

**Quellensteuer für ausländische Arbeitnehmer/innen**

**Tarifjahr 2025**  
**Tarif P ohne Kirchensteuer**

Ansätze Bund und Staat

| Tarif               |               | P0N  |      | P1N    |      | P2N      |      | P3N      |      | P4N      |      | P5N      |      | P6N      |      | P7N      |      |
|---------------------|---------------|--|------|--------|------|----------|------|----------|------|----------|------|----------|------|----------|------|----------|------|
| Bruttolohn im Monat |               | Deutsche Grenzgänger: Alleinerziehende   |      |        |      |          |      |          |      |          |      |          |      |          |      |          |      |
|                     |               | Ledige, getrennte, geschiedene oder verwitwete Personen, die mit Kindern oder unterstützungspflichtigen Personen im gleichen Haushalt zusammenleben. |      |        |      |          |      |          |      |          |      |          |      |          |      |          |      |
| Stufe von CHF       | Stufe bis CHF | ohne Kind  |      | 1 Kind |      | 2 Kinder |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      | 7 Kinder |      |
|                     |               | CHF  | %    | CHF    | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |
| 1                   | 1'500         | 0  | 0.00 | 6      | 0.00 | 6        | 0.00 | 6        | 0.00 | 6        | 0.00 | 6        | 0.00 | 6        | 0.00 | 6        | 0.00 |
| 1'501               | 1'550         | 0  | 0.00 | 6      | 0.39 | 6        | 0.39 | 6        | 0.39 | 6        | 0.39 | 6        | 0.39 | 6        | 0.39 | 6        | 0.39 |
| 1'551               | 1'600         | 0  | 0.00 | 6      | 0.38 | 6        | 0.38 | 6        | 0.38 | 6        | 0.38 | 6        | 0.38 | 6        | 0.38 | 6        | 0.38 |
| 1'601               | 1'650         | 0  | 0.00 | 6      | 0.37 | 6        | 0.37 | 6        | 0.37 | 6        | 0.37 | 6        | 0.37 | 6        | 0.37 | 6        | 0.37 |
| 1'651               | 1'700         | 0  | 0.00 | 6      | 0.36 | 6        | 0.36 | 6        | 0.36 | 6        | 0.36 | 6        | 0.36 | 6        | 0.36 | 6        | 0.36 |
| 1'701               | 1'750         | 0  | 0.00 | 6      | 0.35 | 6        | 0.35 | 6        | 0.35 | 6        | 0.35 | 6        | 0.35 | 6        | 0.35 | 6        | 0.35 |
| 1'751               | 1'800         | 0  | 0.00 | 6      | 0.34 | 6        | 0.34 | 6        | 0.34 | 6        | 0.34 | 6        | 0.34 | 6        | 0.34 | 6        | 0.34 |
| 1'801               | 1'850         | 0  | 0.00 | 6      | 0.33 | 6        | 0.33 | 6        | 0.33 | 6        | 0.33 | 6        | 0.33 | 6        | 0.33 | 6        | 0.33 |
| 1'851               | 1'900         | 0  | 0.00 | 6      | 0.32 | 6        | 0.32 | 6        | 0.32 | 6        | 0.32 | 6        | 0.32 | 6        | 0.32 | 6        | 0.32 |
| 1'901               | 1'950         | 0  | 0.00 | 6      | 0.31 | 6        | 0.31 | 6        | 0.31 | 6        | 0.31 | 6        | 0.31 | 6        | 0.31 | 6        | 0.31 |
| 1'951               | 2'000         | 0  | 0.00 | 6      | 0.30 | 6        | 0.30 | 6        | 0.30 | 6        | 0.30 | 6        | 0.30 | 6        | 0.30 | 6        | 0.30 |
| 2'001               | 2'050         | 0  | 0.00 | 6      | 0.30 | 6        | 0.30 | 6        | 0.30 | 6        | 0.30 | 6        | 0.30 | 6        | 0.30 | 6        | 0.30 |
| 2'051               | 2'100         | 0  | 0.00 | 6      | 0.29 | 6        | 0.29 | 6        | 0.29 | 6        | 0.29 | 6        | 0.29 | 6        | 0.29 | 6        | 0.29 |
| 2'101               | 2'150         | 0  | 0.00 | 6      | 0.28 | 6        | 0.28 | 6        | 0.28 | 6        | 0.28 | 6        | 0.28 | 6        | 0.28 | 6        | 0.28 |
| 2'151               | 2'200         | 0  | 0.00 | 6      | 0.28 | 6        | 0.28 | 6        | 0.28 | 6        | 0.28 | 6        | 0.28 | 6        | 0.28 | 6        | 0.28 |
| 2'201               | 2'250         | 0  | 0.00 | 6      | 0.27 | 6        | 0.27 | 6        | 0.27 | 6        | 0.27 | 6        | 0.27 | 6        | 0.27 | 6        | 0.27 |
| 2'251               | 2'300         | 0  | 0.00 | 6      | 0.26 | 6        | 0.26 | 6        | 0.26 | 6        | 0.26 | 6        | 0.26 | 6        | 0.26 | 6        | 0.26 |
| 2'301               | 2'350         | 0  | 0.00 | 6      | 0.26 | 6        | 0.26 | 6        | 0.26 | 6        | 0.26 | 6        | 0.26 | 6        | 0.26 | 6        | 0.26 |
| 2'351               | 2'400         | 0  | 0.00 | 6      | 0.25 | 6        | 0.25 | 6        | 0.25 | 6        | 0.25 | 6        | 0.25 | 6        | 0.25 | 6        | 0.25 |
| 2'401               | 2'450         | 0  | 0.00 | 6      | 0.25 | 6        | 0.25 | 6        | 0.25 | 6        | 0.25 | 6        | 0.25 | 6        | 0.25 | 6        | 0.25 |
| 2'451               | 2'500         | 0  | 0.00 | 6      | 0.24 | 6        | 0.24 | 6        | 0.24 | 6        | 0.24 | 6        | 0.24 | 6        | 0.24 | 6        | 0.24 |
| 2'501               | 2'550         | 0  | 0.00 | 6      | 0.24 | 6        | 0.24 | 6        | 0.24 | 6        | 0.24 | 6        | 0.24 | 6        | 0.24 | 6        | 0.24 |
| 2'551               | 2'600         | 0  | 0.00 | 6      | 0.23 | 6        | 0.23 | 6        | 0.23 | 6        | 0.23 | 6        | 0.23 | 6        | 0.23 | 6        | 0.23 |
| 2'601               | 2'650         | 0  | 0.00 | 6      | 0.23 | 6        | 0.23 | 6        | 0.23 | 6        | 0.23 | 6        | 0.23 | 6        | 0.23 | 6        | 0.23 |
| 2'651               | 2'700         | 0  | 0.00 | 6      | 0.22 | 6        | 0.22 | 6        | 0.22 | 6        | 0.22 | 6        | 0.22 | 6        | 0.22 | 6        | 0.22 |
| 2'701               | 2'750         | 0  | 0.00 | 6      | 0.22 | 6        | 0.22 | 6        | 0.22 | 6        | 0.22 | 6        | 0.22 | 6        | 0.22 | 6        | 0.22 |
| 2'751               | 2'800         | 0  | 0.00 | 6      | 0.22 | 6        | 0.22 | 6        | 0.22 | 6        | 0.22 | 6        | 0.22 | 6        | 0.22 | 6        | 0.22 |
| 2'801               | 2'850         | 0  | 0.00 | 6      | 0.21 | 6        | 0.21 | 6        | 0.21 | 6        | 0.21 | 6        | 0.21 | 6        | 0.21 | 6        | 0.21 |
| 2'851               | 2'900         | 0  | 0.00 | 6      | 0.21 | 6        | 0.21 | 6        | 0.21 | 6        | 0.21 | 6        | 0.21 | 6        | 0.21 | 6        | 0.21 |
| 2'901               | 2'950         | 0  | 0.00 | 6      | 0.21 | 6        | 0.21 | 6        | 0.21 | 6        | 0.21 | 6        | 0.21 | 6        | 0.21 | 6        | 0.21 |
