

## Natürliche Personen

## Steuerfüsse und Zinssätze

| Steuer-<br>jahr | ordentliche<br>Kantons-<br>steuer | Kantons-<br>steuer-<br>zuschlag | Spital-<br>steuer <sup>1)</sup> | Kantonssteuer<br>ohne<br>FiAusgleich | Finanz-<br>ausgleich | Kantonssteuer<br>mit<br>FiAusgleich | Kantons- und Gemeindesteuern |       |   |                  | DBSt                |                             | Kalender-<br>jahr |
|-----------------|-----------------------------------|---------------------------------|---------------------------------|--------------------------------------|----------------------|-------------------------------------|------------------------------|-------|---|------------------|---------------------|-----------------------------|-------------------|
|                 |                                   |                                 |                                 |                                      |                      |                                     | Skonto<br>Termin             | Satz  | Vergütungs-<br>zins                             | Verzugs-<br>zins | Vergütungs-<br>zins | Verzugs- /<br>Rückzgl.-zins |                   |
|                 |                                   |                                 |                                 |                                      |                      |                                     |                              |       | Sätze je Kalenderjahr auch<br>für Sondersteuern |                  |                     |                             |                   |
| <b>2001</b>     | 98%                               |                                 | 15%                             | <b>113%</b>                          | 1%                   | <b>114%</b>                         | 30.4.                        | 1.5%  | 3.0%  | 5.0%             | 2.0%                | 4.5%                        | <b>2001</b>       |
| <b>2002</b>     | 98.7%                             |                                 | 15%                             | <b>113.7%</b>                        | 0.3%                 | <b>114%</b>                         | 30.4.                        | 1.0%  | 3.0%  | 5.0%             | 1.5%                | 4.0%                        | <b>2002</b>       |
| <b>2003</b>     | 98.9%                             |                                 | 15%                             | <b>113.9%</b>                        | 0.1%                 | <b>114%</b>                         | 30.4.                        | 1.0%  | 2.0%  | 4.0%             | 1.5%                | 4.0%                        | <b>2003</b>       |
| <b>2004</b>     | 98.9%                             |                                 | 15%                             | <b>113.9%</b>                        | 0.1%                 | <b>114%</b>                         | 30.4.                        | 0.75% | 1.5%  | 3.5%             | 1.0%                | 3.5%                        | <b>2004</b>       |
| <b>2005</b>     | 99%                               |                                 | 15%                             | <b>114%</b>                          | 0%                   | <b>114%</b>                         | 30.4.                        | 0.75% | 1.5%  | 5.5%             | 1.0%                | 3.5%                        | <b>2005</b>       |
| <b>2006</b>     | 99%                               |                                 | 15%                             | <b>114%</b>                          | 0%                   | <b>114%</b>                         | 30.4.                        | 0.75% | 1.5%  | 5.5%             | 1.0%                | 3.5%                        | <b>2006</b>       |
| <b>2007</b>     | 99%                               |                                 | 15%                             | <b>114%</b>                          | 0%                   | <b>114%</b>                         | 30.4.                        | 0.75% | 1.5%  | 5.5%             | 1.0%                | 3.5%                        | <b>2007</b>       |
| <b>2008</b>     | 94%                               |                                 | 15%                             | <b>109%</b>                          | 0%                   | <b>109%</b>                         | 30.4.                        | 1.0%  | 2.0%  | 6.0%             | 1.5%                | 4.0%                        | <b>2008</b>       |
| <b>2009</b>     | 94%                               |                                 | 15%                             | <b>109%</b>                          | 0%                   | <b>109%</b>                         | 30.4.                        | 1.0%  | 2.0%  | 6.0%             | 1.5%                | 4.0%                        | <b>2009</b>       |
| <b>2010</b>     | 94%                               |                                 | 15%                             | <b>109%</b>                          | 0%                   | <b>109%</b>                         | 30.4.                        | 0.75% | 1.5%  | 5.5%             | 1.0%                | 3.5%                        | <b>2010</b>       |
