



Quellensteuer

für ausländische Arbeitnehmer/innen

Monatstarif für Doppelverdiener (Tarif CN)
(beide Ehegatten erwerbstätig)

| Tarif | | C0N | | C1N | | C2N | | C3N | | C4N | | C5N | | C6N | |
|---------------------|-----------|----------------------------|------|--------|------|----------|------|----------|------|----------|------|----------|------|----------|------|
| Bruttolohn im Monat | | siehe Wegleitung Punkt 4.3 | | | | | | | | | | | | | |
| Stufe Von | Stufe Bis | ohne Kind | | 1Kind | | 2 Kinder | | 3 Kinder | | 4 Kinder | | 5 Kinder | | 6 Kinder | |
| CHF | CHF | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % |
| 1 | 1'200 | 13.00 | | 13.00 | | 13.00 | | 13.00 | | 13.00 | | 13.00 | | 13.00 | |
| 1'201 | 1'250 | 13.00 | 1.06 | 13.00 | 1.06 | 13.00 | 1.06 | 13.00 | 1.06 | 13.00 | 1.06 | 13.00 | 1.06 | 13.00 | 1.06 |
| 1'251 | 1'300 | 13.00 | 1.02 | 13.00 | 1.02 | 13.00 | 1.02 | 13.00 | 1.02 | 13.00 | 1.02 | 13.00 | 1.02 | 13.00 | 1.02 |
| 1'301 | 1'350 | 13.00 | 0.98 | 13.00 | 0.98 | 13.00 | 0.98 | 13.00 | 0.98 | 13.00 | 0.98 | 13.00 | 0.98 | 13.00 | 0.98 |
| 1'351 | 1'400 | 13.00 | 0.95 | 13.00 | 0.95 | 13.00 | 0.95 | 13.00 | 0.95 | 13.00 | 0.95 | 13.00 | 0.95 | 13.00 | 0.95 |
| 1'401 | 1'450 | 13.00 | 0.91 | 13.00 | 0.91 | 13.00 | 0.91 | 13.00 | 0.91 | 13.00 | 0.91 | 13.00 | 0.91 | 13.00 | 0.91 |
| 1'451 | 1'500 | 13.00 | 0.88 | 13.00 | 0.88 | 13.00 | 0.88 | 13.00 | 0.88 | 13.00 | 0.88 | 13.00 | 0.88 | 13.00 | 0.88 |
| 1'501 | 1'550 | 13.00 | 0.85 | 13.00 | 0.85 | 13.00 | 0.85 | 13.00 | 0.85 | 13.00 | 0.85 | 13.00 | 0.85 | 13.00 | 0.85 |
| 1'551 | 1'600 | 13.00 | 0.83 | 13.00 | 0.83 | 13.00 | 0.83 | 13.00 | 0.83 | 13.00 | 0.83 | 13.00 | 0.83 | 13.00 | 0.83 |
| 1'601 | 1'650 | 13.00 | 0.80 | 13.00 | 0.80 | 13.00 | 0.80 | 13.00 | 0.80 | 13.00 | 0.80 | 13.00 | 0.80 | 13.00 | 0.80 |
| 1'651 | 1'700 | 13.00 | 0.78 | 13.00 | 0.78 | 13.00 | 0.78 | 13.00 | 0.78 | 13.00 | 0.78 | 13.00 | 0.78 | 13.00 | 0.78 |
| 1'701 | 1'750 | 13.00 | 0.75 | 13.00 | 0.75 | 13.00 | 0.75 | 13.00 | 0.75 | 13.00 | 0.75 | 13.00 | 0.75 | 13.00 | 0.75 |
| 1'751 | 1'800 | 13.00 | 0.73 | 13.00 | 0.73 | 13.00 | 0.73 | 13.00 | 0.73 | 13.00 | 0.73 | 13.00 | 0.73 | 13.00 | 0.73 |