| 2'951               | 3'000         | 0  | 0.00 | 6      | 0.20 | 6        | 0.20 | 6        | 0.20 | 6        | 0.20 | 6        | 0.20 | 6        | 0.20 | 6        | 0.20 |
| 3'001               | 3'050         | 0  | 0.00 | 6      | 0.20 | 6        | 0.20 | 6        | 0.20 | 6        | 0.20 | 6        | 0.20 | 6        | 0.20 | 6        | 0.20 |
| 3'051               | 3'100         | 0  | 0.00 | 6      | 0.20 | 6        | 0.20 | 6        | 0.20 | 6        | 0.20 | 6        | 0.20 | 6        | 0.20 | 6        | 0.20 |
| 3'101               | 3'150         | 0  | 0.00 | 6      | 0.19 | 6        | 0.19 | 6        | 0.19 | 6        | 0.19 | 6        | 0.19 | 6        | 0.19 | 6        | 0.19 |
| 3'151               | 3'200         | 0  | 0.00 | 6      | 0.19 | 6        | 0.19 | 6        | 0.19 | 6        | 0.19 | 6        | 0.19 | 6        | 0.19 | 6        | 0.19 |
| 3'201               | 3'250         | 0  | 0.00 | 6      | 0.19 | 6        | 0.19 | 6        | 0.19 | 6        | 0.19 | 6        | 0.19 | 6        | 0.19 | 6        | 0.19 |
| 3'251               | 3'300         | 0  | 0.00 | 6      | 0.18 | 6        | 0.18 | 6        | 0.18 | 6        | 0.18 | 6        | 0.18 | 6        | 0.18 | 6        | 0.18 |
| 3'301               | 3'350         | 0  | 0.00 | 6      | 0.18 | 6        | 0.18 | 6        | 0.18 | 6        | 0.18 | 6        | 0.18 | 6        | 0.18 | 6        | 0.18 |
| 3'351               | 3'400         | 0  | 0.00 | 6      | 0.18 | 6        | 0.18 | 6        | 0.18 | 6        | 0.18 | 6        | 0.18 | 6        | 0.18 | 6        | 0.18 |
| 3'401               | 3'450         | 0  | 0.00 | 6      | 0.18 | 6        | 0.18 | 6        | 0.18 | 6        | 0.18 | 6        | 0.18 | 6        | 0.18 | 6        | 0.18 |
| 3'451               | 3'500         | 0  | 0.00 | 6      | 0.17 | 6        | 0.17 | 6        | 0.17 | 6        | 0.17 | 6        | 0.17 | 6        | 0.17 | 6        | 0.17 |
| 3'501               | 3'550         | 0  | 0.00 | 6      | 0.17 | 6        | 0.17 | 6        | 0.17 | 6        | 0.17 | 6        | 0.17 | 6        | 0.17 | 6        | 0.17 |
| 3'551               | 3'600         | 0  | 0.00 | 6      | 0.17 | 6        | 0.17 | 6        | 0.17 | 6        | 0.17 | 6        | 0.17 | 6        | 0.17 | 6        | 0.17 |
| 3'601               | 3'650         | 0  | 0.00 | 7      | 0.19 | 6        | 0.17 | 6        | 0.17 | 6        | 0.17 | 6        | 0.17 | 6        | 0.17 | 6        | 0.17 |
| 3'651               | 3'700         | 0  | 0.00 | 13     | 0.35 | 6        | 0.16 | 6        | 0.16 | 6        | 0.16 | 6        | 0.16 | 6        | 0.16 | 6        | 0.16 |
| 3'701               | 3'750         | 0  | 0.00 | 19     | 0.51 | 6        | 0.16 | 6        | 0.16 | 6        | 0.16 | 6        | 0.16 | 6        | 0.16 | 6        | 0.16 |
| 3'751               | 3'800         | 0  | 0.00 | 25     | 0.66 | 6        | 0.16 | 6        | 0.16 | 6        | 0.16 | 6        | 0.16 | 6        | 0.16 | 6        | 0.16 |
| 3'801               | 3'850         | 0  | 0.00 | 31     | 0.81 | 6        | 0.16 | 6        | 0.16 | 6        | 0.16 | 6        | 0.16 | 6        | 0.16 | 6        | 0.16 |
| 3'851               | 3'900         | 0  | 0.00 | 36     | 0.93 | 6        | 0.15 | 6        | 0.15 | 6        | 0.15 | 6        | 0.15 | 6        | 0.15 | 6        | 0.15 |
| 3'901               | 3'950         | 0  | 0.00 | 42     | 1.07 | 6        | 0.15 | 6        | 0.15 | 6        | 0.15 | 6        | 0.15 | 6        | 0.15 | 6        | 0.15 |
| 3'951               | 4'000         | 0  | 0.00 | 48     | 1.21 | 6        | 0.15 | 6        | 0.15 | 6        | 0.15 | 6        | 0.15 | 6        | 0.15 | 6        | 0.15 |
| 4'001               | 4'050         | 0  | 0.00 | 54     | 1.34 | 6        | 0.15 | 6        | 0.15 | 6        | 0.15 | 6        | 0.15 | 6        | 0.15 | 6        | 0.15 |
| 4'051               | 4'100         | 0  | 0.00 | 60     | 1.47 | 6        | 0.15 | 6        | 0.15 | 6        | 0.15 | 6        | 0.15 | 6        | 0.15 | 6        | 0.15 |
| 4'101               | 4'150         | 0  | 0.00 | 66     | 1.60 | 6        | 0.15 | 6        | 0.15 | 6        | 0.15 | 6        | 0.15 | 6        | 0.15 | 6        | 0.15 |
| 4'151               | 4'200         | 0  | 0.00 | 72     | 1.72 | 6        | 0.14 | 6        | 0.14 | 6        | 0.14 | 6        | 0.14 | 6        | 0.14 | 6        | 0.14 |
| 4'201               | 4'250         | 0  | 0.00 | 78     | 1.85 | 6        | 0.14 | 6        | 0.14 | 6        | 0.14 | 6        | 0.14 | 6        | 0.14 | 6        | 0.14 |
| 4'251               | 4'300         | 0  | 0.00 | 84     | 1.96 | 6        | 0.14 | 6        | 0.14 | 6        | 0.14 | 6        | 0.14 | 6        | 0.14 | 6        | 0.14 |
| 4'301               | 4'350         | 0  | 0.00 | 89     | 2.06 | 6        | 0.14 | 6        | 0.14 | 6        | 0.14 | 6        | 0.14 | 6        | 0.14 | 6        | 0.14 |
| 4'351               | 4'400         | 0  | 0.00 | 97     | 2.22 | 6        | 0.14 | 6        | 0.14 | 6        | 0.14 | 6        | 0.14 | 6        | 0.14 | 6        | 0.14 |
| 4'401               | 4'450         | 0  | 0.00 | 102    | 2.31 | 6        | 0.14 | 6        | 0.14 | 6        | 0.14 | 6        | 0.14 | 6        | 0.14 | 6        | 0.14 |
| 4'451               | 4'500         | 0  | 0.00 | 108    | 2.41 | 6        | 0.13 | 6        | 0.13 | 6        | 0.13 | 6        | 0.13 | 6        | 0.13 | 6        | 0.13 |
| 4'501               | 4'550         | 0  | 0.00 | 114    | 2.52 | 6        | 0.13 | 6        | 0.13 | 6        | 0.13 | 6        | 0.13 | 6        | 0.13 | 6        | 0.13 |
| 4'551               | 4'600         | 0  | 0.00 | 120    | 2.62 | 12       | 0.26 | 6        | 0.13 | 6        | 0.13 | 6        | 0.13 | 6        | 0.13 | 6        | 0.13 |
| 4'601               | 4'650         | 0  | 0.00 | 126    | 2.72 | 18       | 0.39 | 6        | 0.13 | 6        | 0.13 | 6        | 0.13 | 6        | 0.13 | 6        | 0.13 |
| 4'651               | 4'700         | 0  | 0.00 | 132    | 2.82 | 24       | 0.51 | 6        | 0.13 | 6        | 0.13 | 6        | 0.13 | 6        | 0.13 | 6        | 0.13 |
| 4'701               | 4'750         | 0  | 0.00 | 138    | 2.92 | 29       | 0.61 | 6        | 0.13 | 6        | 0.13 | 6        | 0.13 | 6        | 0.13 | 6        | 0.13 |

| Tarif               |                  | P0N  |      | P1N    |      | P2N      |      | P3N      |      | P4N      |      | P5N      |      | P6N      |      | P7N      |      |
|---------------------|------------------|--|------|--------|------|----------|------|----------|------|----------|------|----------|------|----------|------|----------|------|
