80'851	80'900	23'970.00	29.64	82'501	82'550	24'470.00	29.65	84'151	84'200	24'970.00	29.66	85'801	85'850	25'469.00	29.68
80'901	80'950	23'985.00	29.64	82'551	82'600	24'485.00	29.65	84'201	84'250	24'985.00	29.66	85'851	85'900	25'485.00	29.68
80'951	81'000	24'000.00	29.64	82'601	82'650	24'500.00	29.65	84'251	84'300	25'000.00	29.66	85'901	85'950	25'500.00	29.68
81'001	81'050	24'015.00	29.64	82'651	82'700	24'515.00	29.65	84'301	84'350	25'015.00	29.66	85'951	86'000	25'515.00	29.68
81'051	81'100	24'030.00	29.64	82'701	82'750	24'530.00	29.65	84'351	84'400	25'030.00	29.67	86'001	86'050	25'530.00	29.68
81'101	81'150	24'045.00	29.64	82'751	82'800	24'545.00	29.65	84'401	84'450	25'045.00	29.67	86'051	86'100	25'545.00	29.68
81'151	81'200	24'061.00	29.64	82'801	82'850	24'560.00	29.65	84'451	84'500	25'060.00	29.67	86'101	86'150	25'560.00	29.68
81'201	81'250	24'076.00	29.64	82'851	82'900	24'576.00	29.65	84'501	84'550	25'076.00	29.67	86'151	86'200	25'576.00	29.68
81'251	81'300	24'091.00	29.64	82'901	82'950	24'591.00	29.65	84'551	84'600	25'091.00	29.67	86'201	86'250	25'591.00	29.68
81'301	81'350	24'106.00	29.64	82'951	83'000	24'606.00	29.65	84'601	84'650	25'106.00	29.67	86'251	86'300	25'606.00	29.68
81'351	81'400	24'121.00	29.64	83'001	83'050	24'621.00	29.65	84'651	84'700	25'121.00	29.67	86'301	86'350	25'621.00	29.68
81'401	81'450	24'136.00	29.64	83'051	83'100	24'636.00	29.66	84'701	84'750	25'136.00	29.67	86'351	86'400	25'636.00	29.68
81'451	81'500	24'151.00	29.64	83'101	83'150	24'651.00	29.66	84'751	84'800	25'151.00	29.67	86'401	86'450	25'651.00	29.68
81'501	81'550	24'167.00	29.64	83'151	83'200	24'667.00	29.66	84'801	84'850	25'166.00	29.67	86'451	86'500	25'666.00	29.68
81'551	81'600	24'182.00	29.64	83'201	83'250	24'682.00	29.66	84'851	84'900	25'182.00	29.67	86'501	86'550	25'682.00	29.68
81'601	81'650	24'197.00	29.64	83'251	83'300	24'697.00	29.66	84'901	84'950	25'197.00	29.67	86'551	86'600	25'697.00	29.68
81'651	81'700	24'212.00	29.64	83'301	83'350	24'712.00	29.66	84'951	85'000	25'212.00	29.67	86'601	86'650	25'712.00	29.68
81'701	81'750	24'227.00	29.64	83'351	83'400	24'727.00	29.66	85'001	85'050	25'227.00	29.67	86'651	86'700	25'727.00	29.68
81'751	81'800	24'242.00	29.64	83'401	83'450	24'742.00	29.66	85'051	85'100	25'242.00	29.67	86'701	86'750	25'742.00	29.68
81'801	81'850	24'257.00	29.64	83'451	83'500	24'757.00	29.66	85'101	85'150	25'257.00	29.67	86'751	86'800	25'757.00	29.68
81'851	81'900	24'273.00	29.65	83'501	83'550	24'773.00	29.66	85'151	85'200	25'273.00	29.67	86'801	86'850	25'772.00	29.68
81'901	81'950	24'288.00	29.65	83'551	83'600	24'788.00	29.66	85'201	85'250	25'288.00	29.67	86'851	86'900	25'788.00	29.68
81'951	82'000	24'303.00	29.65	83'601	83'650	24'803.00	29.66	85'251	85'300	25'303.00	29.67	86'901	86'950	25'803.00	29.68
82'001	82'050	24'318.00	29.65	83'651	83'700	24'818.00	29.66	85'301	85'350	25'318.00	29.67	86'951	87'000	25'818.00	29.68