| 1'801 | 1'850 | 13.00 | 0.71 | 13.00 | 0.71 | 13.00 | 0.71 | 13.00 | 0.71 | 13.00 | 0.71 | 13.00 | 0.71 | 13.00 | 0.71 |
| 1'851 | 1'900 | 14.00 | 0.75 | 13.00 | 0.69 | 13.00 | 0.69 | 13.00 | 0.69 | 13.00 | 0.69 | 13.00 | 0.69 | 13.00 | 0.69 |
| 1'901 | 1'950 | 14.00 | 0.73 | 13.00 | 0.68 | 13.00 | 0.68 | 13.00 | 0.68 | 13.00 | 0.68 | 13.00 | 0.68 | 13.00 | 0.68 |
| 1'951 | 2'000 | 15.00 | 0.76 | 13.00 | 0.66 | 13.00 | 0.66 | 13.00 | 0.66 | 13.00 | 0.66 | 13.00 | 0.66 | 13.00 | 0.66 |
| 2'001 | 2'050 | 17.00 | 0.84 | 13.00 | 0.64 | 13.00 | 0.64 | 13.00 | 0.64 | 13.00 | 0.64 | 13.00 | 0.64 | 13.00 | 0.64 |
| 2'051 | 2'100 | 20.00 | 0.96 | 13.00 | 0.63 | 13.00 | 0.63 | 13.00 | 0.63 | 13.00 | 0.63 | 13.00 | 0.63 | 13.00 | 0.63 |
| 2'101 | 2'150 | 23.00 | 1.08 | 13.00 | 0.61 | 13.00 | 0.61 | 13.00 | 0.61 | 13.00 | 0.61 | 13.00 | 0.61 | 13.00 | 0.61 |
| 2'151 | 2'200 | 28.00 | 1.29 | 13.00 | 0.60 | 13.00 | 0.60 | 13.00 | 0.60 | 13.00 | 0.60 | 13.00 | 0.60 | 13.00 | 0.60 |
| 2'201 | 2'250 | 33.00 | 1.48 | 13.00 | 0.58 | 13.00 | 0.58 | 13.00 | 0.58 | 13.00 | 0.58 | 13.00 | 0.58 | 13.00 | 0.58 |
| 2'251 | 2'300 | 38.00 | 1.67 | 14.00 | 0.62 | 13.00 | 0.57 | 13.00 | 0.57 | 13.00 | 0.57 | 13.00 | 0.57 | 13.00 | 0.57 |
| 2'301 | 2'350 | 43.00 | 1.85 | 15.00 | 0.65 | 13.00 | 0.56 | 13.00 | 0.56 | 13.00 | 0.56 | 13.00 | 0.56 | 13.00 | 0.56 |
| 2'351 | 2'400 | 48.00 | 2.02 | 16.00 | 0.67 | 13.00 | 0.55 | 13.00 | 0.55 | 13.00 | 0.55 | 13.00 | 0.55 | 13.00 | 0.55 |
| 2'401 | 2'450 | 53.00 | 2.19 | 18.00 | 0.74 | 13.00 | 0.54 | 13.00 | 0.54 | 13.00 | 0.54 | 13.00 | 0.54 | 13.00 | 0.54 |
| 2'451 | 2'500 | 60.00 | 2.42 | 21.00 | 0.85 | 13.00 | 0.53 | 13.00 | 0.53 | 13.00 | 0.53 | 13.00 | 0.53 | 13.00 | 0.53 |
| 2'501 | 2'550 | 66.00 | 2.61 | 26.00 | 1.03 | 13.00 | 0.51 | 13.00 | 0.51 | 13.00 | 0.51 | 13.00 | 0.51 | 13.00 | 0.51 |
| 2'551 | 2'600 | 73.00 | 2.83 | 30.00 | 1.17 | 13.00 | 0.50 | 13.00 | 0.50 | 13.00 | 0.50 | 13.00 | 0.50 | 13.00 | 0.50 |
| 2'601 | 2'650 | 79.00 | 3.01 | 35.00 | 1.33 | 14.00 | 0.53 | 13.00 | 0.50 | 13.00 | 0.50 | 13.00 | 0.50 | 13.00 | 0.50 |
| 2'651 | 2'700 | 86.00 | 3.21 | 40.00 | 1.50 | 14.00 | 0.52 | 13.00 | 0.49 | 13.00 | 0.49 | 13.00 | 0.49 | 13.00 | 0.49 |