| Bruttolohn im Monat |                  | Deutsche Grenzgänger: Alleinerziehende   |      |        |      |          |      |          |      |          |      |          |      |          |      |          |      |
|                     |                  | Ledige, getrennte, geschiedene oder verwitwete Personen, die mit Kindern oder unterstützungspflichtigen Personen im gleichen Haushalt zusammenleben. |      |        |      |          |      |          |      |          |      |          |      |          |      |          |      |
| Stufe von<br>CHF    | Stufe bis<br>CHF | ohne Kind  |      | 1 Kind |      | 2 Kinder |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      | 7 Kinder |      |
|                     |                  | CHF  | %    | CHF    | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |
| 4'751               | 4'800            | 0  | 0.00 | 144    | 3.02 | 35       | 0.73 | 6        | 0.13 | 6        | 0.13 | 6        | 0.13 | 6        | 0.13 | 6        | 0.13 |
| 4'801               | 4'850            | 0  | 0.00 | 150    | 3.11 | 41       | 0.85 | 6        | 0.12 | 6        | 0.12 | 6        | 0.12 | 6        | 0.12 | 6        | 0.12 |
| 4'851               | 4'900            | 0  | 0.00 | 155    | 3.18 | 47       | 0.96 | 6        | 0.12 | 6        | 0.12 | 6        | 0.12 | 6        | 0.12 | 6        | 0.12 |
| 4'901               | 4'950            | 0  | 0.00 | 161    | 3.27 | 53       | 1.08 | 6        | 0.12 | 6        | 0.12 | 6        | 0.12 | 6        | 0.12 | 6        | 0.12 |
| 4'951               | 5'000            | 0  | 0.00 | 167    | 3.36 | 59       | 1.19 | 6        | 0.12 | 6        | 0.12 | 6        | 0.12 | 6        | 0.12 | 6        | 0.12 |
| 5'001               | 5'050            | 0  | 0.00 | 173    | 3.44 | 65       | 1.29 | 6        | 0.12 | 6        | 0.12 | 6        | 0.12 | 6        | 0.12 | 6        | 0.12 |
| 5'051               | 5'100            | 0  | 0.00 | 179    | 3.53 | 71       | 1.40 | 6        | 0.12 | 6        | 0.12 | 6        | 0.12 | 6        | 0.12 | 6        | 0.12 |
| 5'101               | 5'150            | 0  | 0.00 | 185    | 3.61 | 77       | 1.50 | 6        | 0.12 | 6        | 0.12 | 6        | 0.12 | 6        | 0.12 | 6        | 0.12 |
| 5'151               | 5'200            | 0  | 0.00 | 191    | 3.69 | 82       | 1.58 | 6        | 0.12 | 6        | 0.12 | 6        | 0.12 | 6        | 0.12 | 6        | 0.12 |
| 5'201               | 5'250            | 0  | 0.00 | 197    | 3.77 | 88       | 1.68 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 |
| 5'251               | 5'300            | 0  | 0.00 | 202    | 3.83 | 94       | 1.78 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 |
| 5'301               | 5'350            | 0  | 0.00 | 208    | 3.91 | 100      | 1.88 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 |
| 5'351               | 5'400            | 0  | 0.00 | 214    | 3.98 | 106      | 1.97 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 |
| 5'401               | 5'450            | 0  | 0.00 | 220    | 4.06 | 112      | 2.06 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 |
| 5'451               | 5'500            | 0  | 0.00 | 226    | 4.13 | 118      | 2.16 | 9        | 0.16 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 |
| 5'501               | 5'550            | 0  | 0.00 | 232    | 4.20 | 124      | 2.24 | 15       | 0.27 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 |
| 5'551               | 5'600            | 0  | 0.00 | 238    | 4.27 | 129      | 2.31 | 21       | 0.38 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 |
| 5'601               | 5'650            | 0  | 0.00 | 245    | 4.36 | 137      | 2.44 | 28       | 0.50 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 |
| 5'651               | 5'700            | 0  | 0.00 | 251    | 4.42 | 142      | 2.50 | 34       | 0.60 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 | 6        | 0.11 |
| 5'701               | 5'750            | 0  | 0.00 | 257    | 4.49 | 148      | 2.59 | 40       | 0.70 | 6        | 0.10 | 6        | 0.10 | 6        | 0.10 | 6        | 0.10 |
| 5'751               | 5'800            | 0  | 0.00 | 260    | 4.50 | 154      | 2.67 | 46       | 0.80 | 6        | 0.10 | 6        | 0.10 | 6        | 0.10 | 6        | 0.10 |
| 5'801               | 5'850            | 0  | 0.00 | 262    | 4.50 | 160      | 2.75 | 52       | 0.89 | 6        | 0.10 | 6        | 0.10 | 6        | 0.10 | 6        | 0.10 |
| 5'851               | 5'900            | 0  | 0.00 | 264    | 4.50 | 166      | 2.83 | 58       | 0.99 | 6        | 0.10 | 6        | 0.10 | 6        | 0.10 | 6        | 0.10 |
| 5'901               | 5'950            | 0  | 0.00 | 267    | 4.50 | 172      | 2.90 | 64       | 1.08 | 6        | 0.10 | 6        | 0.10 | 6        | 0.10 | 6        | 0.10 |
| 5'951               | 6'000            | 0  | 0.00 | 269    | 4.50 | 178      | 2.98 | 69       | 1.15 | 6        | 0.10 | 6        | 0.10 | 6        | 0.10 | 6        | 0.10 |
| 6'001               | 6'050            | 0  | 0.00 | 271    | 4.50 | 185      | 3.07 | 77       | 1.28 | 6        | 0.10 | 6        | 0.10 | 6        | 0.10 | 6        | 0.10 |
| 6'051               | 6'100            | 0  | 0.00 | 273    | 4.50 | 191      | 3.14 | 82       | 1.35 | 6        | 0.10 | 6        | 0.10 | 6        | 0.10 | 6        | 0.10 |
| 6'101               | 6'150            | 0  | 0.00 | 276    | 4.50 | 197      | 3.22 | 88       | 1.44 | 6        | 0.10 | 6        | 0.10 | 6        | 0.10 | 6        | 0.10 |
| 6'151               | 6'200            | 0  | 0.00 | 278    | 4.50 | 202      | 3.27 | 94       | 1.52 | 6        | 0.10 | 6        | 0.10 | 6        | 0.10 | 6        | 0.10 |
| 6'201               | 6'250            | 0  | 0.00 | 280    | 4.50 | 208      | 3.34 | 100      | 1.61 | 6        | 0.10 | 6        | 0.10 | 6        | 0.10 | 6        | 0.10 |
| 6'251               | 6'300            | 0  | 0.00 | 282    | 4.50 | 215      | 3.43 | 107      | 1.71 | 6        | 0.10 | 6        | 0.10 | 6        | 0.10 | 6        | 0.10 |
| 6'301               | 6'350            | 0  | 0.00 | 285    | 4.50 | 221      | 3.49 | 113      | 1.79 | 6        | 0.09 | 6        | 0.09 | 6        | 0.09 | 6        | 0.09 |
| 6'351               | 6'400            | 0  | 0.00 | 287    | 4.50 | 227      | 3.56 | 119      | 1.87 | 11       | 0.17 | 6        | 0.09 | 6        | 0.09 | 6        | 0.09 |
| 6'401               | 6'450            | 0  | 0.00 | 289    | 4.50 | 233      | 3.63 | 125      | 1.95 | 16       | 0.25 | 6        | 0.09 | 6        | 0.09 | 6        | 0.09 |