82'051	82'100	24'333.00	29.65	83'701	83'750	24'833.00	29.66	85'351	85'400	25'333.00	29.67	87'001	87'050	25'833.00	29.68
82'101	82'150	24'348.00	29.65	83'751	83'800	24'848.00	29.66	85'401	85'450	25'348.00	29.67	87'051	87'100	25'848.00	29.68
82'151	82'200	24'364.00	29.65	83'801	83'850	24'863.00	29.66	85'451	85'500	25'363.00	29.67	87'101	87'150	25'863.00	29.68
82'201	82'250	24'379.00	29.65	83'851	83'900	24'879.00	29.66	85'501	85'550	25'379.00	29.67	87'151	87'200	25'879.00	29.69
82'251	82'300	24'394.00	29.65	83'901	83'950	24'894.00	29.66	85'551	85'600	25'394.00	29.67	87'201	87'250	25'894.00	29.69



Quellensteuer

Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis		
CHF		CHF	%	CHF		CHF	%	CHF		CHF	%	CHF		CHF	%
87'251	87'300	25'909.00	29.69	88'901	88'950	26'409.00	29.70	90'551	90'600	26'909.00	29.71	92'201	92'250	27'409.00	29.72
87'301	87'350	25'924.00	29.69	88'951	89'000	26'424.00	29.70	90'601	90'650	26'924.00	29.71	92'251	92'300	27'424.00	29.72
87'351	87'400	25'939.00	29.69	89'001	89'050	26'439.00	29.70	90'651	90'700	26'939.00	29.71	92'301	92'350	27'439.00	29.72
87'401	87'450	25'954.00	29.69	89'051	89'100	26'454.00	29.70	90'701	90'750	26'954.00	29.71	92'351	92'400	27'454.00	29.72
87'451	87'500	25'969.00	29.69	89'101	89'150	26'469.00	29.70	90'751	90'800	26'969.00	29.71	92'401	92'450	27'469.00	29.72
87'501	87'550	25'985.00	29.69	89'151	89'200	26'485.00	29.70	90'801	90'850	26'984.00	29.71	92'451	92'500	27'484.00	29.72
87'551	87'600	26'000.00	29.69	89'201	89'250	26'500.00	29.70	90'851	90'900	27'000.00	29.71	92'501	92'550	27'500.00	29.72
87'601	87'650	26'015.00	29.69	89'251	89'300	26'515.00	29.70	90'901	90'950	27'015.00	29.71	92'551	92'600	27'515.00	29.72
87'651	87'700	26'030.00	29.69	89'301	89'350	26'530.00	29.70	90'951	91'000	27'030.00	29.71	92'601	92'650	27'530.00	29.72
87'701	87'750	26'045.00	29.69	89'351	89'400	26'545.00	29.70	91'001	91'050	27'045.00	29.71	92'651	92'700	27'545.00	29.72
87'751	87'800	26'060.00	29.69	89'401	89'450	26'560.00	29.70	91'051	91'100	27'060.00	29.71	92'701	92'750	27'560.00	29.72
87'801	87'850	26'075.00	29.69	89'451	89'500	26'575.00	29.70	91'101	91'150	27'075.00	29.71	92'751	92'800	27'575.00	29.72
87'851	87'900	26'091.00	29.69	89'501	89'550	26'591.00	29.70	91'151	91'200	27'091.00	29.71	92'801	92'850	27'590.00	29.72
87'901	87'950	26'106.00	29.69	89'551	89'600	26'606.00	29.70	91'201	91'250	27'106.00	29.71	92'851	92'900	27'606.00	29.72
87'951	88'000	26'121.00	29.69	89'601	89'650	26'621.00	29.70	91'251	91'300	27'121.00	29.71	92'901	92'950	27'621.00	29.72
88'001	88'050	26'136.00	29.69	89'651	89'700	26'636.00	29.70	91'301	91'350	27'136.00	29.71	92'951	93'000	27'636.00	29.72
88'051	88'100	26'151.00	29.69	89'701	89'750	26'651.00	29.70	91'351	91'400	27'151.00	29.71	93'001	93'050	27'651.00	29.72
88'101	88'150	26'166.00	29.69	89'751	89'800	26'666.00	29.70	91'401	91'450	27'166.00	29.71	93'051	93'100	27'666.00	29.72
