

Tarif AN und BN ohne Kirchensteuer 2020



Quellensteuer

für ausländische Arbeitnehmer/innen

Monatstarif für Alleinstehende (Tarif AN) und Verheiratete (Tarif BN)

| Tarif | | A0N | | B0N | | B1N | | B2N | | B3N | | B4N | | B5N | |
|---------------------|-----------|----------------------------|------|-----------|------|-------|------|----------|------|----------|------|----------|------|----------|------|
| Bruttolohn im Monat | | siehe Wegleitung Punkt 4.2 | | | | | | | | | | | | | |
| Stufe Von | Stufe Bis | | | ohne Kind | | 1Kind | | 2 Kinder | | 3 Kinder | | 4 Kinder | | 5 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 | 14.00 | 0.86 | 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 | 15.00 | 0.90 | 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 | 15.00 | 0.87 | 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 | 16.00 | 0.90 | 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 | 18.00 | 0.99 | 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 | 19.00 | 1.01 | 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 | 21.00 | 1.09 | 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 | 22.00 | 1.11 | 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 | 24.00 | 1.19 | 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 | 27.00 | 1.30 | 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 | 30.00 | 1.41 | 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 | 34.00 | 1.56 | 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 | 39.00 | 1.75 | 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 | 44.00 | 1.93 | 13.00 | 0.57 | 13.00 | 0.57 | 13.00 | 0.57 | 13.00 | 0.57 | 13.00 | 0.57 | 13.00 | 0.57 |
| 2'301 | 2'350 | 50.00 | 2.15 | 13.00 | 0.56 | 13.00 | 0.56 | 13.00 | 0.56 | 13.00 | 0.56 | 13.00 | 0.56 | 13.00 | 0.56 |
| 2'351 | 2'400 | 56.00 | 2.36 | 13.00 | 0.55 | 13.00 | 0.55 | 13.00 | 0.55 | 13.00 | 0.55 | 13.00 | 0.55 | 13.00 | 0.55 |
| 2'401 | 2'450 | 62.00 | 2.56 | 13.00 | 0.54 | 13.00 | 0.54 | 13.00 | 0.54 | 13.00 | 0.54 | 13.00 | 0.54 | 13.00 | 0.54 |
| 2'451 | 2'500 | 69.00 | 2.79 | 13.00 | 0.53 | 13.00 | 0.53 | 13.00 | 0.53 | 13.00 | 0.53 | 13.00 | 0.53 | 13.00 | 0.53 |
| 2'501 | 2'550 | 75.00 | 2.97 | 13.00 | 0.51 | 13.00 | 0.51 | 13.00 | 0.51 | 13.00 | 0.51 | 13.00 | 0.51 | 13.00 | 0.51 |