| 2'701 | 2'750 | 92.00 | 3.38 | 45.00 | 1.65 | 15.00 | 0.55 | 13.00 | 0.48 | 13.00 | 0.48 | 13.00 | 0.48 | 13.00 | 0.48 |
| 2'751 | 2'800 | 99.00 | 3.57 | 50.00 | 1.80 | 16.00 | 0.58 | 13.00 | 0.47 | 13.00 | 0.47 | 13.00 | 0.47 | 13.00 | 0.47 |
| 2'801 | 2'850 | 106.00 | 3.75 | 56.00 | 1.98 | 19.00 | 0.67 | 13.00 | 0.46 | 13.00 | 0.46 | 13.00 | 0.46 | 13.00 | 0.46 |
| 2'851 | 2'900 | 113.00 | 3.93 | 63.00 | 2.19 | 23.00 | 0.80 | 13.00 | 0.45 | 13.00 | 0.45 | 13.00 | 0.45 | 13.00 | 0.45 |
| 2'901 | 2'950 | 120.00 | 4.10 | 70.00 | 2.39 | 28.00 | 0.96 | 13.00 | 0.44 | 13.00 | 0.44 | 13.00 | 0.44 | 13.00 | 0.44 |
| 2'951 | 3'000 | 127.00 | 4.27 | 76.00 | 2.55 | 33.00 | 1.11 | 13.00 | 0.44 | 13.00 | 0.44 | 13.00 | 0.44 | 13.00 | 0.44 |
| 3'001 | 3'050 | 133.00 | 4.40 | 82.00 | 2.71 | 37.00 | 1.22 | 14.00 | 0.46 | 13.00 | 0.43 | 13.00 | 0.43 | 13.00 | 0.43 |
| 3'051 | 3'100 | 140.00 | 4.55 | 89.00 | 2.89 | 42.00 | 1.37 | 15.00 | 0.49 | 13.00 | 0.42 | 13.00 | 0.42 | 13.00 | 0.42 |
| 3'101 | 3'150 | 147.00 | 4.70 | 95.00 | 3.04 | 47.00 | 1.50 | 15.00 | 0.48 | 13.00 | 0.42 | 13.00 | 0.42 | 13.00 | 0.42 |
| 3'151 | 3'200 | 154.00 | 4.85 | 102.00 | 3.21 | 53.00 | 1.67 | 18.00 | 0.57 | 13.00 | 0.41 | 13.00 | 0.41 | 13.00 | 0.41 |
| 3'201 | 3'250 | 161.00 | 4.99 | 109.00 | 3.38 | 60.00 | 1.86 | 21.00 | 0.65 | 13.00 | 0.40 | 13.00 | 0.40 | 13.00 | 0.40 |
| 3'251 | 3'300 | 168.00 | 5.13 | 115.00 | 3.51 | 66.00 | 2.02 | 26.00 | 0.79 | 13.00 | 0.40 | 13.00 | 0.40 | 13.00 | 0.40 |
| 3'301 | 3'350 | 174.00 | 5.23 | 121.00 | 3.64 | 72.00 | 2.17 | 30.00 | 0.90 | 13.00 | 0.39 | 13.00 | 0.39 | 13.00 | 0.39 |
| 3'351 | 3'400 | 182.00 | 5.39 | 128.00 | 3.79 | 79.00 | 2.34 | 35.00 | 1.04 | 14.00 | 0.41 | 13.00 | 0.39 | 13.00 | 0.39 |
| 3'401 | 3'450 | 189.00 | 5.52 | 135.00 | 3.94 | 86.00 | 2.51 | 40.00 | 1.17 | 14.00 | 0.41 | 13.00 | 0.38 | 13.00 | 0.38 |
| 3'451 | 3'500 | 196.00 | 5.64 | 141.00 | 4.06 | 92.00 | 2.65 | 45.00 | 1.29 | 15.00 | 0.43 | 13.00 | 0.37 | 13.00 | 0.37 |
| 3'501 | 3'550 | 203.00 | 5.76 | 148.00 | 4.20 | 99.00 | 2.81 | 50.00 | 1.42 | 16.00 | 0.45 | 13.00 | 0.37 | 13.00 | 0.37 |
| 3'551 | 3'600 | 210.00 | 5.87 | 155.00 | 4.34 | 105.00 | 2.94 | 56.00 | 1.57 | 19.00 | 0.53 | 13.00 | 0.36 | 13.00 | 0.36 |