| 6'451               | 6'500            | 0  | 0.00 | 291    | 4.50 | 239      | 3.69 | 131      | 2.02 | 22       | 0.34 | 6        | 0.09 | 6        | 0.09 | 6        | 0.09 |
| 6'501               | 6'550            | 0  | 0.00 | 294    | 4.50 | 245      | 3.75 | 137      | 2.10 | 28       | 0.43 | 6        | 0.09 | 6        | 0.09 | 6        | 0.09 |
| 6'551               | 6'600            | 0  | 0.00 | 296    | 4.50 | 251      | 3.82 | 142      | 2.16 | 34       | 0.52 | 6        | 0.09 | 6        | 0.09 | 6        | 0.09 |
| 6'601               | 6'650            | 0  | 0.00 | 298    | 4.50 | 257      | 3.88 | 148      | 2.23 | 40       | 0.60 | 6        | 0.09 | 6        | 0.09 | 6        | 0.09 |
| 6'651               | 6'700            | 0  | 0.00 | 300    | 4.50 | 263      | 3.94 | 154      | 2.31 | 46       | 0.69 | 6        | 0.09 | 6        | 0.09 | 6        | 0.09 |
| 6'701               | 6'750            | 0  | 0.00 | 303    | 4.50 | 268      | 3.99 | 160      | 2.38 | 52       | 0.77 | 6        | 0.09 | 6        | 0.09 | 6        | 0.09 |
| 6'751               | 6'800            | 0  | 0.00 | 305    | 4.50 | 274      | 4.04 | 166      | 2.45 | 58       | 0.86 | 6        | 0.09 | 6        | 0.09 | 6        | 0.09 |
| 6'801               | 6'850            | 0  | 0.00 | 307    | 4.50 | 280      | 4.10 | 172      | 2.52 | 64       | 0.94 | 6        | 0.09 | 6        | 0.09 | 6        | 0.09 |
| 6'851               | 6'900            | 0  | 0.00 | 309    | 4.50 | 287      | 4.17 | 179      | 2.60 | 71       | 1.03 | 6        | 0.09 | 6        | 0.09 | 6        | 0.09 |
| 6'901               | 6'950            | 0  | 0.00 | 312    | 4.50 | 293      | 4.23 | 185      | 2.67 | 77       | 1.11 | 6        | 0.09 | 6        | 0.09 | 6        | 0.09 |
| 6'951               | 7'000            | 0  | 0.00 | 314    | 4.50 | 299      | 4.29 | 191      | 2.74 | 82       | 1.18 | 6        | 0.09 | 6        | 0.09 | 6        | 0.09 |
| 7'001               | 7'050            | 0  | 0.00 | 316    | 4.50 | 305      | 4.34 | 197      | 2.80 | 88       | 1.25 | 6        | 0.09 | 6        | 0.09 | 6        | 0.09 |
| 7'051               | 7'100            | 0  | 0.00 | 318    | 4.50 | 311      | 4.40 | 202      | 2.86 | 94       | 1.33 | 6        | 0.08 | 6        | 0.08 | 6        | 0.08 |
| 7'101               | 7'150            | 0  | 0.00 | 321    | 4.50 | 317      | 4.45 | 208      | 2.92 | 100      | 1.40 | 6        | 0.08 | 6        | 0.08 | 6        | 0.08 |
| 7'151               | 7'200            | 0  | 0.00 | 323    | 4.50 | 323      | 4.50 | 214      | 2.98 | 106      | 1.48 | 6        | 0.08 | 6        | 0.08 | 6        | 0.08 |
| 7'201               | 7'250            | 0  | 0.00 | 325    | 4.50 | 325      | 4.50 | 220      | 3.04 | 112      | 1.55 | 6        | 0.08 | 6        | 0.08 | 6        | 0.08 |
| 7'251               | 7'300            | 0  | 0.00 | 327    | 4.50 | 327      | 4.50 | 226      | 3.11 | 118      | 1.62 | 9        | 0.12 | 6        | 0.08 | 6        | 0.08 |
| 7'301               | 7'350            | 0  | 0.00 | 330    | 4.50 | 330      | 4.50 | 232      | 3.17 | 124      | 1.69 | 15       | 0.20 | 6        | 0.08 | 6        | 0.08 |
| 7'351               | 7'400            | 0  | 0.00 | 332    | 4.50 | 332      | 4.50 | 238      | 3.23 | 129      | 1.75 | 21       | 0.28 | 6        | 0.08 | 6        | 0.08 |
| 7'401               | 7'450            | 0  | 0.00 | 334    | 4.50 | 334      | 4.50 | 244      | 3.29 | 135      | 1.82 | 27       | 0.36 | 6        | 0.08 | 6        | 0.08 |
| 7'451               | 7'500            | 0  | 0.00 | 336    | 4.50 | 336      | 4.50 | 250      | 3.34 | 141      | 1.89 | 33       | 0.44 | 6        | 0.08 | 6        | 0.08 |
| 7'501               | 7'550            | 0  | 0.00 | 339    | 4.50 | 339      | 4.50 | 255      | 3.39 | 147      | 1.95 | 39       | 0.52 | 6        | 0.08 | 6        | 0.08 |
| 7'551               | 7'600            | 0  | 0.00 | 341    | 4.50 | 341      | 4.50 | 261      | 3.45 | 153      | 2.02 | 45       | 0.59 | 6        | 0.08 | 6        | 0.08 |
| 7'601               | 7'650            | 0  | 0.00 | 343    | 4.50 | 343      | 4.50 | 267      | 3.50 | 159      | 2.09 | 51       | 0.67 | 6        | 0.08 | 6        | 0.08 |
| 7'651               | 7'700            | 0  | 0.00 | 345    | 4.50 | 345      | 4.50 | 273      | 3.56 | 165      | 2.15 | 56       | 0.73 | 6        | 0.08 | 6        | 0.08 |
| 7'701               | 7'750            | 0  | 0.00 | 348    | 4.50 | 348      | 4.50 | 279      | 3.61 | 171      | 2.21 | 62       | 0.80 | 6        | 0.08 | 6        | 0.08 |
| 7'751               | 7'800            | 0  | 0.00 | 350    | 4.50 | 350      | 4.50 | 285      | 3.67 | 177      | 2.28 | 68       | 0.87 | 6        | 0.08 | 6        | 0.08 |
| 7'801               | 7'850            | 0  | 0.00 | 352    | 4.50 | 352      | 4.50 | 291      | 3.72 | 182      | 2.33 | 74       | 0.95 | 6        | 0.08 | 6        | 0.08 |
| 7'851               | 7'900            | 0  | 0.00 | 354    | 4.50 | 354      | 4.50 | 297      | 3.77 | 188      | 2.39 | 80       | 1.02 | 6        | 0.08 | 6        | 0.08 |
| 7'901               | 7'950            | 0  | 0.00 | 357    | 4.50 | 357      | 4.50 | 303      | 3.82 | 194      | 2.45 | 86       | 1.09 | 6        | 0.08 | 6        | 0.08 |
| 7'951               | 8'000            | 0  | 0.00 | 359    | 4.50 | 359      | 4.50 | 308      | 3.86 | 200      | 2.51 | 92       | 1.15 | 6        | 0.08 | 6        | 0.08 |
| 8'001               | 8'050            | 0  | 0.00 | 361    | 4.50 | 361      | 4.50 | 314      | 3.91 | 206      | 2.57 | 98       | 1.22 | 6        | 0.07 | 6        | 0.07 |
| 8'051               | 8'100            | 0  | 0.00 | 363    | 4.50 | 363      | 4.50 | 320      | 3.96 | 212      | 2.63 | 104      | 1.29 | 6        | 0.07 | 6        | 0.07 |
| 8'101               | 8'150            | 0  | 0.00 | 366    | 4.50 | 366      | 4.50 | 327      | 4.02 | 219      | 2.70 | 111      | 1.37 | 6        | 0.07 | 6        | 0.07 |
| 8'151               | 8'200            | 0  | 0.00 | 368    | 4.50 | 368      | 4.50 | 333      | 4.07 | 225      | 2.75 | 117      | 1.43 | 8        | 0.10 | 6        | 0.07 |
| 8'201               | 8'250            | 0  | 0.00 | 370    | 4.50 | 370      | 4.50 | 339      | 4.12 | 231      | 2.81 | 122      | 1.48 | 14       | 0.17 | 6        | 0.07 |
| 8'251               | 8'300            | 0  | 0.00 | 372    | 4.50 | 372      | 4.50 | 345      | 4.17 | 237      | 2.86 | 128      | 1.55 | 20       | 0.24 | 6        | 0.07 |