| 2'551 | 2'600 | 82.00 | 3.18 | 13.00 | 0.50 | 13.00 | 0.50 | 13.00 | 0.50 | 13.00 | 0.50 | 13.00 | 0.50 | 13.00 | 0.50 |
| 2'601 | 2'650 | 89.00 | 3.39 | 14.00 | 0.53 | 13.00 | 0.50 | 13.00 | 0.50 | 13.00 | 0.50 | 13.00 | 0.50 | 13.00 | 0.50 |
| 2'651 | 2'700 | 95.00 | 3.55 | 15.00 | 0.56 | 13.00 | 0.49 | 13.00 | 0.49 | 13.00 | 0.49 | 13.00 | 0.49 | 13.00 | 0.49 |
| 2'701 | 2'750 | 102.00 | 3.74 | 15.00 | 0.55 | 13.00 | 0.48 | 13.00 | 0.48 | 13.00 | 0.48 | 13.00 | 0.48 | 13.00 | 0.48 |
| 2'751 | 2'800 | 109.00 | 3.93 | 16.00 | 0.58 | 13.00 | 0.47 | 13.00 | 0.47 | 13.00 | 0.47 | 13.00 | 0.47 | 13.00 | 0.47 |
| 2'801 | 2'850 | 116.00 | 4.11 | 17.00 | 0.60 | 13.00 | 0.46 | 13.00 | 0.46 | 13.00 | 0.46 | 13.00 | 0.46 | 13.00 | 0.46 |
| 2'851 | 2'900 | 123.00 | 4.28 | 18.00 | 0.63 | 13.00 | 0.45 | 13.00 | 0.45 | 13.00 | 0.45 | 13.00 | 0.45 | 13.00 | 0.45 |
| 2'901 | 2'950 | 130.00 | 4.44 | 19.00 | 0.65 | 13.00 | 0.44 | 13.00 | 0.44 | 13.00 | 0.44 | 13.00 | 0.44 | 13.00 | 0.44 |
| 2'951 | 3'000 | 138.00 | 4.64 | 21.00 | 0.71 | 13.00 | 0.44 | 13.00 | 0.44 | 13.00 | 0.44 | 13.00 | 0.44 | 13.00 | 0.44 |
| 3'001 | 3'050 | 145.00 | 4.79 | 23.00 | 0.76 | 13.00 | 0.43 | 13.00 | 0.43 | 13.00 | 0.43 | 13.00 | 0.43 | 13.00 | 0.43 |
| 3'051 | 3'100 | 153.00 | 4.98 | 27.00 | 0.88 | 13.00 | 0.42 | 13.00 | 0.42 | 13.00 | 0.42 | 13.00 | 0.42 | 13.00 | 0.42 |
| 3'101 | 3'150 | 161.00 | 5.15 | 31.00 | 0.99 | 13.00 | 0.42 | 13.00 | 0.42 | 13.00 | 0.42 | 13.00 | 0.42 | 13.00 | 0.42 |
| 3'151 | 3'200 | 168.00 | 5.29 | 35.00 | 1.10 | 13.00 | 0.41 | 13.00 | 0.41 | 13.00 | 0.41 | 13.00 | 0.41 | 13.00 | 0.41 |
| 3'201 | 3'250 | 176.00 | 5.46 | 40.00 | 1.24 | 13.00 | 0.40 | 13.00 | 0.40 | 13.00 | 0.40 | 13.00 | 0.40 | 13.00 | 0.40 |
| 3'251 | 3'300 | 184.00 | 5.62 | 44.00 | 1.34 | 13.00 | 0.40 | 13.00 | 0.40 | 13.00 | 0.40 | 13.00 | 0.40 | 13.00 | 0.40 |
| 3'301 | 3'350 | 191.00 | 5.74 | 48.00 | 1.44 | 13.00 | 0.39 | 13.00 | 0.39 | 13.00 | 0.39 | 13.00 | 0.39 | 13.00 | 0.39 |
| 3'351 | 3'400 | 199.00 | 5.90 | 53.00 | 1.57 | 14.00 | 0.41 | 13.00 | 0.39 | 13.00 | 0.39 | 13.00 | 0.39 | 13.00 | 0.39 |
| 3'401 | 3'450 | 208.00 | 6.07 | 58.00 | 1.69 | 15.00 | 0.44 | 13.00 | 0.38 | 13.00 | 0.38 | 13.00 | 0.38 | 13.00 | 0.38 |
| 3'451 | 3'500 | 216.00 | 6.22 | 63.00 | 1.81 | 15.00 | 0.43 | 13.00 | 0.37 | 13.00 | 0.37 | 13.00 | 0.37 | 13.00 | 0.37 |