88'151	88'200	26'182.00	29.69	89'801	89'850	26'681.00	29.70	91'451	91'500	27'181.00	29.71	93'101	93'150	27'681.00	29.72
88'201	88'250	26'197.00	29.69	89'851	89'900	26'697.00	29.70	91'501	91'550	27'197.00	29.72	93'151	93'200	27'697.00	29.73
88'251	88'300	26'212.00	29.69	89'901	89'950	26'712.00	29.70	91'551	91'600	27'212.00	29.72	93'201	93'250	27'712.00	29.73
88'301	88'350	26'227.00	29.69	89'951	90'000	26'727.00	29.70	91'601	91'650	27'227.00	29.72	93'251	93'300	27'727.00	29.73
88'351	88'400	26'242.00	29.69	90'001	90'050	26'742.00	29.71	91'651	91'700	27'242.00	29.72	93'301	93'350	27'742.00	29.73
88'401	88'450	26'257.00	29.69	90'051	90'100	26'757.00	29.71	91'701	91'750	27'257.00	29.72	93'351	93'400	27'757.00	29.73
88'451	88'500	26'272.00	29.69	90'101	90'150	26'772.00	29.71	91'751	91'800	27'272.00	29.72	93'401	93'450	27'772.00	29.73
88'501	88'550	26'288.00	29.70	90'151	90'200	26'788.00	29.71	91'801	91'850	27'287.00	29.72	93'451	93'500	27'787.00	29.73
88'551	88'600	26'303.00	29.70	90'201	90'250	26'803.00	29.71	91'851	91'900	27'303.00	29.72	93'501	93'550	27'803.00	29.73
88'601	88'650	26'318.00	29.70	90'251	90'300	26'818.00	29.71	91'901	91'950	27'318.00	29.72	93'551	93'600	27'818.00	29.73
88'651	88'700	26'333.00	29.70	90'301	90'350	26'833.00	29.71	91'951	92'000	27'333.00	29.72	93'601	93'650	27'833.00	29.73
88'701	88'750	26'348.00	29.70	90'351	90'400	26'848.00	29.71	92'001	92'050	27'348.00	29.72	93'651	93'700	27'848.00	29.73
88'751	88'800	26'363.00	29.70	90'401	90'450	26'863.00	29.71	92'051	92'100	27'363.00	29.72	93'701	93'750	27'863.00	29.73
88'801	88'850	26'378.00	29.70	90'451	90'500	26'878.00	29.71	92'101	92'150	27'378.00	29.72	93'751	93'800	27'878.00	29.73
88'851	88'900	26'394.00	29.70	90'501	90'550	26'894.00	29.71	92'151	92'200	27'394.00	29.72	93'801	93'850	27'893.00	29.73



Quellensteuer

Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis			Stufe Von	Stufe Bis		
CHF		CHF	%	CHF		CHF	%	CHF		CHF	%	CHF		CHF	%
93'851	93'900	27'909.00	29.73	95'501	95'550	28'409.00	29.74	97'151	97'200	28'909.00	29.75	98'801	98'850	29'408.00	29.76
93'901	93'950	27'924.00	29.73	95'551	95'600	28'424.00	29.74	97'201	97'250	28'924.00	29.75	98'851	98'900	29'424.00	29.76
93'951	94'000	27'939.00	29.73	95'601	95'650	28'439.00	29.74	97'251	97'300	28'939.00	29.75	98'901	98'950	29'439.00	29.76
94'001	94'050	27'954.00	29.73	95'651	95'700	28'454.00	29.74	97'301	97'350	28'954.00	29.75	98'951	99'000	29'454.00	29.76
94'051	94'100	27'969.00	29.73	95'701	95'750	28'469.00	29.74	97'351	97'400	28'969.00	29.75	99'001	99'050	29'469.00	29.76
94'101	94'150	27'984.00	29.73	95'751	95'800	28'484.00	29.74	97'401	97'450	28'984.00	29.75	99'051	99'100	29'484.00	29.76
94'151	94'200	28'000.00	29.73	95'801	95'850	28'499.00	29.74	97'451	97'500	28'999.00	29.75	99'101	99'150	29'499.00	29.76