| 8'301               | 8'350            | 0  | 0.00 | 375    | 4.50 | 375      | 4.50 | 351      | 4.22 | 243      | 2.92 | 134      | 1.61 | 26       | 0.31 | 6        | 0.07 |
| 8'351               | 8'400            | 0  | 0.00 | 377    | 4.50 | 377      | 4.50 | 357      | 4.26 | 248      | 2.96 | 140      | 1.67 | 32       | 0.38 | 6        | 0.07 |
| 8'401               | 8'450            | 0  | 0.00 | 379    | 4.50 | 379      | 4.50 | 363      | 4.31 | 254      | 3.01 | 146      | 1.73 | 38       | 0.45 | 6        | 0.07 |
| 8'451               | 8'500            | 0  | 0.00 | 381    | 4.50 | 381      | 4.50 | 369      | 4.35 | 260      | 3.07 | 152      | 1.79 | 44       | 0.52 | 6        | 0.07 |
| 8'501               | 8'550            | 0  | 0.00 | 384    | 4.50 | 384      | 4.50 | 374      | 4.39 | 266      | 3.12 | 158      | 1.85 | 49       | 0.57 | 6        | 0.07 |
| 8'551               | 8'600            | 0  | 0.00 | 386    | 4.50 | 386      | 4.50 | 380      | 4.43 | 272      | 3.17 | 164      | 1.91 | 55       | 0.64 | 6        | 0.07 |
| 8'601               | 8'650            | 0  | 0.00 | 388    | 4.50 | 388      | 4.50 | 386      | 4.48 | 278      | 3.22 | 170      | 1.97 | 61       | 0.71 | 6        | 0.07 |
| 8'651               | 8'700            | 0  | 0.00 |        |      |          |      |          |      |          |      |          |      |          |      |          |      |

| Tarif               |                  | P0N  |      | P1N    |      | P2N      |      | P3N      |      | P4N      |      | P5N      |      | P6N      |      | P7N      |      |
|---------------------|------------------|--|------|--------|------|----------|------|----------|------|----------|------|----------|------|----------|------|----------|------|
| Bruttolohn im Monat |                  | Deutsche Grenzgänger: Alleinerziehende   |      |        |      |          |      |          |      |          |      |          |      |          |      |          |      |
|                     |                  | Ledige, getrennte, geschiedene oder verwitwete Personen, die mit Kindern oder unterstützungspflichtigen Personen im gleichen Haushalt zusammenleben. |      |        |      |          |      |          |      |          |      |          |      |          |      |          |      |
| Stufe von<br>CHF    | Stufe bis<br>CHF | ohne Kind  |      | 1 Kind |      | 2 Kinder |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      | 7 Kinder |      |
|                     |                  | CHF  | %    | CHF    | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |
| 8'851               | 8'900            | 0  | 0.00 | 399    | 4.50 | 399      | 4.50 | 399      | 4.50 | 307      | 3.46 | 199      | 2.24 | 91       | 1.03 | 6        | 0.07 |
| 8'901               | 8'950            | 0  | 0.00 | 402    | 4.50 | 402      | 4.50 | 402      | 4.50 | 313      | 3.51 | 205      | 2.30 | 97       | 1.09 | 6        | 0.07 |
| 8'951               | 9'000            | 0  | 0.00 | 404    | 4.50 | 404      | 4.50 | 404      | 4.50 | 319      | 3.55 | 211      | 2.35 | 102      | 1.14 | 6        | 0.07 |
| 9'001               | 9'050            | 0  | 0.00 | 406    | 4.50 | 406      | 4.50 | 406      | 4.50 | 325      | 3.60 | 217      | 2.40 | 108      | 1.20 | 6        | 0.07 |
| 9'051               | 9'100            | 0  | 0.00 | 408    | 4.50 | 408      | 4.50 | 408      | 4.50 | 331      | 3.65 | 223      | 2.46 | 114      | 1.26 | 6        | 0.07 |
| 9'101               | 9'150            | 0  | 0.00 | 411    | 4.50 | 411      | 4.50 | 411      | 4.50 | 337      | 3.69 | 228      | 2.50 | 120      | 1.32 | 12       | 0.13 |
| 9'151               | 9'200            | 0  | 0.00 | 413    | 4.50 | 413      | 4.50 | 413      | 4.50 | 343      | 3.74 | 234      | 2.55 | 126      | 1.37 | 18       | 0.20 |
| 9'201               | 9'250            | 0  | 0.00 | 415    | 4.50 | 415      | 4.50 | 415      | 4.50 | 348      | 3.77 | 240      | 2.60 | 132      | 1.43 | 24       | 0.26 |
| 9'251               | 9'300            | 0  | 0.00 | 417    | 4.50 | 417      | 4.50 | 417      | 4.50 | 354      | 3.82 | 246      | 2.65 | 138      | 1.49 | 29       | 0.31 |
| 9'301               | 9'350            | 0  | 0.00 | 420    | 4.50 | 420      | 4.50 | 420      | 4.50 | 360      | 3.86 | 252      | 2.70 | 144      | 1.54 | 35       | 0.38 |
| 9'351               | 9'400            | 0  | 0.00 | 422    | 4.50 | 422      | 4.50 | 422      | 4.50 | 367      | 3.91 | 259      | 2.76 | 151      | 1.61 | 42       | 0.45 |
| 9'401               | 9'450            | 0  | 0.00 | 424    | 4.50 | 424      | 4.50 | 424      | 4.50 | 373      | 3.96 | 265      | 2.81 | 157      | 1.67 | 48       | 0.51 |
| 9'451               | 9'500            | 0  | 0.00 | 426    | 4.50 | 426      | 4.50 | 426      | 4.50 | 379      | 4.00 | 271      | 2.86 | 162      | 1.71 | 54       | 0.57 |
| 9'501               | 9'550            | 0  | 0.00 | 429    | 4.50 | 429      | 4.50 | 429      | 4.50 | 385      | 4.04 | 277      | 2.91 | 168      | 1.76 | 60       | 0.63 |
| 9'551               | 9'600            | 0  | 0.00 | 431    | 4.50 | 431      | 4.50 | 431      | 4.50 | 391      | 4.08 | 283      | 2.96 | 174      | 1.82 | 66       | 0.69 |
| 9'601               | 9'650            | 0  | 0.00 | 433    | 4.50 | 433      | 4.50 | 433      | 4.50 | 397      | 4.12 | 288      | 2.99 | 180      | 1.87 | 72       | 0.75 |
| 9'651               | 9'700            | 0  | 0.00 | 435    | 4.50 | 435      | 4.50 | 435      | 4.50 | 403      | 4.17 | 294      | 3.04 | 186      | 1.92 | 78       | 0.81 |
| 9'701               | 9'750            | 0  | 0.00 | 438    | 4.50 | 438      | 4.50 | 438      | 4.50 | 409      | 4.21 | 300      | 3.08 | 192      | 1.97 | 84       | 0.86 |
| 9'751               | 9'800            | 0  | 0.00 | 440    | 4.50 | 440      | 4.50 | 440      | 4.50 | 414      | 4.24 | 306      | 3.13 | 198      | 2.03 | 89       | 0.91 |
| 9'801               | 9'850            | 0  | 0.00 | 442    | 4.50 | 442      | 4.50 | 442      | 4.50 | 420      | 4.27 | 312      | 3.18 | 204      | 2.08 | 95       | 0.97 |
| 9'851               | 9'900            | 0  | 0.00 | 444    | 4.50 | 444      | 4.50 | 444      | 4.50 | 426      | 4.31 | 318      | 3.22 | 210      | 2.13 | 101      | 1.02 |
| 9'901               | 9'950            | 0  | 0.00 | 447    | 4.50 | 447      | 4.50 | 447      | 4.50 | 432      | 4.35 | 324      | 3.26 | 215      | 2.17 | 107      | 1.08 |
| 9'951               | 10'000           | 0  | 0.00 | 449    | 4.50 | 449      | 4.50 | 449      | 4.50 | 438      | 4.39 | 330      | 3.31 | 221      | 2.22 | 113      | 1.13 |