| 3'501 | 3'550 | 224.00 | 6.35 | 68.00 | 1.93 | 16.00 | 0.45 | 13.00 | 0.37 | 13.00 | 0.37 | 13.00 | 0.37 | 13.00 | 0.37 |
| 3'551 | 3'600 | 231.00 | 6.46 | 73.00 | 2.04 | 17.00 | 0.48 | 13.00 | 0.36 | 13.00 | 0.36 | 13.00 | 0.36 | 13.00 | 0.36 |
| 3'601 | 3'650 | 239.00 | 6.59 | 78.00 | 2.15 | 18.00 | 0.50 | 13.00 | 0.36 | 13.00 | 0.36 | 13.00 | 0.36 | 13.00 | 0.36 |
| 3'651 | 3'700 | 247.00 | 6.72 | 84.00 | 2.29 | 19.00 | 0.52 | 13.00 | 0.35 | 13.00 | 0.35 | 13.00 | 0.35 | 13.00 | 0.35 |
| 3'701 | 3'750 | 254.00 | 6.82 | 89.00 | 2.39 | 21.00 | 0.56 | 13.00 | 0.35 | 13.00 | 0.35 | 13.00 | 0.35 | 13.00 | 0.35 |
| 3'751 | 3'800 | 262.00 | 6.94 | 95.00 | 2.52 | 23.00 | 0.61 | 13.00 | 0.34 | 13.00 | 0.34 | 13.00 | 0.34 | 13.00 | 0.34 |

| Tarif | A0N | B0N | B1N | B2N | B3N | B4N | B5N | | | | | | | | |
|---------------------|----------------------------|-----------|-------|-----------|----------|-----------|----------|-----------|-------|-----------|-------|-----------|-------|-----------|-------|
| Bruttolohn im Monat | siehe Wegleitung Punkt 4.2 | | | | | | | | | | | | | | |
| Stufe Von | Stufe Bis | ohne Kind | | 1Kind | 2 Kinder | 3 Kinder | 4 Kinder | 5 Kinder | | | | | | | |
| CHF | CHF | % | CHF | % | CHF | % | CHF | % | | | | | | | |
| 39'001 | 39'050 | 9'693.00 | 24.84 | 9'276.00 | 23.77 | 9'051.00 | 23.19 | 8'826.00 | 22.62 | 8'600.00 | 22.04 | 8'375.00 | 21.46 | 8'150.00 | 20.88 |
| 39'051 | 39'100 | 9'709.00 | 24.85 | 9'293.00 | 23.78 | 9'068.00 | 23.21 | 8'842.00 | 22.63 | 8'617.00 | 22.05 | 8'392.00 | 21.48 | 8'166.00 | 20.90 |
| 39'101 | 39'150 | 9'724.00 | 24.85 | 9'307.00 | 23.79 | 9'082.00 | 23.21 | 8'856.00 | 22.64 | 8'631.00 | 22.06 | 8'406.00 | 21.48 | 8'180.00 | 20.91 |
| 39'151 | 39'200 | 9'738.00 | 24.86 | 9'321.00 | 23.79 | 9'096.00 | 23.22 | 8'870.00 | 22.64 | 8'645.00 | 22.07 | 8'420.00 | 21.49 | 8'194.00 | 20.92 |
| 39'201 | 39'250 | 9'754.00 | 24.87 | 9'338.00 | 23.81 | 9'113.00 | 23.23 | 8'887.00 | 22.66 | 8'662.00 | 22.08 | 8'436.00 | 21.51 | 8'211.00 | 20.93 |
| 39'251 | 39'300 | 9'768.00 | 24.87 | 9'352.00 | 23.81 | 9'126.00 | 23.24 | 8'901.00 | 22.66 | 8'676.00 | 22.09 | 8'450.00 | 21.51 | 8'225.00 | 20.94 |
| 39'301 | 39'350 | 9'783.00 | 24.88 | 9'366.00 | 23.82 | 9'140.00 | 23.24 | 8'915.00 | 22.67 | 8'690.00 | 22.10 | 8'464.00 | 21.52 | 8'239.00 | 20.95 |