94'201	94'250	28'015.00	29.73	95'851	95'900	28'515.00	29.74	97'501	97'550	29'015.00	29.75	99'151	99'200	29'515.00	29.76
94'251	94'300	28'030.00	29.73	95'901	95'950	28'530.00	29.74	97'551	97'600	29'030.00	29.75	99'201	99'250	29'530.00	29.76
94'301	94'350	28'045.00	29.73	95'951	96'000	28'545.00	29.74	97'601	97'650	29'045.00	29.75	99'251	99'300	29'545.00	29.76
94'351	94'400	28'060.00	29.73	96'001	96'050	28'560.00	29.74	97'651	97'700	29'060.00	29.75	99'301	99'350	29'560.00	29.76
94'401	94'450	28'075.00	29.73	96'051	96'100	28'575.00	29.74	97'701	97'750	29'075.00	29.75	99'351	99'400	29'575.00	29.76
94'451	94'500	28'090.00	29.73	96'101	96'150	28'590.00	29.74	97'751	97'800	29'090.00	29.75	99'401	99'450	29'590.00	29.76
94'501	94'550	28'106.00	29.73	96'151	96'200	28'606.00	29.74	97'801	97'850	29'105.00	29.75	99'451	99'500	29'605.00	29.76
94'551	94'600	28'121.00	29.73	96'201	96'250	28'621.00	29.74	97'851	97'900	29'121.00	29.75	99'501	99'550	29'621.00	29.76
94'601	94'650	28'136.00	29.73	96'251	96'300	28'636.00	29.74	97'901	97'950	29'136.00	29.75	99'551	99'600	29'636.00	29.76
94'651	94'700	28'151.00	29.73	96'301	96'350	28'651.00	29.74	97'951	98'000	29'151.00	29.75	99'601	99'650	29'651.00	29.76
94'701	94'750	28'166.00	29.73	96'351	96'400	28'666.00	29.74	98'001	98'050	29'166.00	29.75	99'651	99'700	29'666.00	29.76
94'751	94'800	28'181.00	29.73	96'401	96'450	28'681.00	29.74	98'051	98'100	29'181.00	29.75	99'701	99'750	29'681.00	29.76
94'801	94'850	28'196.00	29.73	96'451	96'500	28'696.00	29.74	98'101	98'150	29'196.00	29.75	99'751	99'800	29'696.00	29.76
94'851	94'900	28'212.00	29.74	96'501	96'550	28'712.00	29.75	98'151	98'200	29'212.00	29.76	99'801	99'850	29'711.00	29.76
94'901	94'950	28'227.00	29.74	96'551	96'600	28'727.00	29.75	98'201	98'250	29'227.00	29.76	99'851	99'900	29'727.00	29.76
94'951	95'000	28'242.00	29.74	96'601	96'650	28'742.00	29.75	98'251	98'300	29'242.00	29.76	99'901	99'950	29'742.00	29.76
95'001	95'050	28'257.00	29.74	96'651	96'700	28'757.00	29.75	98'301	98'350	29'257.00	29.76	99'951	99'951	29'757.00	29.76
95'051	95'100	28'272.00	29.74	96'701	96'750	28'772.00	29.75	98'351	98'400	29'272.00	29.76				
95'101	95'150	28'287.00	29.74	96'751	96'800	28'787.00	29.75	98'401	98'450	29'287.00	29.76				
95'151	95'200	28'303.00	29.74	96'801	96'850	28'802.00	29.75	98'451	98'500	29'302.00	29.76				
95'201	95'250	28'318.00	29.74	96'851	96'900	28'818.00	29.75	98'501	98'550	29'318.00	29.76				
95'251	95'300	28'333.00	29.74	96'901	96'950	28'833.00	29.75	98'551	98'600	29'333.00	29.76				
95'301	95'350	28'348.00	29.74	96'951	97'000	28'848.00	29.75	98'601	98'650	29'348.00	29.76				
95'351	95'400	28'363.00	29.74	97'001	97'050	28'863.00	29.75	98'651	98'700	29'363.00	29.76				
95'401	95'450	28'378.00	29.74	97'051	97'100	28'878.00	29.75	98'701	98'750	29'378.00	29.76				
95'451	95'500	28'393.00	29.74	97'101	97'150	28'893.00	29.75	98'751	98'800	29'393.00	29.76				