| 10'001              | 10'050           | 0  | 0.00 | 451    | 4.50 | 451      | 4.50 | 451      | 4.50 | 444      | 4.43 | 336      | 3.35 | 227      | 2.26 | 119      | 1.19 |
| 10'051              | 10'100           | 0  | 0.00 | 453    | 4.50 | 453      | 4.50 | 453      | 4.50 | 450      | 4.47 | 341      | 3.38 | 233      | 2.31 | 125      | 1.24 |
| 10'101              | 10'150           | 0  | 0.00 | 456    | 4.50 | 456      | 4.50 | 456      | 4.50 | 456      | 4.50 | 347      | 3.43 | 239      | 2.36 | 131      | 1.29 |
| 10'151              | 10'200           | 0  | 0.00 | 458    | 4.50 | 458      | 4.50 | 458      | 4.50 | 458      | 4.50 | 353      | 3.47 | 245      | 2.41 | 137      | 1.35 |
| 10'201              | 10'250           | 0  | 0.00 | 460    | 4.50 | 460      | 4.50 | 460      | 4.50 | 460      | 4.50 | 359      | 3.51 | 251      | 2.45 | 142      | 1.39 |
| 10'251              | 10'300           | 0  | 0.00 | 462    | 4.50 | 462      | 4.50 | 462      | 4.50 | 462      | 4.50 | 365      | 3.55 | 257      | 2.50 | 148      | 1.44 |
| 10'301              | 10'350           | 0  | 0.00 | 465    | 4.50 | 465      | 4.50 | 465      | 4.50 | 465      | 4.50 | 371      | 3.59 | 263      | 2.55 | 154      | 1.49 |
| 10'351              | 10'400           | 0  | 0.00 | 467    | 4.50 | 467      | 4.50 | 467      | 4.50 | 467      | 4.50 | 377      | 3.63 | 268      | 2.58 | 160      | 1.54 |
| 10'401              | 10'450           | 0  | 0.00 | 469    | 4.50 | 469      | 4.50 | 469      | 4.50 | 469      | 4.50 | 383      | 3.67 | 274      | 2.63 | 166      | 1.59 |
| 10'451              | 10'500           | 0  | 0.00 | 471    | 4.50 | 471      | 4.50 | 471      | 4.50 | 471      | 4.50 | 389      | 3.71 | 280      | 2.67 | 172      | 1.64 |
| 10'501              | 10'550           | 0  | 0.00 | 474    | 4.50 | 474      | 4.50 | 474      | 4.50 | 474      | 4.50 | 394      | 3.74 | 286      | 2.72 | 178      | 1.69 |
| 10'551              | 10'600           | 0  | 0.00 | 476    | 4.50 | 476      | 4.50 | 476      | 4.50 | 476      | 4.50 | 400      | 3.78 | 292      | 2.76 | 184      | 1.74 |
| 10'601              | 10'650           | 0  | 0.00 | 478    | 4.50 | 478      | 4.50 | 478      | 4.50 | 478      | 4.50 | 407      | 3.83 | 299      | 2.81 | 191      | 1.80 |
| 10'651              | 10'700           | 0  | 0.00 | 480    | 4.50 | 480      | 4.50 | 480      | 4.50 | 480      | 4.50 | 413      | 3.87 | 305      | 2.86 | 197      | 1.85 |
| 10'701              | 10'750           | 0  | 0.00 | 483    | 4.50 | 483      | 4.50 | 483      | 4.50 | 483      | 4.50 | 419      | 3.91 | 311      | 2.90 | 202      | 1.88 |
| 10'751              | 10'800           | 0  | 0.00 | 485    | 4.50 | 485      | 4.50 | 485      | 4.50 | 485      | 4.50 | 425      | 3.94 | 317      | 2.94 | 208      | 1.93 |
| 10'801              | 10'850           | 0  | 0.00 | 487    | 4.50 | 487      | 4.50 | 487      | 4.50 | 487      | 4.50 | 431      | 3.98 | 323      | 2.98 | 214      | 1.98 |
| 10'851              | 10'900           | 0  | 0.00 | 489    | 4.50 | 489      | 4.50 | 489      | 4.50 | 489      | 4.50 | 437      | 4.02 | 328      | 3.02 | 220      | 2.02 |
| 10'901              | 10'950           | 0  | 0.00 | 492    | 4.50 | 492      | 4.50 | 492      | 4.50 | 492      | 4.50 | 442      | 4.05 | 334      | 3.06 | 226      | 2.07 |
| 10'951              | 11'000           | 0  | 0.00 | 494    | 4.50 | 494      | 4.50 | 494      | 4.50 | 494      | 4.50 | 449      | 4.09 | 340      | 3.10 | 232      | 2.11 |
| 11'001              | 11'050           | 0  | 0.00 | 496    | 4.50 | 496      | 4.50 | 496      | 4.50 | 496      | 4.50 | 454      | 4.12 | 346      | 3.14 | 238      | 2.16 |
| 11'051              | 11'100           | 0  | 0.00 | 498    | 4.50 | 498      | 4.50 | 498      | 4.50 | 498      | 4.50 | 460      | 4.15 | 352      | 3.18 | 244      | 2.20 |
| 11'101              | 11'150           | 0  | 0.00 | 501    | 4.50 | 501      | 4.50 | 501      | 4.50 | 501      | 4.50 | 466      | 4.19 | 358      | 3.22 | 250      | 2.25 |
| 11'151              | 11'200           | 0  | 0.00 | 503    | 4.50 | 503      | 4.50 | 503      | 4.50 | 503      | 4.50 | 472      | 4.22 | 364      | 3.26 | 255      | 2.28 |
| 11'201              | 11'250           | 0  | 0.00 | 505    | 4.50 | 505      | 4.50 | 505      | 4.50 | 505      | 4.50 | 478      | 4.26 | 370      | 3.30 | 262      | 2.33 |
| 11'251              | 11'300           | 0  | 0.00 | 507    | 4.50 | 507      | 4.50 | 507      | 4.50 | 507      | 4.50 | 484      | 4.29 | 375      | 3.33 | 267      | 2.37 |
| 11'301              | 11'350           | 0  | 0.00 | 510    | 4.50 | 510      | 4.50 | 510      | 4.50 | 510      | 4.50 | 490      | 4.33 | 381      | 3.36 | 273      | 2.41 |
| 11'351              | 11'400           | 0  | 0.00 | 512    | 4.50 | 512      | 4.50 | 512      | 4.50 | 512      | 4.50 | 496      | 4.36 | 387      | 3.40 | 279      | 2.45 |
| 11'401              | 11'450           | 0  | 0.00 | 514    | 4.50 | 514      | 4.50 | 514      | 4.50 | 514      | 4.50 | 502      | 4.39 | 393      | 3.44 | 284      | 2.49 |
| 11'451              | 11'500           | 0  | 0.00 | 516    | 4.50 | 516      | 4.50 | 516      | 4.50 | 516      | 4.50 | 507      | 4.42 | 399      | 3.48 | 291      | 2.54 |
| 11'501              | 11'550           | 0  | 0.00 | 519    | 4.50 | 519      | 4.50 | 519      | 4.50 | 519      | 4.50 | 513      | 4.45 | 405      | 3.51 | 297      | 2.58 |
| 11'551              | 11'600           | 0  | 0.00 | 521    | 4.50 | 521      | 4.50 | 521      | 4.50 | 521      | 4.50 | 519      | 4.48 | 411      | 3.55 | 303      | 2.62 |
| 11'601              | 11'650           | 0  | 0.00 | 523    | 4.50 | 523      | 4.50 | 523      | 4.50 | 523      | 4.50 | 523      | 4.50 | 417      | 3.59 | 308      | 2.65 |
| 11'651              | 11'700           | 0  | 0.00 | 525    | 4.50 | 525      | 4.50 | 525      | 4.50 | 525      | 4.50 | 525      | 4.50 | 423      | 3.62 | 314      | 2.69 |
| 11'701              | 11'750           | 0  | 0.00 | 528    | 4.50 | 528      | 4.50 | 528      | 4.50 | 528      | 4.50 | 528      | 4.50 | 429      | 3.66 | 320      | 2.73 |
| 11'751              | 11'800           | 0  | 0.00 | 530    | 4.50 | 530      | 4.50 | 530      | 4.50 | 530      | 4.50 | 530      | 4.50 | 434      | 3.69 | 326      | 2.77 |
| 11'801              | 11'850           | 0  | 0.00 | 532    | 4.50 | 532      | 4.50 | 532      | 4.50 | 532      | 4.50 | 532      | 4.50 | 440      | 3.72 | 332      | 2.81 |