| 3'601 | 3'650 | 216.00 | 5.96 | 160.00 | 4.41 | 111.00 | 3.06 | 62.00 | 1.71 | 23.00 | 0.63 | 13.00 | 0.36 | 13.00 | 0.36 |
| 3'651 | 3'700 | 223.00 | 6.07 | 167.00 | 4.54 | 118.00 | 3.21 | 69.00 | 1.88 | 27.00 | 0.73 | 13.00 | 0.35 | 13.00 | 0.35 |
| 3'701 | 3'750 | 230.00 | 6.17 | 173.00 | 4.64 | 124.00 | 3.33 | 75.00 | 2.01 | 32.00 | 0.86 | 13.00 | 0.35 | 13.00 | 0.35 |
| 3'751 | 3'800 | 237.00 | 6.28 | 180.00 | 4.77 | 131.00 | 3.47 | 82.00 | 2.17 | 37.00 | 0.98 | 14.00 | 0.37 | 13.00 | 0.34 |

| Tarif | | C0N | | C1N | | C2N | | C3N | | C4N | | C5N | | C6N | |
|---------------------|-----------|----------------------------|-------|-----------|-------|-----------|-------|-----------|-------|-----------|-------|-----------|-------|-----------|-------|
| Bruttolohn im Monat | | siehe Wegleitung Punkt 4.3 | | | | | | | | | | | | | |
| Stufe Von | Stufe Bis | ohne Kind | | 1Kind | | 2 Kinder | | 3 Kinder | | 4 Kinder | | 5 Kinder | | 6 Kinder | |
| CHF | | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % | CHF | % |
| 39'001 | 39'050 | 9'425.00 | 24.15 | 9'300.00 | 23.83 | 9'174.00 | 23.51 | 9'047.00 | 23.18 | 8'920.00 | 22.86 | 8'792.00 | 22.53 | 8'664.00 | 22.20 |
| 39'051 | 39'100 | 9'442.00 | 24.16 | 9'316.00 | 23.84 | 9'190.00 | 23.52 | 9'064.00 | 23.20 | 8'937.00 | 22.87 | 8'809.00 | 22.54 | 8'681.00 | 22.22 |
| 39'101 | 39'150 | 9'456.00 | 24.17 | 9'330.00 | 23.85 | 9'204.00 | 23.52 | 9'077.00 | 23.20 | 8'950.00 | 22.88 | 8'823.00 | 22.55 | 8'695.00 | 22.22 |
| 39'151 | 39'200 | 9'469.00 | 24.17 | 9'344.00 | 23.85 | 9'218.00 | 23.53 | 9'091.00 | 23.21 | 8'964.00 | 22.88 | 8'837.00 | 22.56 | 8'709.00 | 22.23 |
| 39'201 | 39'250 | 9'486.00 | 24.18 | 9'360.00 | 23.86 | 9'234.00 | 23.54 | 9'108.00 | 23.22 | 8'981.00 | 22.90 | 8'853.00 | 22.57 | 8'725.00 | 22.24 |
| 39'251 | 39'300 | 9'500.00 | 24.19 | 9'374.00 | 23.87 | 9'248.00 | 23.55 | 9'121.00 | 23.22 | 8'995.00 | 22.90 | 8'867.00 | 22.58 | 8'739.00 | 22.25 |
| 39'301 | 39'350 | 9'513.00 | 24.19 | 9'388.00 | 23.87 | 9'262.00 | 23.55 | 9'135.00 | 23.23 | 9'008.00 | 22.91 | 8'881.00 | 22.58 | 8'753.00 | 22.26 |
| 39'351 | 39'400 | 9'530.00 | 24.20 | 9'404.00 | 23.88 | 9'278.00 | 23.56 | 9'152.00 | 23.24 | 9'025.00 | 22.92 | 8'897.00 | 22.60 | 8'769.00 | 22.27 |