| 39'351 | 39'400 | 9'799.00 | 24.89 | 9'383.00 | 23.83 | 9'157.00 | 23.26 | 8'932.00 | 22.68 | 8'706.00 | 22.11 | 8'481.00 | 21.54 | 8'256.00 | 20.97 |
| 39'401 | 39'450 | 9'813.00 | 24.89 | 9'397.00 | 23.84 | 9'171.00 | 23.26 | 8'946.00 | 22.69 | 8'720.00 | 22.12 | 8'495.00 | 21.55 | 8'270.00 | 20.98 |
| 39'451 | 39'500 | 9'827.00 | 24.89 | 9'411.00 | 23.84 | 9'185.00 | 23.27 | 8'960.00 | 22.70 | 8'734.00 | 22.13 | 8'509.00 | 21.56 | 8'284.00 | 20.99 |
| 39'501 | 39'550 | 9'844.00 | 24.91 | 9'427.00 | 23.85 | 9'202.00 | 23.28 | 8'976.00 | 22.71 | 8'751.00 | 22.14 | 8'526.00 | 21.57 | 8'300.00 | 21.00 |
| 39'551 | 39'600 | 9'858.00 | 24.91 | 9'441.00 | 23.86 | 9'216.00 | 23.29 | 8'990.00 | 22.72 | 8'765.00 | 22.15 | 8'540.00 | 21.58 | 8'314.00 | 21.01 |
| 39'601 | 39'650 | 9'872.00 | 24.91 | 9'455.00 | 23.86 | 9'230.00 | 23.29 | 9'004.00 | 22.72 | 8'779.00 | 22.16 | 8'554.00 | 21.59 | 8'328.00 | 21.02 |
| 39'651 | 39'700 | 9'889.00 | 24.93 | 9'472.00 | 23.87 | 9'247.00 | 23.31 | 9'021.00 | 22.74 | 8'796.00 | 22.17 | 8'570.00 | 21.60 | 8'345.00 | 21.03 |
| 39'701 | 39'750 | 9'903.00 | 24.93 | 9'486.00 | 23.88 | 9'261.00 | 23.31 | 9'035.00 | 22.74 | 8'810.00 | 22.18 | 8'584.00 | 21.61 | 8'359.00 | 21.04 |
| 39'751 | 39'800 | 9'917.00 | 24.93 | 9'500.00 | 23.88 | 9'274.00 | 23.32 | 9'049.00 | 22.75 | 8'824.00 | 22.18 | 8'598.00 | 21.62 | 8'373.00 | 21.05 |
| 39'801 | 39'850 | 9'934.00 | 24.94 | 9'517.00 | 23.90 | 9'291.00 | 23.33 | 9'066.00 | 22.76 | 8'840.00 | 22.20 | 8'615.00 | 21.63 | 8'390.00 | 21.07 |
| 39'851 | 39'900 | 9'948.00 | 24.95 | 9'531.00 | 23.90 | 9'305.00 | 23.34 | 9'080.00 | 22.77 | 8'854.00 | 22.20 | 8'629.00 | 21.64 | 8'404.00 | 21.08 |
| 39'901 | 39'950 | 9'962.00 | 24.95 | 9'545.00 | 23.91 | 9'319.00 | 23.34 | 9'094.00 | 22.78 | 8'868.00 | 22.21 | 8'643.00 | 21.65 | 8'418.00 | 21.08 |
| 39'951 | 40'000 | 9'979.00 | 24.96 | 9'561.00 | 23.92 | 9'336.00 | 23.35 | 9'111.00 | 22.79 | 8'885.00 | 22.23 | 8'660.00 | 21.66 | 8'434.00 | 21.10 |
| 40'001 | 60'000 | 12'982.00 | 25.96 | 12'546.00 | 25.09 | 12'321.00 | 24.64 | 12'096.00 | 24.19 | 11'870.00 | 23.74 | 11'645.00 | 23.29 | 11'419.00 | 22.84 |
| 60'001 | 80'000 | 18'971.00 | 27.10 | 18'500.00 | 26.43 | 18'274.00 | 26.11 | 18'049.00 | 25.78 | 17'823.00 | 25.46 | 17'598.00 | 25.14 | 17'373.00 | 24.82 |
| 80'001 | | | 27.43 | | 27.10 | | 26.86 | | 26.62 | | 26.38 | | 26.14 | | 25.90 |