| 11'851              | 11'900           | 0  | 0.00 | 534    | 4.50 | 534      | 4.50 | 534      | 4.50 | 534      | 4.50 | 534      | 4.50 | 447      | 3.76 | 338      | 2.85 |
| 11'901              | 11'950           | 0  | 0.00 | 537    | 4.50 | 537      | 4.50 | 537      | 4.50 | 537      | 4.50 | 537      | 4.50 | 453      | 3.80 | 345      | 2.89 |
| 11'951              | 12'000           | 0  | 0.00 | 539    | 4.50 | 539      | 4.50 | 539      | 4.50 | 539      | 4.50 | 539      | 4.50 | 459      | 3.83 | 351      | 2.93 |
| 12'001              | 12'050           | 0  | 0.00 | 541    | 4.50 | 541      | 4.50 | 541      | 4.50 | 541      | 4.50 | 541      | 4.50 | 465      | 3.87 | 357      | 2.97 |
| 12'051              | 12'100           | 0  | 0.00 | 543    | 4.50 | 543      | 4.50 | 543      | 4.50 | 543      | 4.50 | 543      | 4.50 | 471      | 3.90 | 363      | 3.01 |
| 12'101              | 12'150           | 0  | 0.00 | 546    | 4.50 | 546      | 4.50 | 546      | 4.50 | 546      | 4.50 | 546      | 4.50 | 477      | 3.93 | 369      | 3.04 |
| 12'151              | 12'200           | 0  | 0.00 | 548    | 4.50 | 548      | 4.50 | 548      | 4.50 | 548      | 4.50 | 548      | 4.50 | 483      | 3.97 | 374      | 3.07 |
| 12'201              | 12'250           | 0  | 0.00 | 550    | 4.50 | 550      | 4.50 | 550      | 4.50 | 550      | 4.50 | 550      | 4.50 | 489      | 4.00 | 380      | 3.11 |
| 12'251              | 12'300           | 0  | 0.00 | 552    | 4.50 | 552      | 4.50 | 552      | 4.50 | 552      | 4.50 | 552      | 4.50 | 493      | 4.02 | 385      | 3.14 |
| 12'301              | 12'350           | 0  | 0.00 | 555    | 4.50 | 555      | 4.50 | 555      | 4.50 | 555      | 4.50 | 555      | 4.50 | 500      | 4.06 | 392      | 3.18 |
| 12'351              | 12'400           | 0  | 0.00 | 557    | 4.50 | 557      | 4.50 | 557      | 4.50 | 557      | 4.50 | 557      | 4.50 | 506      | 4.09 | 398      | 3.22 |
| 12'401              | 12'450           | 0  | 0.00 | 559    | 4.50 | 559      | 4.50 | 559      | 4.50 | 559      | 4.50 | 559      | 4.50 | 512      | 4.12 | 404      | 3.25 |
| 12'451              | 12'500           | 0  | 0.00 | 561    | 4.50 | 561      | 4.50 | 561      | 4.50 | 561      | 4.50 | 561      | 4.50 | 518      | 4.15 | 410      | 3.29 |
| 12'501              | 12'550           | 0  | 0.00 | 564    | 4.50 | 564      | 4.50 | 564      | 4.50 | 564      | 4.50 | 564      | 4.50 | 524      | 4.18 | 416      | 3.32 |
| 12'551              | 12'600           | 0  | 0.00 | 566    |      |          |      |          |      |          |      |          |      |          |      |          |      |























| Tarif               |                  | P0N  |      | P1N    |      | P2N      |      | P3N      |      | P4N      |      | P5N      |      | P6N      |      | P7N      |      |
|---------------------|------------------|--|------|--------|------|----------|------|----------|------|----------|------|----------|------|----------|------|----------|------|
| Bruttolohn im Monat |                  | Deutsche Grenzgänger: Alleinerziehende   |      |        |      |          |      |          |      |          |      |          |      |          |      |          |      |
|                     |                  | Ledige, getrennte, geschiedene oder verwitwete Personen, die mit Kindern oder unterstützungspflichtigen Personen im gleichen Haushalt zusammenleben. |      |        |      |          |      |          |      |          |      |          |      |          |      |          |      |
| Stufe von<br>CHF    | Stufe bis<br>CHF | ohne Kind  |      | 1 Kind |      | 2 Kinder |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      | 7 Kinder |      |
|                     |                  | CHF  | %    | CHF    | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |
| 49'851              | 49'900           | 0  | 0.00 | 2'244  | 4.50 | 2'244    | 4.50 | 2'244    | 4.50 | 2'244    | 4.50 | 2'244    | 4.50 | 2'244    | 4.50 | 2'244    | 4.50 |
| 49'901              | 49'950           | 0  | 0.00 | 2'247  | 4.50 | 2'247    | 4.50 | 2'247    | 4.50 | 2'247    | 4.50 | 2'247    | 4.50 | 2'247    | 4.50 | 2'247    | 4.50 |
| 49'951              | 50'000           | 0  | 0.00 | 2'249  | 4.50 | 2'249    | 4.50 | 2'249    | 4.50 | 2'249    | 4.50 | 2'249    | 4.50 | 2'249    | 4.50 | 2'249    | 4.50 |
| 50'001              | 51'000           | 0  | 0.00 | 2'273  | 4.50 | 2'273    | 4.50 | 2'273    | 4.50 | 2'273    | 4.50 | 2'273    | 4.50 | 2'273    | 4.50 | 2'273    | 4.50 |
| 51'001              | 52'000           | 0  | 0.00 | 2'318  | 4.50 | 2'318    | 4.50 | 2'318    | 4.50 | 2'318    | 4.50 | 2'318    | 4.50 | 2'318    | 4.50 | 2'318    | 4.50 |
| 52'001              | 53'000           | 0  | 0.00 | 2'363  | 4.50 | 2'363    | 4.50 | 2'363    | 4.50 | 2'363    | 4.50 | 2'363    | 4.50 | 2'363    | 4.50 | 2'363    | 4.50 |
| 53'001              | 54'000           | 0  | 0.00 | 2'408  | 4.50 | 2'408    | 4.50 | 2'408    | 4.50 | 2'408    | 4.50 | 2'408    | 4.50 | 2'408    | 4.50 | 2'408    | 4.50 |
| 54'001              | 55'000           | 0  | 0.00 | 2'453  | 4.50 | 2'453    | 4.50 | 2'453    | 4.50 | 2'453    | 4.50 | 2'453    | 4.50 | 2'453    | 4.50 | 2'453    | 4.50 |
| 55'001              | 56'000           | 0  | 0.00 | 2'498  | 4.50 | 2'498    | 4.50 | 2'498    | 4.50 | 2'498    | 4.50 | 2'498    | 4.50 | 2'498    | 4.50 | 2'498    | 4.50 |
| 56'001              | 57'000           | 0  | 0.00 | 2'543  | 4.50 | 2'543    | 4.50 | 2'543    | 4.50 | 2'543    | 4.50 | 2'543    | 4.50 | 2'543    | 4.50 | 2'543    | 4.50 |
| 57'001              | 58'000           | 0  | 0.00 | 2'588  | 4.50 | 2'588    | 4.50 | 2'588    | 4.50 | 2'588    | 4.50 | 2'588    | 4.50 | 2'588    | 4.50 | 2'588    | 4.50 |
| 58'001              | 59'000           | 0  | 0.00 | 2'633  | 4.50 | 2'633    | 4.50 | 2'633    | 4.50 | 2'633    | 4.50 | 2'633    | 4.50 | 2'633    | 4.50 | 2'633    | 4.50 |
| 59'001              | 60'000           | 0  | 0.00 | 2'678  | 4.50 | 2'678    | 4.50 | 2'678    | 4.50 | 2'678    | 4.50 | 2'678    | 4.50 | 2'678    | 4.50 | 2'678    | 4.50 |
| 60'001              | 61'000           | 0  | 0.00 | 2'723  | 4.50 | 2'723    | 4.50 | 2'723    | 4.50 | 2'723    | 4.50 | 2'723    | 4.50 | 2'723    | 4.50 | 2'723    | 4.50 |
| 61'001              | 62'000           | 0  | 0.00 | 2'768  | 4.50 | 2'768    | 4.50 | 2'768    | 4.50 | 2'768    | 4.50 | 2'768    | 4.50 | 2'768    | 4.50 | 2'768    | 4.50 |
| 62'001              | 63'000           | 0  | 0.00 | 2'813  | 4.50 | 2'813    | 4.50 | 2'813    | 4.50 | 2'813    | 4.50 | 2'813    | 4.50 | 2'813    | 4.50 | 2'813    | 4.50 |