| 39'401 | 39'450 | 9'544.00 | 24.21 | 9'418.00 | 23.89 | 9'292.00 | 23.57 | 9'166.00 | 23.25 | 9'039.00 | 22.93 | 8'911.00 | 22.60 | 8'783.00 | 22.28 |
| 39'451 | 39'500 | 9'557.00 | 24.21 | 9'432.00 | 23.89 | 9'306.00 | 23.57 | 9'179.00 | 23.25 | 9'053.00 | 22.93 | 8'925.00 | 22.61 | 8'797.00 | 22.28 |
| 39'501 | 39'550 | 9'574.00 | 24.22 | 9'448.00 | 23.90 | 9'322.00 | 23.59 | 9'196.00 | 23.27 | 9'069.00 | 22.94 | 8'942.00 | 22.62 | 8'814.00 | 22.30 |
| 39'551 | 39'600 | 9'588.00 | 24.23 | 9'462.00 | 23.91 | 9'336.00 | 23.59 | 9'210.00 | 23.27 | 9'083.00 | 22.95 | 8'955.00 | 22.63 | 8'828.00 | 22.31 |
| 39'601 | 39'650 | 9'601.00 | 24.23 | 9'476.00 | 23.91 | 9'350.00 | 23.60 | 9'224.00 | 23.28 | 9'097.00 | 22.96 | 8'969.00 | 22.63 | 8'841.00 | 22.31 |
| 39'651 | 39'700 | 9'618.00 | 24.24 | 9'492.00 | 23.92 | 9'366.00 | 23.61 | 9'240.00 | 23.29 | 9'113.00 | 22.97 | 8'986.00 | 22.65 | 8'858.00 | 22.33 |
| 39'701 | 39'750 | 9'632.00 | 24.25 | 9'506.00 | 23.93 | 9'380.00 | 23.61 | 9'254.00 | 23.30 | 9'127.00 | 22.98 | 9'000.00 | 22.66 | 8'872.00 | 22.33 |
| 39'751 | 39'800 | 9'645.00 | 24.25 | 9'520.00 | 23.93 | 9'394.00 | 23.62 | 9'268.00 | 23.30 | 9'141.00 | 22.98 | 9'014.00 | 22.66 | 8'886.00 | 22.34 |
| 39'801 | 39'850 | 9'662.00 | 24.26 | 9'536.00 | 23.94 | 9'411.00 | 23.63 | 9'284.00 | 23.31 | 9'157.00 | 22.99 | 9'030.00 | 22.67 | 8'902.00 | 22.35 |
| 39'851 | 39'900 | 9'676.00 | 24.27 | 9'550.00 | 23.95 | 9'424.00 | 23.63 | 9'298.00 | 23.32 | 9'171.00 | 23.00 | 9'044.00 | 22.68 | 8'916.00 | 22.36 |
| 39'901 | 39'950 | 9'689.00 | 24.27 | 9'564.00 | 23.95 | 9'438.00 | 23.64 | 9'312.00 | 23.32 | 9'185.00 | 23.01 | 9'058.00 | 22.69 | 8'930.00 | 22.37 |
| 39'951 | 40'000 | 9'706.00 | 24.28 | 9'580.00 | 23.96 | 9'455.00 | 23.65 | 9'328.00 | 23.33 | 9'202.00 | 23.02 | 9'074.00 | 22.70 | 8'947.00 | 22.38 |
| 40'001 | 60'000 | 12'656.00 | 25.31 | 12'533.00 | 25.07 | 12'409.00 | 24.82 | 12'285.00 | 24.57 | 12'161.00 | 24.32 | 12'036.00 | 24.07 | 11'911.00 | 23.82 |
| 60'001 | 80'000 | 18'568.00 | 26.53 | 18'448.00 | 26.35 | 18'327.00 | 26.18 | 18'206.00 | 26.01 | 18'084.00 | 25.83 | 17'963.00 | 25.66 | 17'841.00 | 25.49 |
| 80'001 | | | 27.11 | | 26.99 | | 26.86 | | 26.74 | | 26.62 | | 26.49 | | 26.37 |