| <b>2011</b>     | 94%                               |                                 | 15%                             | <b>109%</b>                          | 0%                   | <b>109%</b>                         | 30.4.                        | 0.5%  | 1.0%  | 5.0%             | 1.0%                | 3.5%                        | <b>2011</b>       |
| <b>2012</b>     | 94%                               |                                 | 15%                             | <b>109%</b>                          | 0%                   | <b>109%</b>                         | 30.4.                        | 0.5%  | 1.0%  | 5.0%             | 1.0%                | 3.0%                        | <b>2012</b>       |
| <b>2013</b>     | 94%                               |                                 | 15%                             | <b>109%</b>                          | 0%                   | <b>109%</b>                         | 30.4.                        | 0.5%  | 1.0%  | 5.0%             | 0.25%               | 3.0%                        | <b>2013</b>       |
| <b>2014</b>     | 94%                               |                                 | 15%                             | <b>109%</b>                          | 0%                   | <b>109%</b>                         |                              |       | 0.5% <sup>(2)</sup>                             | 5.0%             | 0.25%               | 3.0%                        | <b>2014</b>       |
| <b>2015</b>     | 94%                               |                                 | 15%                             | <b>109%</b>                          | 0%                   | <b>109%</b>                         |                              |       | 0.5% <sup>(2)</sup>                             | 5.5%             | 0.25%               | 3.0%                        | <b>2015</b>       |
| <b>2016</b>     | 94%                               |                                 | 15%                             | <b>109%</b>                          | 0%                   | <b>109%</b>                         |                              |       | 0.1% <sup>(2)</sup>                             | 5.1%             | 0.25%               | 3.0%                        | <b>2016</b>       |
| <b>2017</b>     | 94%                               |                                 | 15%                             | <b>109%</b>                          | 0%                   | <b>109%</b>                         |                              |       | 0.1% <sup>(2)</sup>                             | 5.1%             | 0.0%                | 3.0%                        | <b>2017</b>       |
| <b>2018</b>     | 94%                               | 3%                              | 15%                             | <b>112%</b>                          | 0%                   | <b>112%</b>                         |                              |       | 0.1% <sup>(2)</sup>                             | 5.1%             | 0.0%                | 3.0%                        | <b>2018</b>       |
| <b>2019</b>     | 94%                               | 3%                              | 15%                             | <b>112%</b>                          | 0%                   | <b>112%</b>                         |                              |       | 0.1% <sup>(2)</sup>                             | 5.1%             | 0.0%                | 3.0%                        | <b>2019</b>       |
| <b>2020</b>     | 94%                               | 3%                              | 15%                             | <b>112%</b>                          | 0%                   | <b>112%</b>                         |                              |       | 0.1% <sup>(2)</sup>                             | 5.1%             | 0.0%                | 3.0%                        | <b>2020</b>       |
| <b>2021</b>     | 108%                              | 3%                              |                                 | <b>111%</b>                          | 1%                   | <b>112%</b>                         |                              |       | 0.1% <sup>(2)</sup>                             | 5.1%             | 0.0%                | 3.0%                        | <b>2021</b>       |
| <b>2022</b>     | 108%                              | 3%                              |                                 | <b>111%</b>                          | 1%                   | <b>112%</b>                         |                              |       | 0.1% <sup>(2)</sup>                             | 5.1%             | 0.0%                | 4.0%                        | <b>2022</b>       |
| <b>2023</b>     | 107%                              | 3%                              |                                 | <b>110%</b>                          | 2%                   | <b>112%</b>                         |                              |       | 0.3% <sup>(2)</sup>                             | 5.0%             | 0.0%                | 4.0%                        | <b>2023</b>       |

<sup>1)</sup> Spitalsteuer (§ 22 SpIG; SAR 332.100) wurde per 01.01.2021 abgeschafft und in die ordentliche Kantonssteuer integriert

<sup>2)</sup> Vergütungszins für Voraus- und Überzahlungen