| 63'001              | 64'000           | 0  | 0.00 | 2'858  | 4.50 | 2'858    | 4.50 | 2'858    | 4.50 | 2'858    | 4.50 | 2'858    | 4.50 | 2'858    | 4.50 | 2'858    | 4.50 |
| 64'001              | 65'000           | 0  | 0.00 | 2'903  | 4.50 | 2'903    | 4.50 | 2'903    | 4.50 | 2'903    | 4.50 | 2'903    | 4.50 | 2'903    | 4.50 | 2'903    | 4.50 |
| 65'001              | 66'000           | 0  | 0.00 | 2'948  | 4.50 | 2'948    | 4.50 | 2'948    | 4.50 | 2'948    | 4.50 | 2'948    | 4.50 | 2'948    | 4.50 | 2'948    | 4.50 |
| 66'001              | 67'000           | 0  | 0.00 | 2'993  | 4.50 | 2'993    | 4.50 | 2'993    | 4.50 | 2'993    | 4.50 | 2'993    | 4.50 | 2'993    | 4.50 | 2'993    | 4.50 |
| 67'001              | 68'000           | 0  | 0.00 | 3'038  | 4.50 | 3'038    | 4.50 | 3'038    | 4.50 | 3'038    | 4.50 | 3'038    | 4.50 | 3'038    | 4.50 | 3'038    | 4.50 |
| 68'001              | 69'000           | 0  | 0.00 | 3'083  | 4.50 | 3'083    | 4.50 | 3'083    | 4.50 | 3'083    | 4.50 | 3'083    | 4.50 | 3'083    | 4.50 | 3'083    | 4.50 |
| 69'001              | 70'000           | 0  | 0.00 | 3'128  | 4.50 | 3'128    | 4.50 | 3'128    | 4.50 | 3'128    | 4.50 | 3'128    | 4.50 | 3'128    | 4.50 | 3'128    | 4.50 |
| 70'001              | 71'000           | 0  | 0.00 | 3'173  | 4.50 | 3'173    | 4.50 | 3'173    | 4.50 | 3'173    | 4.50 | 3'173    | 4.50 | 3'173    | 4.50 | 3'173    | 4.50 |
| 71'001              | 72'000           | 0  | 0.00 | 3'218  | 4.50 | 3'218    | 4.50 | 3'218    | 4.50 | 3'218    | 4.50 | 3'218    | 4.50 | 3'218    | 4.50 | 3'218    | 4.50 |
| 72'001              | 73'000           | 0  | 0.00 | 3'263  | 4.50 | 3'263    | 4.50 | 3'263    | 4.50 | 3'263    | 4.50 | 3'263    | 4.50 | 3'263    | 4.50 | 3'263    | 4.50 |
| 73'001              | 74'000           | 0  | 0.00 | 3'308  | 4.50 | 3'308    | 4.50 | 3'308    | 4.50 | 3'308    | 4.50 | 3'308    | 4.50 | 3'308    | 4.50 | 3'308    | 4.50 |
| 74'001              | 75'000           | 0  | 0.00 | 3'353  | 4.50 | 3'353    | 4.50 | 3'353    | 4.50 | 3'353    | 4.50 | 3'353    | 4.50 | 3'353    | 4.50 | 3'353    | 4.50 |
| 75'001              | 76'000           | 0  | 0.00 | 3'398  | 4.50 | 3'398    | 4.50 | 3'398    | 4.50 | 3'398    | 4.50 | 3'398    | 4.50 | 3'398    | 4.50 | 3'398    | 4.50 |
| 76'001              | 77'000           | 0  | 0.00 | 3'443  | 4.50 | 3'443    | 4.50 | 3'443    | 4.50 | 3'443    | 4.50 | 3'443    | 4.50 | 3'443    | 4.50 | 3'443    | 4.50 |
| 77'001              | 78'000           | 0  | 0.00 | 3'488  | 4.50 | 3'488    | 4.50 | 3'488    | 4.50 | 3'488    | 4.50 | 3'488    | 4.50 | 3'488    | 4.50 | 3'488    | 4.50 |
| 78'001              | 79'000           | 0  | 0.00 | 3'533  | 4.50 | 3'533    | 4.50 | 3'533    | 4.50 | 3'533    | 4.50 | 3'533    | 4.50 | 3'533    | 4.50 | 3'533    | 4.50 |
| 79'001              | 80'000           | 0  | 0.00 | 3'578  | 4.50 | 3'578    | 4.50 | 3'578    | 4.50 | 3'578    | 4.50 | 3'578    | 4.50 | 3'578    | 4.50 | 3'578    | 4.50 |
| 80'001              | 81'000           | 0  | 0.00 | 3'623  | 4.50 | 3'623    | 4.50 | 3'623    | 4.50 | 3'623    | 4.50 | 3'623    | 4.50 | 3'623    | 4.50 | 3'623    | 4.50 |
| 81'001              | 82'000           | 0  | 0.00 | 3'668  | 4.50 | 3'668    | 4.50 | 3'668    | 4.50 | 3'668    | 4.50 | 3'668    | 4.50 | 3'668    | 4.50 | 3'668    | 4.50 |
| 82'001              | 83'000           | 0  | 0.00 | 3'713  | 4.50 | 3'713    | 4.50 | 3'713    | 4.50 | 3'713    | 4.50 | 3'713    | 4.50 | 3'713    | 4.50 | 3'713    | 4.50 |
| 83'001              | 84'000           | 0  | 0.00 | 3'758  | 4.50 | 3'758    | 4.50 | 3'758    | 4.50 | 3'758    | 4.50 | 3'758    | 4.50 | 3'758    | 4.50 | 3'758    | 4.50 |
| 84'001              | 85'000           | 0  | 0.00 | 3'803  | 4.50 | 3'803    | 4.50 | 3'803    | 4.50 | 3'803    | 4.50 | 3'803    | 4.50 | 3'803    | 4.50 | 3'803    | 4.50 |
| 85'001              | 86'000           | 0  | 0.00 | 3'848  | 4.50 | 3'848    | 4.50 | 3'848    | 4.50 | 3'848    | 4.50 | 3'848    | 4.50 | 3'848    | 4.50 | 3'848    | 4.50 |
| 86'001              | 87'000           | 0  | 0.00 | 3'893  | 4.50 | 3'893    | 4.50 | 3'893    | 4.50 | 3'893    | 4.50 | 3'893    | 4.50 | 3'893    | 4.50 | 3'893    | 4.50 |
| 87'001              | 88'000           | 0  | 0.00 | 3'938  | 4.50 | 3'938    | 4.50 | 3'938    | 4.50 | 3'938    | 4.50 | 3'938    | 4.50 | 3'938    | 4.50 | 3'938    | 4.50 |
| 88'001              | 89'000           | 0  | 0.00 | 3'983  | 4.50 | 3'983    | 4.50 | 3'983    | 4.50 | 3'983    | 4.50 | 3'983    | 4.50 | 3'983    | 4.50 | 3'983    | 4.50 |
| 89'001              | 90'000           | 0  | 0.00 | 4'028  | 4.50 | 4'028    | 4.50 | 4'028    | 4.50 | 4'028    | 4.50 | 4'028    | 4.50 | 4'028    | 4.50 | 4'028    | 4.50 |
| 90'001              | 91'000           | 0  | 0.00 | 4'073  | 4.50 | 4'073    | 4.50 | 4'073    | 4.50 | 4'073    | 4.50 | 4'073    | 4.50 | 4'073    | 4.50 | 4'073    | 4.50 |
| 91'001              | 92'000           | 0  | 0.00 | 4'118  | 4.50 | 4'118    | 4.50 | 4'118    | 4.50 | 4'118    | 4.50 | 4'118    | 4.50 | 4'118    | 4.50 | 4'118    | 4.50 |
| 92'001              | 93'000           | 0  | 0.00 | 4'163  | 4.50 | 4'163    | 4.50 | 4'163    | 4.50 | 4'163    | 4.50 | 4'163    | 4.50 | 4'163    | 4.50 | 4'163    | 4.50 |
| 93'001              | 94'000           | 0  | 0.00 | 4'208  | 4.50 | 4'208    | 4.50 | 4'208    | 4.50 | 4'208    | 4.50 | 4'208    | 4.50 | 4'208    | 4.50 | 4'208    | 4.50 |
| 94'001              | 95'000           | 0  | 0.00 | 4'253  | 4.50 | 4'253    | 4.50 | 4'253    | 4.50 | 4'253    | 4.50 | 4'253    | 4.50 | 4'253    | 4.50 | 4'253    | 4.50 |
| 95'001              | 96'000           | 0  | 0.00 | 4'298  | 4.50 | 4'298    | 4.50 | 4'298    | 4.50 | 4'298    | 4.50 | 4'298    | 4.50 | 4'298    | 4.50 | 4'298    | 4.50 |
| 96'001              | 97'000           | 0  | 0.00 | 4'343  | 4.50 | 4'343    | 4.50 | 4'343    | 4.50 | 4'343    | 4.50 | 4'343    | 4.50 | 4'343    | 4.50 | 4'343    | 4.50 |
| 97'001              | 98'000           | 0  | 0.00 | 4'388  | 4.50 | 4'388    | 4.50 | 4'388    | 4.50 | 4'388    | 4.50 | 4'388    | 4.50 | 4'388    | 4.50 | 4'388    | 4.50 |
| 98'001              | 99'000           | 0  | 0.00 | 4'433  | 4.50 | 4'433    | 4.50 | 4'433    | 4.50 | 4'433    | 4.50 | 4'433    | 4.50 | 4'433    | 4.50 | 4'433    | 4.50 |
| 99'001              |                  |  | 0.00 |        | 4.50 |          | 4.50 |          | 4.50 |          | 4.50 |          | 4.50 |          | 4.50 |          | 4.50 |